

Trinidad and Tobago

A. Progress in the implementation of the minimum standard

Trinidad and Tobago has 16 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).¹⁴³

None of those agreements comply with the minimum standard.

Trinidad and Tobago has not signed the MLI.

Trinidad and Tobago 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 the CARICOM Agreement.

Trinidad and Tobago indicated in its response to the Peer Review questionnaire that it intends to implement the minimum standard through the inclusion of the preamble statement and the PPT combined with the simplified LOB.

In its response to the Peer Review questionnaire, Italy indicated that its agreement with Trinidad and Tobago did not give rise to material treaty shopping concerns for Italy.

B. Conclusion

Trinidad and Tobago has developed a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Brazil, Canada, China (People's Republic of), France, Germany, India, Italy, Luxembourg, Norway, Spain, Sweden, Switzerland, and the United Kingdom. Trinidad indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to those agreements.

Summary of the jurisdiction response – Trinidad and Tobago

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	United States	No	No	
2	CARICOM Agreement treaty partners (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana*, Jamaica, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines)	No	No	

¹⁴³ Agreement Among the Governments of the Member States of the Caribbean Community for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, Profits or Gains and Capital Gains and for the Encouragement of Regional Trade and Investment, St. Michael Barbados, 6 July 1994; between: Antigua and Barbuda (18 February 1998), Barbados (7 July 1995), Belize (30 November 1994), Dominica (19 June 1996), Grenada (1 March 1996), Guyana* (26 November 1997), Jamaica (16 February 1995), St. Kitts/Nevis (8 May 1997), St. Lucia (22 May 1995) St. Vincent (12 February 1998) and Trinidad & Tobago (29 November 1994).

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Brazil	Yes
2	Canada	Yes
3	China (People's Republic of)	Yes
4	France	Yes
5	Germany	Yes
6	India	Yes
7	Italy	Yes
8	Luxembourg	Yes
9	Norway	Yes
10	Spain	Yes
11	Sweden	Yes
12	Switzerland	Yes
13	United Kingdom	Yes
14	Venezuela*	Yes



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