

# 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.

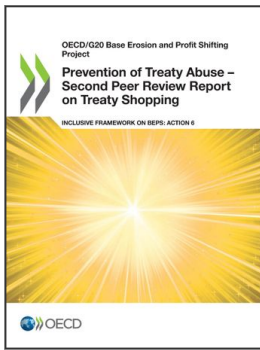
The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

## 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	



**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), "Papua New Guinea", 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/cbef6992-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>.