

Armenia

A. Progress in the implementation of the minimum standard

Armenia has 48 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Armenia signed the MLI in 2017 and has not listed its agreements with Denmark and Israel. These agreements will therefore not, at this stage, be modified by the MLI. Denmark indicated in its response to the Peer Review questionnaire that it will add its agreement with Armenia under the MLI. Israel has listed its agreement with Armenia under the MLI.

Armenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁷

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

Armenia's listed agreements under the MLI will start to be compliant after Armenia's ratification of the MLI. Armenia is encouraged to ratify the MLI as soon as possible.

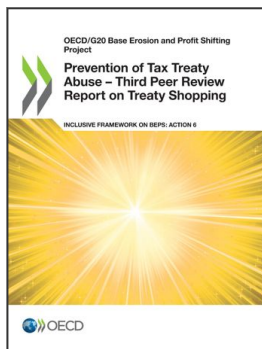
As mentioned above, Armenia has not listed its agreements with Denmark and Israel under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

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	Denmark	No	N/A	No	N/A	
11	Estonia	No	N/A	Yes	N/A	
12	Finland	No	N/A	Yes	N/A	
13	France	No	N/A	Yes	N/A	
14	Georgia	No	N/A	Yes	N/A	
15	Germany	No	N/A	Yes	N/A	

⁷ For its agreements listed under the MLI, Armenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Armenia also opted for the simplified LOB under Article 7(6) of the MLI.

16	Greece	No	N/A	Yes	N/A	
17	Hungary	No	N/A	Yes	N/A	
18	India	No	N/A	Yes	N/A	
19	Indonesia	No	N/A	Yes	N/A	
20	Iran*	No	N/A	Yes	N/A	
21	Ireland	No	N/A	Yes	N/A	
22	Israel	No	N/A	No	N/A	
23	Italy	No	N/A	Yes	N/A	
24	Kazakhstan	No	N/A	Yes	N/A	
25	Kuwait*	No	N/A	Yes	N/A	
26	Latvia	No	N/A	Yes	N/A	
27	Lebanon*	No	N/A	Yes	N/A	
28	Lithuania	No	N/A	Yes	N/A	
29	Luxembourg	No	N/A	Yes	N/A	
30	Moldova*	No	N/A	Yes	N/A	
31	Netherlands	No	N/A	Yes	N/A	
32	Poland	No	N/A	Yes	N/A	
33	Qatar	No	N/A	Yes	N/A	
34	Romania	No	N/A	Yes	N/A	
35	Russia	No	N/A	Yes	N/A	
36	Serbia	No	N/A	Yes	N/A	
37	Slovak Republic	No	N/A	Yes	N/A	
38	Slovenia	No	N/A	Yes	N/A	
39	Spain	No	N/A	Yes	N/A	
40	Sweden	No	N/A	Yes	N/A	
41	Switzerland	No	N/A	Yes	N/A	
42	Syrian Arab Republic*	No	N/A	Yes	N/A	
43	Tajikistan*	No	N/A	Yes	N/A	
44	Thailand	No	N/A	Yes	N/A	
45	Turkmenistan*	No	N/A	Yes	N/A	
46	Ukraine	No	N/A	Yes	N/A	
47	United Arab Emirates	No	N/A	Yes	N/A	
48	United Kingdom	No	N/A	Yes	N/A	



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