

# Saint Lucia

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

Saint Lucia has two 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).<sup>131</sup> Neither of those agreements comply with the minimum standard.

Saint Lucia has not signed the MLI.

Saint Lucia indicated in its response to the Peer Review questionnaire that the agreement with Switzerland did not at this stage give rise to material treaty shopping concerns for Saint Lucia. In its response to the Peer Review questionnaire, Switzerland also indicated that its agreement with Saint Lucia did not give rise to material treaty shopping concerns for Switzerland.

## B. Conclusion

The CARICOM Agreement does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be continued.<sup>132</sup>

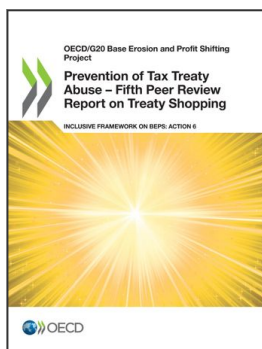
## Other agreements

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	CARICOM Agreement treaty partners (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana*, Jamaica, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Trinidad and Tobago)	Yes (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Jamaica, Saint Kitts and Nevis, Saint Vincent and the Grenadines, Trinidad and Tobago) No (Guyana*)
2	Switzerland	Yes

<sup>131</sup> 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).

<sup>132</sup> Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



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