

# Qatar

## A. Progress in the implementation of the minimum standard

Qatar has 77 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Ghana\* complies with the minimum standard

Qatar signed the MLI in 2018, listing 76 tax agreements.<sup>123</sup>

Qatar is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>124</sup>

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 Qatar.

## Summary of the jurisdiction response – Qatar

	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	Armenia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	Amending instrument ensuring compliance with standards under negotiation
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Barbados	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Bermuda	No	N/A	Yes	N/A	
9	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
10	Brunei Darussalam	No	N/A	Yes	N/A	
11	Bulgaria	No	N/A	Yes	N/A	
12	Chad*	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cuba*	No	N/A	Yes	N/A	
16	Cyprus*	No	N/A	Yes	N/A	
17	Ecuador*	No	N/A	Yes	N/A	
18	Fiji*	No	N/A	Yes	N/A	

19	France	No	N/A	Yes	N/A	
20	Ghana*	Yes	PPT alone	N/A	N/A	Expected to be in force on 30 June 2019
21	Georgia	No	N/A	Yes	N/A	
22	Greece	No	N/A	Yes	N/A	
23	Guernsey	No	N/A	Yes	N/A	Amending instrument ensuring compliance with standards initialised
24	Hong Kong (China)	No	N/A	Yes	N/A	
25	Hungary	No	N/A	Yes	N/A	
26	India	No	N/A	Yes	N/A	A new tax treaty compliant with the Standards initialised
27	Indonesia	No	N/A	Yes	N/A	
28	Iran*	No	N/A	Yes	N/A	
29	Ireland	No	N/A	Yes	N/A	
30	Isle of Man	No	N/A	Yes	N/A	
31	Italy	No	N/A	Yes	N/A	
32	Japan	No	N/A	Yes	N/A	
33	Jersey	No	N/A	Yes	N/A	
34	Jordan*	No	N/A	Yes	N/A	
35	Kazakhstan	No	N/A	Yes	N/A	
36	Kenya	No	N/A	Yes	N/A	
37	Korea	No	N/A	Yes	N/A	
38	Kyrgyzstan*	No	N/A	Yes	N/A	
39	Latvia	No	N/A	Yes	N/A	
40	Lebanon*	No	N/A	Yes	N/A	
41	Luxembourg	No	N/A	Yes	N/A	
42	Malaysia	No	N/A	Yes	N/A	
43	Malta	No	N/A	Yes	N/A	
44	Mauritius	No	N/A	Yes	N/A	
45	Mexico	No	N/A	Yes	N/A	
46	Monaco	No	N/A	Yes	N/A	
47	Morocco	No	N/A	Yes	N/A	Expected to be in force on 30 June 2019
48	Nepal*	No	N/A	Yes	N/A	
49	Netherlands	No	N/A	Yes	N/A	
50	Nigeria	No	N/A	Yes	N/A	
51	North Macedonia	No	N/A	Yes	N/A	
52	Norway	No	N/A	Yes	N/A	
53	Pakistan	No	N/A	Yes	N/A	
54	Panama	No	N/A	Yes	N/A	
55	Philippines*	No	N/A	Yes	N/A	
56	Poland	No	N/A	Yes	N/A	
57	Portugal	No	N/A	Yes	N/A	
58	Romania	No	N/A	Yes	N/A	
59	Russia	No	N/A	Yes	N/A	
60	San Marino	No	N/A	Yes	N/A	
61	Senegal	No	N/A	Yes	N/A	

62	Serbia	No	N/A	Yes	N/A	
63	Seychelles	No	N/A	Yes	N/A	
64	Singapore	No	N/A	Yes	N/A	
65	Slovenia	No	N/A	Yes	N/A	
66	South Africa	No	N/A	Yes	N/A	
67	Spain	No	N/A	Yes	N/A	
68	Sri Lanka	No	N/A	Yes	N/A	
69	Sudan*	No	N/A	Yes	N/A	
70	Switzerland	No	N/A	Yes	N/A	
71	Syrian Arab Republic*	No	N/A	Yes	N/A	
72	Tunisia	No	N/A	Yes	N/A	
73	Turkey	No	N/A	Yes	N/A	
74	United Kingdom	No	N/A	Yes	N/A	
75	Venezuela*	No	N/A	Yes	N/A	Expected to be in force on 30 June 2019
76	Viet Nam	No	N/A	Yes	N/A	
77	Yemen*	No	N/A	Yes	N/A	



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