

# 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. Forty-three of those agreements 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. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.<sup>116</sup> Malta has not listed its agreements with Botswana, Bulgaria, Monaco and Switzerland under the MLI. These agreements will therefore not, at this stage, be modified under the MLI.

Malta has signed a bilateral complying instrument with respect to its agreement with Switzerland. Malta has also 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 the agreements with Botswana, Bulgaria, Georgia, Moldova\*, Monaco, Montenegro and the United States.

Malta is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>117</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Malta

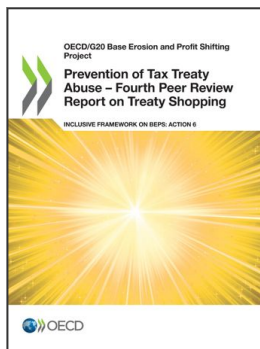
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Andorra	No	Yes MLI	PPT
3	Australia	Yes MLI		PPT
4	Austria	Yes MLI		PPT
5	Azerbaijan*	No	No	
6	Bahrain	No	Yes MLI	PPT
7	Barbados	No	Yes MLI	PPT
8	Belgium	Yes MLI		PPT
9	Botswana	No	No	
10	Bulgaria	No	No	
11	Canada	Yes MLI		PPT
12	China (People's Republic of)	No	Yes MLI	PPT
13	Croatia	No	Yes MLI	PPT

<sup>116</sup> 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) (Entry into effect) of the MLI.

<sup>117</sup> 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).

14	Czech Republic	Yes MLI		PPT
15	Cyprus*	Yes MLI		PPT
16	Denmark	Yes MLI		PPT
17	Egypt	Yes MLI		PPT
18	Estonia	No	Yes MLI	PPT
19	Finland	Yes MLI		PPT
20	France	Yes MLI		PPT
21	Georgia	No	No	PPT
22	Germany	No	Yes MLI	PPT
23	Greece	No	Yes MLI	PPT
24	Guernsey	Yes MLI		PPT
25	Hong Kong (China)	No	Yes MLI	PPT
26	Hungary	No	Yes MLI	PPT
27	Iceland	Yes MLI		PPT
28	India	Yes MLI		PPT
29	Ireland	Yes MLI		PPT
30	Isle of Man	Yes MLI		PPT
31	Israel	Yes MLI		PPT
32	Italy	No	Yes MLI	PPT
33	Jersey	Yes MLI		PPT
34	Jordan	Yes MLI		PPT
35	Korea	Yes MLI		PPT
36	Kosovo*	Yes other		PPT
37	Kuwait*	No	Yes MLI	PPT
38	Latvia	Yes MLI		PPT
39	Lebanon*	No	No	
40	Libya*	No	No	
41	Liechtenstein	Yes MLI		PPT
42	Lithuania	Yes MLI		PPT
43	Luxembourg	Yes MLI		PPT
44	Malaysia	No	Yes MLI	PPT
45	Mauritius	Yes MLI		PPT
46	Mexico	No	Yes MLI	PPT
47	Moldova*	No	No	
48	Monaco	No	No	
49	Montenegro	No	No	
50	Morocco	No	Yes MLI	PPT
51	Netherlands	Yes MLI		PPT
52	Norway	Yes MLI		PPT
53	Pakistan	Yes MLI		PPT
54	Poland	Yes MLI		PPT
55	Portugal	Yes MLI		PPT
56	Qatar	Yes MLI		PPT
57	Romania	No	Yes MLI	PPT
58	Russian Federation	Yes MLI		PPT
59	San Marino	Yes MLI		PPT
60	Saudi Arabia	Yes MLI		PPT
61	Serbia	Yes MLI		PPT
62	Singapore	Yes MLI		PPT
63	Slovak Republic	Yes MLI		PPT
64	Slovenia	Yes MLI		PPT
65	South Africa	No	Yes MLI	PPT
66	Spain	No	Yes MLI	PPT

67	Sweden	No	Yes MLI	PPT
68	Switzerland	No	Yes other	PPT
69	Syria*	No	No	
70	Tunisia	No	Yes MLI	PPT
71	Turkey	No	Yes MLI	PPT
72	Ukraine	Yes MLI		PPT
73	United Arab Emirates	Yes MLI		PPT
74	United Kingdom	Yes MLI		PPT
75	United States	No	No	PPT
76	Uruguay	Yes MLI		PPT
77	Viet Nam	No	No	PPT



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