

Sierra Leone

A. Progress in the implementation of the minimum standard

Sierra Leone has three tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of Sierra Leone's agreements comply with the minimum standard or are subject to a complying instrument.

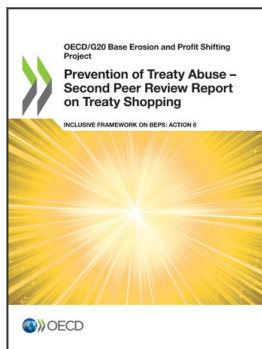
B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Sierra Leone.

Sierra Leone is encouraged to implement the minimum standard in its agreements.

Summary of the jurisdiction response – Sierra Leone

	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	Norway	No	N/A	No	N/A	
2	South Africa	No	N/A	No	N/A	
3	United Kingdom	No	N/A	No	N/A	



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