

Greece

A. Progress in the implementation of the minimum standard

Greece has 57 tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Greece signed the MLI in 2017 and deposited its instrument of ratification on 30 March 2021, listing its non-compliant agreements. The MLI entered into force for Greece on 1 July 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Greece is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁵

B. Conclusion

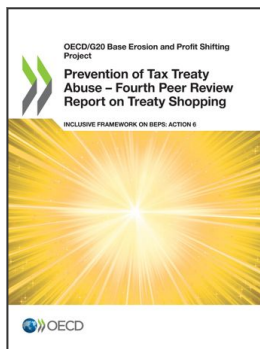
No jurisdiction has raised any concerns about their agreements with Greece.

Summary of the jurisdiction response - Greece

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	No	Yes MLI	PPT
4	Azerbaijan*	No	No	PPT
5	Belgium	No	Yes MLI	PPT
6	Bosnia-Herzegovina	No	Yes MLI	PPT
7	Bulgaria	No	Yes MLI	PPT
8	Canada	No	Yes MLI	PPT
9	China (People's Republic of)	No	Yes MLI	PPT
10	Croatia	No	Yes MLI	PPT
11	Cyprus*	No	Yes MLI	PPT
12	Czech Republic	No	Yes MLI	PPT
13	Denmark	No	Yes MLI	PPT
14	Egypt	No	Yes MLI	PPT
15	Estonia	No	Yes MLI	PPT
16	Finland	No	Yes MLI	PPT
17	France	No	Yes MLI	PPT
18	Georgia	No	Yes MLI	PPT
19	Germany	No	Yes MLI	PPT
20	Hungary	No	Yes MLI	PPT
21	Iceland	No	Yes MLI	PPT

⁸⁵ For its agreements listed under the MLI, Greece is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Greece has also adopted the asymmetrical application of the simplified LOB under Article 7(7)(b) of the MLI.

22	India	No	Yes MLI	PPT
23	Ireland	No	Yes MLI	PPT
24	Israel	No	Yes MLI	PPT
25	Italy	No	Yes MLI	PPT
26	Korea	No	Yes MLI	PPT
27	Kuwait*	No	Yes MLI	PPT
28	Latvia	No	Yes MLI	PPT
29	Lithuania	No	Yes MLI	PPT
30	Luxembourg	No	Yes MLI	PPT
31	Malta	No	Yes MLI	PPT
32	Mexico	No	Yes MLI	PPT
33	Moldova*	No	No	PPT
34	Morocco	No	Yes MLI	PPT
35	Netherlands	No	Yes MLI	PPT
36	Norway	No	Yes MLI	PPT
37	Poland	No	Yes MLI	PPT
38	Portugal	No	Yes MLI	PPT
39	Qatar	No	Yes MLI	PPT
40	Romania	No	Yes MLI	PPT
41	Russian Federation	No	Yes MLI	PPT
42	San Marino	No	Yes MLI	PPT
43	Saudi Arabia	No	Yes MLI	PPT
44	Serbia	No	Yes MLI	PPT
45	Slovak Republic	No	Yes MLI	PPT
46	Slovenia	No	Yes MLI	PPT
47	South Africa	No	Yes MLI	PPT
48	Spain	No	Yes MLI	PPT
49	Sweden	No	Yes MLI	PPT
50	Switzerland	No	No	PPT
51	Tunisia	No	Yes MLI	PPT
52	Turkey	No	Yes MLI	PPT
53	Ukraine	No	Yes MLI	PPT
54	United Arab Emirates	No	Yes MLI	PPT
55	United Kingdom	No	Yes MLI	PPT
56	United States	No	No	PPT
57	Uzbekistan*	No	No	PPT



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