

Maldives

A. Progress in the implementation of the minimum standard

The Maldives has one tax agreement in force¹⁰², the agreement with the United Arab Emirates, as reported in its response to the Peer Review questionnaire. This agreement does not comply with the minimum standard.

The Maldives has not signed the MLI.

B. Conclusion

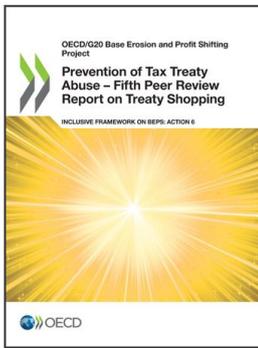
The Maldives has developed a plan for the implementation of the minimum standard in its agreement with the United Arab Emirates. The Maldives indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to that agreement.

Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	United Arab Emirates	Yes

¹⁰² The Maldives has also concluded an agreement with Bangladesh*, which was ratified on 23 December 2021. The Maldives indicated in its response to the Peer Review questionnaire that it currently awaits notification from Bangladesh* for the agreement to enter into force. The agreement with Bangladesh* complies with the minimum standard.



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