

# Eswatini

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

Eswatini has seven tax agreements in force as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Lesotho\*, complies with the minimum standard.

Eswatini signed the MLI on 27 September 2023, listing its non-compliant agreement concluded with other members of the Inclusive Framework. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Eswatini is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>53</sup>

## B. Conclusion

Eswatini has given effect to its plan for the implementation of the minimum standard in its agreements with Botswana, Mauritius, Seychelles, South Africa and the United Kingdom. Eswatini signed the MLI in September 2023 and listed those agreements to be covered.

Acknowledging that Eswatini signed the MLI in September 2023, no recommendation is made that Eswatini ratifies the MLI in 2023. However, it is expected that Eswatini will swiftly start the process to complete the steps to have the MLI take effect with respect to its agreements listed under the MLI, as those agreement will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

## Summary of the jurisdiction response – Eswatini

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Botswana	No	No	
2	Lesotho*	Yes other		PPT
3	Mauritius	No	Yes MLI	
4	Seychelles	No	Yes MLI	
5	South Africa	No	Yes MLI	
6	United Kingdom	No	Yes MLI	

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No

<sup>53</sup> For its agreements listed under the MLI, Eswatini is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI) and the simplified LOB (Article 7(6) of the MLI).



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