

United Arab Emirates

A. Progress in the implementation of the minimum standard

The United Arab Emirates has 105 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-eight 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 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 Austria.

The United Arab Emirates is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁷⁵

B. Conclusion

Recommendation

It is recommended that the United Arab Emirates formulates a plan for the implementation of the minimum standard in its agreement for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (San Marino).

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	No	Yes MLI	PPT
4	Angola	Yes other		PPT
5	Argentina	No	Yes MLI	PPT
6	Armenia	No	Yes MLI	PPT
7	Austria	No	No	PPT
8	Azerbaijan*	No	No	PPT
9	Bangladesh*	No	No	PPT

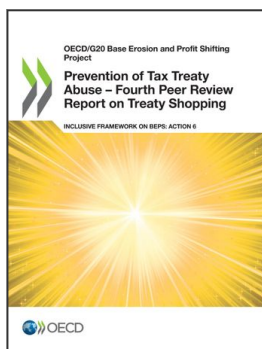
¹⁷⁵ For its agreements listed under the MLI, the United Arab Emirates is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

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

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

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	San Marino	Yes
2	Zimbabwe*	No



From:
**Prevention of Tax Treaty Abuse – Fourth Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), "United Arab Emirates", in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/86ee97a7-en>

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