

Monaco

Recent developments relating to MAP in Monaco prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- Work in progress to bring the remaining treaties in line with the Action 14 Minimum Standard.

Other developments relating to MAP

- No developments were reported

Latest Action 14 Peer Review report

24 January 2022 - <https://doi.org/10.1787/2d772d4f-en>

Tax treaty network of Monaco

- 12 treaties, applicable to 12 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

Table 1. State of play of Monaco's tax treaty network

| Treaties in line with the Action 14 Minimum Standard following MLI impact | Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard | Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard |
|---|---|---|
| 7 | 5 | 0 |

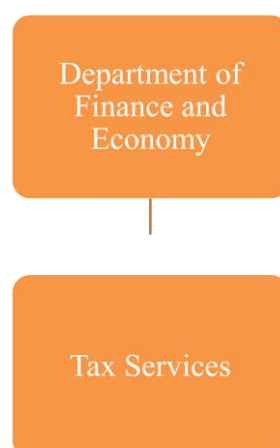
Source: OECD

Monaco's MAP programme

Organisation of competent authority function

- 10 persons:
 - three heads of unit
 - four persons working on MAP cases (all of which work on other tasks as well).
- contact persons for MAP requests:
 - Département des Finances et de l'Economie
Ministère d'État
Place de la Visitation MC 98000 MONACO
Téléphone : (+377) 98 98 82 56.

Figure 1. Competent Authority Organisational Structure



Source: OECD

Table 2. Guidance on the MAP process

| | | |
|---------------------|--|--|
| MAP guidance | <i>Notice sur la procédure amiable</i> , 11 July 2019 | https://www.gouv.mc/content/download/464814/5299509/file/2019-07-11%20Notice%20sur%20la%20Proc%C3%A9dure%20Amiable%20v11.pdf (Section VI to be referred to for form and content of a MAP request, including information requirements) |
| MAP profile | 17 May 2019 | https://www.oecd.org/tax/dispute/monaco-dispute-resolution-profile.pdf |

Overview of Monaco's MAP Statistics for 2022

Monaco did not report any MAP cases in its 2022 MAP Statistics.

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-monaco.pdf> for details with respect to Monaco's MAP Statistics.



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