

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).

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

Trinidad and Tobago has not signed the MLI.

B. Implementation issues

As Trinidad and Tobago 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.

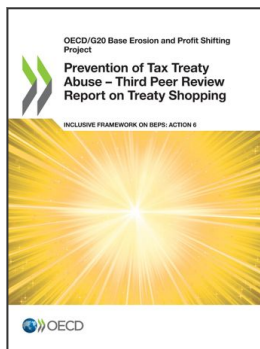
Trinidad and Tobago is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.¹⁴³

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	No	N/A	No	N/A	CARICOM

¹⁴³ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

	Nevis					
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 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/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), “Trinidad and Tobago”, 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/10.1787/7749605d-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>.