

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. Its agreement with the United Kingdom complies with the minimum standard.

The Isle of Man signed the MLI in 2017, and deposited its instrument of ratification on 27 October 2017, listing eight tax agreements. The MLI has entered into force for the Isle of Man on 1 July 2018.

The Isle of Man is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁶

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. Some agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

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

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	No	N/A	No	N/A	Bilateral negotiations ongoing
4	Jersey	No	N/A	No	N/A	Bilateral negotiations ongoing
5	Luxembourg	No	N/A	Yes	N/A	
6	Malta	No	N/A	Yes	N/A	
7	Qatar	No	N/A	Yes	N/A	
8	Seychelles	No	N/A	Yes	N/A	
9	Singapore	No	N/A	Yes	N/A	
10	United Kingdom	Yes	PPT alone	N/A	N/A	



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