

# Seychelles

## A. Progress in the implementation of the minimum standard

The Seychelles has 29 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty of those agreements comply with the minimum standard.

The Seychelles signed the MLI in 2017 and deposited its instrument of ratification on 14 December 2021, listing its non-compliant agreements. The MLI entered into force for the Seychelles on 1 April 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The Seychelles is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>128</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Seychelles

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Bahrain	Yes MLI		PPT
2	Barbados	Yes MLI		PPT
3	Belgium	Yes MLI		PPT
4	Bermuda	No	No	
5	Botswana	No	No	
6	China (People's Republic of)	Yes MLI		PPT
7	Cyprus*	Yes MLI		PPT
8	Eswatini	No	No	
9	Ethiopia*	No	No	
10	Guernsey	Yes MLI		PPT
11	Indonesia	Yes MLI		PPT
12	Isle of Man	Yes MLI		PPT
13	Jersey	Yes MLI		PPT
14	Kenya	No	Yes MLI	PPT
15	Kuwait	No	Yes MLI	PPT
16	Luxembourg	Yes MLI		PPT
17	Malaysia	Yes MLI		PPT
18	Mauritius	Yes MLI		PPT
19	Monaco	Yes MLI		PPT
20	Oman	Yes MLI		PPT
21	Qatar	Yes MLI		PPT
22	San Marino	Yes MLI		PPT

<sup>128</sup> For its agreements listed under the MLI, the Seychelles is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Seychelles expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

23	Singapore	Yes MLI		PPT
24	South Africa	Yes MLI		PPT
25	Sri Lanka	No	No	
26	Thailand	Yes MLI		PPT
27	United Arab Emirates	Yes MLI		PPT
28	Viet Nam	No	Yes MLI	PPT
29	Zambia	No	No	



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