

Andorra

A. Progress in the implementation of the minimum standard

Andorra has nine tax agreements in force, as reported in its response to the Peer Review questionnaire. Eight of those agreements comply with the minimum standard.

Andorra signed the MLI in 2017 and deposited its instrument of ratification on 29 September 2021, listing its non-compliant agreements. The MLI entered into force for Andorra on 1 January 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Andorra is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²

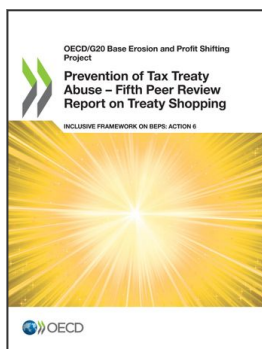
B. Conclusion

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

Summary of the jurisdiction response – Andorra

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Cyprus*	Yes other		PPT
2	France	Yes MLI		PPT
3	Liechtenstein	Yes MLI		PPT
4	Luxembourg	Yes MLI		PPT
5	Malta	Yes MLI		PPT
6	Portugal	Yes MLI		PPT
7	San Marino	Yes other		PPT
8	Spain	No	Yes MLI	PPT
9	United Arab Emirates	Yes MLI		PPT

² For its agreements listed under the MLI, Andorra is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Andorra has made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering two agreements).



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