



Implementation of the OECD BEPS project results into existing International Treaties through Multilateral Instrument

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Republic**

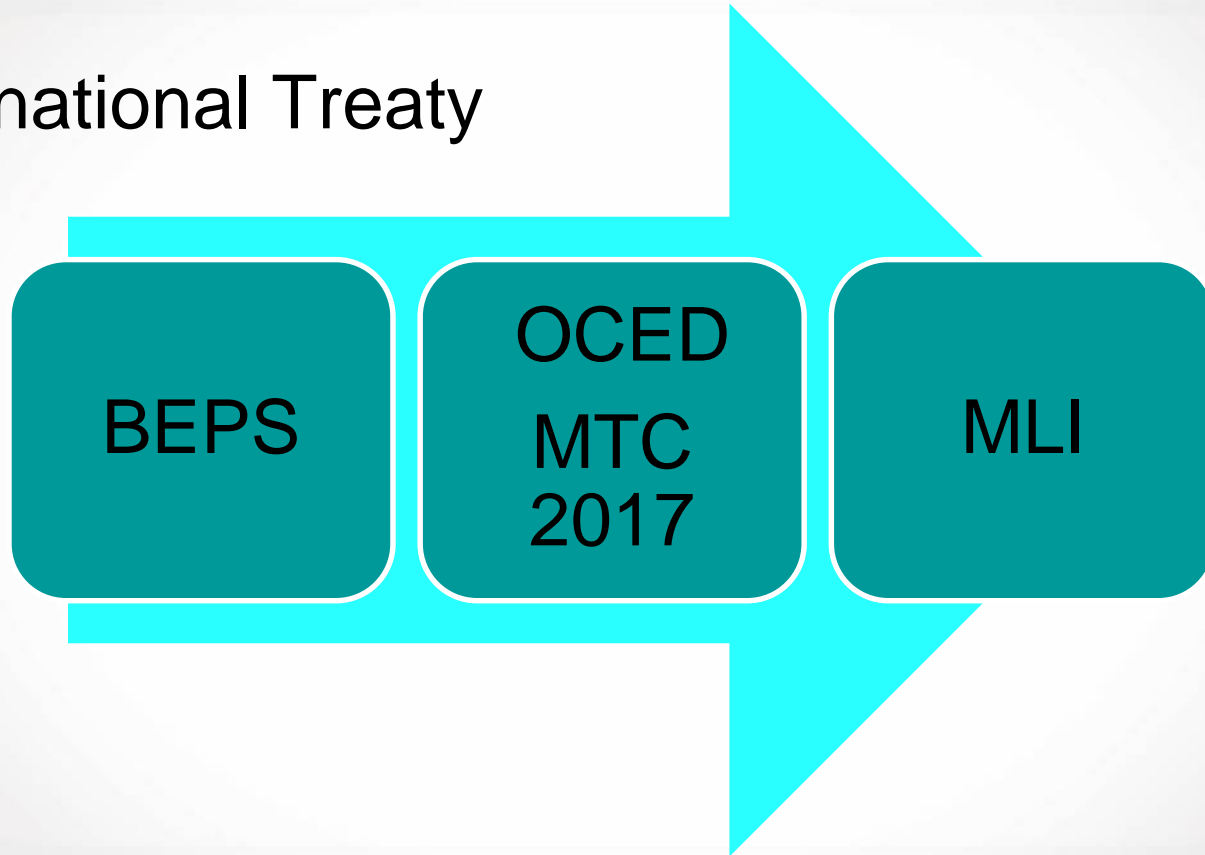
Workshop – Transfer Pricing in V4 Countries

**Problematic aspects of transfer pricing regulation and
other challenges in transfer pricing issues**

Banská Bystrica 6th November 2019

MLI

- International Treaty



Signing ceremony i Paris (7th Jun 2017)



Schedule

Okt.
2015

- BEPS Action 15

Jun
2017

- Signature MLI

Sept.
2018

- Deposition the ratified MLI to OECD Secretariat

Jan.
2019

- Entry into effect for Slovakia
- Update DTT with the first treaty states

2019)))

- Update DTT with the other treaty states
- Negotiations DTT according to OECD MTC 2017

Implementation MLI to Slovak Primary Law

- Publication in Law Collection
- ✓ Wording MLI in English and Slovak languages
- ✓ Update DTT in Slovak languages

- Compliance with „Readers´ Guidance of the MLI Modifications to the DTT“ (toolkit OECD)

Treaty states – MLI entry into effect from 1st January 2019

State	Withholding tax	Other taxes	MAP
Australia	1.1.2019	1.7.2019	1.1.2019
France	1.1.2019	1.7.2019	1.1.2019
Israel	1.1.2019	1.7.2019	
Japan	1.1.2019	1.7.2019	1.1.2019
Lithuania	1.1.2019	1.7.2019	
Poland	1.1.2019	1.7.2019	1.1.2019
Austria	1.1.2019	1.7.2019	
Slovenia	1.1.2019	1.7.2019	
United Kingdom	1.1.2019	1.7.2019	1.1.2019
Serbia	1.1.2019	1.7.2019	1.1.2019
Sweden	Special post ratification procedure		

Treaty states – MLI entry into effect from 1st January 2020

State	Withholding tax	Other taxes	MAP
Finland	1.1.2020	1.12.2019	1.1.2020
Georgia	1.1.2020	1.7.2020	
Ireland	1.1.2020	1.11.2019	1.1.2020
Malta	1.1.2020	1.10.2019	
Singapore	1.1.2020	1.10.2019	

Preamble

MLI Article – 6

DTT Article ZZDZ - Preamble

„1st January 2019“

- ✓ Australia
- ✓ France
- ✓ Israel
- ✓ Japan
- ✓ Lithuania
- ✓ Poland
- ✓ Austria
- ✓ Slovenia
- ✓ United Kingdom
- ✓ Serbia
- ✓ Sweden

„1st January 2020“

- ✓ Finland
- ✓ Georgia
- ✓ Ireland
- ✓ Malta
- ✓ Singapore

BEPS Minimum Standard

PPT/LOB

MLI Article - 7

DTT Article – New Article

„1st January 2019“

- ✓ Australia - PPT
- ✓ France - PPT
- ✓ Israel - PPT
- ✓ Japan - PPT
- ✓ Lithuania - PPT
- ✓ Poland - PPT
- ✓ Austria - PPT
- ✓ Slovenia - PPT
- ✓ United Kingdom - PPT
- ✓ Serbia - PPT
- ✓ Sweden - PPT

„1st January 2020“

- ✓ Finland - PPT
- ✓ Georgia - PPT
- ✓ Ireland - PPT
- ✓ Malta - PPT
- ✓ Singapore - PPT

BEPS Minimum Standard

Mutual Agreement Procedure

MLI Article - 16

DTT Article - 25

„1st January 2019“

- ✓ Australia
- ✓ France
- ✓ Japan
- ✓ Poland
- ✓ United Kingdom
- ✓ Serbia
- ✓ Sweden

„1st January 2020“

- ✓ Finland
- ✓ Ireland

BEPS Minimum Standard

„Savings clause“

MLI Article - 11

DTT Article - 1

„1st January 2019“

- ✓ Australia
- ✓ Poland
- ✓ United Kingdom

PE – Commissionnaire Arrangements and Similar Strategies

MLI Article - 12

DTT Article – 5

„1st January 2019“

- ✓ France
- ✓ Israel
- ✓ Japan
- ✓ Lithuania
- ✓ Slovenia
- ✓ Serbia

„1st January 2020“

- ✓ Ireland

PE – Specific Activities Exemption, New anti-fragmentation rule - 13/4

MLI Article - 13

DTT Article – 5

„1st January 2019“

- ✓ Australia (A), (13/4)
- ✓ France (13/4)
- ✓ Israel (A), (13/4)
- ✓ Japan (A), (13/4)
- ✓ Lithuania (13/4)
- ✓ Austria (A)
- ✓ Slovenia (A), (13/4)
- ✓ United Kingdom (13/4)
- ✓ Serbia (A) (13/4)

„1st January 2020“

- ✓ Ireland (A), (13/4)

SP – Splitting – up of Contract

MLI Article - 14

DTT Article – 5

„1st January 2019“

- ✓ Australia
- ✓ Israel
- ✓ Lithuania
- ✓ Serbia

„1st January 2020“

- ✓ Ireland

SP – Definition of a Person Closely Related to an Enterprise

MLI Article - 15

DTT Article - 5

„1st January 2019“

- ✓ Australia
- ✓ France
- ✓ Israel
- ✓ Japan
- ✓ Lithuania
- ✓ Slovenia
- ✓ United Kingdom
- ✓ Serbia

„1st January 2020“

- ✓ Ireland

Corresponding Adjustments

MLI Article - 17

DTT Article - 9

1st January 2019

- ✓ France
- ✓ Japan
- ✓ Austria
- ✓ Serbia
- ✓ Sweden

Transparent entities

MLI Article - 3

DTT Article - 1

„1st January 2019“

- ✓ Australia
- ✓ Israel
- ✓ Japan
- ✓ Poland
- ✓ United Kingdom

„1st January 2020“

- ✓ Ireland

Dual resident entities

MLI Article - 4

DTT Article - 4

„1st January 2019“

- ✓ Australia
- ✓ Israel
- ✓ Japan
- ✓ Poland
- ✓ Slovenia
- ✓ United Kingdom
- ✓ Serbia

„1st January 2020“

- ✓ Ireland

Dividend Transfer Transactions – time limit test MLI Article - 8 DTT Article - 10

„1st January 2019

- ✓ Israel
- ✓ Slovenia
- ✓ Serbia

„1st January 2020“

- ✓ Ireland

Capital Gains – time limit test

MLI Article - 9

DTT Article - 13

„1st January 2019“

- ✓ Australia
- ✓ France
- ✓ Israel
- ✓ Japan
- ✓ Poland
- ✓ Slovenia
- ✓ Serbia

„1st January 2020“

- ✓ Ireland
- ✓ Malta

Application of Methods for Elimination of Double Taxation

MLI Article - 5

DTT Article- 23

„1st January 2019

- ✓ Japan
- ✓ Austria
- ✓ United Kingdom

Anti-abuse Rule for PE Situated in Third Jurisdictions MLI Article - 10 DTT Article – New Article

„1st January 2019“

- ✓ Israel
- ✓ Japan
- ✓ Austria
- ✓ Slovenia



Thank you for your attention!
Discussion