

Uzbekistan

A. Progress in the implementation of the minimum standard

Uzbekistan has 55 tax agreements in force as reported in its response to the Peer Review questionnaire. Five of those agreements comply with the minimum standard.

Uzbekistan has not signed the MLI.

Uzbekistan indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Austria, Bulgaria and Italy.

Uzbekistan is implementing the minimum standard through the inclusion of the preamble statement and the PPT, combined with the LOB for the agreement with Japan.

In its response to the Peer Review questionnaire, Switzerland indicated that its agreement with Switzerland did not give rise to material treaty shopping concerns, for their respective jurisdictions.

B. Conclusion

Uzbekistan is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Azerbaijan, Bahrain, Belarus, Belgium, Canada, China (People's Republic of), Czechia, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, India, Indonesia, Ireland, Israel, Jordan, Kazakhstan, Latvia, Lithuania, Malaysia, Oman, Pakistan, Poland, Romania, Russian Federation, Saudi Arabia, Singapore, Slovak Republic, Slovenia, Spain, Switzerland, Thailand, Türkiye, Ukraine, United Arab Emirates and Viet Nam.

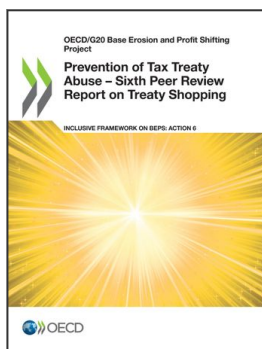
Summary of the jurisdiction response – Uzbekistan

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	
2	Bulgaria	No	No	
3	Italy	No	No	
4	Japan	Yes other		PPT+LOB
5	Korea	Yes other		PPT
6	Luxembourg	Yes other		PPT
7	Netherlands	Yes other		PPT
8	United Kingdom	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Azerbaijan	Yes
2	Bahrain	Yes
3	Belarus	Yes
4	Belgium	Yes
5	Canada	Yes
6	China	Yes
7	Cyprus*	No
8	Czechia	Yes

9	Egypt	Yes
10	Estonia	Yes
11	Finland	Yes
12	France	Yes
13	Georgia	Yes
14	Germany	Yes
15	Greece	Yes
16	Hungary	Yes
17	India	Yes
18	Indonesia	Yes
19	Iran*	No
20	Ireland	Yes
21	Israel	Yes
22	Jordan	Yes
23	Kazakhstan	Yes
24	Kuwait	Yes
25	Kyrgyzstan*	No
26	Latvia	Yes
27	Lithuania	Yes
28	Malaysia	Yes
29	Moldova*	No
30	Oman	Yes
31	Pakistan	Yes
32	Poland	Yes
33	Romania	Yes
34	Russian Federation	Yes
35	Saudi Arabia	Yes
36	Singapore	Yes
37	Slovak Republic	Yes
38	Slovenia	Yes
39	Spain	Yes
40	Switzerland	Yes
41	Tajikistan*	No
42	Thailand	Yes
43	Türkiye	Yes
44	Turkmenistan*	No
45	Ukraine	Yes
46	United Arab Emirates	Yes
47	Viet Nam	Yes



From:
Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), “Uzbekistan”, in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/1b89f3d9-en>

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