

Grenada

A. Progress in the implementation of the minimum standard

Grenada has four 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).⁵⁸

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

Grenada has not signed the MLI.

B. Implementation issues

As Grenada has not signed the MLI or implemented anti-treaty-shopping measures in its treaties, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Grenada is encouraged to bring the CARICOM Agreement up to date by commencing talks among all the treaty partners.⁵⁹

Summary of the jurisdiction response - Grenada

	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	Dominica	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	South Africa	No	N/A	No	N/A	
11	Switzerland	No	N/A	No	N/A	
12	Trinidad and Tobago	No	N/A	No	N/A	CARICOM
13	United Kingdom	No	N/A	No	N/A	

⁵⁸ In total, Grenada identified thirteen "agreements" in its List of Tax agreements: three bilateral agreements and the CARICOM Agreement.

⁵⁹ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.



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