

United Arab Emirates

A. Progress in the implementation of the minimum standard

The United Arab Emirates has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-one of those agreements, the agreements with Belgium, Canada, Finland, France, India, Ireland, Japan, Jersey, Korea, Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, Poland, Saudi Arabia, Serbia, Singapore, Slovenia, Ukraine and the United Kingdom, 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 United Arab Emirates has not listed its agreements with San Marino. These agreements 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 is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁸

The agreements that modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

As mentioned above, the United Arab Emirates has not listed its agreement with San Marino under the MLI. Listing the agreement under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in that non-covered agreement.

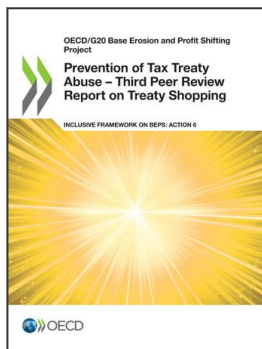
Summary of the jurisdiction response – United Arab Emirates

	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	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Andorra	No	N/A	Yes	N/A	
4	Angola*	No	N/A	Yes	N/A	
5	Argentina	No	N/A	Yes	N/A	
6	Armenia	No	N/A	Yes	N/A	
7	Austria	No	N/A	Yes	N/A	
8	Azerbaijan*	No	N/A	Yes	N/A	
9	Bangladesh*	No	N/A	Yes	N/A	
10	Barbados	No	N/A	Yes	N/A	
11	Belarus*	No	N/A	Yes	N/A	
12	Belgium	Yes	PPT alone	N/A	N/A	

¹⁴⁸ 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).

13	Bosnia-Herzegovina	No	N/A	Yes	N/A
14	Brunei Darussalam	No	N/A	Yes	N/A
15	Bulgaria	No	N/A	Yes	N/A
16	Canada	Yes	PPT alone	N/A	N/A
17	China (People's Republic of)	No	N/A	Yes	N/A
18	Comoros*	No	N/A	Yes	N/A
19	Croatia	No	N/A	Yes	N/A
20	Cyprus*	No	N/A	Yes	N/A
21	Czech Republic	No	N/A	Yes	N/A
22	Egypt	No	N/A	Yes	N/A
23	Estonia	No	N/A	Yes	N/A
24	Fiji*	No	N/A	Yes	N/A
25	Finland	Yes	PPT alone	N/A	N/A
26	France	Yes	PPT alone	N/A	N/A
27	Georgia	No	N/A	Yes	N/A
28	Germany	No	N/A	Yes	N/A
29	Greece	No	N/A	Yes	N/A
30	Guinea*	No	N/A	Yes	N/A
31	Hong Kong (China)	No	N/A	Yes	N/A
32	Hungary	No	N/A	Yes	N/A
33	India	Yes	PPT alone	N/A	N/A
34	Indonesia	No	N/A	Yes	N/A
35	Ireland	Yes	PPT alone	N/A	N/A
36	Italy	No	N/A	Yes	N/A
37	Japan	Yes	PPT alone	N/A	N/A
38	Jersey	Yes	PPT alone	N/A	N/A
39	Jordan	No	N/A	Yes	N/A
40	Kazakhstan	No	N/A	Yes	N/A
41	Kenya	No	N/A	Yes	N/A
42	Korea	Yes	PPT and LOB	N/A	N/A
43	Kosovo*	No	N/A	Yes	N/A
44	Kyrgyzstan*	No	N/A	Yes	N/A
45	Latvia	No	N/A	Yes	N/A
46	Lebanon*	No	N/A	Yes	N/A
47	Liechtenstein	No	N/A	Yes	N/A
48	Lithuania	Yes	PPT alone	N/A	N/A
49	Luxembourg	Yes	PPT alone	N/A	N/A
50	Malaysia	No	N/A	Yes	N/A
51	Maldives	No	N/A	Yes	N/A
52	Malta	Yes	PPT alone	N/A	N/A
53	Mauritius	No	N/A	Yes	N/A
54	Mexico	No	N/A	Yes	N/A
55	Moldova*	No	N/A	Yes	N/A
56	Montenegro	No	N/A	Yes	N/A
57	Morocco	No	N/A	Yes	N/A
58	Mozambique*	No	N/A	Yes	N/A
59	Netherlands	Yes	PPT alone	N/A	N/A
60	New Zealand	Yes	PPT alone	N/A	N/A
61	North Macedonia	No	N/A	Yes	N/A
62	Pakistan	No	N/A	Yes	N/A
63	Panama	No	N/A	Yes	N/A
64	Philippines*	No	N/A	Yes	N/A

65	Poland	Yes	PPT alone	N/A	N/A
66	Portugal	No	N/A	Yes	N/A
67	Romania	No	N/A	Yes	N/A
68	Russia	No	N/A	Yes	N/A
69	San Marino	No	N/A	No	N/A
70	Saudi Arabia	Yes	PPT alone	N/A	N/A
71	Senegal	No	N/A	Yes	N/A
72	Serbia	Yes	PPT alone	N/A	N/A
73	Seychelles	No	N/A	Yes	N/A
74	Singapore	Yes	PPT alone	N/A	N/A
75	Slovak Republic	No	N/A	Yes	N/A
76	Slovenia	Yes	PPT alone	N/A	N/A
77	South Africa	No	N/A	Yes	N/A
78	Spain	No	N/A	Yes	N/A
79	Sri Lanka	No	N/A	Yes	N/A
80	Sudan*	No	N/A	Yes	N/A
81	Switzerland	No	N/A	Yes	N/A
82	Syrian Arab Republic*	No	N/A	Yes	N/A
83	Tajikistan*	No	N/A	Yes	N/A
84	Thailand	No	N/A	Yes	N/A
85	Tunisia	No	N/A	Yes	N/A
86	Turkey	No	N/A	Yes	N/A
87	Turkmenistan*	No	N/A	Yes	N/A
88	Ukraine	Yes	PPT alone	N/A	Yes
90	United Kingdom	Yes	PPT alone	N/A	Yes
91	Uruguay	No	N/A	Yes	N/A
92	Uzbekistan*	No	N/A	Yes	N/A
93	Venezuela*	No	N/A	Yes	N/A
94	Viet Nam	No	N/A	Yes	N/A
95	Yemen*	No	N/A	Yes	N/A



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