

# Saint Kitts and Nevis

## A. Progress in the implementation of the minimum standard

Saint Kitts and Nevis has nine 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).<sup>129</sup> None of those agreements comply with the minimum standard.

Saint Kitts and Nevis has not signed the MLI.

Saint Kitts and Nevis indicated that the agreement with Switzerland does not give rise to material treaty-shopping concerns for Saint Kitts and Nevis. In its response to the Peer Review questionnaire, Switzerland also indicated that its agreement with Saint Kitts and Nevis did not give rise to material treaty shopping concerns for Switzerland.

## B. Conclusion

Saint Kitts and Nevis is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Denmark, Monaco, New Zealand, Norway, San Marino, Sweden and the United Kingdom.

The CARICOM Agreement does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be continued.<sup>130</sup>

## Summary of the jurisdiction response – Saint Kitts and Nevis

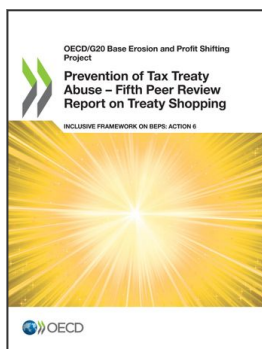
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	United States	No	No	

<sup>129</sup> 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).

<sup>130</sup> Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

## Other agreements

	<b>1. Treaty partners</b>	<b>2. Inclusive Framework member</b>
1	Canada	Yes
2	CARICOM Agreement treaty partners (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana*, Jamaica, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago)	Yes (Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Jamaica, Saint Lucia, Saint Vincent and the Grenadines, Trinidad and Tobago) No (Guyana*)
3	Denmark	Yes
4	Monaco	Yes
5	New Zealand	Yes
6	Norway	Yes
7	San Marino	Yes
8	Sweden	Yes
9	Switzerland	Yes
10	United Kingdom	Yes



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