Gabon

A. Progress in the implementation of the minimum standard

Gabon has six tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Gabon signed the MLI in 2017. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Gabon has not listed its agreements with Korea and Saudi Arabia. These agreements will therefore not, at this stage, be modified under the MLI. Korea and Saudi Arabia have both listed their agreements with Gabon under the MLI.

Gabon is implementing the minimum standard through the inclusion of the preamble statement and the PPT.[66]

B. Conclusion

Korea and Saudi Arabia have both listed their agreements with Gabon under the MLI, which amounts to requests to implement the minimum standard.

Gabon has developed a plan for the implementation of the minimum standard in its agreements with Korea and Saudi Arabia. Gabon indicated in its response to the Peer Review questionnaire that it intends expand its list of agreements to be covered under the MLI in to include those agreements.

Recommendation

It is recommended that Gabon completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

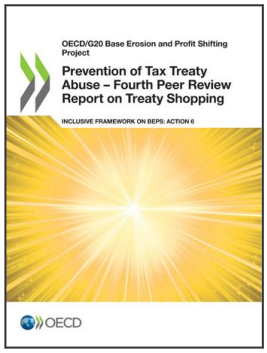
Summary of the jurisdiction response - Gabon

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	No	Yes MLI	PPT
2	Canada	No	Yes MLI	PPT
3	France	No	Yes MLI	PPT
4	Morocco	No	Yes MLI	PPT

[66] For its agreements listed under the MLI, Gabon is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Korea	Yes
2	Saudi Arabia	Yes



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