

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.

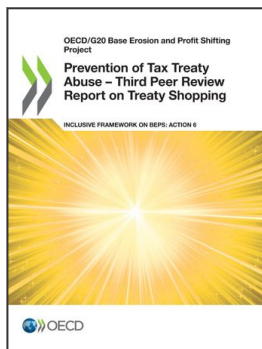
Sierra Leone has not signed the MLI.

B. Implementation issues

As Sierra Leone has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of 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	



From:
**Prevention of Tax Treaty Abuse – Third Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:
<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), "Sierra Leone", in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/92c21d43-en>

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