

Dominica

Recent developments relating to MAP in Dominica prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- No developments were reported

Other developments relating to MAP

- No developments were reported

Latest Action 14 Peer Review report

- Dominica is yet to be peer reviewed under Action 14.

Tax treaty network of Dominica

- two treaties, applicable to 12 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

Table 1. State of play of Dominica's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
0	0	2

Source: OECD

Dominica's MAP programme

Organisation of competent authority function

- five persons:
 - Competent Authority (Comptroller of IRD):
 - one head of unit
 - three persons working on MAP cases (all of which work on other tasks as well).
- contact persons for MAP requests:
 - Sylma Lloyd
Comptroller (Ag) -Inland Revenue Division - High Street, Roseau Dominica
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Figure 1. Competent Authority Organisational Structure



Source: OECD

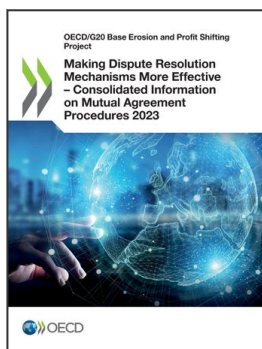
Table 2. Guidance on the MAP process

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

Overview of Dominica's MAP Statistics for 2022

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

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



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