

# Maldives

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

The Maldives has one tax agreement in force, 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.

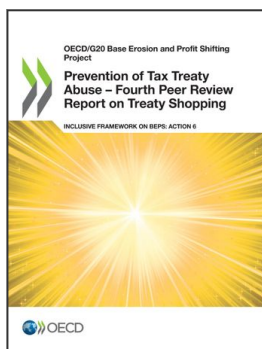
## B. Conclusion

The Maldives is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreement with the United Arab Emirates.

## Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	United Arab Emirates	Yes



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