

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

SEYCHELLES

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 25 June 2015 - Or. Fr. (*in force since 1 October 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Business Tax;
 - . Income and non-monetary benefits tax;
 - . Petroleum income tax.

ANNEX B – Competent Authorities

The Minister of Finance or an authorised representative of the Minister of Finance.

ANNEX C – Definition of the word "national" for the purpose of the Convention

- (i) Any individuals possessing the nationality or citizenship of Seychelles;
- (ii) Any legal person, partnership or association deriving its status as such from the laws in force in Seychelles.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>