

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 its non-compliant agreements.

Papua New Guinea is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁷

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.

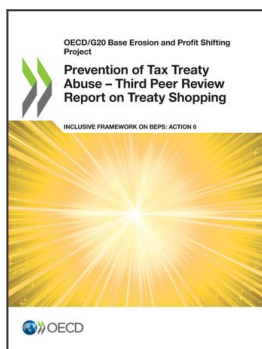
B. Implementation issues

Papua New Guinea's listed agreements under the MLI will start to be compliant after Papua New Guinea's ratification of the MLI. Papua New Guinea is encouraged to ratify the MLI as soon as possible. Papua New Guinea indicated that it expected to commence its ratification process of the MLI in 2021.

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	

¹⁰⁷ For its agreements listed under the MLI, Papua New Guinea is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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