

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).¹⁴⁴ 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.

Saint Kitts and Nevis acknowledges that the CARICOM Agreement does not at this stage comply with the minimum standard and that discussions to bring this agreement up to date would be contemplated.¹⁴⁵

Other agreements

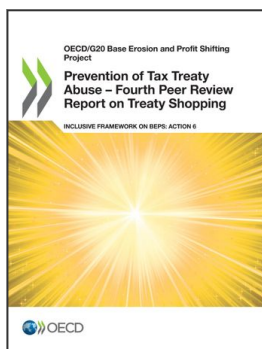
This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Antigua and Barbuda	Yes
2	Barbados	Yes
3	Belize	Yes
4	Denmark	Yes

¹⁴⁴ 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). In total, Saint Kitts and Nevis identified 14 "agreements" in its List of Tax agreements: four bilateral agreements and the CARICOM Agreement concluded with ten of its treaty partners.

¹⁴⁵ Revisions to the CARICOM Agreement require an agreement from its eleven treaty partners.

5	Dominica	Yes
6	Grenada	Yes
7	Guyana*	No
8	Jamaica	Yes
9	Monaco	Yes
10	New Zealand	Yes
11	Norway	Yes
12	Saint Lucia	Yes
13	Saint Vincent and the Grenadines	Yes
14	San Marino	Yes
15	Sweden	Yes
16	Switzerland	Yes
17	Trinidad and Tobago	Yes
18	United Kingdom	Yes



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