# Liberia

## Recent developments relating to MAP in Liberia prior to 15 August 2023

#### Developments relating to MAP in the tax treaty network

• Liberia did not provide the relevant information.

#### Other developments relating to MAP

• Liberia did not provide the relevant information.

## Latest Action 14 Peer Review report

Liberia is yet to be peer reviewed under Action 14.

## Tax treaty network of Liberia

- 3 treaties, applicable to 3 jurisdictions (covering all treaties signed, although not necessarily in force).
- status of MLI: not signed.

#### Table 1. State of play of Liberia's tax treaty network

Treaties in line with the Action 14	Treaties where actions are ongoing	Following impact/actions, remaining
Minimum Standard following MLI	to make them in line with the Action	treaties that are not in line with
impact	14 Minimum Standard	Action 14 Minimum Standard
2	No information	No information

Source: OECD

### Liberia's MAP programme

#### Organisation of competent authority function

• Liberia did not provide the relevant information.

#### Table 2. Guidance on the MAP process

MAP guidance	Liberia did not provide the relevant information.
MAP profile	No MAP profile published

## **Overview of Liberia's MAP Statistics for 2022**

Liberia did not declare its MAP Statistics for 2022.



Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023

Access the complete publication at: https://doi.org/10.1787/69b789e7-en

#### Please cite this chapter as:

OECD (2024), "Liberia", in *Making Dispute Resolution Mechanisms More Effective – Consolidated Information on Mutual Agreement Procedures 2023*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/e32c3531-en

From:

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 <u>http://www.oecd.org/termsandconditions</u>.

