

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. Fifty-three of those agreement 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 agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The United Kingdom has signed a bilateral complying instrument with respect to its agreements with Germany and Sweden.

The United Kingdom 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 Chinese Tapei* and Montserrat.

The United Kingdom is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁷⁶

B. Conclusion

No jurisdiction has raised any concerns about their agreements with the United Kingdom.

Summary of the jurisdiction response – United Kingdom

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Algeria*	No	No	PPT
3	Antigua and Barbuda	No	No	PPT
4	Argentina	No	Yes MLI	PPT
5	Armenia	No	Yes MLI	PPT
6	Australia	Yes MLI		PPT
7	Austria	Yes other		PPT
8	Azerbaijan*	No	No	PPT
9	Bahrain	No	Yes MLI	PPT
10	Bangladesh*	No	No	PPT
11	Barbados	No	Yes MLI	PPT
12	Belarus	Yes other		PPT
13	Belgium	Yes MLI		PPT
14	Belize	No	Yes MLI	PPT
15	Bolivia*	No	No	PPT
16	Bosnia-Herzegovina	Yes MLI		PPT

¹⁷⁶ For its agreements listed under the MLI, the United Kingdom is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The United Kingdom has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering three agreements).

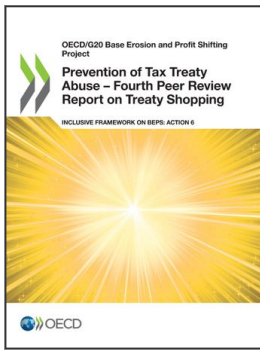
17	Botswana	No	No	PPT
18	Brunei Darussalam	No	No	PPT
19	Bulgaria	No	Yes MLI	PPT
20	Canada	Yes MLI		PPT
21	Chile	No	Yes MLI	PPT
22	China (People's Republic of)	No	Yes MLI	PPT
23	Chinese Taipei*	No	No	PPT
24	Colombia	Yes other		PPT
25	Côte d'Ivoire	No	Yes MLI	PPT
26	Croatia	No	Yes MLI	PPT
27	Cyprus*	Yes other		PPT
28	Czech Republic	Yes MLI		PPT
29	Denmark	Yes MLI		PPT
30	Egypt	Yes MLI		PPT
31	Estonia	No	Yes MLI	PPT
32	Eswatini	No	No	PPT
33	Ethiopia*	No	No	PPT
34	Faroe Islands	No	No	PPT
35	Fiji*	No	Yes MLI	PPT
36	Finland	Yes MLI		PPT
37	France	Yes MLI		PPT
38	Gambia*	No	No	PPT
39	Georgia	Yes MLI		PPT
40	Germany	No	Yes other	PPT
41	Ghana*	No	No	PPT
42	Gibraltar	Yes other		PPT
43	Greece	No	Yes MLI	PPT
44	Grenada	No	No	PPT
45	Guernsey	Yes other		PPT
46	Guyana*	No	No	PPT
47	Hong Kong (China)	No	Yes MLI	PPT
48	Hungary	No	Yes MLI	PPT
49	Iceland	Yes MLI		PPT
50	India	Yes MLI		PPT
51	Indonesia	Yes MLI		PPT
52	Ireland	Yes MLI		PPT
53	Isle of Man	Yes other		PPT
54	Israel	Yes other		PPT
55	Italy	No	Yes MLI	PPT
56	Jamaica	No	Yes MLI	PPT
57	Japan	Yes MLI		PPT+LOB
58	Jersey	Yes other		PPT
59	Jordan	Yes MLI		PPT
60	Kazakhstan	Yes MLI		PPT
61	Kenya	No	Yes MLI	PPT
62	Kiribati*	No	No	PPT
63	Korea	Yes MLI		PPT
64	Kosovo*	No	No	PPT
65	Kuwait*	No	Yes MLI	PPT
66	Latvia	Yes MLI		PPT
67	Lesotho*	No	No	PPT
68	Libya*	No	No	PPT
69	Liechtenstein	Yes MLI		PPT

70	Lithuania	Yes MLI		PPT
71	Luxembourg	Yes MLI		PPT
72	Malawi*	No	No	PPT
73	Malaysia	No	Yes MLI	PPT
74	Malta	Yes MLI		PPT
75	Mauritius	Yes MLI		PPT
76	Mexico	No	Yes MLI	PPT
77	Moldova*	No	No	PPT
78	Mongolia	No	No	PPT
79	Montenegro	No	No	PPT
80	Montserrat	No	No	PPT
81	Morocco	No	Yes MLI	PPT
82	Myanmar*	No	No	PPT
83	Namibia	No	No	PPT
84	Netherlands	Yes MLI		PPT
85	New Zealand	Yes MLI		PPT
86	Nigeria	No	Yes MLI	PPT
87	North Macedonia	No	Yes MLI	PPT
88	Norway	Yes MLI		PPT
89	Oman	Yes MLI		PPT
90	Pakistan	Yes MLI		PPT
91	Panama	No	Yes MLI	PPT
92	Papua New Guinea	No	Yes MLI	PPT
93	Philippines*	No	No	PPT
94	Poland	Yes MLI		PPT
95	Portugal	Yes MLI		PPT
96	Qatar	Yes MLI		PPT
97	Romania	No	Yes MLI	PPT
98	Russian Federation	Yes MLI		PPT
99	Saint Kitts and Nevis	No	No	PPT
100	Saudi Arabia	Yes MLI		PPT
101	Senegal	No	Yes MLI	PPT
102	Serbia	Yes MLI		PPT
103	Sierra Leone	No	No	PPT
104	Singapore	Yes MLI		PPT
105	Slovak Republic	Yes MLI		PPT
106	Slovenia	Yes MLI		PPT
107	Solomon Islands*	No	No	PPT
108	South Africa	No	Yes MLI	PPT
109	Spain	No	Yes MLI	PPT
110	Sri Lanka	No	No	PPT
111	Sudan*	No	No	PPT
112	Sweden	No	Yes other	PPT
113	Switzerland	Yes other		PPT
114	Tajikistan*	No	No	PPT
115	Thailand	No	No	PPT
116	Trinidad and Tobago	No	No	PPT
117	Tunisia	No	Yes MLI	PPT
118	Turkey	No	Yes MLI	PPT
119	Turkmenistan*	No	No	PPT
120	Tuvalu*	No	No	PPT
121	Uganda*	No	No	PPT
122	Ukraine	Yes MLI		PPT

123	United Arab Emirates	Yes MLI		PPT
124	United States	No	No	PPT
125	Uruguay	Yes MLI		PPT
126	Uzbekistan*	Yes other		PPT
127	Venezuela*	No	No	PPT
128	Viet Nam	No	No	PPT
129	Zambia	No	No	PPT
130	Zimbabwe*	No	No	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Falkland Islands*	No



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