

Malta

A. Progress in the implementation of the minimum standard

Malta has 77 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-seven of those agreements, the agreements with Australia, Austria, Belgium, Canada, Denmark, Finland, France, Guernsey, Iceland, India, Ireland, the Isle of Man, Israel, Jersey, Kosovo*, Lithuania, Luxembourg, the Netherlands, Norway, Poland, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom comply with the minimum standard.

Malta signed the MLI in 2017 and deposited its instrument of ratification on 18 December 2018. The MLI entered into force for Malta on 1 April 2019. Malta has not listed its agreements with Botswana, Bulgaria and Monaco. These agreements will therefore not, at this stage, be modified by the MLI.

Malta is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁷

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.⁸⁸

B. Implementation issues

As mentioned above, Malta has not listed its agreements with Botswana, Bulgaria, and Monaco under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

Summary of the jurisdiction response - Malta

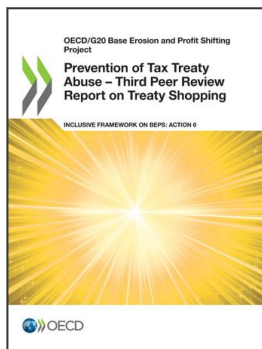
| | Treaty partners | Compliance with the standard | If compliant, the alternative implemented | Signature of a complying instrument | The alternative implemented through the complying instrument (if not the MLI) | Comments |
|---|-----------------|------------------------------|---|-------------------------------------|---|----------|
| 1 | Albania | No | N/A | Yes | N/A | |
| 2 | Andorra | No | N/A | Yes | N/A | |
| 3 | Australia | Yes | PPT alone | N/A | N/A | |
| 4 | Austria | Yes | PPT alone | N/A | N/A | |
| 5 | Azerbaijan* | No | N/A | Yes | N/A | |
| 6 | Bahrain | No | N/A | Yes | N/A | |
| 7 | Barbados | No | N/A | Yes | N/A | |
| 8 | Belgium | Yes | PPT alone | N/A | N/A | |
| 9 | Botswana | No | N/A | No | N/A | |

⁸⁷ For its agreements listed under the MLI, Malta is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

⁸⁸ Malta chose to replace, under Article 35(3) of the MLI, the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next calendar year beginning on or after the expiration of a period” for the purposes of its own application of Article 35(1)(b) and (5)(b) of the MLI.

| | | | | | | |
|----|------------------------------|-----|-----------|-----|-----|--|
| 10 | Bulgaria | No | N/A | No | N/A | |
| 11 | Canada | Yes | PPT alone | N/A | N/A | |
| 12 | China (People's Republic of) | No | N/A | Yes | N/A | |
| 13 | Croatia | No | N/A | Yes | N/A | |
| 14 | Cyprus* | No | N/A | Yes | N/A | |
| 15 | Czech Republic | No | N/A | Yes | N/A | |
| 16 | Denmark | Yes | PPT alone | N/A | N/A | |
| 17 | Egypt | No | N/A | Yes | N/A | |
| 18 | Estonia | No | N/A | Yes | N/A | |
| 19 | Finland | Yes | PPT alone | N/A | N/A | |
| 20 | France | Yes | PPT alone | N/A | N/A | |
| 21 | Georgia | No | N/A | Yes | N/A | |
| 22 | Germany | No | N/A | Yes | N/A | |
| 23 | Greece | No | N/A | Yes | N/A | |
| 24 | Guernsey | Yes | PPT alone | N/A | N/A | |
| 25 | Hong Kong (China) | No | N/A | Yes | N/A | |
| 26 | Hungary | No | N/A | Yes | N/A | |
| 27 | Iceland | Yes | PPT alone | N/A | N/A | |
| 28 | India | Yes | PPT alone | N/A | N/A | |
| 29 | Ireland | Yes | PPT alone | N/A | N/A | |
| 30 | Isle of Man | Yes | PPT alone | N/A | N/A | |
| 31 | Israel | Yes | PPT alone | N/A | N/A | |
| 32 | Italy | No | N/A | Yes | N/A | |
| 33 | Jersey | Yes | PPT alone | N/A | N/A | |
| 34 | Jordan | No | N/A | Yes | N/A | |
| 35 | Korea | No | N/A | Yes | N/A | |
| 36 | Kosovo* | Yes | PPT alone | N/A | N/A | |
| 37 | Kuwait* | No | N/A | Yes | N/A | |
| 38 | Latvia | No | N/A | Yes | N/A | |
| 39 | Lebanon* | No | N/A | Yes | N/A | |
| 40 | Libya* | No | N/A | Yes | N/A | |
| 41 | Liechtenstein | No | N/A | Yes | N/A | |
| 42 | Lithuania | Yes | PPT alone | N/A | N/A | |
| 43 | Luxembourg | Yes | PPT alone | N/A | N/A | |
| 44 | Malaysia | No | N/A | Yes | N/A | |
| 45 | Mauritius | No | N/A | Yes | N/A | |
| 46 | Mexico | No | N/A | Yes | N/A | |
| 47 | Moldova* | No | N/A | Yes | N/A | |
| 48 | Monaco | No | N/A | No | N/A | |
| 49 | Montenegro | No | N/A | Yes | N/A | |
| 50 | Morocco | No | N/A | Yes | N/A | |
| 51 | Netherlands | Yes | PPT alone | N/A | N/A | |
| 52 | Norway | Yes | PPT alone | N/A | N/A | |
| 53 | Pakistan | No | N/A | Yes | N/A | |
| 54 | Poland | Yes | PPT alone | N/A | N/A | |
| 55 | Portugal | No | N/A | Yes | N/A | |
| 56 | Qatar | No | N/A | Yes | N/A | |
| 57 | Romania | No | N/A | Yes | N/A | |
| 58 | Russia | No | N/A | Yes | N/A | |
| 59 | San Marino | No | N/A | Yes | N/A | |
| 60 | Saudi Arabia | No | N/A | Yes | N/A | |
| 61 | Serbia | Yes | PPT alone | N/A | N/A | |
| 62 | Singapore | Yes | PPT alone | N/A | N/A | |

| | | | | | | |
|----|-----------------------|-----|-----------|-----|-----|--|
| 63 | Slovak Republic | Yes | PPT alone | N/A | N/A | |
| 64 | Slovenia | Yes | PPT alone | N/A | N/A | |
| 65 | South Africa | No | N/A | Yes | N/A | |
| 66 | Spain | No | N/A | Yes | N/A | |
| 67 | Sweden | No | N/A | Yes | N/A | |
| 68 | Switzerland | No | N/A | Yes | N/A | |
| 69 | Syrian Arab Republic* | No | N/A | Yes | N/A | |
| 70 | Tunisia | No | N/A | Yes | N/A | |
| 71 | Turkey | No | N/A | Yes | N/A | |
| 72 | Ukraine | Yes | PPT alone | N/A | N/A | |
| 73 | United Arab Emirates | Yes | PPT alone | N/A | N/A | |
| 74 | United Kingdom | Yes | PPT alone | N/A | N/A | |
| 75 | United States | No | N/A | No | N/A | |
| 76 | Uruguay | No | N/A | Yes | N/A | |
| 77 | Viet Nam | No | N/A | Yes | N/A | |



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