

India

A. Progress in the implementation of the minimum standard

India has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with China and Iran*, comply with the minimum standard.

India signed the MLI in 2017 and deposited its instrument of ratification on 25 June 2019, listing 93 tax agreements. The MLI entered into force for India on 1 October 2019.

India is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁷¹

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

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

Summary of the jurisdiction response – India

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Bangladesh*	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	Yes	N/A	
7	Belgium	No	N/A	Yes	N/A	
8	Bhutan*	No	N/A	Yes	N/A	
9	Botswana	No	N/A	Yes	N/A	
10	Brazil	No	N/A	Yes	N/A	
11	Bulgaria	No	N/A	Yes	N/A	
12	Canada	No	N/A	Yes	N/A	
13	China (People's Republic of)	Yes	PPT alone	N/A	N/A	
14	Colombia	No	N/A	Yes	N/A	
15	Croatia	No	N/A	Yes	N/A	
16	Cyprus*	No	N/A	Yes	N/A	
17	Czech Republic	No	N/A	Yes	N/A	
18	Denmark	No	N/A	Yes	N/A	
19	Egypt	No	N/A	Yes	N/A	
20	Estonia	No	N/A	Yes	N/A	
21	Ethiopia*	No	N/A	Yes	N/A	

22	Fiji*	No	N/A	Yes	N/A	
23	Finland	No	N/A	Yes	N/A	
24	France	No	N/A	Yes	N/A	
25	Georgia	No	N/A	Yes	N/A	
26	Germany	No	N/A	Yes	N/A	
27	Greece	No	N/A	Yes	N/A	
28	Hong Kong (China)	No	N/A	Yes	N/A	
29	Hungary	No	N/A	Yes	N/A	
30	Iceland	No	N/A	Yes	N/A	
31	Indonesia	No	N/A	Yes	N/A	
32	Iran*	Yes	PPT alone	N/A	N/A	
33	Ireland	No	N/A	Yes	N/A	
34	Israel	No	N/A	Yes	N/A	
35	Italy	No	N/A	Yes	N/A	
36	Japan	No	N/A	Yes	N/A	
37	Jordan*	No	N/A	Yes	N/A	
38	Kazakhstan	No	N/A	Yes	N/A	
39	Kenya	No	N/A	Yes	N/A	
40	Korea	No	N/A	Yes	N/A	
41	Kuwait*	No	N/A	Yes	N/A	
42	Kyrgyzstan*	No	N/A	Yes	N/A	
43	Latvia	No	N/A	Yes	N/A	
44	Libya*	No	N/A	Yes	N/A	
45	Lithuania	No	N/A	Yes	N/A	
46	Luxembourg	No	N/A	Yes	N/A	
47	North Macedonia	No	N/A	Yes	N/A	
48	Malaysia	No	N/A	Yes	N/A	
49	Malta	No	N/A	Yes	N/A	
50	Mauritius	No	N/A	Yes	N/A	
51	Mexico	No	N/A	Yes	N/A	
52	Mongolia	No	N/A	Yes	N/A	
53	Montenegro*	No	N/A	Yes	N/A	
54	Morocco	No	N/A	Yes	N/A	
55	Mozambique*	No	N/A	Yes	N/A	
56	Myanmar*	No	N/A	Yes	N/A	
57	Namibia*	No	N/A	Yes	N/A	
58	Nepal*	No	N/A	Yes	N/A	
59	Netherlands	No	N/A	Yes	N/A	
60	New Zealand	No	N/A	Yes	N/A	
61	Norway	No	N/A	Yes	N/A	
62	Oman	No	N/A	Yes	N/A	
63	Philippines*	No	N/A	Yes	N/A	
64	Poland	No	N/A	Yes	N/A	
65	Portugal	No	N/A	Yes	N/A	
66	Qatar	No	N/A	Yes	N/A	
67	Romania	No	N/A	Yes	N/A	
68	Russia	No	N/A	Yes	N/A	
69	Saudi Arabia	No	N/A	Yes	N/A	
70	Serbia	No	N/A	Yes	N/A	
71	Singapore	No	N/A	Yes	N/A	
72	Slovak Republic	No	N/A	Yes	N/A	
73	Slovenia	No	N/A	Yes	N/A	
74	South Africa	No	N/A	Yes	N/A	

75	Spain	No	N/A	Yes	N/A	
76	Sri Lanka	No	N/A	Yes	N/A	
77	Sudan*	No	N/A	Yes	N/A	
78	Sweden	No	N/A	Yes	N/A	
79	Switzerland	No	N/A	Yes	N/A	
80	Syrian Arab Republic*	No	N/A	Yes	N/A	
81	Tajikistan*	No	N/A	Yes	N/A	
82	Tanzania*	No	N/A	Yes	N/A	
83	Thailand	No	N/A	Yes	N/A	
84	Trinidad and Tobago	No	N/A	Yes	N/A	
85	Turkey	No	N/A	Yes	N/A	
86	Turkmenistan*	No	N/A	Yes	N/A	
87	Uganda*	No	N/A	Yes	N/A	
88	Ukraine	No	N/A	Yes	N/A	
89	United Arab Emirates	No	N/A	Yes	N/A	
90	United Kingdom	No	N/A	Yes	N/A	
91	United States	No	N/A	Yes	N/A	
92	Uruguay	No	N/A	Yes	N/A	
93	Uzbekistan*	No	N/A	Yes	N/A	
94	Viet Nam	No	N/A	Yes	N/A	
95	Zambia	No	N/A	Yes	N/A	



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