

Seychelles

A. Progress in the implementation of the minimum standard

The Seychelles has 28 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Seychelles signed the MLI in 2017, listing 28 tax agreements.

The Seychelles is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴³

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Seychelles.

Summary of the jurisdiction response – Seychelles

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bahrain	No	N/A	Yes	N/A	
2	Barbados	No	N/A	Yes	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Bermuda	No	N/A	Yes	N/A	
5	Botswana	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Cyprus*	No	N/A	Yes	N/A	
8	Ethiopia*	No	N/A	Yes	N/A	
9	Guernsey	No	N/A	Yes	N/A	
10	Indonesia	No	N/A	Yes	N/A	
11	Isle of Man	No	N/A	Yes	N/A	
12	Jersey	No	N/A	Yes	N/A	
13	Kenya	No	N/A	Yes	N/A	
14	Luxembourg	No	N/A	Yes	N/A	
15	Malaysia	No	N/A	Yes	N/A	
16	Mauritius	No	N/A	Yes	N/A	
17	Monaco	No	N/A	Yes	N/A	
18	Oman	No	N/A	Yes	N/A	
19	Qatar	No	N/A	Yes	N/A	
20	San Marino	No	N/A	Yes	N/A	
21	Singapore	No	N/A	Yes	N/A	
22	South Africa	No	N/A	Yes	N/A	
23	Sri Lanka	No	N/A	Yes	N/A	
24	Eswatini*	No	N/A	Yes	N/A	

25	Thailand	No	N/A	Yes	N/A	
26	United Arab Emirates	No	N/A	Yes	N/A	
27	Viet Nam	No	N/A	Yes	N/A	
28	Zambia	No	N/A	Yes	N/A	



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