

Malaysia

A. Progress in the implementation of the minimum standard

Malaysia has 74 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-four of those comply with the minimum standard.

Malaysia signed the MLI in 2018 and deposited its instrument of ratification on 18 February 2021, listing its non-compliant agreements in force at the time. On 10 November 2022, Malaysia made an additional notification to expand its list of agreements to be covered under the MLI. The MLI entered into force for Malaysia on 1 June 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Malaysia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹²

B. Conclusion

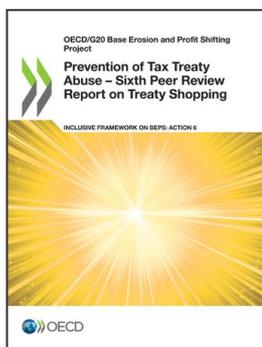
No jurisdiction has raised any concerns about their agreements with Malaysia.

Summary of the jurisdiction response - Malaysia

	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	Australia	Yes MLI		PPT
3	Austria	No	No	PPT
4	Bahrain	Yes MLI		PPT
5	Bangladesh*	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bosnia-Herzegovina	Yes MLI		PPT
8	Brunei Darussalam	No	No	PPT
9	Cambodia*	Yes other		PPT
10	Canada	Yes MLI		PPT
11	Chile	Yes MLI		PPT
12	China (People's Republic of)	Yes MLI		PPT
13	Croatia	Yes MLI		PPT
14	Czechia	No	No	PPT
15	Denmark	Yes MLI		PPT
16	Egypt	Yes MLI		PPT
17	Fiji*	No	Yes MLI	PPT
18	Finland	Yes MLI		PPT
19	France	Yes MLI		PPT
20	Germany	No	No	PPT
21	Hong Kong (China)	Yes MLI		PPT
22	Hungary	Yes MLI		PPT

⁹² For its agreements listed under the MLI, Malaysia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

23	India	Yes MLI		PPT
24	Indonesia	Yes MLI		PPT
25	Iran*	No	No	PPT
26	Ireland	Yes MLI		PPT
27	Italy	No	Yes MLI	PPT
28	Japan	Yes MLI		PPT
29	Jordan	Yes MLI		PPT
30	Kazakhstan	Yes MLI		PPT
31	Korea	Yes MLI		PPT
32	Kuwait	No	Yes MLI	PPT
33	Kyrgyzstan*	No	No	PPT
34	Lao People's Democratic Republic*	No	No	PPT
35	Lebanon*	No	No	PPT
36	Luxembourg	Yes MLI		PPT
37	Malta	Yes MLI		PPT
38	Mauritius	Yes MLI		PPT
39	Mongolia	No	Yes MLI	PPT
40	Morocco	No	Yes MLI	PPT
41	Myanmar*	No	No	PPT
42	Namibia	No	Yes MLI	PPT
43	Netherlands	Yes MLI		PPT
44	New Zealand	Yes MLI		PPT
45	Norway	No	No	PPT
46	Pakistan	Yes MLI		PPT
47	Papua New Guinea	No	Yes MLI	PPT
48	Philippines	No	No	PPT
49	Poland	Yes MLI		PPT
50	Qatar	Yes MLI		PPT
51	Romania	Yes MLI		PPT
52	Russian Federation	Yes MLI		PPT
53	San Marino	Yes MLI		PPT
54	Saudi Arabia	Yes MLI		PPT
55	Seychelles	Yes MLI		PPT
56	Singapore	Yes MLI		PPT
57	Slovak Republic	Yes MLI		PPT
58	South Africa	Yes MLI		PPT
59	Spain	Yes MLI		PPT
60	Sri Lanka	No	No	PPT
61	Sudan*	No	No	PPT
62	Sweden	No	Yes MLI	PPT
63	Switzerland	No	No	PPT
64	Syrian Arab Republic*	No	No	PPT
65	Thailand	Yes MLI		PPT
66	Türkiye	No	Yes MLI	PPT
67	Turkmenistan*	No	No	PPT
68	Ukraine	Yes MLI		PPT
69	United Arab Emirates	Yes MLI		PPT
70	United Kingdom	Yes MLI		PPT
71	Uzbekistan	No	No	PPT
72	Venezuela*	No	No	PPT
73	Viet Nam	No	Yes MLI	PPT
74	Zimbabwe*	No	No	PPT



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