

Gabon

A. Progress in the implementation of the minimum standard

Gabon has five tax agreements in force, as reported in its response to the Peer Review questionnaire.

Gabon signed the MLI in 2017 and has not listed its agreement with Korea. This agreement will not, at this stage, be modified by the MLI. Korea has listed its agreement with Gabon under the MLI.

Gabon is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁴

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

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

Summary of the jurisdiction response - Gabon

	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	Belgium	No	N/A	Yes	N/A	
2	Canada	No	N/A	Yes	N/A	
3	France	No	N/A	Yes	N/A	
4	Korea	No	N/A	No	N/A	
5	Morocco	No	N/A	Yes	N/A	

⁵⁴ 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).



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