Jordan

A. Progress in the implementation of the minimum standard

Jordan has 36 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Jordan signed the MLI in 2019 and deposited its instrument of ratification on 22 September 2020. The MLI will enter into force for Jordan on 1 January 2021.

Jordan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁸

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 Jordan.

Summary of the jurisdiction response - Jordan

| | 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 | Algeria* | No | N/A | Yes | N/A | |
| 2 | Azerbaijan* | No | N/A | Yes | N/A | |
| 3 | Bahrain | No | N/A | Yes | N/A | |
| 4 | Bosnia- Herzegovina | No | N/A | Yes | N/A | |
| 5 | Bulgaria | No | N/A | Yes | N/A | |
| 6 | Canada | No | N/A | Yes | N/A | |
| 7 | Croatia | No | N/A | Yes | N/A | |
| 8 | Czech Republic | No | N/A | Yes | N/A | |
| 9 | Egypt | No | N/A | Yes | N/A | |
| 10 | France | No | N/A | Yes | N/A | |
| 11 | India | No | N/A | Yes | N/A | |
| 12 | Indonesia | No | N/A | Yes | N/A | |
| 13 | Iran* | No | N/A | Yes | N/A | |
| 14 | Italy | No | N/A | Yes | N/A | |
| 15 | Korea | No | N/A | Yes | N/A | |
| 16 | Kuwait* | No | N/A | Yes | N/A | |
| 17 | Lebanon* | No | N/A | Yes | N/A | |
| 18 | Malaysia | No | N/A | Yes | N/A | |
| 19 | Malta | No | N/A | Yes | N/A | |
| 20 | Morocco | No | N/A | Yes | N/A | |
| 21 | Netherlands | No | N/A | Yes | N/A | |

⁷⁸ For its agreements listed under the MLI, Jersey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

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| 22 | Palestine* | No | N/A | Yes | N/A | |
|----|-------------------------|----|-----|-----|-----|--|
| 23 | Pakistan | No | N/A | Yes | N/A | |
| 24 | Poland | No | N/A | Yes | N/A | |
| 25 | Qatar | No | N/A | Yes | N/A | |
| 26 | Romania | No | N/A | Yes | N/A | |
| 27 | Saudi Arabia | No | N/A | Yes | N/A | |
| 28 | Sudan* | No | N/A | Yes | N/A | |
| 29 | Syria* | No | N/A | Yes | N/A | |
| 30 | Tunisia | No | N/A | Yes | N/A | |
| 31 | Turkey | No | N/A | Yes | N/A | |
| 32 | Ukraine | No | N/A | Yes | N/A | |
| 33 | United Arab Emirates | No | N/A | Yes | N/A | |
| 34 | United Kingdom | No | N/A | Yes | N/A | |
| 35 | Uzbekistan* | No | N/A | Yes | N/A | |
| 36 | Yemen* | No | N/A | Yes | N/A | |



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