

Spain

A. Progress in the implementation of the minimum standard

Spain has 92 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Mexico complies with the minimum standard.

Spain signed the MLI in 2017 and has not listed its agreements with China (People's Republic of), Japan, the Netherlands, Norway, Sweden and Ukraine. It indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to those agreements. Ukraine has listed their agreements with Spain under the MLI.

Spain is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT, combined with the LOB for its agreement with Japan.¹³⁶

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

Spain's listed agreements under the MLI will start to be compliant after Spain's ratification of the MLI. Spain is encouraged to ratify the MLI as soon as possible. Spain indicated that the MLI was approved by its Parliament. Spain further indicated that it expected to deposit its instrument of ratification of the MLI in early 2021.

Summary of the jurisdiction response - Spain

	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	Algeria*	No	N/A	Yes	N/A	
3	Andorra	No	N/A	Yes	N/A	
4	Argentina	No	N/A	Yes	N/A	
5	Armenia	No	N/A	Yes	N/A	
6	Australia	No	N/A	Yes	N/A	
7	Austria	No	N/A	Yes	N/A	
8	Barbados	No	N/A	Yes	N/A	
9	Belgium	No	N/A	Yes	N/A	
10	Bolivia*	No	N/A	Yes	N/A	
11	Bosnia-Herzegovina	No	N/A	Yes	N/A	
12	Brazil	No	N/A	Yes	N/A	
13	Bulgaria	No	N/A	Yes	N/A	

¹³⁶ For 87 of its agreements listed under the MLI, Spain is implementing the preamble statement (Article 6 of the MLI). For 86 of its agreements listed under the MLI, Spain is implementing the PPT (Article 7 of the MLI). Spain made a reservation pursuant to Article 6(4) and Article 7(15)(b) of the MLI and three of Spain's agreements are within the scope of this reservation (the agreements with Andorra, Mexico and Romania).

14	Canada	No	N/A	Yes	N/A	
15	Chile	No	N/A	Yes	N/A	
16	China (People's Republic of)	No	N/A	Yes	PPT alone	
17	Colombia	No	N/A	Yes	N/A	
18	Costa Rica	No	N/A	Yes	N/A	
19	Croatia	No	N/A	Yes	N/A	
20	Cuba*	No	N/A	Yes	N/A	
21	Cyprus*	No	N/A	Yes	N/A	
22	Czech Republic	No	N/A	Yes	N/A	
23	Dominican Republic	No	N/A	Yes	N/A	
24	Ecuador*	No	N/A	Yes	N/A	
25	Egypt	No	N/A	Yes	N/A	
26	El Salvador*	No	N/A	Yes	N/A	
27	Estonia	No	N/A	Yes	N/A	
28	Finland	No	N/A	Yes	N/A	
29	France	No	N/A	Yes	N/A	
30	Georgia	No	N/A	Yes	N/A	
31	Germany	No	N/A	Yes	N/A	
32	Greece	No	N/A	Yes	N/A	
33	Hong Kong (China)	No	N/A	Yes	N/A	
34	Hungary	No	N/A	Yes	N/A	
35	Iceland	No	N/A	Yes	N/A	
36	India	No	N/A	Yes	N/A	
37	Indonesia	No	N/A	Yes	N/A	
38	Iran*	No	N/A	Yes	N/A	
39	Ireland	No	N/A	Yes	N/A	
40	Israel	No	N/A	Yes	N/A	
41	Italy	No	N/A	Yes	N/A	
42	Jamaica	No	N/A	Yes	N/A	
43	Japan	No	N/A	Yes	PPT and LOB	
44	Kazakhstan	No	N/A	Yes	N/A	
45	Korea	No	N/A	Yes	N/A	
46	Kuwait*	No	N/A	Yes	N/A	
47	Kyrgyzstan*	No	N/A	Yes	N/A	
48	Latvia	No	N/A	Yes	N/A	
49	Lithuania	No	N/A	Yes	N/A	
50	Luxembourg	No	N/A	Yes	N/A	
51	Malaysia	No	N/A	Yes	N/A	
52	Malta	No	N/A	Yes	N/A	
53	Mexico	Yes	PPT alone	N/A	N/A	
54	Moldova*	No	N/A	Yes	N/A	
55	Morocco	No	N/A	Yes	N/A	
56	Netherlands	No	N/A	No	N/A	
57	New Zealand	No	N/A	Yes	N/A	
58	Nigeria	No	N/A	Yes	N/A	
59	North Macedonia	No	N/A	Yes	N/A	
60	Norway	No	N/A	No	N/A	
61	Oman	No	N/A	Yes	N/A	
62	Pakistan	No	N/A	Yes	N/A	
63	Panama	No	N/A	Yes	N/A	
64	Philippines*	No	N/A	Yes	N/A	
65	Poland	No	N/A	Yes	N/A	

66	Portugal	No	N/A	Yes	N/A	
67	Qatar	No	N/A	Yes	N/A	
68	Romania	No	N/A	Yes	PPT alone	
69	Russia	No	N/A	Yes	N/A	
70	Saudi Arabia	No	N/A	Yes	N/A	
71	Senegal	No	N/A	Yes	N/A	
72	Serbia	No	N/A	Yes	N/A	
73	Singapore	No	N/A	Yes	N/A	
74	Slovak Republic	No	N/A	Yes	N/A	
75	Slovenia	No	N/A	Yes	N/A	
76	South Africa	No	N/A	Yes	N/A	
77	Sweden	No	N/A	No	N/A	
78	Switzerland	No	N/A	Yes	N/A	
79	Tajikistan*	No	N/A	Yes	N/A	
80	Thailand	No	N/A	Yes	N/A	
81	Trinidad and Tobago	No	N/A	Yes	N/A	
82	Tunisia	No	N/A	Yes	N/A	
83	Turkey	No	N/A	Yes	N/A	
84	Turkmenistan*	No	N/A	Yes	N/A	
85	Ukraine	No	N/A	No	N/A	
86	United Arab Emirates	No	N/A	Yes	N/A	
87	United Kingdom	No	N/A	Yes	N/A	
88	United States	No	N/A	Yes	N/A	
89	Uruguay	No	N/A	Yes	N/A	
90	Uzbekistan*	No	N/A	Yes	N/A	
91	Venezuela*	No	N/A	Yes	N/A	
92	Viet Nam	No	N/A	Yes	N/A	



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