

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. One of those agreements, the agreement with Mauritius, complies 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.¹⁴¹

B. Conclusion

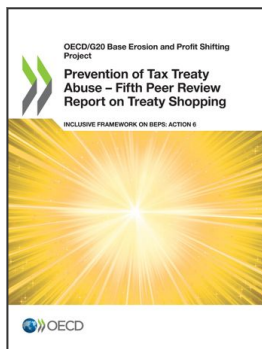
No jurisdiction has raised any concerns about their agreements with the Seychelles.

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	No	Yes MLI	PPT
2	Barbados	No	Yes MLI	PPT
3	Belgium	No	Yes MLI	PPT
4	Bermuda	No	No	
5	Botswana	No	No	
6	China (People's Republic of)	No	Yes MLI	PPT
7	Cyprus*	No	Yes MLI	PPT
8	Eswatini	No	No	
9	Ethiopia*	No	No	
10	Guernsey	No	Yes MLI	PPT
11	Indonesia	No	Yes MLI	PPT
12	Isle of Man	No	Yes MLI	PPT
13	Jersey	No	Yes MLI	PPT
14	Kenya	No	Yes MLI	PPT
15	Luxembourg	No	Yes MLI	PPT
16	Malaysia	No	Yes MLI	PPT
17	Mauritius	Yes MLI		PPT
18	Monaco	No	Yes MLI	PPT
19	Oman	No	Yes MLI	PPT
20	Qatar	No	Yes MLI	PPT
21	San Marino	No	Yes MLI	PPT

¹⁴¹ 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.

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



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