Montserrat

A. Progress in the implementation of the minimum standard

Montserrat has two tax agreements in force, as reported in its response to the Peer Review questionnaire. Neither of those agreements comply with the minimum standard.

Montserrat has not joined the MLI.

Montserrat indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its arrangement with the United Kingdom.

In its response to the Peer Review questionnaire, Switzerland indicated that its agreement with Montserrat did not give rise to material treaty shopping concerns for Switzerland.
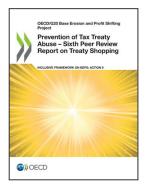
B. Conclusion

No jurisdiction has raised any concerns about their agreements with Montserrat.

Summary of the jurisdiction response - Montserrat

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	United Kingdom	No	No	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Switzerland	Yes

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