

Guernsey

A. Progress in the implementation of the minimum standard

Guernsey has 14 tax agreements in force as reported in its response to the Peer Review questionnaire. Ten of those agreements comply with the minimum standard.

Guernsey signed the MLI in 2017 and deposited its instrument of ratification on 12 February 2019. The MLI entered into force for Guernsey on 1 June 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Guernsey has not listed its agreements with Jersey and Qatar under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in these two agreements.

Guernsey is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁴

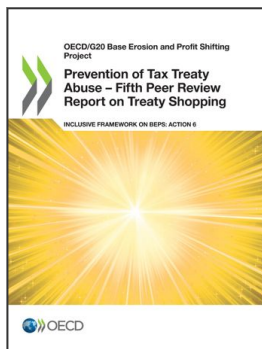
B. Conclusion

No jurisdiction has raised any concerns about their agreements with Guernsey.

Summary of the jurisdiction response - Guernsey

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Cyprus*	Yes MLI		PPT
2	Estonia	Yes other		PPT
3	Hong Kong (China)	No	Yes MLI	PPT
4	Isle of Man	Yes other		PPT
5	Jersey	No	No	PPT
6	Liechtenstein	Yes MLI		PPT
7	Luxembourg	Yes MLI		PPT
8	Malta	Yes MLI		PPT
9	Mauritius	Yes MLI		PPT
10	Monaco	Yes MLI		PPT
11	Qatar	No	No	PPT
12	Seychelles	No	Yes MLI	PPT
13	Singapore	Yes MLI		PPT
14	United Kingdom	Yes other		PPT

⁷⁴ For its agreements listed under the MLI, Guernsey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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