

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 and deposited its instrument of ratification on 29 September 2021, listing its non-compliant agreements. The MLI enters into force for Andorra on 1 January 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Andorra is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²

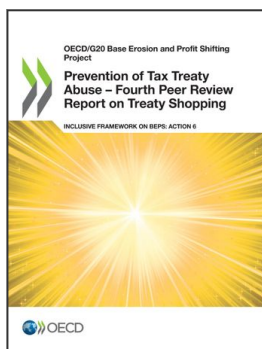
B. Conclusion

No jurisdiction has raised any concerns about their agreements with Andorra.

Summary of the jurisdiction response - Andorra

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Cyprus*	Yes other		PPT
2	France	No	Yes MLI	PPT
3	Liechtenstein	No	Yes MLI	PPT
4	Luxembourg	No	Yes MLI	PPT
5	Malta	No	Yes MLI	PPT
6	Portugal	No	Yes MLI	PPT
7	Spain	No	Yes MLI	PPT
8	United Arab Emirates	No	Yes MLI	PPT

² For its agreements listed under the MLI, Andorra is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Andorra has 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 that already contain a PPT (covering two agreements).



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

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Andorra”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/59943df2-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.