

Armenia

A. Progress in the implementation of the minimum standard

Armenia has 46 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Armenia signed the MLI in 2017, listing 46 tax agreements.

Armenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁵

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.

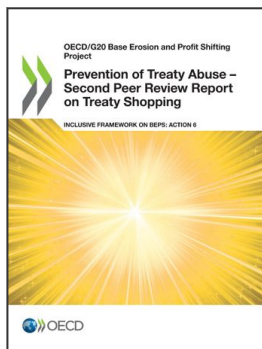
B. Implementation issues

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

Summary of the jurisdiction response – Armenia

	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	Austria	No	N/A	Yes	N/A	
2	Belarus*	No	N/A	Yes	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Bulgaria	No	N/A	Yes	N/A	
5	Canada	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Croatia	No	N/A	Yes	N/A	
8	Cyprus*	No	N/A	Yes	N/A	
9	Czech Republic	No	N/A	Yes	N/A	
10	Estonia	No	N/A	Yes	N/A	
11	Finland	No	N/A	Yes	N/A	
12	France	No	N/A	Yes	N/A	
13	Georgia	No	N/A	Yes	N/A	
14	Germany	No	N/A	Yes	N/A	
15	Greece	No	N/A	Yes	N/A	
16	Hungary	No	N/A	Yes	N/A	
17	India	No	N/A	Yes	N/A	
18	Indonesia	No	N/A	Yes	N/A	
19	Iran*	No	N/A	Yes	N/A	
20	Ireland	No	N/A	Yes	N/A	
21	Italy	No	N/A	Yes	N/A	
22	Japan	No	N/A	No	N/A	

23	Kazakhstan	No	N/A	Yes	N/A
24	Kuwait*	No	N/A	Yes	N/A
25	Latvia	No	N/A	Yes	N/A
26	Lebanon*	No	N/A	Yes	N/A
27	Lithuania	No	N/A	Yes	N/A
28	Luxembourg	No	N/A	Yes	N/A
29	Moldova*	No	N/A	Yes	N/A
30	Netherlands	No	N/A	Yes	N/A
31	Poland	No	N/A	Yes	N/A
32	Qatar	No	N/A	Yes	N/A
33	Romania	No	N/A	Yes	N/A
34	Russian Federation	No	N/A	Yes	N/A
35	Serbia	No	N/A	Yes	N/A
36	Slovak Republic	No	N/A	Yes	N/A
37	Slovenia	No	N/A	Yes	N/A
38	Spain	No	N/A	Yes	N/A
39	Sweden	No	N/A	Yes	N/A
40	Switzerland	No	N/A	Yes	N/A
41	Syrian Arab Republic*	No	N/A	Yes	N/A
42	Tajikistan*	No	N/A	Yes	N/A
43	Thailand	No	N/A	Yes	N/A
44	Turkmenistan*	No	N/A	Yes	N/A
45	Ukraine	No	N/A	Yes	N/A
46	United Arab Emirates	No	N/A	Yes	N/A
47	United Kingdom	No	N/A	Yes	N/A



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