

United Arab Emirates

A. Progress in the implementation of the minimum standard

The United Arab Emirates has 110 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-four of those agreements comply with the minimum standard.

The United Arab Emirates signed the MLI in 2018 and deposited its instrument of ratification on 29 May 2019. The MLI entered in force for the United Arab Emirates on 1 September 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The United Arab Emirates has not listed its agreements with San Marino and Gabon. These agreements will therefore not, at this stage, be modified by the MLI. San Marino has listed its agreement with the United Arab Emirates under the MLI.

The United Arab Emirates has signed a bilateral complying instrument with respect to its agreements with Czechia and Switzerland.

The United Arab Emirates indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Saint Vincent and the Grenadines.

The United Arab Emirates is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁷

B. Conclusion

San Marino has listed its agreement with the United Arab Emirates under the MLI, which amounts to a request to implement the minimum standard.

The United Arab Emirates has developed a plan for the implementation of the minimum standard in its agreement with San Marino. The United Arab Emirates indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include that agreement. Separately, the United Arab Emirates is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreement with Gabon.

Summary of the jurisdiction response – United Arab Emirates

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Algeria*	No	No	PPT
3	Andorra	Yes MLI		PPT
4	Angola	Yes other		PPT
5	Antigua and Barbuda	No	No	PPT
6	Argentina	No	Yes MLI	PPT

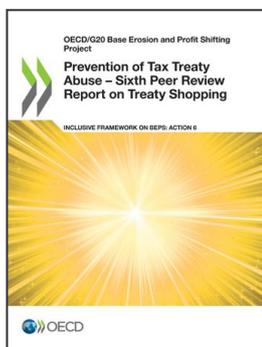
¹⁴⁷ For its agreements listed under the MLI, the United Arab Emirates is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

7	Armenia	No	Yes MLI	PPT
8	Austria	Yes other		PPT
9	Azerbaijan	No	No	PPT
10	Bangladesh*	No	No	PPT
11	Barbados	Yes MLI		PPT
12	Belarus	No	No	PPT
13	Belgium	Yes MLI		PPT
14	Belize	No	Yes MLI	PPT
15	Bermuda	No	No	PPT
16	Bosnia-Herzegovina	Yes MLI		PPT
17	Botswana	Yes other		PPT
18	Brazil	Yes other		PPT
19	Brunei Darussalam	No	No	PPT
20	Bulgaria	No	Yes MLI	PPT
21	Burundi*	No	No	PPT
22	Cameroon	No	Yes MLI	PPT
23	Canada	Yes MLI		PPT
24	Chile	Yes other		PPT
25	China (People's Republic of)	No	Yes MLI	PPT
26	Colombia	No	No	PPT
27	Comoros*	No	No	PPT
28	Costa Rica	No	Yes MLI	PPT
29	Croatia	Yes MLI		PPT
30	Cyprus*	Yes MLI		PPT
31	Czechia	No	Yes other	PPT
32	Egypt	Yes other		PPT
33	Estonia	No	Yes MLI	PPT
34	Ethiopia*	No	No	PPT
35	Fiji*	No	No	PPT
36	Finland	Yes MLI		PPT
37	France	Yes MLI		PPT
38	Georgia	No	No	PPT
39	Greece	Yes MLI		PPT
40	Guinea*	No	No	PPT
41	Hong Kong (China)	Yes MLI		PPT
42	Hungary	Yes MLI		PPT
43	India	Yes MLI		PPT
44	Indonesia	Yes other		PPT
45	Ireland	Yes MLI		PPT
46	Israel	Yes other		PPT
47	Italy	No	Yes MLI	PPT
48	Japan	Yes MLI		PPT
49	Jersey	Yes MLI		PPT
50	Jordan	Yes MLI		PPT
51	Kazakhstan	Yes MLI		PPT
52	Kenya	No	Yes MLI	PPT
53	Korea	Yes MLI		PPT
54	Kosovo*	No	No	PPT
55	Kyrgyzstan*	No	No	PPT
56	Latvia	Yes MLI		PPT
57	Lebanon*	No	No	PPT
58	Liechtenstein	Yes MLI		PPT
59	Lithuania	Yes MLI		PPT

60	Luxembourg	Yes MLI		PPT
61	Malaysia	Yes MLI		PPT
62	Maldives	No	No	PPT
63	Malta	Yes MLI		PPT
64	Mauritania	No	No	PPT
65	Mauritius	Yes MLI		PPT
66	Mexico	No	Yes MLI	PPT
67	Moldova*	No	No	PPT
68	Montenegro	No	No	PPT
69	Morocco	No	Yes MLI	PPT
70	Mozambique*	No	No	PPT
71	Netherlands	Yes MLI		PPT
72	New Zealand	Yes MLI		PPT
73	North Macedonia	No	Yes MLI	PPT
74	Pakistan	Yes MLI		PPT
75	Panama	Yes MLI		PPT
76	Paraguay	No	No	PPT
77	Philippines	No	No	PPT
78	Poland	Yes MLI		PPT
79	Portugal	Yes MLI		PPT
80	Romania	No	Yes MLI	PPT
81	Russian Federation	Yes MLI		PPT
82	Saint Vincent and the Grenadines	No	No	PPT
83	Saudi Arabia	Yes other		PPT
84	Senegal	Yes MLI		PPT
85	Serbia	Yes MLI		PPT
86	Seychelles	No	Yes MLI	PPT
87	Singapore	Yes MLI		PPT
88	Slovak Republic	No	No	PPT
89	Slovenia	Yes MLI		PPT
90	South Africa	Yes MLI		PPT
91	Spain	Yes MLI		PPT
92	Sri Lanka	No	No	PPT
93	Sudan*	No	No	PPT
94	Switzerland	No	Yes other	PPT
95	Syrian Arab Republic*	No	No	PPT
96	Tajikistan*	No	No	PPT
97	Thailand	Yes MLI		PPT
98	Tunisia	No	Yes MLI	PPT
99	Türkiye	No	Yes MLI	PPT
100	Turkmenistan*	No	No	PPT
101	Ukraine	Yes MLI		PPT
102	United Kingdom	Yes MLI		PPT
103	Uruguay	Yes MLI		PPT
104	Uzbekistan	No	No	PPT
105	Venezuela*	No	No	PPT
106	Viet Nam	No	Yes MLI	PPT
107	Yemen*	No	No	PPT
108	Zambia	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	San Marino	Yes
2	Gabon	Yes



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