

Gibraltar

A. Progress in the implementation of the minimum standard

Gibraltar has one tax agreement in force with the United Kingdom, as reported in its response to the Peer Review questionnaire. Gibraltar's agreement complies with the minimum standard.

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

B. Implementation issues

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

Summary of the jurisdiction response - Gibraltar

	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	United Kingdom	Yes	PPT alone	N/A	N/A	



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