# **Cayman Islands**

# A. Progress in the implementation of the minimum standard

The Cayman Islands has no tax agreements in force, as reported in its response to the Peer Review questionnaire.

### **B.** Conclusion

No jurisdiction has raised any concerns about the Cayman Islands.



#### From:

# Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

# Access the complete publication at:

https://doi.org/10.1787/36cebf8e-en

## Please cite this chapter as:

OECD (2024), "Cayman Islands", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <a href="https://doi.org/10.1787/62be38e7-en">https://doi.org/10.1787/62be38e7-en</a>

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