

Thailand

A. Progress in the implementation of the minimum standard

Thailand has 61 tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements, comply with the minimum standard.

Thailand has not signed the MLI.

Thailand 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 Netherlands and Norway.

Thailand indicated in its response to the Peer Review questionnaire that it intends to join the MLI. Thailand indicated and that its internal process of approving the MLI is ongoing and that it expects to be able to sign the MLI in early 2022.

In its response to the Peer Review questionnaire, Japan indicated that its agreement with Thailand did not give rise to material treaty shopping concerns for Japan.

B. Conclusion

Thailand has developed a plan for the implementation of the minimum standard in its agreements with Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bulgaria, Canada, Chile, China (People's Republic of), Czech Republic, Denmark, Estonia, Finland, France, Germany, Hong Kong (China), Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Korea, Luxembourg, Malaysia, Mauritius, New Zealand, Oman, Pakistan, Poland, Romania, Russian Federation, Seychelles, Singapore, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Turkey, Ukraine, United Arab Emirates, United Kingdom, and Viet Nam. Thailand indicated in its response to the Peer Review questionnaire that it intends to sign the MLI in early 2022 and to list most of its agreements to be covered under the MLI.

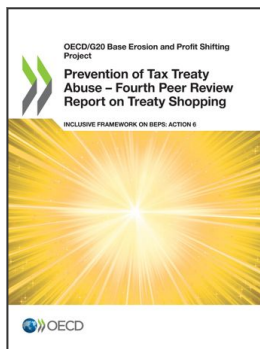
Summary of the jurisdiction response - Thailand

| | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|---|--------------------|---------------------------------|--|------------------------------------|
| 1 | Netherlands | No | No | |
| 2 | Norway | No | No | |
| 3 | United States | No | No | D-LOB |

Other agreements

| | 1. Treaty partners | 2. Inclusive Framework member |
|---|--------------------|-------------------------------|
| 1 | Armenia | Yes |
| 2 | Australia | Yes |
| 3 | Austria | Yes |
| 4 | Bahrain | Yes |
| 5 | Bangladesh* | No |
| 6 | Belarus | Yes |
| 7 | Belgium | Yes |

| | | |
|----|-----------------------------------|-----|
| 8 | Bulgaria | Yes |
| 9 | Cambodia* | No |
| 10 | Canada | Yes |
| 11 | Chile | Yes |
| 12 | China (People's Republic of) | Yes |
| 13 | Chinese Taipei* | No |
| 14 | Cyprus* | No |
| 15 | Czech Republic | Yes |
| 16 | Denmark | Yes |
| 17 | Estonia | Yes |
| 18 | Finland | Yes |
| 19 | France | Yes |
| 20 | Germany | Yes |
| 21 | Hong Kong (China) | Yes |
| 22 | Hungary | Yes |
| 23 | India | Yes |
| 24 | Indonesia | Yes |
| 25 | Ireland | Yes |
| 26 | Israel | Yes |
| 27 | Italy | Yes |
| 28 | Japan | Yes |
| 29 | Korea | Yes |
| 30 | Kuwait* | No |
| 31 | Lao People's Democratic Republic* | No |
| 32 | Luxembourg | Yes |
| 33 | Malaysia | Yes |
| 34 | Mauritius | Yes |
| 35 | Myanmar* | No |
| 36 | Nepal* | No |
| 37 | New Zealand | Yes |
| 38 | Oman | Yes |
| 39 | Pakistan | Yes |
| 40 | Philippines* | No |
| 41 | Poland | Yes |
| 42 | Romania | Yes |
| 43 | Russian Federation | Yes |
| 44 | Seychelles | Yes |
| 45 | Singapore | Yes |
| 46 | Slovenia | Yes |
| 47 | South Africa | Yes |
| 48 | Spain | Yes |
| 49 | Sri Lanka | Yes |
| 50 | Sweden | Yes |
| 51 | Switzerland | Yes |
| 52 | Tajikistan* | No |
| 53 | Turkey | Yes |
| 54 | Ukraine | Yes |
| 55 | United Arab Emirates | Yes |
| 56 | United Kingdom | Yes |
| 57 | Uzbekistan* | No |
| 58 | Viet Nam | Yes |



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