

Andorra

A. Progress in the implementation of the minimum standard

Andorra has eight tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Cyprus*, complies with the minimum standard.

Andorra signed the MLI in 2017, listing its non-compliant agreements.

Andorra is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.³

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.

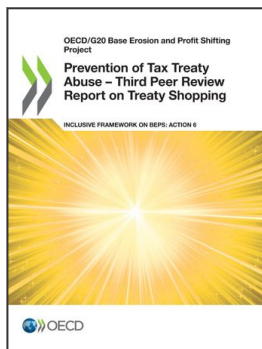
B. Implementation issues

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

Summary of the jurisdiction response - Andorra

	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	Cyprus*	Yes	PPT alone	N/A	N/A	
2	France	No	N/A	Yes	N/A	
3	Liechtenstein	No	N/A	Yes	N/A	
4	Luxembourg	No	N/A	Yes	N/A	
5	Malta	No	N/A	Yes	N/A	
6	Portugal	No	N/A	Yes	N/A	
7	Spain	No	N/A	Yes	N/A	
8	United Arab Emirates	No	N/A	Yes	N/A	

³ For all of its agreements listed under the MLI, Andorra is implementing the preamble statement (Article 6 of the MLI). For five of its agreements listed under the MLI, Andorra is implementing the PPT (Article 7 of the MLI). Andorra made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements which already contain a PPT. Two of Andorra's agreements are within the scope of this reservation.



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