

Dominica

A. Progress in the implementation of the minimum standard

Dominica has three 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).⁴⁷

None of Dominica's agreements comply with the minimum standard or are subject to a complying instrument.

B. Implementation issues

Dominica is encouraged to implement the minimum standard in its agreements.

Dominica is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.⁴⁸

Summary of the jurisdiction response – Dominica

	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	No	N/A	CARICOM
2	Barbados	No	N/A	No	N/A	CARICOM
3	Belize	No	N/A	No	N/A	CARICOM
4	Grenada	No	N/A	No	N/A	CARICOM
5	Guyana*	No	N/A	No	N/A	CARICOM
6	Jamaica	No	N/A	No	N/A	CARICOM
7	Saint Kitts and Nevis	No	N/A	No	N/A	CARICOM
8	Saint Lucia	No	N/A	No	N/A	CARICOM
9	Saint Vincent and the Grenadines	No	N/A	No	N/A	CARICOM
10	Switzerland	No	N/A	No	N/A	
11	Trinidad and Tobago	No	N/A	No	N/A	CARICOM
12	United Kingdom	No	N/A	No	N/A	



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