

# Liberia

## A. Progress in the implementation of the minimum standard

Liberia has one tax agreement in force, the agreement with Germany, as reported in its response to the Peer Review questionnaire. This agreement does not comply with the minimum standard.

Liberia has not signed the MLI.

Liberia 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 Germany.

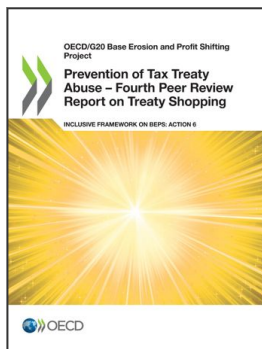
Liberia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

## B. Conclusion

No jurisdiction has raised any concerns about Liberia.

## Summary of the jurisdiction response - Liberia

|   | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|---|--------------------|---------------------------------|--|------------------------------------|
| 1 | Germany            | No                              | No                                     |                                    |



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