

Isle of Man

A. Progress in the implementation of the minimum standard

The Isle of Man has ten tax agreements in force, as reported in its response to the Peer Review questionnaire. Five of those agreements, the agreements with Guernsey, Luxembourg, Malta, Singapore and the United Kingdom comply with the minimum standard.

The Isle of Man signed the MLI in 2017 and deposited its instrument of ratification on 25 October 2017. The MLI entered into force for the Isle of Man on 1 July 2018.

The Isle of Man indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its arrangements with other Crown Dependencies.

The Isle of Man is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁰

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

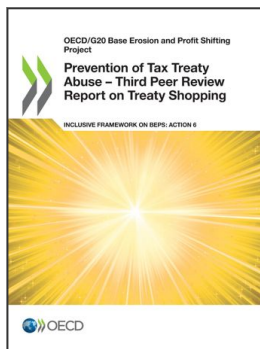
B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Isle of Man.

Summary of the jurisdiction response – Isle of Man

	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	Bahrain	No	N/A	Yes	N/A	
2	Estonia	No	N/A	Yes	N/A	
3	Guernsey	Yes	N/A	N/A	PPT alone	
4	Jersey	No	N/A	No	N/A	Bilateral negotiations ongoing
5	Luxembourg	Yes	PPT alone	N/A	N/A	Synthesised text agreed and published
6	Malta	Yes	PPT alone	N/A	N/A	Synthesised text agreed and published
7	Qatar	No	N/A	Yes	N/A	Synthesised text being prepared
8	Seychelles	No	N/A	Yes	N/A	
9	Singapore	Yes	PPT alone	N/A	N/A	Synthesised text agreed and published
10	United Kingdom	Yes	PPT alone	N/A	N/A	

⁷⁰ For its agreements listed under the MLI, the Isle of Man is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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