

# Saint Kitts and Nevis

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

Saint Kitts and Nevis has five 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).<sup>129</sup>

None of Saint Kitts and Nevis' agreements comply with the minimum standard or are subject to a complying instrument.

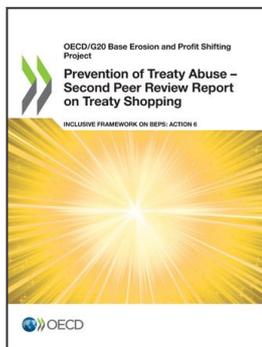
## B. Implementation issues

Saint Kitts and Nevis is encouraged to implement the minimum standard in its agreements.

Saint Kitts and Nevis is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.<sup>130</sup>

## Summary of the jurisdiction response – Saint Kitts and Nevis

	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	Barbados	No	N/A	No	N/A	CARICOM
3	Belize	No	N/A	No	N/A	CARICOM
4	Dominica	No	N/A	No	N/A	CARICOM
5	Grenada	No	N/A	No	N/A	CARICOM
6	Guyana*	No	N/A	No	N/A	CARICOM
7	Jamaica	No	N/A	No	N/A	CARICOM
8	Monaco	No	N/A	No	N/A	
9	Saint Lucia	No	N/A	No	N/A	CARICOM
10	Saint Vincent and the Grenadines	No	N/A	No	N/A	CARICOM
11	San Marino	No	N/A	No	N/A	
12	Switzerland	No	N/A	No	N/A	
13	Trinidad and Tobago	No	N/A	No	N/A	CARICOM
14	United Kingdom	No	N/A	No	N/A	



**From:**  
**Prevention of Treaty Abuse – Second Peer Review  
Report on Treaty Shopping**  
Inclusive Framework on BEPS: Action 6

**Access the complete publication at:**  
<https://doi.org/10.1787/d656738d-en>

**Please cite this chapter as:**

OECD (2020), "Saint Kitts and Nevis", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/4bacce5f-en>

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