

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 Macau (China)'s agreements comply with the minimum standard or are subject to a complying instrument.

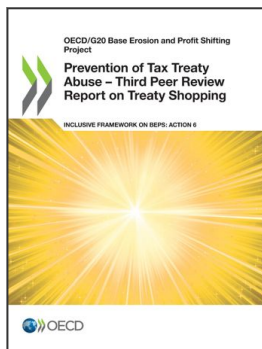
Macau (China) has not joined the MLI.

B. Implementation issues

As Macau (China) has not joined the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response – Macau (China)

	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	Cabo Verde	No	N/A	No	N/A	
2	Mozambique*	No	N/A	No	N/A	
3	Portugal	No	N/A	No	N/A	
4	Viet Nam	No	N/A	No	N/A	



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