

Saint Kitts and Nevis

A. Progress in the implementation of the minimum standard

Saint Kitts and Nevis has five 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).¹¹⁹

None of Saint Kitts and Nevis' agreements comply with the minimum standard or are subject to a complying instrument.

Saint Kitts and Nevis has not signed the MLI.

B. Implementation issues

As Saint Kitts and Nevis has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

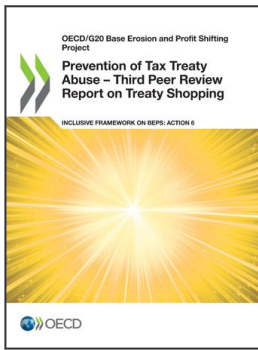
Saint Kitts and Nevis is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.¹²⁰

Summary of the jurisdiction response – Saint Kitts and Nevis

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Antigua and Barbuda	No	N/A	No	N/A	CARICOM
2	Barbados	No	N/A	No	N/A	CARICOM
3	Belize	No	N/A	No	N/A	CARICOM
4	Dominica	No	N/A	No	N/A	CARICOM
5	Grenada	No	N/A	No	N/A	CARICOM
6	Guyana*	No	N/A	No	N/A	CARICOM
7	Jamaica	No	N/A	No	N/A	CARICOM
8	Monaco	No	N/A	No	N/A	
9	Saint Lucia	No	N/A	No	N/A	CARICOM
10	Saint Vincent and the Grenadines	No	N/A	No	N/A	CARICOM
11	San Marino	No	N/A	No	N/A	
12	Switzerland	No	N/A	No	N/A	
13	Trinidad and Tobago	No	N/A	No	N/A	CARICOM
14	United Kingdom	No	N/A	No	N/A	

¹¹⁹ In total, Saint Kitts and Nevis identified 14 "agreements" in its List of Tax agreements: four bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

¹²⁰ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



From:
**Prevention of Tax Treaty Abuse – Third Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:
<https://doi.org/10.1787/d6cecb8-en>

Please cite this chapter as:

OECD (2021), "Saint Kitts and Nevis", in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/80e71cbb-en>

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