

Gibraltar

A. Progress in the implementation of the minimum standard

Gibraltar has one tax agreement in force, the agreement with the United Kingdom, as reported in its response to the Peer Review questionnaire. This agreement complies with the minimum standard.

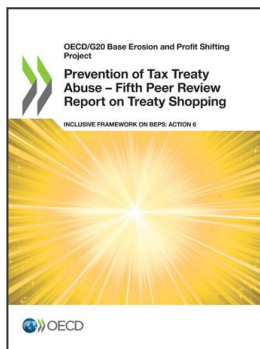
Gibraltar is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

No jurisdiction has raised any concerns about Gibraltar.

Summary of the jurisdiction response - Gibraltar

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	United Kingdom	Yes other		PPT



From:

Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), “Gibraltar”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/8b1bb1e9-en>

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