

# 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).<sup>131</sup>

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

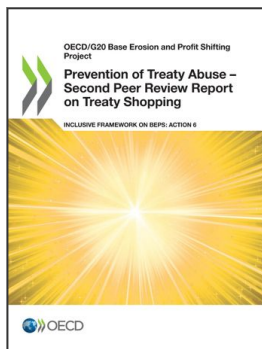
## B. Implementation issues

Saint Lucia is encouraged to implement the minimum standard in its agreements.

Saint Lucia is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.<sup>132</sup>

## 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



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

**Access the complete publication at:**  
<https://doi.org/10.1787/d656738d-en>

**Please cite this chapter as:**

OECD (2020), "Saint Lucia", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/f5c624bf-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.