

United Kingdom

A. Progress in the implementation of the minimum standard

The United Kingdom has 131 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirty-five of those agreements, the agreements with Australia, Austria, Belarus*, Belgium, Canada, Colombia, Cyprus*, Denmark, Finland, France, Georgia, Gibraltar, Guernsey, Iceland, India, Ireland, the Isle of Man, Israel, Japan, Jersey, Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, Norway, Poland, Serbia, Singapore, the Slovak Republic, Slovenia, Switzerland, Ukraine, the United Arab Emirates and Uzbekistan*, comply with the minimum standard.

The United Kingdom signed the MLI in 2017 and deposited its instrument of ratification on 29 June 2018. The MLI entered into force for the United Kingdom on 1 October 2018. The United Kingdom has not listed its agreements with Germany but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to the agreement.

The United Kingdom's agreements with the Falkland Islands* and Montserrat are not listed under the MLI as they are arrangements with overseas territories. Bilateral negotiations will be used to update these agreements.

The United Kingdom is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁹

The agreements modified by the MLI 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 the United Kingdom.

Summary of the jurisdiction response – United Kingdom

| | 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 | Algeria* | No | N/A | Yes | N/A | |
| 3 | Antigua and Barbuda | No | N/A | Yes | N/A | |
| 4 | Argentina | No | N/A | Yes | N/A | |
| 5 | Armenia | No | N/A | Yes | N/A | |
| 6 | Australia | Yes | PPT alone | N/A | N/A | |
| 7 | Austria | Yes | PPT alone | N/A | N/A | |

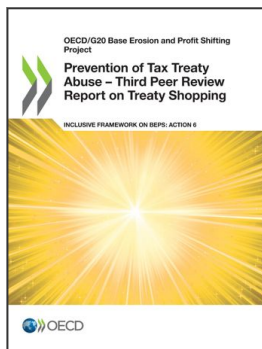
¹⁴⁹ For 117 of its agreements listed under the MLI, the United Kingdom is implementing the preamble statement (Article 6 of the MLI). For its 120 agreements listed under the MLI, the United Kingdom is implementing the PPT (Article 7 of the MLI). The United Kingdom made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements, which already contain the relevant preamble language. Three of the United Kingdom's agreements are within the scope of this reservation.

| | | | | | |
|----|------------------------------|-----|-------------|-----|-----|
| 8 | Azerbaijan* | No | N/A | Yes | N/A |
| 9 | Bahrain | No | N/A | Yes | N/A |
| 10 | Bangladesh* | No | N/A | Yes | N/A |
| 11 | Barbados | No | N/A | Yes | N/A |
| 12 | Belarus* | Yes | PPT alone | N/A | N/A |
| 13 | Belgium | Yes | PPT alone | N/A | N/A |
| 14 | Belize | No | N/A | Yes | N/A |
| 15 | Bolivia* | No | N/A | Yes | N/A |
| 16 | Bosnia-Herzegovina | No | N/A | Yes | N/A |
| 17 | Botswana | No | N/A | Yes | N/A |
| 18 | Brunei Darussalam | No | N/A | Yes | N/A |
| 19 | Bulgaria | No | N/A | Yes | N/A |
| 20 | Canada | Yes | PPT alone | N/A | N/A |
| 21 | Chile | No | N/A | Yes | N/A |
| 22 | China (People's Republic of) | No | N/A | Yes | N/A |
| 23 | Chinese Taipei* | No | N/A | No | N/A |
| 24 | Colombia | Yes | PPT alone | N/A | N/A |
| 25 | Côte d'Ivoire | No | N/A | Yes | N/A |
| 26 | Croatia | No | N/A | Yes | N/A |
| 27 | Cyprus* | Yes | PPT alone | N/A | N/A |
| 28 | Czech Republic | No | N/A | Yes | N/A |
| 29 | Denmark | Yes | PPT alone | N/A | N/A |
| 30 | Egypt | No | N/A | Yes | N/A |
| 31 | Estonia | No | N/A | Yes | N/A |
| 32 | Eswatini | No | N/A | Yes | N/A |
| 33 | Ethiopia* | No | N/A | Yes | N/A |
| 34 | Falkland Islands* | No | N/A | No | N/A |
| 35 | Faroe Islands | No | N/A | Yes | N/A |
| 36 | Fiji* | No | N/A | Yes | N/A |
| 37 | Finland | Yes | PPT alone | N/A | N/A |
| 38 | France | Yes | PPT alone | N/A | N/A |
| 39 | Gambia* | No | N/A | Yes | N/A |
| 40 | Georgia | Yes | PPT alone | N/A | N/A |
| 41 | Germany | No | N/A | No | N/A |
| 42 | Ghana* | No | N/A | Yes | N/A |
| 43 | Gibraltar | Yes | PPT alone | N/A | N/A |
| 44 | Greece | No | N/A | Yes | N/A |
| 45 | Grenada | No | N/A | Yes | N/A |
| 46 | Guernsey | Yes | PPT alone | N/A | N/A |
| 47 | Guyana* | No | N/A | Yes | N/A |
| 48 | Hong Kong (China) | No | N/A | Yes | N/A |
| 49 | Hungary | No | N/A | Yes | N/A |
| 50 | Iceland | Yes | PPT alone | N/A | N/A |
| 51 | India | Yes | PPT alone | N/A | N/A |
| 52 | Indonesia | No | N/A | Yes | N/A |
| 53 | Ireland | Yes | PPT alone | N/A | N/A |
| 54 | Isle of Man | Yes | PPT alone | N/A | N/A |
| 55 | Israel | Yes | PPT alone | N/A | N/A |
| 56 | Italy | No | N/A | Yes | N/A |
| 57 | Jamaica | No | N/A | Yes | N/A |
| 58 | Japan | Yes | PPT and LOB | N/A | N/A |
| 59 | Jersey | Yes | PPT alone | N/A | N/A |

| | | | | | | |
|-----|-------------------------|-----|-----------|-----|-----|------------------------------------|
| 60 | Jordan | No | N/A | Yes | N/A | |
| 61 | Kazakhstan | No | N/A | Yes | N/A | |
| 62 | Kenya | No | N/A | Yes | N/A | |
| 63 | Kiribati* | No | N/A | Yes | N/A | |
| 64 | Korea | No | N/A | Yes | N/A | |
| 65 | Kosovo* | No | N/A | Yes | N/A | |
| 66 | Kuwait* | No | N/A | Yes | N/A | |
| 67 | Latvia | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 68 | Lesotho* ¹⁵⁰ | No | N/A | Yes | N/A | |
| 69 | Libya* | No | N/A | Yes | N/A | |
| 70 | Liechtenstein | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 71 | Lithuania | Yes | PPT alone | N/A | N/A | |
| 72 | Luxembourg | Yes | PPT alone | N/A | N/A | |
| 73 | Malawi* | No | N/A | Yes | N/A | |
| 74 | Malaysia | No | N/A | Yes | N/A | |
| 75 | Malta | Yes | PPT alone | N/A | N/A | |
| 76 | Mauritius | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 77 | Mexico | No | N/A | Yes | N/A | |
| 78 | Moldova* | No | N/A | Yes | N/A | |
| 79 | Mongolia | No | N/A | Yes | N/A | |
| 80 | Montenegro | No | N/A | Yes | N/A | |
| 81 | Montserrat | No | N/A | No | N/A | |
| 82 | Morocco | No | N/A | Yes | N/A | |
| 83 | Myanmar* | No | N/A | Yes | N/A | |
| 84 | Namibia | No | N/A | Yes | N/A | |
| 85 | Netherlands | Yes | PPT alone | N/A | N/A | |
| 86 | New Zealand | Yes | PPT alone | N/A | N/A | |
| 87 | Nigeria | No | N/A | Yes | N/A | |
| 88 | North Macedonia | No | N/A | Yes | N/A | |
| 89 | Norway | Yes | PPT alone | N/A | N/A | |
| 90 | Oman | No | N/A | Yes | N/A | |
| 91 | Pakistan | No | N/A | Yes | N/A | |
| 92 | Panama | No | N/A | Yes | N/A | |
| 93 | Papua New Guinea | No | N/A | Yes | N/A | |
| 94 | Philippines* | No | N/A | Yes | N/A | |
| 95 | Poland | Yes | PPT alone | N/A | N/A | |
| 96 | Portugal | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 97 | Qatar | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 98 | Romania | No | N/A | Yes | N/A | |
| 99 | Russia | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 100 | Saint Kitts and Nevis | No | N/A | Yes | N/A | |
| 101 | Saudi Arabia | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 102 | Senegal | No | N/A | Yes | N/A | |
| 103 | Serbia | Yes | PPT alone | N/A | N/A | |

¹⁵⁰ The agreement is subject to a complying instrument as the new agreement with Lesotho* was listed under the MLI.

| | | | | | | |
|-----|----------------------|-----|-----------|-----|-----|------------------------------------|
| 104 | Sierra Leone | No | N/A | Yes | N/A | |
| 105 | Singapore | Yes | PPT alone | N/A | N/A | |
| 106 | Slovak Republic | Yes | PPT alone | N/A | N/A | |
| 107 | Slovenia | Yes | PPT alone | N/A | N/A | |
| 108 | Solomon Islands* | No | N/A | Yes | N/A | |
| 109 | South Africa | No | N/A | Yes | N/A | |
| 110 | Spain | No | N/A | Yes | N/A | |
| 111 | Sri Lanka | No | N/A | Yes | N/A | |
| 112 | Sudan* | No | N/A | Yes | N/A | |
| 113 | Sweden | No | N/A | Yes | N/A | |
| 114 | Switzerland | Yes | PPT alone | N/A | N/A | |
| 115 | Tajikistan* | No | N/A | Yes | N/A | |
| 116 | Thailand | No | N/A | Yes | N/A | |
| 117 | Trinidad and Tobago | No | N/A | Yes | N/A | |
| 118 | Tunisia | No | N/A | Yes | N/A | |
| 119 | Turkey | No | N/A | Yes | N/A | |
| 120 | Turkmenistan* | No | N/A | Yes | N/A | |
| 121 | Tuvalu* | No | N/A | Yes | N/A | |
| 122 | Uganda* | No | N/A | Yes | N/A | |
| 123 | Ukraine | Yes | PPT alone | N/A | N/A | |
| 124 | United Arab Emirates | Yes | PPT alone | N/A | N/A | |
| 125 | United States | No | N/A | Yes | N/A | |
| 126 | Uruguay | No | N/A | Yes | N/A | MLI has effect from 1 January 2021 |
| 127 | Uzbekistan* | Yes | PPT alone | N/A | N/A | |
| 128 | Venezuela* | No | N/A | Yes | N/A | |
| 129 | Viet Nam | No | N/A | Yes | N/A | |
| 130 | Zambia | No | N/A | Yes | N/A | |
| 131 | Zimbabwe* | No | N/A | Yes | N/A | |



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