

Sri Lanka

A. Progress in the implementation of the minimum standard

Sri Lanka has 47 tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of Sri Lanka's agreements comply with the minimum standard or are subject to a complying instrument.

Sri Lanka has not signed the MLI.

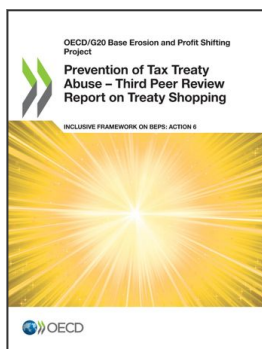
B. Implementation issues

As Sri Lanka has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response – Sri Lanka

	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	Australia	No	N/A	No	N/A	
2	Bahrain	No	N/A	No	N/A	
3	Bangladesh*	No	N/A	No	N/A	
4	Belarus*	No	N/A	No	N/A	
5	Belgium	No	N/A	No	N/A	
6	Bosnia-Herzegovina	No	N/A	No	N/A	
7	Canada	No	N/A	No	N/A	
8	China (People's Republic of)	No	N/A	No	N/A	
9	Croatia	No	N/A	No	N/A	
10	Czech Republic	No	N/A	No	N/A	
11	Denmark	No	N/A	No	N/A	
12	Finland	No	N/A	No	N/A	
13	France	No	N/A	No	N/A	
14	Germany	No	N/A	No	N/A	
15	India	No	N/A	No	N/A	
16	Indonesia	No	N/A	No	N/A	
17	Iran*	No	N/A	No	N/A	
18	Italy	No	N/A	No	N/A	
19	Japan	No	N/A	No	N/A	
20	Korea	No	N/A	No	N/A	
21	Kuwait*	No	N/A	No	N/A	
22	Luxembourg	No	N/A	No	N/A	
23	Malaysia	No	N/A	No	N/A	
24	Mauritius	No	N/A	No	N/A	
25	Montenegro	No	N/A	No	N/A	

26	Nepal*	No	N/A	No	N/A	
27	Netherlands	No	N/A	No	N/A	
28	North Macedonia	No	N/A	No	N/A	
29	Norway	No	N/A	No	N/A	
30	Oman	No	N/A	No	N/A	
31	Pakistan	No	N/A	No	N/A	
32	Philippines*	No	N/A	No	N/A	
33	Poland	No	N/A	No	N/A	
34	Qatar	No	N/A	No	N/A	
35	Romania	No	N/A	No	N/A	
36	Russia	No	N/A	No	N/A	
37	Serbia	No	N/A	No	N/A	
38	Seychelles	No	N/A	No	N/A	
39	Singapore	No	N/A	No	N/A	
40	Slovak Republic	No	N/A	No	N/A	
41	Sweden	No	N/A	No	N/A	
42	Switzerland	No	N/A	No	N/A	
43	Thailand	No	N/A	No	N/A	
44	United Arab Emirates	No	N/A	No	N/A	
45	United Kingdom	No	N/A	No	N/A	
46	United States	No	N/A	No	N/A	
47	Viet Nam	No	N/A	No	N/A	



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