

# 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 those agreements comply with the minimum standard.

Sierra Leone has not signed the MLI.

## B. Conclusion

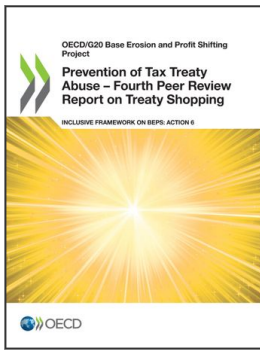
### Recommendation

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)

## Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

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



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