

Jamaica

A. Progress in the implementation of the minimum standard

Jamaica has 16 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).⁷⁸ Two of those agreements comply with the minimum standard.

Jamaica signed the MLI in 2018 and listed its non-compliant bilateral agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Jamaica is implementing the minimum standard through the inclusion of the preamble statement and PPT combined with the LOB.⁷⁹

B. Conclusion

Recommendation

It is recommended that Jamaica completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response – Jamaica

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Canada	No	Yes MLI	PPT
2	CARICOM Agreement treaty partners (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana*, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago)	No	No	PPT
3	China (People's Republic of)	No	Yes MLI	PPT

⁷⁸ Agreement Among the Governments of the Member States of the Caribbean Community for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, Profits or Gains and Capital Gains and for the Encouragement of Regional Trade and Investment, St. Michael Barbados, 6 July 1994; between: Antigua and Barbuda (18 February 1998), Barbados (7 July 1995), Belize (30 November 1994), Dominica (19 June 1996), Grenada (1 March 1996), Guyana* (26 November 1997), Jamaica (16 February 1995), St. Kitts/Nevis (8 May 1997), St. Lucia (22 May 1995) St. Vincent (12 February 1998) and Trinidad & Tobago (29 November 1994).

⁷⁹ For its agreements listed under the MLI, Jamaica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Under Article 7(7)(a) of the MLI, Jamaica is also implementing the simplified LOB (Article 7(8 to 13) of the MLI) in agreements concluded with treaty partners that adopted the simplified LOB.

4	Denmark	No	Yes MLI	PPT
5	France	No	Yes MLI	PPT
6	Germany	No	No	PPT+LOB
7	Israel	No	Yes MLI	PPT
8	Italy	Yes other		PPT
9	Japan	Yes other		PPT
10	Mexico	No	Yes MLI	PPT+LOB
11	Norway	No	No	PPT+LOB
12	Spain	No	Yes MLI	PPT
13	Sweden	No	Yes MLI	PPT
14	Switzerland	No	No	PPT+LOB
15	United Kingdom	No	Yes MLI	PPT
16	United States	No	No	



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