

# Maldives

## A. Progress in the implementation of the minimum standard

The Maldives has one tax agreement in force, as reported in its response to the Peer Review questionnaire.

The Maldives' agreement does not comply with the minimum standard and is not subject to a complying instrument.

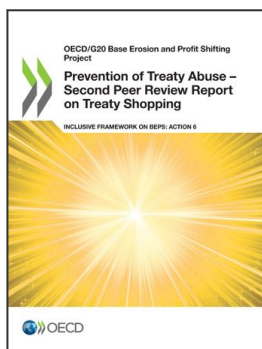
## B. Implementation issues

No jurisdiction has raised any concerns about the Maldives.

The Maldives is encouraged to implement the minimum standard in its agreement.

## Summary of the jurisdiction response – Maldives

	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	United Arab Emirates	No	N/A	No	N/A	



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