

Malaysia

A. Progress in the implementation of the minimum standard

Malaysia has 73 tax agreements in force as reported in its response to the Peer Review questionnaire. One of those, the agreement with Cambodia*, complies with the minimum standard.

Malaysia signed the MLI in 2018 and deposited its instrument of ratification on 18 February 2021, listing its non-compliant agreements. The MLI entered into force for Malaysia on 1 June 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Malaysia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁵

B. Conclusion

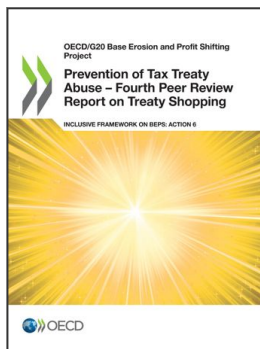
No jurisdiction has raised any concerns about their agreements with Malaysia.

Summary of the jurisdiction response - Malaysia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Australia	No	Yes MLI	PPT
3	Austria	No	No	PPT
4	Bahrain	No	Yes MLI	PPT
5	Bangladesh*	No	No	PPT
6	Belgium	No	Yes MLI	PPT
7	Bosnia-Herzegovina	No	Yes MLI	PPT
8	Brunei Darussalam	No	No	PPT
9	Cambodia*	Yes other		PPT
10	Canada	No	Yes MLI	PPT
11	Chile	No	Yes MLI	PPT
12	China (People's Republic of)	No	Yes MLI	PPT
13	Croatia	No	Yes MLI	PPT
14	Czech Republic	No	No	PPT
15	Denmark	No	Yes MLI	PPT
16	Egypt	No	Yes MLI	PPT
17	Fiji*	No	Yes MLI	PPT
18	Finland	No	Yes MLI	PPT
19	France	No	Yes MLI	PPT
20	Germany	No	No	PPT
21	Hong Kong (China)	No	Yes MLI	PPT
22	Hungary	No	Yes MLI	PPT
23	India	No	Yes MLI	PPT

¹¹⁵ For its agreements listed under the MLI, Malaysia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Indonesia	No	Yes MLI	PPT
25	Iran*	No	No	PPT
26	Ireland	No	Yes MLI	PPT
27	Italy	No	Yes MLI	PPT
28	Japan	No	Yes MLI	PPT
29	Jordan	No	Yes MLI	PPT
30	Kazakhstan	No	Yes MLI	PPT
31	Korea	No	Yes MLI	PPT
32	Kuwait*	No	Yes MLI	PPT
33	Kyrgyzstan*	No	No	PPT
34	Lao People's Democratic Republic*	No	No	PPT
35	Lebanon*	No	No	PPT
36	Luxembourg	No	Yes MLI	PPT
37	Malta	No	Yes MLI	PPT
38	Mauritius	No	Yes MLI	PPT
39	Mongolia	No	No	PPT
40	Morocco	No	Yes MLI	PPT
41	Myanmar*	No	No	PPT
42	Namibia	No	No	PPT
43	Netherlands	No	Yes MLI	PPT
44	New Zealand	No	Yes MLI	PPT
45	Norway	No	No	PPT
46	Pakistan	No	Yes MLI	PPT
47	Papua New Guinea	No	Yes MLI	PPT
48	Philippines*	No	No	PPT
49	Poland	No	Yes MLI	PPT
50	Qatar	No	Yes MLI	PPT
51	Romania	No	Yes MLI	PPT
52	Russian Federation	No	Yes MLI	PPT
53	San Marino	No	Yes MLI	PPT
54	Saudi Arabia	No	Yes MLI	PPT
55	Seychelles	No	Yes MLI	PPT
56	Singapore	No	Yes MLI	PPT
57	Slovak Republic	No	Yes MLI	PPT
58	South Africa	No	Yes MLI	PPT
59	Spain	No	Yes MLI	PPT
60	Sri Lanka	No	No	PPT
61	Sudan*	No	No	PPT
62	Sweden	No	Yes MLI	PPT
63	Switzerland	No	No	PPT
64	Syrian Arab Republic*	No	No	PPT
65	Thailand	No	No	PPT
66	Turkey	No	Yes MLI	PPT
67	Turkmenistan*	No	No	PPT
68	United Arab Emirates	No	Yes MLI	PPT
69	United Kingdom	No	Yes MLI	PPT
70	Uzbekistan*	No	No	PPT
71	Venezuela*	No	No	PPT
72	Viet Nam	No	No	PPT
73	Zimbabwe*	No	No	PPT



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