

Australia

A. Progress in the implementation of the minimum standard

Australia has 45 tax agreements in force, as reported in its response to the Peer Review questionnaire. 18 of those agreements, the agreements with Belgium, Canada, Denmark, Finland, France, Germany, India, Ireland, Israel, Japan, Malta, the Netherlands, New Zealand, Norway, Poland, Singapore, the Slovak Republic and the United Kingdom, comply with the minimum standard.

Australia signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018.⁸ The MLI entered into force for Australia on 1 January 2019.

Australia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹

The agreements modified by the MLI 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 Australia.

Summary of the jurisdiction response - Australia

	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	Argentina	No	N/A	Yes	N/A	
2	Austria	No	N/A	Yes	N/A	Austria has not listed this agreement as a CTA.
3	Belgium	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/10/2019.
4	Canada	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/12/2019.
5	Chile	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Chinese Taipei*	No	N/A	No	N/A	
8	Czech Republic	No	N/A	Yes	N/A	MLI will enter into force on 1/9/2020.
9	Denmark	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2020.
10	Fiji*	No	N/A	Yes	N/A	
11	Finland	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/6/2019.
12	France	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019.
13	Germany	Yes	PPT alone	N/A	N/A	Amending protocol entered into force

⁸ The agreement with Germany, already compliant with the minimum standard, has not been listed under the MLI. A new agreement with Israel entered into force in December 2019 and also complies with the minimum standard.

⁹ For its agreements listed under the MLI, Australia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

						on 7/12/2016.
14	Hungary	No	N/A	Yes	N/A	
15	India	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/10/2019.
16	Indonesia	No	N/A	Yes	N/A	MLI will enter into force on 1/8/2020.
17	Ireland	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/5/2019.
18	Israel	Yes	PPT alone	N/A	N/A	New treaty entered into force on 6/12/2019.
19	Italy	No	N/A	Yes	N/A	
20	Japan	Yes	PPT and LOB	N/A	N/A	MLI entered into force on 1/1/2019.
21	Kiribati*	No	N/A	Yes	N/A	
22	Korea	No	N/A	Yes	N/A	MLI will enter into force on 1/9/2020.
23	Malaysia	No	N/A	Yes	N/A	
24	Malta	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/4/2019.
25	Mexico	No	N/A	Yes	N/A	
26	Netherlands	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/7/2019.
27	New Zealand	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019.
28	Norway	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/11/2019.
29	Papua New Guinea	No	N/A	Yes	N/A	
30	Philippines*	No	N/A	Yes	N/A	
31	Poland	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019.
32	Romania	No	N/A	Yes	N/A	
33	Russia	No	N/A	Yes	N/A	MLI entered into force on 1/10/2019.
34	Singapore	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/4/2019.
35	Slovak Republic	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019.
36	South Africa	No	N/A	Yes	N/A	
37	Spain	No	N/A	Yes	N/A	
38	Sri Lanka	No	N/A	Yes	N/A	
39	Sweden	No	N/A	Yes	N/A	Sweden has not listed this agreement as a CTA.
40	Switzerland	No	N/A	Yes	N/A	Switzerland has not listed this agreement as a CTA.
41	Thailand	No	N/A	Yes	N/A	
42	Turkey	No	N/A	Yes	N/A	
43	United Kingdom	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019.
44	United States	No	N/A	Yes	N/A	
45	Viet Nam	No	N/A	Yes	N/A	



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