

Sri Lanka

A. Progress in the implementation of the minimum standard

Sri Lanka has 43 tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements, comply with the minimum standard.

Sri Lanka has not signed the MLI.

Sri Lanka 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 Belgium, the Czech Republic, Denmark, India, Luxembourg, Netherlands, Pakistan, Romania and Switzerland.

Sri Lanka is implementing the minimum standard through the inclusion of the preamble statement and the PPT, combined with the LOB for its agreement with India.

In its response to the Peer Review questionnaire, Japan indicated that its agreement with Sri Lanka did not give rise to material treaty shopping concerns for Indonesia.

B. Conclusion

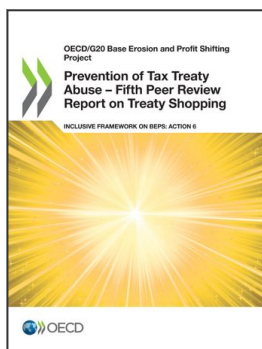
Sri Lanka has developed a plan for the implementation of the minimum standard in its agreements with Australia, Bahrain, Belarus, Canada, China (People's Republic of), Finland, France, Germany, Indonesia, Italy, Japan, Korea, Malaysia, Mauritius, Norway, Oman, Poland, Qatar, Russian Federation, Seychelles, Singapore, the Slovak Republic, Sweden, Thailand, the United Arab Emirates, the United Kingdom and Viet Nam. Sri Lanka indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to those agreements.

Summary of the jurisdiction response – Sri Lanka

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	No	No	PPT
2	Czech Republic	No	No	PPT
3	Denmark	No	No	PPT
4	India	No	No	LOB
5	Luxembourg	No	No	PPT
6	Netherlands	No	No	PPT
7	Pakistan	No	No	PPT
8	Romania	No	No	PPT
9	Switzerland	No	No	PPT
10	United States	No	No	D-LOB

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Australia	Yes
2	Bahrain	Yes
3	Bangladesh*	No
4	Belarus	Yes
5	Canada	Yes
6	China (People's Republic of)	Yes
7	Finland	Yes
8	France	Yes
9	Germany	Yes
10	Indonesia	Yes
11	Iran*	No
12	Italy	Yes
13	Japan	Yes
14	Korea	Yes
15	Kuwait*	No
16	Malaysia	Yes
17	Mauritius	Yes
18	Nepal*	No
19	Norway	Yes
20	Oman	Yes
21	Palestine*	No
22	Philippines*	No
23	Poland	Yes
24	Qatar	Yes
25	Russian Federation	Yes
26	Seychelles	Yes
27	Singapore	Yes
28	Slovak Republic	Yes
29	Sweden	Yes
30	Thailand	Yes
31	United Arab Emirates	Yes
32	United Kingdom	Yes
33	Viet Nam	Yes



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