# Grenada

# Recent developments relating to MAP in Grenada prior to 15 August 2023

### Developments relating to MAP in the tax treaty network

• Grenada did not provide the relevant information.

#### Other developments relating to MAP

• Grenada did not provide the relevant information.

## Latest Action 14 Peer Review report

Grenada is yet to be peer reviewed under Action 14.

## Tax treaty network of Grenada

- four treaties, applicable to 14 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

## Table 1. State of play of Grenada's tax treaty network

Treaties in line with the Action 14	Treaties where actions are ongoing to	Following impact/actions, remaining
Minimum Standard following MLI	make them in line with the Action 14	treaties that are not in line with Action
impact	Minimum Standard	14 Minimum Standard
0	No information	No information

Source: OECD

## **Grenada's MAP programme**

#### Organisation of competent authority function

• Grenada did not provide the relevant information.

#### Table 2. Guidance on the MAP process

MAP guidance	No MAP guidance published	
MAP profile	No MAP profile published	

# **Overview of Grenada's MAP Statistics for 2022**

Grenada did not report any MAP cases in its 2022 MAP Statistics.

Please refer to <u>https://www.oecd.org/tax/dispute/map-statistics-grenada.pdf</u> for details with respect to Grenada's MAP Statistics.



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