

Malta

A. Progress in the implementation of the minimum standard

Malta has 76 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Malta signed the MLI in 2017 and deposited its instrument of ratification on 18 December 2018, listing 72 tax agreements.⁹⁵ The MLI entered into force for Malta on 1 April 2019.

Malta is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁶

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. Some agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.⁹⁷

B. Implementation issues

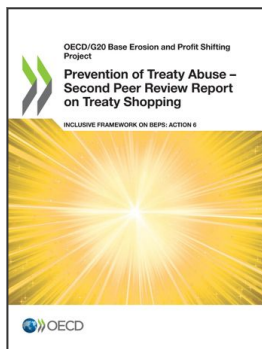
No jurisdiction has raised any concerns about their agreements with Malta.

Summary of the jurisdiction response – Malta

	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	Andorra	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Bahrain	No	N/A	Yes	N/A	
7	Barbados	No	N/A	Yes	N/A	
8	Belgium	No	N/A	Yes	N/A	
9	Botswana	No	N/A	No	N/A	Entered into force on 13.11.18
10	Bulgaria	No	N/A	No	N/A	
11	Canada	No	N/A	Yes	N/A	
12	China (People's Republic of)	No	N/A	Yes	N/A	
13	Croatia	No	N/A	Yes	N/A	
14	Cyprus*	No	N/A	Yes	N/A	
15	Czech Republic	No	N/A	Yes	N/A	
16	Denmark	No	N/A	Yes	N/A	
17	Egypt	No	N/A	Yes	N/A	
18	Estonia	No	N/A	Yes	N/A	
19	Finland	No	N/A	Yes	N/A	

20	France	No	N/A	Yes	N/A	
21	Georgia	No	N/A	Yes	N/A	
22	Germany	No	N/A	Yes	N/A	
23	Greece	No	N/A	Yes	N/A	
24	Guernsey	No	N/A	Yes	N/A	
25	Hong Kong (China)	No	N/A	Yes	N/A	
26	Hungary	No	N/A	Yes	N/A	
27	Iceland	No	N/A	Yes	N/A	
28	India	No	N/A	Yes	N/A	
29	Ireland	No	N/A	Yes	N/A	
30	Isle of Man	No	N/A	Yes	N/A	
31	Israel	No	N/A	Yes	N/A	
32	Italy	No	N/A	Yes	N/A	
33	Jersey	No	N/A	Yes	N/A	
34	Jordan*	No	N/A	Yes	N/A	
35	Korea	No	N/A	Yes	N/A	
36	Kuwait*	No	N/A	Yes	N/A	
37	Latvia	No	N/A	Yes	N/A	
38	Lebanon*	No	N/A	Yes	N/A	
39	Libya*	No	N/A	Yes	N/A	
40	Liechtenstein	No	N/A	Yes	N/A	
41	Lithuania	No	N/A	Yes	N/A	
42	Luxembourg	No	N/A	Yes	N/A	
43	Malaysia	No	N/A	Yes	N/A	
44	Mauritius	No	N/A	Yes	N/A	
45	Mexico	No	N/A	Yes	N/A	
46	Moldova*	No	N/A	Yes	N/A	
47	Monaco	No	N/A	No	N/A	Entered into force on 16.05.19
48	Montenegro*	No	N/A	Yes	N/A	
49	Morocco	No	N/A	Yes	N/A	
50	Netherlands	No	N/A	Yes	N/A	
51	Norway	No	N/A	Yes	N/A	
52	Pakistan	No	N/A	Yes	N/A	
53	Poland	No	N/A	Yes	N/A	
54	Portugal	No	N/A	Yes	N/A	
55	Qatar	No	N/A	Yes	N/A	
56	Romania	No	N/A	Yes	N/A	
57	Russia	No	N/A	Yes	N/A	
58	San Marino	No	N/A	Yes	N/A	
59	Saudi Arabia	No	N/A	Yes	N/A	
60	Serbia	No	N/A	Yes	N/A	
61	Singapore	No	N/A	Yes	N/A	
62	Slovak Republic	No	N/A	Yes	N/A	
63	Slovenia	No	N/A	Yes	N/A	
64	South Africa	No	N/A	Yes	N/A	
65	Spain	No	N/A	Yes	N/A	
66	Sweden	No	N/A	Yes	N/A	
67	Switzerland	No	N/A	Yes	N/A	
68	Syrian Arab Republic*	No	N/A	Yes	N/A	

69	Tunisia	No	N/A	Yes	N/A	
70	Turkey	No	N/A	Yes	N/A	
71	Ukraine	No	N/A	Yes	N/A	
72	United Arab Emirates	No	N/A	Yes	N/A	
73	United Kingdom	No	N/A	Yes	N/A	
74	United States	No	N/A	No	N/A	
75	Uruguay	No	N/A	Yes	N/A	
76	Viet Nam	No	N/A	Yes	N/A	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), "Malta", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/ddaba4c6-en>

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