

Malta

A. Progress in the implementation of the minimum standard

Malta has 78 tax agreements in force, as reported in its response to the Peer Review questionnaire. Fifty-one of those agreements comply with the minimum standard.

Malta signed the MLI in 2017 and deposited its instrument of ratification on 18 December 2018. The MLI entered into force for Malta on 1 April 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.¹⁰³ Malta has not listed its agreements with Botswana, Bulgaria and Monaco under the MLI. These agreements will therefore not, at this stage, be modified under the MLI.

Malta has indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in the agreements with Botswana, Bulgaria, Georgia, Moldova*, Monaco, Montenegro and the United States.

Malta is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁴

B. Conclusion

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

Summary of the jurisdiction response – Malta

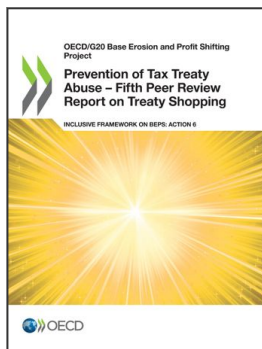
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Andorra	Yes MLI		PPT
3	Armenia	Yes other		PPT
4	Australia	Yes MLI		PPT
5	Austria	Yes MLI		PPT
6	Azerbaijan*	No	No	
7	Bahrain	No	Yes MLI	PPT
8	Barbados	Yes MLI		PPT
9	Belgium	Yes MLI		PPT
10	Botswana	No	No	
11	Bulgaria	No	No	
12	Canada	Yes MLI		PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	Yes MLI		PPT

¹⁰³ Malta chose to replace, under Article 35(3) of the MLI, the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next calendar year beginning on or after the expiration of a period” for the purposes of its own application of Article 35(1)(b) and (5)(b) (Entry into effect) of the MLI.

¹⁰⁴ For its agreements listed under the MLI, Malta is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

15	Czech Republic	Yes MLI		PPT
16	Cyprus*	Yes MLI		PPT
17	Denmark	Yes MLI		PPT
18	Egypt	Yes MLI		PPT
19	Estonia	No	Yes MLI	PPT
20	Finland	Yes MLI		PPT
21	France	Yes MLI		PPT
22	Georgia	No	No	PPT
23	Germany	No	Yes MLI	PPT
24	Greece	Yes MLI		PPT
25	Guernsey	Yes MLI		PPT
26	Hong Kong (China)	No	Yes MLI	PPT
27	Hungary	Yes MLI		PPT
28	Iceland	Yes MLI		PPT
29	India	Yes MLI		PPT
30	Ireland	Yes MLI		PPT
31	Isle of Man	Yes MLI		PPT
32	Israel	Yes MLI		PPT
33	Italy	No	Yes MLI	PPT
34	Jersey	Yes MLI		PPT
35	Jordan	Yes MLI		PPT
36	Korea	Yes MLI		PPT
37	Kosovo*	Yes other		PPT
38	Kuwait*	No	Yes MLI	PPT
39	Latvia	Yes MLI		PPT
40	Lebanon*	No	No	
41	Libya*	No	No	
42	Liechtenstein	Yes MLI		PPT
43	Lithuania	Yes MLI		PPT
44	Luxembourg	Yes MLI		PPT
45	Malaysia	Yes MLI		PPT
46	Mauritius	Yes MLI		PPT
47	Mexico	No	Yes MLI	PPT
48	Moldova*	No	No	
49	Monaco	No	No	
50	Montenegro	No	No	
51	Morocco	No	Yes MLI	PPT
52	Netherlands	Yes MLI		PPT
53	Norway	Yes MLI		PPT
54	Pakistan	Yes MLI		PPT
55	Poland	Yes MLI		PPT
56	Portugal	Yes MLI		PPT
57	Qatar	Yes MLI		PPT
58	Romania	No	Yes MLI	PPT
59	Russian Federation	Yes MLI		PPT
60	San Marino	Yes MLI		PPT
61	Saudi Arabia	Yes MLI		PPT
62	Serbia	Yes MLI		PPT
63	Singapore	Yes MLI		PPT
64	Slovak Republic	Yes MLI		PPT
65	Slovenia	Yes MLI		PPT
66	South Africa	No	Yes MLI	PPT
67	Spain	No	Yes MLI	PPT
68	Sweden	No	Yes MLI	PPT

69	Switzerland	Yes other		PPT
70	Syria*	No	No	
71	Tunisia	No	Yes MLI	PPT
72	Türkiye	No	Yes MLI	PPT
73	Ukraine	Yes MLI		PPT
74	United Arab Emirates	Yes MLI		PPT
75	United Kingdom	Yes MLI		PPT
76	United States	No	No	
77	Uruguay	Yes MLI		PPT
78	Viet Nam	No	Yes MLI	PPT



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