

Montenegro

A. Progress in the implementation of the minimum standard

Montenegro has 44 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Montenegro has not signed the MLI.

Montenegro 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 the Czech Republic, Poland, the Slovak Republic and Slovenia.

Montenegro indicated in its response to the Peer Review questionnaire that it intends to join the MLI.

In their responses to the Peer Review questionnaire, Hungary, Italy and Sweden indicated that their agreements with Montenegro did not give rise to material shopping concerns for their respective jurisdictions.

B. Conclusion

Montenegro has developed a plan for the implementation of the minimum standard in its agreements with Albania, Austria, Belarus, Belgium, Bosnia-Herzegovina, Bulgaria, China, Croatia, Denmark, Egypt, Finland, France, Germany, Hungary, India, Ireland, Italy, Latvia, Malaysia, Malta, Netherlands, North Macedonia, Norway, Portugal, Romania, the Russian Federation, Serbia, Sri Lanka, Sweden, Switzerland, Turkey, Ukraine, the United Emirates and the United Kingdom. Montenegro indicated in its response to the Peer Review questionnaire that it intends to sign the MLI and list those agreements to be covered.

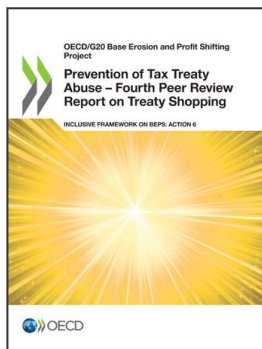
Summary of the jurisdiction response - Montenegro

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Czech Republic	No	No	
2	Poland	No	No	
3	Slovak Republic	No	No	
4	Slovenia	No	No	

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Austria	Yes
3	Azerbaijan*	No
4	Belarus	Yes
5	Belgium	Yes
6	Bosnia-Herzegovina	Yes
7	Bulgaria	Yes
8	China	Yes

9	Croatia	Yes
10	Cyprus*	No
11	Denmark	Yes
12	Democratic People's Republic of Korea*	No
13	Egypt	Yes
14	Finland	Yes
15	France	Yes
16	Germany	Yes
17	Hungary	Yes
18	India	Yes
19	Iran*	No
20	Ireland	Yes
21	Italy	Yes
22	Kuwait*	No
23	Latvia	Yes
24	Malaysia	Yes
25	Malta	Yes
26	Moldova*	No
27	Netherlands	Yes
28	North Macedonia	Yes
29	Norway	Yes
30	Portugal	Yes
31	Romania	Yes
32	Russian Federation	Yes
33	Serbia	Yes
34	Sri Lanka	Yes
35	Sweden	Yes
36	Switzerland	Yes
37	Turkey	Yes
38	Ukraine	Yes
39	United Emirates	Yes
40	United Kingdom	Yes



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