

Liberia

A. Progress in the implementation of the minimum standard

Liberia has two 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. One of those agreements, the ECOWAS Supplementary Act, complies with the minimum standard. One of those agreements, the ECOWAS Supplementary Act, complies 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.

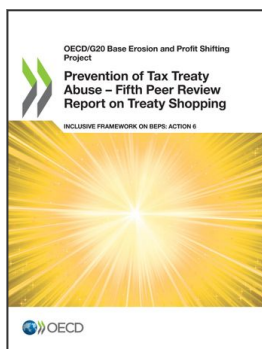
Liberia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

No jurisdiction has raised any concerns about 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	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
2	Germany	No	No	



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

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), "Liberia", in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/c1b0faa3-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.