

Sierra Leone

A. Progress in the implementation of the minimum standard

Sierra Leone has four tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Supplementary Act A/SA, 5/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States (the ECOWAS Supplementary Act) concluded with fourteen treaty partners. One of those agreements, the ECOWAS Supplementary Act, complies with the minimum standard.

Sierra Leone has not signed the MLI.

Sierra Leone is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

Recommendation

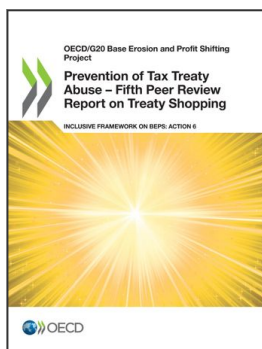
It is recommended that Sierra Leone formulates a plan for the implementation of the minimum standard in the agreements for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (Norway, South Africa, and the United Kingdom)

Summary of the jurisdiction response – Sierra Leone

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Nigeria, Senegal, Togo)	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Norway	Yes
2	South Africa	Yes
3	United Kingdom	Yes



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