

Saint Lucia

A. Progress in the implementation of the minimum standard

Saint Lucia has two tax agreements, including the multilateral agreement among the members of the CARICOM concluded with ten treaty partners (the CARICOM Agreement).¹²¹

Neither of Saint Lucia's agreements comply with the minimum standard or are subject to a complying instrument.

Saint Lucia has not signed the MLI.

Saint Lucia indicated in its response to the Peer Review questionnaire that it contacted Switzerland in late 2019 to discuss revising their agreement.

B. Implementation issues

As Saint Lucia 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.

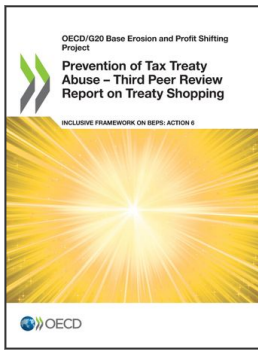
Saint Lucia is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.¹²²

Summary of the jurisdiction response – Saint Lucia

	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	Saint Kitts and Nevis	No	N/A	No	N/A	CARICOM
9	Saint Vincent and the Grenadines	No	N/A	No	N/A	CARICOM
10	Switzerland	No	N/A	No	N/A	
11	Trinidad and Tobago	No	N/A	No	N/A	CARICOM

¹²¹ In total, Saint Lucia identified 11 "agreements" in its List of Tax agreements: one bilateral agreement and the CARICOM Agreement concluded with ten of its treaty partners.

¹²² Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



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