

United Arab Emirates

A. Progress in the implementation of the minimum standard

The United Arab Emirates has 92 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Saudi Arabia complies with the minimum standard.

The United Arab Emirates signed the MLI in 2018 and deposited its instrument of ratification on 29 May 2019, listing 91 tax agreements.¹⁶⁴

The United Arab Emirates is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶⁵

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

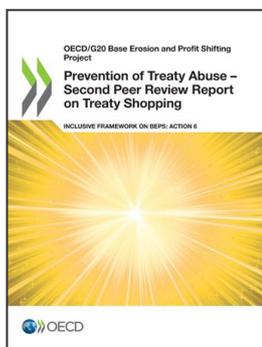
No jurisdiction has raised any concerns about their agreements with the United Arab Emirates.

Summary of the jurisdiction response – United Arab Emirates

	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	Albania*	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Andorra	No	N/A	Yes	N/A	
4	Argentina	No	N/A	Yes	N/A	
5	Armenia	No	N/A	Yes	N/A	
6	Austria	No	N/A	Yes	N/A	
7	Azerbaijan*	No	N/A	Yes	N/A	
8	Bangladesh*	No	N/A	Yes	N/A	
9	Barbados	No	N/A	Yes	N/A	
10	Belarus*	No	N/A	Yes	N/A	
11	Belgium	No	N/A	Yes	N/A	
12	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
13	Brunei Darussalam	No	N/A	Yes	N/A	
14	Bulgaria	No	N/A	Yes	N/A	
15	Canada	No	N/A	Yes	N/A	
16	China (People's Republic of)	No	N/A	Yes	N/A	
17	Comoros*	No	N/A	Yes	N/A	
18	Croatia	No	N/A	Yes	N/A	
19	Cyprus*	No	N/A	Yes	N/A	
20	Czech Republic	No	N/A	Yes	N/A	

21	Egypt	No	N/A	Yes	N/A
22	Estonia	No	N/A	Yes	N/A
23	Fiji*	No	N/A	Yes	N/A
24	Finland	No	N/A	Yes	N/A
25	France	No	N/A	Yes	N/A
26	Georgia	No	N/A	Yes	N/A
27	Germany	No	N/A	Yes	N/A
28	Greece	No	N/A	Yes	N/A
29	Guinea*	No	N/A	Yes	N/A
30	Hong Kong (China)	No	N/A	Yes	N/A
31	Hungary	No	N/A	Yes	N/A
32	India	No	N/A	Yes	N/A
33	Indonesia	No	N/A	Yes	N/A
34	Ireland	No	N/A	Yes	N/A
35	Italy	No	N/A	Yes	N/A
36	Japan	No	N/A	Yes	N/A
37	Jersey	No	N/A	Yes	N/A
38	Jordan*	No	N/A	Yes	N/A
39	Kazakhstan	No	N/A	Yes	N/A
40	Kenya	No	N/A	Yes	N/A
41	Korea	No	N/A	Yes	N/A
42	Kosovo*	No	N/A	Yes	N/A
43	Kyrgyzstan*	No	N/A	Yes	N/A
44	Latvia	No	N/A	Yes	N/A
45	Lebanon*	No	N/A	Yes	N/A
46	Liechtenstein	No	N/A	Yes	N/A
47	Lithuania	No	N/A	Yes	N/A
48	Luxembourg	No	N/A	Yes	N/A
49	North Macedonia	No	N/A	Yes	N/A
50	Malaysia	No	N/A	Yes	N/A
51	Maldives	No	N/A	Yes	N/A
52	Malta	No	N/A	Yes	N/A
53	Mauritius	No	N/A	Yes	N/A
54	Mexico	No	N/A	Yes	N/A
55	Moldova*	No	N/A	Yes	N/A
56	Montenegro*	No	N/A	Yes	N/A
57	Morocco	No	N/A	Yes	N/A
58	Mozambique*	No	N/A	Yes	N/A
59	Netherlands	No	N/A	Yes	N/A
60	New Zealand	No	N/A	Yes	N/A
61	Pakistan	No	N/A	Yes	N/A
62	Panama	No	N/A	Yes	N/A
63	Philippines*	No	N/A	Yes	N/A
64	Poland	No	N/A	Yes	N/A
65	Portugal	No	N/A	Yes	N/A
66	Romania	No	N/A	Yes	N/A
67	Russia	No	N/A	Yes	N/A
68	Saudi Arabia	Yes	PPT alone	N/A	N/A
69	Senegal	No	N/A	Yes	N/A
70	Serbia	No	N/A	Yes	N/A
71	Seychelles	No	N/A	Yes	N/A
72	Singapore	No	N/A	Yes	N/A
73	Slovak Republic	No	N/A	Yes	N/A

74	Slovenia	No	N/A	Yes	N/A
75	South Africa	No	N/A	Yes	N/A
76	Spain	No	N/A	Yes	N/A
77	Sri Lanka	No	N/A	Yes	N/A
78	Sudan*	No	N/A	Yes	N/A
79	Switzerland	No	N/A	Yes	N/A
80	Syrian Arab Republic*	No	N/A	Yes	N/A
81	Tajikistan*	No	N/A	Yes	N/A
82	Thailand	No	N/A	Yes	N/A
83	Tunisia	No	N/A	Yes	N/A
84	Turkey	No	N/A	Yes	N/A
85	Turkmenistan*	No	N/A	Yes	N/A
86	Ukraine	No	N/A	Yes	N/A
87	United Kingdom	No	N/A	Yes	N/A
88	Uruguay	No	N/A	Yes	N/A
89	Uzbekistan*	No	N/A	Yes	N/A
90	Venezuela*	No	N/A	Yes	N/A
91	Viet Nam	No	N/A	Yes	N/A
92	Yemen*	No	N/A	Yes	N/A



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