

Macau (China)

A. Progress in the implementation of the minimum standard

Macau (China) has four tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of Macau (China)'s agreements comply with the minimum standard or are subject to a complying instrument.

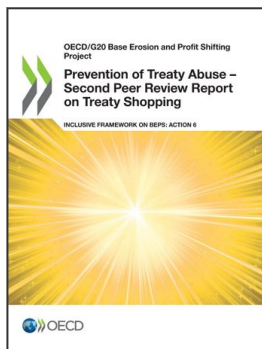
B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Macau (China).

Macau (China) is encouraged to implement the minimum standard in its agreements.

Summary of the jurisdiction response – Macau (China)

	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	Cabo Verde	No	N/A	No	N/A	
2	Mozambique*	No	N/A	No	N/A	
3	Portugal	No	N/A	No	N/A	
4	Viet Nam	No	N/A	No	N/A	



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