

Papua New Guinea

A. Progress in the implementation of the minimum standard

Papua New Guinea has ten tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Papua New Guinea signed the MLI in 2019 and deposited its instrument of ratification on 31 August 2023, listing its non-compliant agreements. The MLI enters into force for Papua New Guinea on 1 December 2023. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Papua New Guinea is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹¹

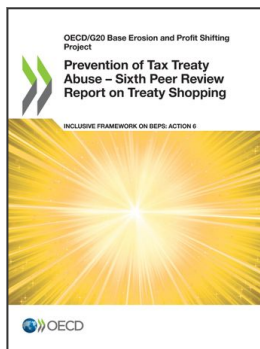
B. Conclusion

No jurisdiction has raised any concerns about their agreements with Papua New Guinea.

Summary of the jurisdiction response - Papua New Guinea

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Australia	No	Yes MLI	PPT
2	Canada	No	Yes MLI	PPT
3	China (People's Republic of)	No	Yes MLI	PPT
4	Fiji*	No	No	PPT
5	Indonesia	No	No	PPT
6	Korea	No	Yes MLI	PPT
7	Malaysia	No	Yes MLI	PPT
8	New Zealand	No	Yes MLI	PPT
9	Singapore	No	Yes MLI	PPT
10	United Kingdom	No	Yes MLI	PPT

¹¹¹ For its agreements listed under the MLI, Papua New Guinea is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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