

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. None of those agreements comply with the minimum standard.

Papua New Guinea signed the MLI in 2019 and listed its non-compliant agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Papua New Guinea is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁵

B. Conclusion

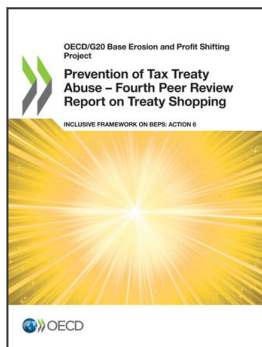
Recommendation

It is recommended that Papua New Guinea completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response - Papua New Guinea

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Australia	No	Yes MLI	PPT
2	Canada	No	Yes MLI	PPT
3	China (People's Republic of)	No	Yes MLI	PPT
4	Fiji*	No	Yes MLI	PPT
5	Indonesia	No	No	PPT
6	Korea	No	Yes MLI	PPT
7	Malaysia	No	Yes MLI	PPT
8	New Zealand	No	Yes MLI	PPT
9	Singapore	No	Yes MLI	PPT
10	United Kingdom	No	Yes MLI	PPT

¹³⁵ 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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