

Liberia

A. Progress in the implementation of the minimum standard

Liberia has three tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Supplementary Act A/SA, 5/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States (the ECOWAS Supplementary Act) concluded with fourteen treaty partners. Two of those agreements, including the ECOWAS Supplementary Act, comply with the minimum standard. Liberia has not signed the MLI.

Liberia 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 Germany.

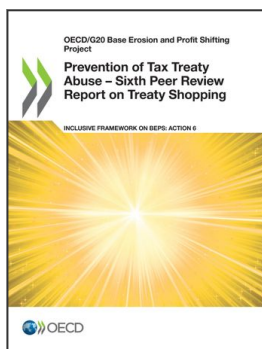
Liberia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Liberia.

Summary of the jurisdiction response - Liberia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Morocco	Yes other		PPT
2	Germany	No	No	
3	ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Mali*, Niger*, Nigeria, Senegal, Sierra Leone, Togo)	Yes other		PPT



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