

# Portugal

## A. Progress in the implementation of the minimum standard

Portugal has 78 tax agreements in force, as reported in its response to the Peer Review questionnaire. Fifty of those agreements comply with the minimum standard.

Portugal signed the MLI in 2017 and deposited its instrument of ratification on 28 February 2020, listing its non-compliant agreements. The MLI entered into force for Portugal on 1 June 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Portugal indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Brazil, Cabo Verde, Germany, and Mozambique\*.

Portugal is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>115</sup>

## B. Conclusion

No jurisdiction has raised any concerns about their agreements with Portugal.

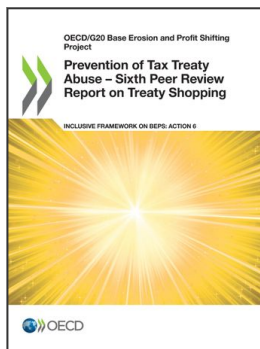
## Summary of the jurisdiction response - Portugal

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	
2	Andorra	Yes MLI		PPT
3	Angola	Yes other		PPT
4	Austria	Yes MLI		PPT
5	Bahrain	Yes MLI		PPT
6	Barbados	Yes MLI		PPT
7	Belgium	Yes MLI		PPT
8	Brazil	No	No	
9	Bulgaria	Yes MLI		PPT
10	Cabo Verde	No	No	
11	Canada	Yes MLI		PPT
12	Chile	Yes MLI		PPT
13	China (People's Republic of)	Yes MLI		PPT
14	Colombia	No	Yes MLI	PPT
15	Côte d'Ivoire	No	Yes MLI	PPT
16	Croatia	Yes MLI		PPT
17	Cuba*	No	No	
18	Cyprus*	Yes MLI		PPT
19	Czechia	Yes MLI		PPT

<sup>115</sup> For its agreements listed under the MLI, Portugal is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

20	Denmark	Yes MLI		PPT
21	Estonia	No	Yes MLI	PPT
22	Ethiopia*	No	No	
23	France	Yes MLI		PPT
24	Georgia	Yes MLI		PPT
25	Germany	No	No	
26	Greece	Yes MLI		PPT
27	Guinea-Bissau*	No	No	
28	Hong Kong (China)	Yes MLI		PPT
29	Hungary	Yes MLI		PPT
30	Iceland	Yes MLI		PPT
31	India	Yes MLI		PPT
32	Indonesia	Yes MLI		PPT
33	Ireland	Yes MLI		PPT
34	Israel	Yes MLI		PPT
35	Italy	No	Yes MLI	PPT
36	Japan	Yes MLI		PPT
37	Korea	Yes MLI		PPT
38	Kuwait	No	Yes MLI	PPT
39	Latvia	Yes MLI		PPT
40	Lithuania	Yes MLI		PPT
41	Luxembourg	Yes MLI		PPT
42	Macau (China)	No	No	
43	Malta	Yes MLI		PPT
44	Mexico	No	Yes MLI	PPT
45	Moldova*	No	No	
46	Montenegro	No	No	
47	Morocco	No	Yes MLI	PPT
48	Mozambique*	No	No	
49	Netherlands	Yes MLI		PPT
50	Norway	Yes MLI		PPT
51	Oman	Yes MLI		PPT
52	Pakistan	Yes MLI		PPT
53	Panama	Yes MLI		PPT
54	Peru	No	Yes MLI	PPT
55	Poland	Yes MLI		PPT
56	Qatar	Yes MLI		PPT
57	Romania	No	Yes MLI	PPT
58	Russian Federation	Yes MLI		PPT
59	San Marino	Yes MLI		PPT
60	Sao Tome and Principe*	No	No	
61	Saudi Arabia	Yes MLI		PPT
62	Senegal	Yes MLI		PPT
63	Singapore	Yes MLI		PPT
64	Slovak Republic	Yes MLI		PPT
65	Slovenia	Yes MLI		PPT
66	South Africa	Yes MLI		PPT
67	Spain	Yes MLI		PPT
68	Switzerland	No	Yes MLI	PPT
69	Timor-Leste*	No	No	
70	Tunisia	No	Yes MLI	PPT
71	Türkiye	No	Yes MLI	PPT
72	Ukraine	Yes MLI		PPT

73	United Arab Emirates	Yes MLI		PPT
74	United Kingdom	Yes MLI		PPT
75	United States	No	No	
76	Uruguay	Yes MLI		PPT
77	Venezuela*	No	No	
78	Viet Nam	No	Yes MLI	



**From:**

## **Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping**

### **Inclusive Framework on BEPS: Action 6**

**Access the complete publication at:**

<https://doi.org/10.1787/36cebf8e-en>

#### **Please cite this chapter as:**

OECD (2024), "Portugal", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/e5a0488d-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.