

# Anguilla

1. Anguilla was first reviewed during the 2018/2019 peer review. This report is supplementary to that previous report (OECD, 2018<sup>[2]</sup>).
2. The first filing obligation for a CbC report in Anguilla commences on or after the 1 January 2019.

## Summary of key findings

3. Anguilla's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017<sup>[3]</sup>).

## Part A: The domestic legal and administrative framework

4. Anguilla has primary law in place to implement the BEPS Action 13 minimum standard, establishing the necessary requirements including the filing and reporting obligations.

### ***(a) Parent entity filing obligation***

5. No changes were identified.

### ***(b) Scope and timing of parent entity filing***

6. No changes were identified.

### ***(c) Limitation on local filing obligation***

7. No changes were identified.

### ***(d) Limitation on local filing in case of surrogate filing***

8. No changes were identified.

### ***(e) Effective implementation***

9. No changes were identified.

### ***Conclusion***

10. Anguilla meets all the terms of reference with regard to its domestic and legal framework.

## Part B: The exchange of information framework

### ***(a) Exchange of information framework***

11. As of 31 March 2020, Anguilla has 34 bilateral relationships in place for the exchange of CbC reports including those activated under the CbC MCAA. Within the context of its international exchange of information agreements that allow automatic exchange of information, Anguilla has taken steps to have Qualifying Competent Authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use condition.<sup>1</sup> Regarding Anguilla's exchange of information framework, no inconsistencies with the terms of reference were identified.

**(b) Content of information exchanged**

12. No changes were identified.

**(c) Completeness of exchanges**

13. No changes were identified.

**(d) Timeliness of exchanges**

14. No changes were identified.

**(e) Temporary suspension of exchange or termination of QCAA**

15. No changes were identified.

**(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance**

16. No changes were identified.

**(g) Format for information exchange**

17. Anguilla confirms that it uses the OECD XML Schema and User Guide (OECD, 2017<sup>[4]</sup>) for the international exchange of CbC reports.

**(h) Method for transmission**

18. Anguilla indicates that it will use the Common Transmission System to exchange CbC reports.

**Conclusion**

19. Anguilla meets all the terms of reference regarding the exchange of information.

**Part C: Appropriate use****Appropriate use**

20. Anguilla is a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. It is therefore not necessary for this peer review evaluation to reach any conclusions with respect to appropriate use of the reports.

**Conclusion**

21. Anguilla is a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. It is therefore not necessary for this peer review evaluation to reach any conclusions with respect to Anguilla's compliance with paragraphs 11(a), (b), (c) and (d) and paragraph 12(a) of the terms of reference on appropriate use.

## Summary of recommendations on the implementation of Country-by-Country Reporting

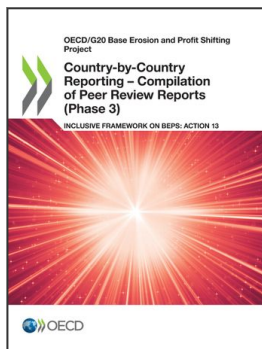
Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	-
Part B	Exchange of information framework	-
Part C	Appropriate use	-

## References

- OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]
- OECD (2017), *Country-by-Country Reporting XML Schema: User Guide for Tax Administrations*, OECD Publishing, <http://www.oecd.org/tax/country-by-country-reporting-xmlschema-user-guide-for-tax-administrations.pdf>. [4]
- OECD (2017), *Terms of reference for the conduct of peer review of the Action 13 minimum standard on country-by-country reporting*, OECD Publishing, <https://www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf>. [3]

## Note

<sup>1</sup> No inconsistency with the terms of reference will be identified where a QCAA is not in effect with one or more jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions, but this is due to circumstances that are not under the control of the reviewed jurisdiction. This may include, for example, where the other jurisdiction intends to exchange CbC reports using the MCAA but it does not have the Convention in effect for the relevant fiscal period, or where the other jurisdiction has declined to have a QCAA in effect with the reviewed jurisdiction.



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