

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. Nine of those agreements comply with the minimum standard.

The Isle of Man signed the MLI in 2017 and deposited its instrument of ratification on 25 October 2017. The MLI entered into force for the Isle of Man on 1 July 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The Isle of Man has not listed its agreement with Jersey under the MLI but 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 that agreement.

The Isle of Man is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁵

B. Conclusion

No jurisdiction has raised any concerns about their agreements with the Isle of Man.

Summary of the jurisdiction response – Isle of Man

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Bahrain	Yes MLI		PPT
2	Estonia	Yes MLI		PPT
3	Guernsey	Yes other		PPT
4	Jersey	No	No	PPT
5	Luxembourg	Yes MLI		PPT
6	Malta	Yes MLI		PPT
7	Qatar	Yes MLI		PPT
8	Seychelles	Yes MLI		PPT
9	Singapore	Yes MLI		PPT
10	United Kingdom	Yes other		PPT

⁷⁵ For its agreements listed under the MLI, the Isle of Man is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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

DOI: <https://doi.org/10.1787/95d75c6e-en>

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