

# 4 Recommendations

63. As part of the support provided to jurisdictions in the implementation of the minimum standard under the revised peer review methodology, recommendations are issued to members in two categories of cases. First, a member that is implementing the minimum standard by signing the MLI will be recommended to complete the steps to have it take effect with respect to its tax agreements. Second, where a jurisdiction has tax agreements for which a plan for the implementation of the minimum standard needs to be developed, if the jurisdiction does not make such a plan (or provide an update on the plan), a recommendation will be made to provide a plan with respect to the concerned tax agreements.

64. This year, 26 jurisdictions have been recommended to take steps to have the MLI take effect.<sup>1</sup> Additional recommendations have been made to 9 jurisdictions to develop a plan, or provide an update on the plan, for the implementation of the minimum standard. Further detail on the recommendations made can be found in the jurisdictional sections in Chapter 8.

65. The Secretariat has contacted the concerned jurisdictions to offer its support, as applicable, in completing the steps to have the MLI take effect and to develop a plan for the implementation of the minimum standard. As discussed in Section 4 above, the information to be included in an implementation plan is the way in which the minimum standard will be implemented – for example, that the jurisdictions will:

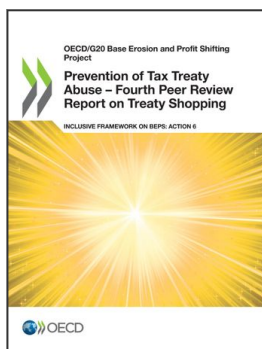
- include the tax agreements in their list of covered tax agreements under the MLI;
- enter into bilateral negotiations for the implementation of the minimum standard; or
- sign and ratify the MLI and list the tax agreements as a covered tax agreements.

66. Recommendations were issued to those jurisdictions that did not confirm an implementation plan in respect of the agreements for which a plan needs to be developed.

67. An update will be provided in the 2022 Action 6 peer review report on the steps taken by each jurisdiction that has received a recommendation.

## Note

<sup>1</sup> This type of recommendation mostly concerns jurisdictions that have signed the MLI, but have not yet completed the steps to deposit the instrument of ratification of the MLI (until which time, in accordance with Articles 34 and 35 of the MLI, the provisions of the MLI cannot start to take effect). In some cases, a similar recommendation is made to jurisdictions that are Parties to the MLI but that have made a reservation under Article 35(7) MLI to delay the entry into effect of the provisions of the MLI until the completion of their internal procedures, but have not yet notified the completion of such internal procedures for any of their covered tax agreements.



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