

# Saint Vincent and the Grenadines

## A. Progress in the implementation of the minimum standard

Saint Vincent and the Grenadines has two tax agreements, 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).<sup>123</sup>

Neither of Saint Vincent and the Grenadines' agreements comply with the minimum standard or are subject to a complying instrument.

Saint Vincent and the Grenadines has not signed the MLI.

## B. Implementation issues

As Saint Vincent and the Grenadines 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.

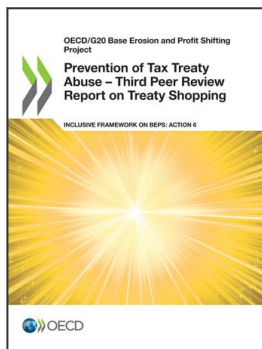
Saint Vincent and the Grenadines is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.<sup>124</sup>

## Summary of the jurisdiction response – Saint Vincent and the Grenadines

	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	Dominica	No	N/A	No	N/A	CARICOM
5	Grenada	No	N/A	No	N/A	CARICOM
6	Guyana*	No	N/A	No	N/A	CARICOM
7	Jamaica	No	N/A	No	N/A	CARICOM
8	Saint Kitts and Nevis	No	N/A	No	N/A	CARICOM
9	Saint Lucia	No	N/A	No	N/A	CARICOM
10	Switzerland	No	N/A	No	N/A	
11	Trinidad and Tobago	No	N/A	No	N/A	CARICOM

<sup>123</sup> In total, Saint Vincent and the Grenadines identified eleven "agreements" in its List of Tax agreements: one bilateral agreement and the CARICOM Agreement concluded with ten of its treaty partners.

<sup>124</sup> Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



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