

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

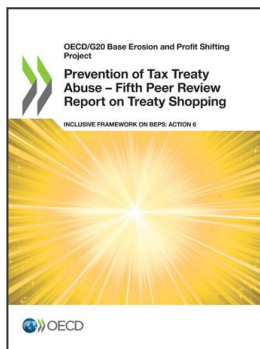
No jurisdiction has raised any concerns about their agreements with Montserrat.

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



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), “Montserrat”, 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/f1b45ca2-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.