

Croatia

A. Progress in the implementation of the minimum standard

Croatia has 65 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Croatia signed the MLI in 2017, listing 65 tax agreements.⁴¹

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

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 Croatia.

Summary of the jurisdiction response – Croatia

	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	Belarus*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	Chile	No	N/A	Yes	N/A	
11	China (People's Republic of)	No	N/A	Yes	N/A	
12	Czech Republic	No	N/A	Yes	N/A	
13	Denmark	No	N/A	Yes	N/A	
14	Estonia	No	N/A	Yes	N/A	
15	Finland	No	N/A	Yes	N/A	
16	France	No	N/A	Yes	N/A	
17	Georgia	No	N/A	Yes	N/A	
18	Germany	No	N/A	Yes	N/A	
19	Greece	No	N/A	Yes	N/A	
20	Hungary	No	N/A	Yes	N/A	
21	Iceland	No	N/A	Yes	N/A	
22	India	No	N/A	Yes	N/A	
23	Indonesia	No	N/A	Yes	N/A	

24	Iran*	No	N/A	Yes	N/A	
25	Ireland	No	N/A	Yes	N/A	
26	Israel	No	N/A	Yes	N/A	
27	Italy	No	N/A	Yes	N/A	
28	Jordan*	No	N/A	Yes	N/A	
29	Kazakhstan	No	N/A	Yes	N/A	
30	Korea	No	N/A	Yes	N/A	
31	Kosovo*	No	N/A	Yes	N/A	
32	Kuwait*	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	North Macedonia	No	N/A	Yes	N/A	
37	Malaysia	No	N/A	Yes	N/A	
38	Malta	No	N/A	Yes	N/A	
39	Mauritius	No	N/A	Yes	N/A	
40	Moldova*	No	N/A	Yes	N/A	
41	Montenegro*	No	N/A	Yes	N/A	
42	Morocco	No	N/A	Yes	N/A	
43	Netherlands	No	N/A	Yes	N/A	
44	Norway	No	N/A	Yes	N/A	
45	Oman	No	N/A	Yes	N/A	
46	Poland	No	N/A	Yes	N/A	
47	Portugal	No	N/A	Yes	N/A	
48	Qatar	No	N/A	Yes	N/A	
49	Romania	No	N/A	Yes	N/A	
50	Russia	No	N/A	Yes	N/A	
51	San Marino	No	N/A	Yes	N/A	
52	Serbia	No	N/A	Yes	N/A	
53	Slovak Republic	No	N/A	Yes	N/A	
54	Slovenia	No	N/A	Yes	N/A	
55	South Africa	No	N/A	Yes	N/A	
56	Spain	No	N/A	Yes	N/A	
57	Sweden	No	N/A	Yes	N/A	
58	Switzerland	No	N/A	Yes	N/A	
59	Syrian Arab Republic*	No	N/A	Yes	N/A	
60	Turkey	No	N/A	Yes	N/A	
61	Turkmenistan*	No	N/A	Yes	N/A	
62	Ukraine	No	N/A	Yes	N/A	
63	United Arab Emirates	No	N/A	Yes	N/A	
64	United Kingdom	No	N/A	Yes	N/A	
65	Viet Nam	No	N/A	Yes	N/A	



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