

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 its non-compliant bilateral agreements.

Malaysia indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Austria, Germany, Norway and Switzerland.

Malaysia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁶

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.

B. Implementation issues

Malaysia's listed agreements under the MLI will start to be compliant after Malaysia's ratification of the MLI. Malaysia indicated that it expected to deposit its instrument of ratification of the MLI early in 2021.

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-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	
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	

⁸⁶ 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).

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	
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	
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	
47	Philippines*	No	N/A	Yes	N/A	
48	Poland	No	N/A	Yes	N/A	Malaysia and Poland signed a new tax agreement which has not yet entered into force. The new agreement is listed in Malaysia's MLI position.
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	
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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