

# Monaco

## A. Progress in the implementation of the minimum standard

Monaco has eleven tax agreements in force, as reported in its response to the Peer Review questionnaire. Eight of those agreements comply with the minimum standard.

Monaco signed the MLI in 2017 and deposited its instrument of ratification on 10 January 2019. The MLI entered into force for Monaco on 1 May 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Monaco has not listed its agreement with Malta under the MLI but 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 Malta and Mali\*.

Monaco is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>98</sup>

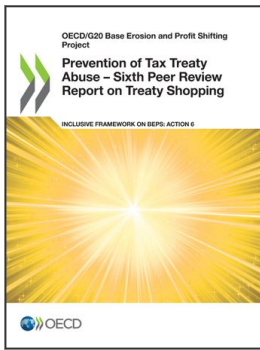
## B. Conclusion

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

## Summary of the jurisdiction response - Monaco

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	France	Yes MLI		PPT
2	Guernsey	Yes MLI		PPT
3	Liechtenstein	Yes other		PPT
4	Luxembourg	Yes MLI		PPT
5	Mali*	No	No	
6	Malta	No	No	
7	Mauritius	Yes MLI		PPT
8	Montenegro	Yes other		PPT
9	Qatar	Yes MLI		PPT
10	Saint Kitts and Nevis	No	No	
11	Seychelles	Yes MLI		PPT

<sup>98</sup> For its agreements listed under the MLI, Monaco is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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