

# United Arab Emirates

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

The United Arab Emirates has 110 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-seven of those agreements comply with the minimum standard.

The United Arab Emirates signed the MLI in 2018 and deposited its instrument of ratification on 29 May 2019. The MLI entered in force for the United Arab Emirates on 1 September 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The United Arab Emirates has not listed its agreement with San Marino. This agreement will therefore not, at this stage, be modified by the MLI. San Marino has listed its agreement with the United Arab Emirates under the MLI.

The United Arab Emirates has signed a bilateral complying instrument with respect to its agreement with Austria.

The United Arab Emirates 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 Saint Vincent and the Grenadines.

The United Arab Emirates is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>162</sup>

## B. Conclusion

San Marino has listed its agreement with the United Arab Emirates under the MLI, which amounts to a request to implement the minimum standard.

The United Arab Emirates has developed a plan for the implementation of the minimum standard in its agreement with San Marino. The United Arab Emirates indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include these agreements.

## Summary of the jurisdiction response – United Arab Emirates

|   | 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 | Algeria*            | No                              | No                                     | PPT                                |
| 3 | Andorra             | Yes MLI                         |                                        | PPT                                |
| 4 | Angola              | Yes other                       |                                        | PPT                                |
| 5 | Argentina           | No                              | Yes MLI                                | PPT                                |
| 6 | Antigua and Barbuda | No                              | No                                     | PPT                                |
| 7 | Armenia             | No                              | Yes MLI                                | PPT                                |

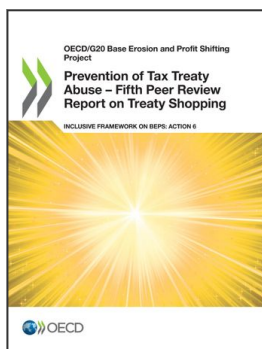
<sup>162</sup> For its agreements listed under the MLI, the United Arab Emirates is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

|    |                              |           |           |     |
|----|------------------------------|-----------|-----------|-----|
| 8  | Austria                      | No        | Yes other | PPT |
| 9  | Azerbaijan*                  | No        | No        | PPT |
| 10 | Bangladesh*                  | No        | No        | PPT |
| 11 | Barbados                     | Yes MLI   |           | PPT |
| 12 | Belarus                      | No        | No        | PPT |
| 13 | Belgium                      | Yes MLI   |           | PPT |
| 14 | Belize                       | No        | Yes MLI   | PPT |
| 15 | Bermuda                      | No        | No        | PPT |
| 16 | Bosnia-Herzegovina           | Yes MLI   |           | PPT |
| 17 | Botswana                     | Yes other |           | PPT |
| 18 | Brazil                       | Yes other |           | PPT |
| 19 | Brunei Darussalam            | No        | No        | PPT |
| 20 | Bulgaria                     | No        | Yes MLI   | PPT |
| 21 | Burundi*                     | No        | No        | PPT |
| 22 | Cameroon                     | No        | Yes MLI   | PPT |
| 23 | Canada                       | Yes MLI   |           | PPT |
| 24 | China (People's Republic of) | No        | Yes MLI   | PPT |
| 25 | Colombia                     | No        | No        | PPT |
| 26 | Comoros*                     | No        | No        | PPT |
| 27 | Costa Rica                   | No        | Yes MLI   | PPT |
| 28 | Croatia                      | Yes MLI   |           | PPT |
| 29 | Cyprus*                      | Yes MLI   |           | PPT |
| 30 | Czech Republic               | No        | No        | PPT |
| 31 | Egypt                        | Yes other |           | PPT |
| 32 | Estonia                      | No        | Yes MLI   | PPT |
| 33 | Ethiopia*                    | No        | No        | PPT |
| 34 | Fiji*                        | No        | No        | PPT |
| 35 | Finland                      | Yes MLI   |           | PPT |
| 36 | France                       | Yes MLI   |           | PPT |
| 37 | Georgia                      | No        | No        | PPT |
| 38 | Germany                      | No        | No        | PPT |
| 39 | Greece                       | Yes MLI   |           | PPT |
| 40 | Guinea*                      | No        | No        | PPT |
| 41 | Hong Kong (China)            | No        | Yes MLI   | PPT |
| 42 | Hungary                      | Yes MLI   |           | PPT |
| 43 | India                        | Yes MLI   |           | PPT |
| 44 | Indonesia                    | Yes other |           | PPT |
| 45 | Ireland                      | Yes MLI   |           | PPT |
| 46 | Israel                       | Yes other |           | PPT |
| 47 | Italy                        | No        | Yes MLI   | PPT |
| 48 | Japan                        | Yes MLI   |           | PPT |
| 49 | Jersey                       | Yes MLI   |           | PPT |
| 50 | Jordan                       | Yes MLI   |           | PPT |
| 51 | Kazakhstan                   | Yes MLI   |           | PPT |
| 52 | Kenya                        | No        | Yes MLI   | PPT |
| 53 | Korea                        | Yes MLI   |           | PPT |
| 54 | Kosovo*                      | No        | No        | PPT |
| 55 | Kyrgyzstan*                  | No        | No        | PPT |
| 56 | Latvia                       | Yes MLI   |           | PPT |
| 57 | Lebanon*                     | No        | No        | PPT |
| 58 | Liechtenstein                | Yes MLI   |           | PPT |
| 59 | Lithuania                    | Yes MLI   |           | PPT |
| 60 | Luxembourg                   | Yes MLI   |           | PPT |
| 61 | Malaysia                     | Yes MLI   |           | PPT |

|     |                                  |           |         |     |
|-----|----------------------------------|-----------|---------|-----|
| 62  | Maldives                         | No        | No      | PPT |
| 63  | Malta                            | Yes MLI   |         | PPT |
| 64  | Mauritania                       | No        | No      | PPT |
| 65  | Mauritius                        | Yes MLI   |         | PPT |
| 66  | Mexico                           | No        | Yes MLI | PPT |
| 67  | Moldova*                         | No        | No      | PPT |
| 68  | Montenegro                       | No        | No      | PPT |
| 69  | Morocco                          | No        | Yes MLI | PPT |
| 70  | Mozambique*                      | No        | No      | PPT |
| 71  | Netherlands                      | Yes MLI   |         | PPT |
| 72  | New Zealand                      | Yes MLI   |         | PPT |
| 73  | North Macedonia                  | No        | Yes MLI | PPT |
| 74  | Pakistan                         | Yes MLI   |         | PPT |
| 75  | Panama                           | Yes MLI   |         | PPT |
| 76  | Paraguay                         | No        | No      | PPT |
| 77  | Philippines*                     | No        | No      | PPT |
| 78  | Poland                           | Yes MLI   |         | PPT |
| 79  | Portugal                         | Yes MLI   |         | PPT |
| 80  | Romania                          | No        | Yes MLI | PPT |
| 81  | Russian Federation               | Yes MLI   |         | PPT |
| 82  | Saint Vincent and the Grenadines | No        | No      | PPT |
| 83  | Saudi Arabia                     | Yes other |         | PPT |
| 84  | Senegal                          | No        | Yes MLI | PPT |
| 85  | Serbia                           | Yes MLI   |         | PPT |
| 86  | Seychelles                       | No        | Yes MLI | PPT |
| 87  | Singapore                        | Yes MLI   |         | PPT |
| 88  | Slovak Republic                  | No        | No      | PPT |
| 89  | Slovenia                         | Yes MLI   |         | PPT |
| 90  | South Africa                     | No        | Yes MLI | PPT |
| 91  | Spain                            | No        | Yes MLI | PPT |
| 92  | Sri Lanka                        | No        | No      | PPT |
| 93  | Sudan*                           | No        | No      | PPT |
| 94  | Switzerland                      | No        | No      | PPT |
| 95  | Syrian Arab Republic*            | No        | No      | PPT |
| 96  | Tajikistan*                      | No        | No      | PPT |
| 97  | Thailand                         | No        | Yes MLI | PPT |
| 98  | Tunisia                          | No        | Yes MLI | PPT |
| 99  | Türkiye                          | No        | Yes MLI | PPT |
| 100 | Turkmenistan*                    | No        | No      | PPT |
| 101 | Ukraine                          | Yes MLI   |         | PPT |
| 102 | United Kingdom                   | Yes MLI   |         | PPT |
| 103 | Uruguay                          | Yes MLI   |         | PPT |
| 104 | Uzbekistan*                      | No        | No      | PPT |
| 105 | Venezuela*                       | No        | No      | PPT |
| 106 | Viet Nam                         | No        | Yes MLI | PPT |
| 107 | Yemen*                           | No        | No      | PPT |

## Other agreements

|   | <b>1.Treaty partners</b> | <b>2. Inclusive Framework member</b> |
|---|--------------------------|--------------------------------------|
| 1 | <b>Niger*</b>            | <b>No</b>                            |
| 2 | San Marino               | Yes                                  |
| 3 | Zimbabwe*                | No                                   |



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