

Andorra and Korea (Rep.) Initial Tax Treaty

24 March 2023

Report from IBFD Tax Treaties Unit

According to a press release of 23 March 2023, published by the government of Andorra, Andorra and Korea (Rep.) have initialled an income tax treaty, following a successful second round of negotiations held in Andorra from 21 to 23 March 2023. The first round of negotiations was held in Andorra from 14 to 16 December 2022. The treaty is now awaiting signature by both countries. Further developments will be reported as they occur.

Treaty texts are published in the Treaties collection on *IBFD's Tax Research Platform*, as available.