

# Trinidad and Tobago

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

Trinidad and Tobago has 17 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>156</sup>

None of Trinidad and Tobago's agreements comply with the minimum standard or are subject to a complying instrument.

## B. Implementation issues

Trinidad and Tobago is encouraged to implement the minimum standard in its agreements.

Trinidad and Tobago is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.<sup>157</sup>

## Summary of the jurisdiction response – Trinidad and Tobago

	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	Brazil	No	N/A	No	N/A	
5	Canada	No	N/A	No	N/A	
6	China (People's Republic of)	No	N/A	No	N/A	
7	Denmark	No	N/A	No	N/A	
8	Dominica	No	N/A	No	N/A	CARICOM
9	France	No	N/A	No	N/A	
10	Germany	No	N/A	No	N/A	
11	Grenada*	No	N/A	No	N/A	CARICOM
12	Guyana*	No	N/A	No	N/A	CARICOM
13	India	No	N/A	No	N/A	
14	Italy	No	N/A	No	N/A	
15	Jamaica	No	N/A	No	N/A	CARICOM
16	Luxembourg	No	N/A	No	N/A	
17	Norway	No	N/A	No	N/A	
18	Saint Kitts and Nevis	No	N/A	No	N/A	CARICOM
19	Saint Lucia	No	N/A	No	N/A	CARICOM

20	Saint Vincent and the Grenadines	No	N/A	No	N/A	CARICOM
21	Spain	No	N/A	No	N/A	
22	Sweden	No	N/A	No	N/A	
23	Switzerland	No	N/A	No	N/A	
24	United Kingdom	No	N/A	No	N/A	
25	United States	No	N/A	No	N/A	
26	Venezuela*	No	N/A	No	N/A	



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), “Trinidad and Tobago”, 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/10.1787/10f4471b-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

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>.