

Macau (China)

A. Progress in the implementation of the minimum standard

Macau (China) has four tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Macau (China) has not joined the MLI.

Macau (China) 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 agreements with Cabo Verde, Mozambique*, Portugal and Viet Nam.

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Macau (China).

Summary of the jurisdiction response – Macau (China)

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Cabo Verde	No	No	PPT
2	Mozambique*	No	No	PPT
3	Portugal	No	No	
4	Viet Nam	No	No	



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