

Belize

A. Progress in the implementation of the minimum standard

Belize has four 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 of its treaty partners (the CARICOM Agreement).²¹

Belize signed the MLI in 2019, listing its non-compliant bilateral agreements.

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

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Belize's listed agreements under the MLI will start to be compliant after Belize's ratification of the MLI. Belize is encouraged to ratify the MLI as soon as possible.

Belize is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.²²

Summary of the jurisdiction response - Belize

	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	Yes	N/A	CARICOM
2	Austria	No	N/A	Yes	N/A	
3	Barbados	No	N/A	Yes	N/A	CARICOM
4	Dominica	No	N/A	Yes	N/A	CARICOM
5	Grenada	No	N/A	Yes	N/A	CARICOM
6	Guyana*	No	N/A	Yes	N/A	CARICOM
7	Jamaica	No	N/A	Yes	N/A	CARICOM
8	Saint Kitts and Nevis	No	N/A	Yes	N/A	CARICOM
9	Saint Lucia	No	N/A	Yes	N/A	CARICOM
10	Saint Vincent and the Grenadines	No	N/A	Yes	N/A	CARICOM
11	Switzerland	No	N/A	Yes	N/A	
12	Trinidad and Tobago	No	N/A	Yes	N/A	CARICOM
13	United Kingdom	No	N/A	Yes	N/A	

²¹ In total, Belize identified thirteen "agreements" in its List of Tax agreements: three bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

²² Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



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