

Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews
Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews:
Montserrat 2014

Phase 2: Implementation of the Standard in Practice

DOI: <http://dx.doi.org/10.1787/9789264217768-en>

ISBN 978-92-64-21777-5 (print)

ISBN 978-92-64-21776-8 (PDF)

© OECD 2014

Corrigendum

Page 81

Annex 1: Jurisdiction's response to the review report

Please replace the current text "This annex is left blank because Montserrat has chosen to not provide any material to include in it." with the following text:

"The Government of Montserrat has considered and consented to the Global Forum's Report on Transparency and Exchange of Information for Tax Purposes with the assigned rating of "largely compliant" with the standards.

The jurisdiction has limited experience in exchange of information in tax matters. This can be attributed to the size of the economy and an underdeveloped financial services sector.

The Government of Montserrat is grateful to Global Forum for their consideration of all the underlying and unique factors during the assessment process."

Page 82:

Annex 2: List of all Exchange of Information Mechanisms

In the row referring to "Australia" and then "TIEA", change the entry in the column "Date entered into force/in effect#" from "1-Jul-2010" to "25-Nov-2011".