

Liberia

A. Progress in the implementation of the minimum standard

Liberia has one tax agreement in force with Germany, as reported in its response to the Peer Review questionnaire.

Liberia's agreement does not comply with the minimum standard and is not subject to any complying instrument.

Liberia has not signed the MLI.

Liberia indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued to bring its agreement with Germany into compliance with the minimum standard.

B. Implementation issues

As Liberia has not signed the MLI or implemented anti-treaty-shopping measures in its agreement, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its treaty network.

Summary of the jurisdiction response - Liberia

	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	Germany	No	N/A	No	N/A	



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