

Montenegro

A. Progress in the implementation of the minimum standard

Montenegro has 43 tax agreements in force, as reported in its response to the Peer Review questionnaire.

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

Montenegro has not signed the MLI.

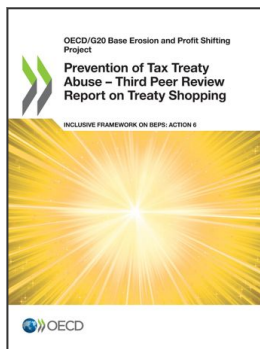
B. Implementation issues

As Montenegro 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 - Montenegro

	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	No	N/A	
2	Austria	No	N/A	No	N/A	
3	Azerbaijan*	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	Bulgaria	No	N/A	No	N/A	
8	China (People's Rep.)	No	N/A	No	N/A	
9	Croatia	No	N/A	No	N/A	
10	Cyprus*	No	N/A	No	N/A	
11	Czech Republic	No	N/A	No	N/A	
12	Denmark	No	N/A	No	N/A	
13	Egypt	No	N/A	No	N/A	
14	Finland	No	N/A	No	N/A	
15	France	No	N/A	No	N/A	
16	Germany	No	N/A	No	N/A	
17	Greece	No	N/A	No	N/A	
18	Hungary	No	N/A	No	N/A	
19	India	No	N/A	No	N/A	
20	Iran*	No	N/A	No	N/A	
21	Ireland	No	N/A	No	N/A	
22	Italy	No	N/A	No	N/A	
23	Korea (Dem. People's Rep.)*	No	N/A	No	N/A	
24	Kuwait*	No	N/A	No	N/A	

25	Latvia	No	N/A	No	N/A	
26	Malaysia	No	N/A	No	N/A	
27	Moldova*	No	N/A	No	N/A	
28	Netherlands	No	N/A	No	N/A	
29	North Macedonia	No	N/A	No	N/A	
30	Norway	No	N/A	No	N/A	
31	Poland	No	N/A	No	N/A	
32	Portugal	No	N/A	No	N/A	
33	Romania	No	N/A	No	N/A	
34	Russia	No	N/A	No	N/A	
35	Slovak Republic	No	N/A	No	N/A	
36	Slovenia	No	N/A	No	N/A	
37	Sri Lanka	No	N/A	No	N/A	
38	Sweden	No	N/A	No	N/A	
39	Switzerland	No	N/A	No	N/A	
40	Turkey	No	N/A	No	N/A	
41	Ukraine	No	N/A	No	N/A	
42	United Arab Emirates	No	N/A	No	N/A	
43	United Kingdom	No	N/A	No	N/A	



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