

Antigua and Barbuda

A. Progress in the implementation of the minimum standard

Antigua and Barbuda has three tax agreements in force, 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).⁴

None of Antigua and Barbuda's agreements comply with the minimum standard or are subject to a complying instrument.

Antigua and Barbuda has not signed the MLI.

B. Implementation issues

As Antigua and Barbuda 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.

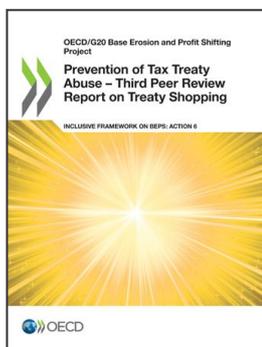
Antigua and Barbuda is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.⁵

Summary of the jurisdiction response – Antigua and Barbuda

	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	Barbados	No	N/A	No	N/A	CARICOM
2	Belize	No	N/A	No	N/A	CARICOM
3	Dominica	No	N/A	No	N/A	CARICOM
4	Grenada	No	N/A	No	N/A	CARICOM
5	Guyana*	No	N/A	No	N/A	CARICOM
6	Jamaica	No	N/A	No	N/A	CARICOM
7	Saint Kitts and Nevis	No	N/A	No	N/A	CARICOM
8	Saint Lucia	No	N/A	No	N/A	CARICOM
9	Saint Vincent and the Grenadines	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
12	United Kingdom	No	N/A	No	N/A	

⁴ In total, Antigua and Barbuda identified twelve "agreements" in its List of Tax agreements: two bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

⁵ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



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