

Maldives

A. Progress in the implementation of the minimum standard

The Maldives has one tax agreement in force⁹³, the agreement with the United Arab Emirates, as reported in its response to the Peer Review questionnaire. This agreement does not comply with the minimum standard.

The Maldives has not signed the MLI.

The Maldives 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 its agreement with the United Arab Emirates.

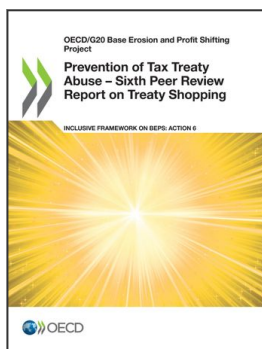
B. Conclusion

No jurisdiction has raised any concerns about their agreements with the Maldives.

Summary of the jurisdiction response – Maldives

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	United Arab Emirates	No	No	

⁹³ The Maldives has also concluded an agreement with Bangladesh*, which was ratified on 23 December 2021.



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