Dominican Republic

A. Progress in the implementation of the minimum standard

The Dominican Republic has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

Neither of the Dominican Republic's agreements comply with the minimum standard or are subject to a complying instrument.

The Dominican Republic has not signed the MLI.

The Dominican Republic indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Canada and Spain.

B. Implementation issues

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

Summary of the jurisdiction response – Dominican Republic

	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	Canada	No	N/A	No	N/A	
2	Spain	No	N/A	No	N/A	Partial compliance. Treaty has a PPT, but no new preamble



From: Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at: https://doi.org/10.1787/d6cecbb8-en

Please cite this chapter as:

OECD (2021), "Dominican Republic", in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/f938e7c9-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 <u>http://www.oecd.org/termsandconditions</u>.

