

## Curaçao-Malta

### Date this Convention is Modified by the MLI (Enters into Force):

September 1, 2024

**MLI instrument of ratification deposited (Curaçao):** March 29, 2019

**MLI instrument of ratification deposited (Malta):** December 18, 2018

**MLI effective date, withholding taxes (Curaçao and Malta):** January 1, 2025

**MLI effective date, all other taxes (Curaçao):** March 1, 2025

**MLI effective date, all other taxes (Malta):** January 1, 2026

**Editor's Note.** This summary is based on the MLI positions submitted to the Depositary upon the deposit of the ratification instruments by Curaçao and Malta, and does not constitute business, legal, tax, or other professional advice or services. It is intended only to provide a general guide. In applying the MLI provisions to this treaty, researchers should ensure they review other relevant MLI sources. Please see the Bloomberg Tax [MLI Watch](#) page for further research.

### Purpose of a Covered Tax Agreement (MLI Article 6)

According to MLI Art. 6(2), to meet the minimum standard, the text of MLI Art. 6(1), indicating the intent to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty shopping arrangements, replaces the notified preamble language of this Convention. The optional language of MLI Art. 6(3), indicating a desire to develop an economic relationship and to enhance cooperation in tax matters is also included in this Convention.

**Prevention of Treaty Abuse (MLI Article 7)** According to MLI Art. 7(2), to meet the minimum standard, the Principal Purpose Test (PPT) provision of MLI Art. 7(1), that denies benefits that would otherwise be provided where the principal purpose or one of the principal purposes of any arrangement or transaction was to obtain those benefits, as well as the optional language of MLI Art. 7(4), that provides that when treaty benefits are denied, the relevant competent authority is to grant the benefits that were denied or other benefits, if it determines that the benefits would have been granted in the absence of the transaction or arrangement, applies and supersedes the provisions of this Convention to the extent of incompatibility (i.e., MLI Art. 7(1) and MLI Art. 7(4) are added to this Convention).

**Mutual Agreement Procedure (MLI Article 16)** The first sentence of MLI Art. 16(1), providing that a person may present a case to the competent authority of either jurisdiction, does not apply as Curaçao intends to meet the minimum standard through other measures.

The remaining provisions of this Convention relating to dispute resolution are retained as they are considered consistent in content with the provisions of MLI Art. 16(1)(second sentence), MLI Art. 16(2), and MLI Art. 16(3), and meet the minimum standard.