

Croatia

A. Progress in the implementation of the minimum standard

Croatia has 66 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Japan, complies with the minimum standard.

Croatia signed the MLI in 2017. It did not list its agreements with Kazakhstan, the United Arab Emirates and Viet Nam. These agreements will therefore not, at this stage, be modified by the MLI. Croatia indicated in its response to the Peer Review questionnaire that it will add these agreements under the MLI when it will ratify the MLI.

Croatia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁰

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

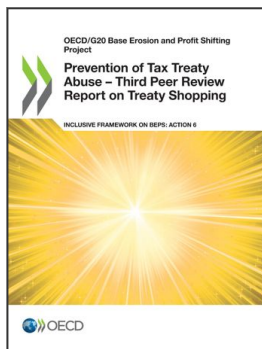
Croatia's listed agreements under the MLI will start to be compliant after Croatia's ratification of the MLI. Croatia indicated that its Parliament had approved a draft bill for the ratification of the MLI on 26 November 2020 that would soon be promulgated by the Croatian President. Croatia further indicated that it expected to deposit its instrument of ratification of the MLI by the end of 2020 or early in 2021.

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-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	

⁴⁰ For its agreements listed under the MLI, Croatia 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	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	Japan	Yes	PPT and LOB	N/A	N/A	
30	Kazakhstan	No	N/A	No	N/A	
31	Korea	No	N/A	Yes	N/A	
32	Kosovo*	No	N/A	Yes	N/A	
33	Kuwait*	No	N/A	Yes	N/A	
34	Latvia	No	N/A	Yes	N/A	
35	Lithuania	No	N/A	Yes	N/A	
36	Luxembourg	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	North Macedonia	No	N/A	Yes	N/A	
45	Norway	No	N/A	Yes	N/A	
46	Oman	No	N/A	Yes	N/A	
47	Poland	No	N/A	Yes	N/A	
48	Portugal	No	N/A	Yes	N/A	
49	Qatar	No	N/A	Yes	N/A	
50	Romania	No	N/A	Yes	N/A	
51	Russia	No	N/A	Yes	N/A	
52	San Marino	No	N/A	Yes	N/A	
53	Serbia	No	N/A	Yes	N/A	
54	Slovak Republic	No	N/A	Yes	N/A	
55	Slovenia	No	N/A	Yes	N/A	
56	South Africa	No	N/A	Yes	N/A	
57	Spain	No	N/A	Yes	N/A	
58	Sweden	No	N/A	Yes	N/A	
59	Switzerland	No	N/A	Yes	N/A	
60	Syrian Arab Republic*	No	N/A	Yes	N/A	
61	Turkey	No	N/A	Yes	N/A	
62	Turkmenistan*	No	N/A	Yes	N/A	
63	Ukraine	No	N/A	Yes	N/A	
64	United Arab Emirates	No	N/A	No	N/A	
65	United Kingdom	No	N/A	Yes	N/A	
66	Viet Nam	No	N/A	No	N/A	



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