

Slovak Republic

A. Progress in the implementation of the minimum standard

The Slovak Republic has 69 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-two of those agreements comply with the minimum standard.

The Slovak Republic signed the MLI in 2017 and deposited its instrument of ratification on 20 September 2018. The MLI entered into force for the Slovak Republic on 1 January 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The Slovak Republic has not listed its agreements with Armenia and the United Arab Emirates but 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 the agreements with Armenia, Brazil, Ethiopia*, Iran*, and the United Arab Emirates. Armenia has listed its agreement with the Slovak Republic under the MLI.

The Slovak Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹⁵⁷

B. Conclusion

No jurisdiction has raised any concerns about their agreements with the Slovak Republic.

Armenia has listed its agreement with the Slovak Republic under the MLI, which amounts to a request to implement the minimum standard.

Summary of the jurisdiction response – Slovak Republic

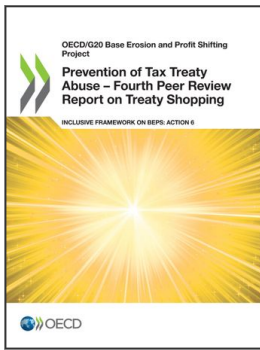
| | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|----|------------------------------|---------------------------------|--|------------------------------------|
| 1 | Armenia | No | No | PPT+LOB |
| 2 | Australia | Yes MLI | | PPT |
| 3 | Austria | Yes MLI | | PPT |
| 4 | Belarus | No | No | |
| 5 | Belgium | Yes MLI | | PPT |
| 6 | Bosnia-Herzegovina | Yes MLI | | PPT |
| 7 | Brazil | No | No | PPT+LOB |
| 8 | Bulgaria | No | Yes MLI | PPT |
| 9 | Canada | Yes MLI | | PPT |
| 10 | China (People's Republic of) | No | Yes MLI | PPT |
| | Croatia | No | Yes MLI | PPT |
| 12 | Cyprus* | Yes MLI | | PPT |
| 13 | Czech Republic | Yes MLI | | PPT |
| 14 | Denmark | Yes MLI | | PPT+LOB |
| 15 | Estonia | No | Yes MLI | PPT |
| 16 | Ethiopia* | No | No | PPT+LOB |

¹⁵⁷ For its agreements listed under the MLI, the Slovak Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Slovak Republic has also adopted for the simplified LOB under Article 7(6) of the MLI.

| | | | | |
|----|-----------------------|---------|---------|---------|
| 17 | Finland | Yes MLI | | PPT |
| 18 | France | Yes MLI | | PPT |
| 19 | Georgia | Yes MLI | | PPT |
| 20 | Germany | No | Yes MLI | PPT |
| 21 | Greece | No | Yes MLI | PPT+LOB |
| 22 | Hungary | No | Yes MLI | PPT |
| 23 | Iceland | Yes MLI | | PPT+LOB |
| 24 | India | Yes MLI | | PPT+LOB |
| 25 | Indonesia | Yes MLI | | PPT |
| 26 | Iran* | No | No | PPT+LOB |
| 27 | Ireland | Yes MLI | | PPT |
| 28 | Israel | Yes MLI | | PPT |
| 29 | Italy | No | Yes MLI | PPT |
| 30 | Japan | Yes MLI | | PPT |
| 31 | Kazakhstan | Yes MLI | | PPT+LOB |
| 32 | Korea | Yes MLI | | PPT |
| 33 | Kuwait* | No | Yes MLI | PPT |
| 34 | Latvia | Yes MLI | | PPT |
| 35 | Libya* | No | No | |
| 36 | Lithuania | Yes MLI | | PPT |
| 37 | Luxembourg | Yes MLI | | PPT |
| 38 | Malaysia | No | Yes MLI | PPT |
| 39 | Malta | Yes MLI | | PPT |
| 40 | Mexico | No | Yes MLI | PPT+LOB |
| 41 | Moldova* | No | No | |
| 42 | Montenegro | No | No | |
| 43 | Netherlands | Yes MLI | | PPT |
| 44 | Nigeria | No | Yes MLI | PPT |
| 45 | North Macedonia | No | Yes MLI | PPT |
| 46 | Norway | No | No | |
| 47 | Poland | Yes MLI | | PPT |
| 48 | Portugal | Yes MLI | | PPT |
| 49 | Romania | No | Yes MLI | PPT |
| 50 | Russian Federation | Yes MLI | | PPT+LOB |
| 51 | Serbia | Yes MLI | | PPT |
| 52 | Singapore | Yes MLI | | PPT |
| 53 | Slovenia | Yes MLI | | PPT |
| 54 | South Africa | No | Yes MLI | PPT |
| 55 | Spain | No | Yes MLI | PPT |
| 56 | Sri Lanka | No | No | |
| 57 | Sweden | No | Yes MLI | PPT |
| 58 | Switzerland | No | No | |
| 59 | Syrian Arab Republic* | No | No | |
| 60 | Tunisia | No | Yes MLI | PPT |
| 61 | Turkey | No | Yes MLI | PPT |
| 62 | Turkmenistan* | No | No | |
| 63 | Ukraine | Yes MLI | | PPT |
| 64 | United Arab Emirates | No | No | |
| 65 | United Kingdom | Yes MLI | | PPT |
| 66 | United States | No | No | |
| 67 | Uzbekistan* | No | No | |
| 68 | Viet Nam | No | No | PPT |

Other agreements

| | 1. Treaty partners | 2. Inclusive Framework member |
|---|---------------------------|--------------------------------------|
| 1 | Chinese Taipei* | No |



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), "Slovak Republic", in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/a5c6a012-en>

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