

# Barbados

## A. Progress in the implementation of the minimum standard

Barbados has 31 tax agreements in force, including the multilateral agreement among the members of the CARICOM concluded with ten treaty partners (the CARICOM Agreement).<sup>17</sup>

Barbados signed the MLI in 2018 and deposited its instrument of ratification on 21 December 2020. The MLI will enter into force for Barbados on 1 April 2021.

Barbados is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>18</sup>

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

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

Barbados is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.<sup>19</sup>

## Summary of the jurisdiction response - Barbados

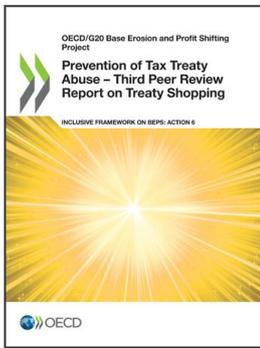
	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Antigua and Barbuda	No	N/A	No	N/A	CARICOM
2	Austria	No	N/A	Yes	N/A	
3	Bahrain	No	N/A	Yes	N/A	
4	Belize	No	N/A	No	N/A	CARICOM
5	Botswana	No	N/A	Yes	N/A	
6	Canada	No	N/A	Yes	N/A	
7	China (People's Republic of)	No	N/A	Yes	N/A	
8	Cuba*	No	N/A	No	N/A	
9	Cyprus*	No	N/A	Yes	N/A	
10	Czech Republic	No	N/A	Yes	N/A	
11	Dominica	No	N/A	No	N/A	CARICOM
12	Finland	No	N/A	Yes	N/A	
13	Grenada	No	N/A	No	N/A	CARICOM
14	Guyana*	No	N/A	No	N/A	CARICOM

<sup>17</sup> In total, Barbados identified 40 "agreements" in its List of Tax agreements: 30 bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

<sup>18</sup> For its agreements listed under the MLI, Barbados is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

<sup>19</sup> Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

15	Iceland	No	N/A	Yes	N/A	
16	Italy	No	N/A	Yes	N/A	
17	Jamaica	No	N/A	No	N/A	CARICOM
18	Luxembourg	No	N/A	Yes	N/A	
19	Malta	No	N/A	Yes	N/A	
20	Mauritius	No	N/A	Yes	N/A	
21	Mexico	No	N/A	Yes	N/A	
22	Netherlands	No	N/A	Yes	N/A	
23	Norway	No	N/A	Yes	N/A	
24	Panama	No	N/A	Yes	N/A	
25	Portugal	No	N/A	Yes	N/A	
26	Qatar	No	N/A	Yes	N/A	
27	Saint Kitts and Nevis	No	N/A	No	N/A	CARICOM
28	Saint Lucia	No	N/A	No	N/A	CARICOM
29	Saint Vincent and the Grenadines	No	N/A	No	N/A	CARICOM
30	San Marino	No	N/A	Yes	N/A	
31	Seychelles	No	N/A	Yes	N/A	
32	Singapore	No	N/A	Yes	N/A	
33	Spain	No	N/A	Yes	N/A	
34	Sweden	No	N/A	Yes	N/A	
35	Switzerland	No	N/A	Yes	N/A	
36	Trinidad and Tobago	No	N/A	No	N/A	CARICOM
37	United Arab Emirates	No	N/A	Yes	N/A	
38	United Kingdom	No	N/A	Yes	N/A	
39	United States	No	N/A	Yes	N/A	
40	Venezuela*	No	N/A	Yes	N/A	



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