

Macau (China)

A. Progress in the implementation of the minimum standard

Macau (China) has four tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Macau (China) has not joined the MLI.

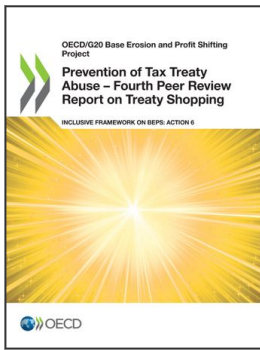
Macau (China) indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Cabo Verde, Mozambique*, Portugal and Viet Nam.

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Macau (China).

Summary of the jurisdiction response – Macau, China

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	6. Other comments
1	Cabo Verde	No	No	Macao has already sent proposal for amending Protocol
2	Mozambique*	No	No	Macao already held the first round of negotiations for amending Protocol
3	Portugal	No	No	Macao sent an invitation to start conversations as to amend the existing DTA through an amending Protocol
4	Viet Nam	No	No	Macao sent an invitation to start conversations as to amend the existing DTA through an amending Protocol



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