

Malaysia

A. Progress in the implementation of the minimum standard

Malaysia has 72 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Malaysia signed the MLI in 2018, listing 72 tax agreements.⁹³

Malaysia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁴

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect. Malaysia indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Austria, Bahrain, Brunei Darussalam, Germany, Mongolia, Morocco, Norway, Sri Lanka, Switzerland, Thailand and Viet Nam.

B. Implementation issues

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

Summary of the jurisdiction response – Malaysia

	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	Australia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Bahrain	No	N/A	Yes	N/A	
5	Bangladesh*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
8	Brunei Darussalam	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	Chile	No	N/A	Yes	N/A	The treaty contains main purpose test in dividends, interest and royalties articles
11	China (People's Republic of)	No	N/A	Yes	N/A	
12	Croatia	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Denmark	No	N/A	Yes	N/A	

15	Egypt	No	N/A	Yes	N/A	
16	Fiji*	No	N/A	Yes	N/A	
17	Finland	No	N/A	Yes	N/A	
18	France	No	N/A	Yes	N/A	
19	Germany	No	N/A	Yes	N/A	
20	Hong Kong (China)	No	N/A	Yes	N/A	
21	Hungary	No	N/A	Yes	N/A	
22	India	No	N/A	Yes	N/A	Contains provision on the application of domestic anti abuse provision and main purpose test.
23	Indonesia	No	N/A	Yes	N/A	
24	Iran*	No	N/A	Yes	N/A	.
25	Ireland	No	N/A	Yes	N/A	
26	Italy	No	N/A	Yes	N/A	
27	Japan	No	N/A	Yes	N/A	
28	Jordan*	No	N/A	Yes	N/A	
29	Kazakhstan	No	N/A	Yes	N/A	Contains main purpose test in interest and royalties articles.
30	Korea	No	N/A	Yes	N/A	
31	Kuwait*	No	N/A	Yes	N/A	
32	Kyrgyzstan*	No	N/A	Yes	N/A	.
33	Lao People's Democratic Republic*	No	N/A	Yes	N/A	
34	Lebanon*	No	N/A	Yes	N/A	.
35	Luxembourg	No	N/A	Yes	N/A	
36	Malta	No	N/A	Yes	N/A	
37	Mauritius	No	N/A	Yes	N/A	
38	Mongolia	No	N/A	Yes	N/A	
39	Morocco	No	N/A	Yes	N/A	
40	Myanmar*	No	N/A	Yes	N/A	
41	Namibia*	No	N/A	Yes	N/A	
42	Netherlands	No	N/A	Yes	N/A	
43	New Zealand	No	N/A	Yes	N/A	
44	Norway	No	N/A	Yes	N/A	
45	Pakistan	No	N/A	Yes	N/A	
46	Papua New Guinea	No	N/A	Yes	N/A	Contains main purpose test in interest article.
47	Philippines*	No	N/A	Yes	N/A	
48	Poland	No	N/A	Yes	N/A	Malaysia and Poland signed a new tax agreement in 2013,

						which has not yet entered into force. This agreement, although not compliant with the Action 6 minimum standard, is listed in the Malaysia's MLI position. The new Poland agreement contains main purpose test in dividends, interest, royalties and technical fees articles.
49	Qatar	No	N/A	Yes	N/A	
50	Romania	No	N/A	Yes	N/A	
51	Russia	No	N/A	Yes	N/A	
52	San Marino	No	N/A	Yes	N/A	
53	Saudi Arabia	No	N/A	Yes	N/A	
54	Seychelles	No	N/A	Yes	N/A	
55	Singapore	No	N/A	Yes	N/A	
56	Slovak Republic	No	N/A	Yes	N/A	
57	South Africa	No	N/A	Yes	N/A	
58	Spain	No	N/A	Yes	N/A	
59	Sri Lanka	No	N/A	Yes	N/A	
60	Sudan*	No	N/A	Yes	N/A	.
61	Sweden	No	N/A	Yes	N/A	
62	Switzerland	No	N/A	Yes	N/A	
63	Syrian Arab Republic*	No	N/A	Yes	N/A	
64	Thailand	No	N/A	Yes	N/A	
65	Turkey	No	N/A	Yes	N/A	
66	Turkmenistan*	No	N/A	Yes	N/A	
67	United Arab Emirates	No	N/A	Yes	N/A	
68	United Kingdom	No	N/A	Yes	N/A	Contains main purpose test in dividends, interest and royalties articles.
69	Uzbekistan*	No	N/A	Yes	N/A	
70	Venezuela*	No	N/A	Yes	N/A	
71	Viet Nam	No	N/A	Yes	N/A	
72	Zimbabwe*	No	N/A	Yes	N/A	



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