

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 its non-compliant agreements.

The Seychelles is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³⁰

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

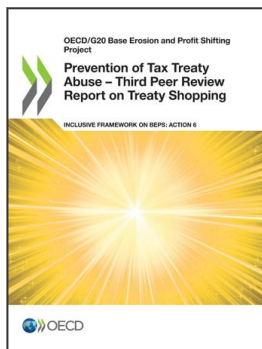
The Seychelles' listed agreements under the MLI will start to be compliant after the Seychelles' ratification of the MLI. The Seychelles is encouraged to ratify the MLI as soon as possible.

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	Eswatini	No	N/A	Yes	N/A	
9	Ethiopia*	No	N/A	Yes	N/A	
10	Guernsey	No	N/A	Yes	N/A	
11	Indonesia	No	N/A	Yes	N/A	
12	Isle of Man	No	N/A	Yes	N/A	
13	Jersey	No	N/A	Yes	N/A	
14	Kenya	No	N/A	Yes	N/A	
15	Luxembourg	No	N/A	Yes	N/A	
16	Malaysia	No	N/A	Yes	N/A	
17	Mauritius	No	N/A	Yes	N/A	
18	Monaco	No	N/A	Yes	N/A	
19	Oman	No	N/A	Yes	N/A	

¹³⁰ 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.

20	Qatar	No	N/A	Yes	N/A	
21	San Marino	No	N/A	Yes	N/A	
22	Singapore	No	N/A	Yes	N/A	
23	South Africa	No	N/A	Yes	N/A	
24	Sri Lanka	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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