

Papua New Guinea

A. Progress in the implementation of the minimum standard

Papua New Guinea has ten tax agreements in force, as reported in its response to the Peer Review questionnaire.

Papua New Guinea signed the MLI in 2019, listing ten tax agreements.

Papua New Guinea is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Papua New Guinea.

Summary of the jurisdiction response – Papua New Guinea

	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	Australia	No	N/A	Yes	N/A	
2	Canada	No	N/A	Yes	N/A	
3	China (People's Republic of)	No	N/A	Yes	N/A	
4	Fiji*	No	N/A	Yes	N/A	
5	Indonesia	No	N/A	Yes	N/A	Indonesia has not listed our agreement in their MLI Position to be a CTA.
6	Korea	No	N/A	Yes	N/A	
7	Malaysia	No	N/A	Yes	N/A	
8	New Zealand	No	N/A	Yes	N/A	
9	Singapore	No	N/A	Yes	N/A	
10	United Kingdom	No	N/A	Yes	N/A	



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