

Jamaica

A. Progress in the implementation of the minimum standard

Jamaica has 14 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).⁷³

Jamaica signed the MLI in 2018, listing its non-compliant bilateral agreements.

Jamaica is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁷⁴

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

Jamaica's listed agreements under the MLI will start to be compliant after Jamaica's ratification of the MLI. Jamaica is encouraged to ratify the MLI as soon as possible. Jamaica indicated that it had started its legislative process for the ratification of the MLI and that it expected to ratify it in the first half of 2021.

Jamaica is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.⁷⁵

Summary of the jurisdiction response - Jamaica

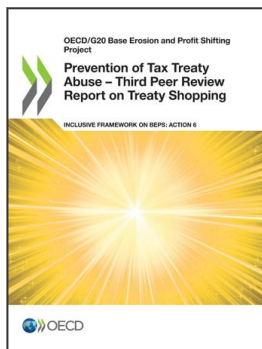
	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Antigua and Barbuda	No	N/A	Yes	N/A	CARICOM
2	Barbados	No	N/A	Yes	N/A	CARICOM
3	Belize	No	N/A	Yes	N/A	CARICOM
4	Canada	No	N/A	Yes	N/A	
5	China (People's Republic of)	No	N/A	Yes	N/A	
6	Denmark	No	N/A	Yes	N/A	
7	Dominica	No	N/A	Yes	N/A	CARICOM
8	France	No	N/A	Yes	N/A	
9	Germany	No	N/A	Yes	N/A	
10	Grenada	No	N/A	Yes	N/A	CARICOM

⁷³ In total, Jamaica identified 23 "agreements" in its List of Tax agreements: thirteen bilateral agreements and the CARICOM Agreement.

⁷⁴ For its agreements listed under the MLI, Jamaica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Jamaica has opted for the simplified LOB under Article 7(7)(a) of the MLI.

⁷⁵ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

11	Guyana*	No	N/A	Yes	N/A	CARICOM
12	Israel	No	N/A	Yes	N/A	
13	Mexico	No	N/A	Yes	N/A	
14	Norway	No	N/A	Yes	N/A	
15	Saint Kitts and Nevis	No	N/A	Yes	N/A	CARICOM
16	Saint Lucia	No	N/A	Yes	N/A	CARICOM
17	Saint Vincent and the Grenadines	No	N/A	Yes	N/A	CARICOM
18	Spain	No	N/A	Yes	N/A	
19	Sweden	No	N/A	Yes	N/A	
20	Switzerland	No	N/A	Yes	N/A	
21	Trinidad and Tobago	No	N/A	Yes	N/A	CARICOM
22	United Kingdom	No	N/A	Yes	N/A	
23	United States	No	N/A	Yes	N/A	



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