

Antigua and Barbuda

A. Progress in the implementation of the minimum standard

Antigua and Barbuda has three tax agreements in force as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten treaty partners (the CARICOM Agreement).³ None of those agreements comply with the minimum standard.

Antigua and Barbuda has not signed the MLI.

In its response to the Peer Review Questionnaire, Switzerland indicated that its agreement with Antigua and Barbuda did not give rise to material treaty shopping concerns for Switzerland.

B. Conclusion

Antigua and Barbuda has developed a plan for the implementation of the minimum standard in its agreement with the United Kingdom. Antigua and Barbuda indicated in its response to the Peer Review questionnaire that it intends to sign the MLI and list that agreement.

The CARICOM Agreement does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.⁴

Other agreements

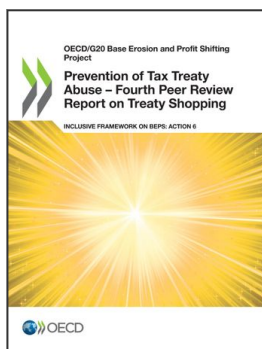
This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Barbados	Yes
2	Belize	Yes
3	Dominica	Yes
4	Grenada	Yes
5	Guyana*	No
6	Jamaica	Yes
7	Saint Kitts and Nevis	Yes

³ Agreement Among the Governments of the Member States of the Caribbean Community for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, Profits or Gains and Capital Gains and for the Encouragement of Regional Trade and Investment, St. Michael Barbados, 6 July 1994; between: Antigua and Barbuda (18 February 1998), Barbados (7 July 1995), Belize (30 November 1994), Dominica (19 June 1996), Grenada (1 March 1996), Guyana* (26 November 1997), Jamaica (16 February 1995), St. Kitts/Nevis (8 May 1997), St. Lucia (22 May 1995) St. Vincent (12 February 1998) and Trinidad & Tobago (29 November 1994). In total, Antigua and Barbuda identified twelve "agreements" in its List of Tax agreements: two bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

⁴ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

8	Saint Lucia	Yes
9	Saint Vincent and the Grenadines	Yes
10	Switzerland	Yes
11	Trinidad and Tobago	Yes
12	United Kingdom	Yes



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