

# Estonia

## A. Progress in the implementation of the minimum standard

Estonia has 60 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Hong Kong (China) and Japan, comply with the minimum standard.

Estonia signed the MLI in 2018 and has not listed its agreements with Germany and Switzerland. It indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to those agreements.

Estonia is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>49</sup>

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

Estonia's listed agreements under the MLI will start to be compliant after Estonia's ratification of the MLI. Estonia indicated that the amended ratification bill was submitted to its Parliament. Estonia further indicated that it expected to deposit its instrument of ratification of the MLI early in 2021.

## Summary of the jurisdiction response - Estonia

	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	Albania	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Bahrain	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	Yes	N/A	
7	Belgium	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cyprus*	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Denmark	No	N/A	Yes	N/A	
15	Finland	No	N/A	Yes	N/A	

<sup>49</sup> For its agreements listed under the MLI, Estonia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	France	No	N/A	Yes	N/A	
17	Georgia	No	N/A	Yes	N/A	
18	Germany	No	N/A	Yes	PPT alone	
19	Greece	No	N/A	Yes	N/A	
20	Hong Kong (China)	Yes	PPT alone	N/A	N/A	
21	Hungary	No	N/A	Yes	N/A	
22	Iceland	No	N/A	Yes	N/A	
23	India	No	N/A	Yes	N/A	
24	Ireland	No	N/A	Yes	N/A	
25	Isle of Man	No	N/A	Yes	N/A	
26	Israel	No	N/A	Yes	N/A	
27	Italy	No	N/A	Yes	N/A	
28	Japan	Yes	PPT and LOB	N/A	N/A	
29	Jersey	No	N/A	Yes	N/A	
30	Kazakhstan	No	N/A	Yes	N/A	
31	Korea	No	N/A	Yes	N/A	
32	Kyrgyzstan*	No	N/A	Yes	N/A	
33	Latvia	No	N/A	Yes	N/A	
34	Lithuania	No	N/A	Yes	N/A	
35	Luxembourg	No	N/A	Yes	N/A	
36	Malta	No	N/A	Yes	N/A	
37	Mexico	No	N/A	Yes	N/A	
38	Moldova*	No	N/A	Yes	N/A	
39	Netherlands	No	N/A	Yes	N/A	
40	North Macedonia	No	N/A	Yes	N/A	
41	Norway	No	N/A	Yes	N/A	
42	Poland	No	N/A	Yes	N/A	
43	Portugal	No	N/A	Yes	N/A	
44	Romania	No	N/A	Yes	N/A	
45	Serbia	No	N/A	Yes	N/A	
46	Singapore	No	N/A	Yes	N/A	
47	Slovak Republic	No	N/A	Yes	N/A	
48	Slovenia	No	N/A	Yes	N/A	
49	Spain	No	N/A	Yes	N/A	
50	Sweden	No	N/A	Yes	N/A	
51	Switzerland	No	N/A	No	N/A	
52	Thailand	No	N/A	Yes	N/A	
53	Turkey	No	N/A	Yes	N/A	
54	Turkmenistan*	No	N/A	Yes	N/A	
55	Ukraine	No	N/A	Yes	N/A	
56	United Arab Emirates	No	N/A	Yes	N/A	
57	United Kingdom	No	N/A	Yes	N/A	
58	United States	No	N/A	Yes	N/A	
59	Uzbekistan*	No	N/A	Yes	N/A	
60	Viet Nam	No	N/A	Yes	N/A	



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