

Tunisia

A. Progress in the implementation of the minimum standard

Tunisia has 56 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four treaty partners (the UMA Agreement).¹⁴⁴

Tunisia signed the MLI in 2018 and has not listed its agreements with Germany and Singapore. It indicated that it would list those agreements in its MLI Position to be submitted upon ratification.

Tunisia implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁵

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

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

Summary of the jurisdiction response - Tunisia

	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	Algeria*	No	N/A	Yes	N/A	
2	Austria	No	N/A	Yes	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Burkina Faso	No	N/A	Yes	N/A	
5	Cameroon	No	N/A	Yes	N/A	
6	Canada	No	N/A	Yes	N/A	
7	China (People's Republic of)	No	N/A	Yes	N/A	
8	Côte d'Ivoire	No	N/A	Yes	N/A	
9	Czech Republic	No	N/A	Yes	N/A	
10	Denmark	No	N/A	Yes	N/A	
11	Egypt	No	N/A	Yes	N/A	
12	Ethiopia*	No	N/A	Yes	N/A	
13	France	No	N/A	Yes	N/A	
14	Germany	No	N/A	No	N/A	The new agreement was signed in 2018 and entered into force as of 16

¹⁴⁴ In total, Tunisia identified 58 "agreements" in its List of Tax agreements: 55 bilateral agreements and the UMA Agreement concluded with four of its treaty partners.

¹⁴⁵ For its agreements listed under the MLI, Tunisia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

						December 2019. It is not listed under the MLI.
15	Greece	No	N/A	Yes	N/A	
16	Hungary	No	N/A	Yes	N/A	
17	Indonesia	No	N/A	Yes	N/A	
18	Iran*	No	N/A	Yes	N/A	
19	Italy	No	N/A	Yes	N/A	
20	Jordan	No	N/A	Yes	N/A	
21	Korea	No	N/A	Yes	N/A	
22	Kuwait*	No	N/A	Yes	N/A	
23	Lebanon*	No	N/A	Yes	N/A	
24	Libya*	No	N/A	Yes	N/A	
25	Luxembourg	No	N/A	Yes	N/A	
26	Mali*	No	N/A	Yes	N/A	
27	Malta	No	N/A	Yes	N/A	
28	Mauritania*	No	N/A	Yes	N/A	
29	Mauritius	No	N/A	Yes	N/A	
30	Morocco	No	N/A	Yes	N/A	
31	Netherlands	No	N/A	Yes	N/A	
32	Norway	No	N/A	Yes	N/A	
33	Oman	No	N/A	Yes	N/A	
34	Pakistan	No	N/A	Yes	N/A	
35	Poland	No	N/A	Yes	N/A	
36	Portugal	No	N/A	Yes	N/A	
37	Qatar	No	N/A	Yes	N/A	
38	Romania	No	N/A	Yes	N/A	
39	Saudi Arabia	No	N/A	Yes	N/A	
40	Senegal	No	N/A	Yes	N/A	
41	Serbia	No	N/A	Yes	N/A	
42	Singapore	No	N/A	No	N/A	The agreement was signed in 2018 and entered into force as of 17 December 2019. It is not listed under the MLI.
43	Slovak Republic	No	N/A	Yes	N/A	
44	South Africa	No	N/A	Yes	N/A	
45	Spain	No	N/A	Yes	N/A	
46	Sudan*	No	N/A	Yes	N/A	
47	Sweden	No	N/A	Yes	N/A	
48	Switzerland	No	N/A	Yes	N/A	
49	Syrian Arab Republic*	No	N/A	Yes	N/A	
50	Turkey	No	N/A	Yes	N/A	
51	United Arab Emirates	No	N/A	Yes	N/A	
52	United Kingdom	No	N/A	Yes	N/A	
53	United States	No	N/A	Yes	N/A	
54	Viet Nam	No	N/A	Yes	N/A	
55	Yemen*	No	N/A	Yes	N/A	
56	Algeria* (UMA)	No	N/A	Yes	N/A	UMA Agreement
57	Libya* (UMA)	No	N/A	Yes	N/A	UMA Agreement
58	Mauritania* (UMA)	No	N/A	Yes	N/A	UMA Agreement
59	Morocco (UMA)	No	N/A	Yes	N/A	UMA Agreement



From:

Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), “Tunisia”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/887c7916-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.