



## **The Republic Of Seychelles**

### **Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification**

This document contains the list of reservations and notifications made by The Republic Of Seychelles upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

**Article 2 – Interpretation of Terms****Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, **The Republic Of Seychelles** wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Government of Jersey and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	Jersey	Original	28-07-2015	05-01-2017
2	Agreement between the Government of The Republic Of Seychelles and the Government of the Republic of Mauritius for the avoidance of double taxation with respect to taxes on income	Mauritius	Original Amending instrument (a)	11-03-2005 03-03-2011	22-06-2005 18-05-2012
3	Agreement between The Republic Of Seychelles and the Kingdom of Belgium for the avoidance of double taxation with respect to taxes on income	Belgium	Original Amending Instrument (a)	27-04-2006 14-07-2009	10-09-2015 22-06-2016
4	Agreement between the Government of the Republic of South Africa and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	South Africa	Original Amending Instrument (a)	26-08-1998 04-04-2011	29-07-2002 15-05-2012
5	Agreement between the Government of the Republic of China and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	China	Original	26-08-1999	17-12-1999
6	Agreement between the Government of The Republic Of Seychelles and the Government of the Republic of Indonesia for the avoidance of double taxation with respect to taxes on income	Indonesia	Original	27-09-1999	16-05-2000
7	Agreement between the Government of The Republic Of Seychelles and the Government of the Kingdom of Thailand for the avoidance of double taxation with respect to taxes on income	Thailand	Original	26-04-2001	14-04-2006

8	Agreement between the Government of the Sultanate of Oman and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	Oman	Original	13-09-2003	20-01-2004
9	Agreement between the Government of Malaysia and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	Malaysia	Original	03-12-2003	10-07-2006
			Amending Instrument (a)	22-12-2009	N/A
10	Agreement between the Government of Botswana and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	Botswana	Original	26-08-2004	22-06-2005
11	Agreement between the Government of The Republic Of Seychelles and the Government of the Socialist Republic Of Vietnam for the avoidance of double taxation with respect to taxes on income	Vietnam	Original	04-10-2005	07-07-2006
12	Agreement between the Government of Cyprus and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	Cyprus	Original	28-06-2006	02-11-2006
13	Agreement between the Government of The Republic Of Seychelles and the Kingdom of Qatar for the avoidance of double taxation with respect to taxes on income	Qatar	Original	01-07-2006	10-04-2007
14	Agreement between the Government of the United Arab Emirates and the Government of The Republic Of Seychelles for the avoidance of double taxation with respect to taxes on income	UAE	Original	18-09-2006 <sup>1</sup>	23-04-2007 <sup>2</sup>
15	Convention between the Government of The Republic Of Seychelles and the Government of Barbados for the avoidance of double taxation with respect to taxes on income	Barbados	Original	19-10-2007	21-04-2008

<sup>1</sup> Seychelles understands that UAE considers that the treaty was signed on 19-09-2006, whilst for Seychelles was signed on 18-09-2006.

<sup>2</sup> Seychelles understands that UAE considers that the treaty entered into force on 23-04-2008, whilst for Seychelles came into force on 23-04-2007.

16	Agreement between the Government of The Republic Of Seychelles and the Government of the State of Bahrain for the avoidance of double taxation with respect to taxes on income	Bahrain	Original	24-04-2010	03-02-2012
17	Agreement Between The Government Of The Principality Of Monaco And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Monaco	Original	04-01-2010	01-01-2013
18	Agreement Between The Government Of The Republic Of Singapore And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Singapore	Original	09-07-2014	18-12-2015
19	Agreement Between The Government Of The Republic Of Zambia And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Zambia	Original	07-12-2010	04-06-2012
20	Agreement Between The Government Of The Democratic Socialist Republic Of Sri Lanka And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Sri Lanka	Original	23-09-2011	26-03-2014
21	Agreement Between Bermuda And The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Bermuda	Original	24-05-2012	19-07-2013
22	Convention Between The Grand Duchy Of Luxembourg And The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Luxembourg	Original	04-06-2012	19-08-2013

23	Convention Between The Republic Of Seychelles And The Federal Democratic Republic Of Ethiopia For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Ethiopia	Original	14-07-2012	01-01-2014
24	Agreement Between The Republic Of San Marino And The Republic Of Seychelles For The Avoidance Of Double Taxation With Respect To Taxes On Income	San Marino	Original	28-09-2012	30-05-2013
			Amending instrument (a)	11-06-2014	19-05-2015
25	Agreement Between The Government Of The Kingdom Of Swaziland And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Eswatini	Original	18-10-2012	11-02-2015
26	Agreement Between The Government Of The Isle Of Man And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Isle of Man	Original	28-03-2013	16-12-2013
27	Agreement Between The States Of Guernsey And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Guernsey	Original	27-01-2014	06-10-2016
			Amending Instrument (a)	12-08-2016	14-06-2017
28	Agreement Between The Government Of The Republic Of Seychelles And The Government Of The Republic Of Kenya For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Kenya	Original	17-03-2014	09-04-2015
			Amending Instrument (a)	14-08-2015	14-08-2015
29	Agreement Between The Republic Of Seychelles And The Republic Of Ghana For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And Capital Gains	Ghana	Original	20-05-2014	N/A

30	Agreement Between The Government Of The Republic Of Seychelles And The Government Of The State Of Kuwait For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income And On Capital	Kuwait	Original	05-02-2008	29-04-2021
31	Agreement Between The Government Of The Republic Of Seychelles And The Government Of The Kingdom Of Lesotho For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Lesotho	Original	17-08-2006	N/A
32	Agreement Between The Government Of The Republic Of Malawi And The Government Of The Republic Of Seychelles For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Malawi	Original	06-09-2012	N/A
			Amending Instrument (a)	12-08-2015	N/A
33	Agreement Between The Government Of The Republic Of Seychelles And The Government Of The Republic Of Zimbabwe For The Avoidance Of Double Taxation And The Prevention Of Fiscal Evasion With Respect To Taxes On Income	Zimbabwe	Original	06-08-2002	N/A

### Article 3 – Transparent Entities

#### *Reservation*

Pursuant to Article 3(5)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

### Article 4 – Dual Resident Entities

#### *Reservation*

Pursuant to Article 4(3)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

### Article 5 – Application of Methods for Elimination of Double Taxation

#### *Reservation*

Pursuant to Article 5(8) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## **Article 6 – Purpose of a Covered Tax Agreement**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, **The Republic Of Seychelles** hereby chooses to apply Article 6(3).

### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, **The Republic Of Seychelles** considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
<b>1</b>	<b>Jersey</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>2</b>	<b>Mauritius</b>	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
<b>3</b>	<b>Belgium</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>5</b>	<b>China</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>6</b>	<b>Indonesia</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>7</b>	<b>Thailand</b>	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,< and to promote and strengthen the economic relations between the two countries,>
<b>8</b>	<b>Oman</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>9</b>	<b>Malaysia</b>	<b>DESIRING</b> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>10</b>	<b>Botswana</b>	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains
<b>11</b>	<b>Vietnam</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,<and to promote and strengthen the economic relations between the two Contracting States,>

12	Cyprus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
13	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to taxes on income;
14	UAE	<desiring to promote and strengthen the economic relation >by concluding an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
15	Barbados	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
16	Bahrain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
17	Monaco	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	Sri Lanka	DESIRING TO CONCLUDE AN AGREEMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME,
21	Bermuda	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
23	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	San Marino	wishing to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation.>
25	Eswatini	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>
26	Isle of man	<b>DESIRING</b> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Guernsey	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Kenya	desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,



<b>29</b>	<b>Ghana</b>	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
<b>30</b>	<b>Kuwait</b>	<Desiring to promote their mutual economic relations> through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
<b>31</b>	<b>Lesotho</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>32</b>	<b>Malawi</b>	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
<b>33</b>	<b>Zimbabwe</b>	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>

#### ***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, **The Republic Of Seychelles** considers that the following agreements does not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
<b>1</b>	<b>Jersey</b>
<b>2</b>	<b>Mauritius</b>
<b>3</b>	<b>Belgium</b>
<b>4</b>	<b>South Africa</b>
<b>5</b>	<b>China</b>
<b>6</b>	<b>Indonesia</b>
<b>7</b>	<b>Thailand</b>
<b>8</b>	<b>Oman</b>
<b>9</b>	<b>Malaysia</b>
<b>10</b>	<b>Botswana</b>
<b>11</b>	<b>Vietnam</b>
<b>12</b>	<b>Cyprus</b>
<b>13</b>	<b>Qatar</b>
<b>14</b>	<b>UAE</b>
<b>15</b>	<b>Barbados</b>
<b>16</b>	<b>Bahrain</b>
<b>17</b>	<b>Monaco</b>
<b>18</b>	<b>Singapore</b>
<b>19</b>	<b>Zambia</b>
<b>20</b>	<b>Sri Lanka</b>
<b>21</b>	<b>Bermuda</b>
<b>22</b>	<b>Luxembourg</b>
<b>23</b>	<b>Ethiopia</b>
<b>24</b>	<b>San Marino</b>

25	Eswatini
26	Isle of man
27	Guernsey
28	Kenya
29	Ghana
30	Kuwait
31	Lesotho
32	Malawi
33	Zimbabwe

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(b) of the Convention, **The Republic Of Seychelles** hereby chooses to apply Article 7(4).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, **The Republic Of Seychelles** considers that the following agreement(s) is(are) not subject to a reservation described in Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Belgium	Article 27
8	Oman	Articles 10(8), 11(9), 12(7) and 13(7)
14	UAE	Articles 10(5), 11(6) and 12(7)
23	Ethiopia	Article 13(7)

## Article 8 – Dividend Transfer Transactions

### *Reservation*

Pursuant to Article 8(3)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### *Reservation*

Pursuant to Article 9(6)(a) of the Convention, **The Republic Of Seychelles** reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

## Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

## **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

### ***Reservation***

Pursuant to Article 12(4) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

## **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

### ***Reservation***

Pursuant to Article 13(6)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## **Article 15 – Definition of a Person Closely Related to an Enterprise**

### ***Reservation***

Pursuant to Article 15(2) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

## **Article 16 – Mutual Agreement Procedure**

**Notification of Existing Provisions in Listed Agreements**

Pursuant to Article 16(6)(a) of the Convention, **The Republic Of Seychelles** considers that the following agreement(s) contain(s) a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Jersey	Article 23(1), first sentence
2	Mauritius	Article 25(1), first sentence
3	Belgium	Article 23(1), first sentence
4	South Africa	Article 25(1), first sentence
5	China	Article 25(1), first sentence
6	Indonesia	Article 25(1), first sentence
7	Thailand	Article 25(1), first sentence
8	Oman	Article 26(1), first sentence
9	Malaysia	Article 25(1), first sentence
10	Botswana	Article 25(1), first sentence
11	Vietnam	Article 25(1), first sentence
12	Cyprus	Article 24(1), first sentence
13	Qatar	Article 24(1), first sentence
14	UAE	Article 25(1), first sentence
15	Barbados	Article 25(1), first sentence
16	Bahrain	Article 24(1), first sentence
17	Monaco	Article 25(1), first sentence
18	Singapore	Article 24(1), first sentence
19	Zambia	Article 24(1), first sentence
20	Sri Lanka	Article 25(1), first sentence
21	Bermuda	Article 25(1), first sentence
22	Luxembourg	Article 24(1), first sentence
23	Ethiopia	Article 26(1), first sentence
24	San Marino	Article 24(1), first sentence
25	Eswatini	Article 25(1), first sentence
26	Isle of Man	Article 24(1), first sentence
27	Guernsey	Article 24(1), first sentence
28	Kenya	Article 25(1), first sentence
29	Ghana	Article 26(1), first sentence
30	Kuwait	Article 25(1), first sentence
31	Lesotho	Article 25(1), first sentence
32	Malawi	Article 24(1), first sentence
33	Zimbabwe	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, **The Republic Of Seychelles** considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	South Africa	Article 25(1), second sentence
6	Indonesia	Article 25(1), second sentence

8	Oman	Article 26(1), second sentence
12	Cyprus	Article 24(1), second sentence
13	Qatar	Article 24(1), second sentence
14	UAE	Article 25(1), second sentence
16	Barhain	Article 24(1), second sentence
17	Monaco	Article 25(1), second sentence
20	Sri Lanka	Article 25(1), second sentence
21	Bermuda	Article 25(1), second sentence
23	Ethiopia	Article 26(1), second sentence
24	San marino	Article 24(1), second sentence
28	Kenya	Article 25(1), second sentence
31	Lesotho	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, **The Republic Of Seychelles** considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Jersey	Article 23(1), second sentence
2	Mauritius	Article 25(1), second sentence
3	Belgium	Article 23(1), second sentence
5	China	Article 25(1), second sentence
7	Thailand	Article 25(1), second sentence
9	Malaysia	Article 25(1), second sentence
10	Botswana	Article 25(1), second sentence
11	Vietnam	Article 25(1), second sentence
15	Barbados	Article 25(1), second sentence
18	Singapore	Article 24(1), second sentence
19	Zambia	Article 24(1), second sentence
22	Luxembourg	Article 24(1), second sentence
25	Eswatini	Article 25(1), second sentence
26	Isle of Man	Article 24(1), second sentence
27	Guernsey	Article 24(1), second sentence
29	Ghana	Article 26(1), second sentence
30	Kuwait	Article 25(1), second sentence
32	Malawi	Article 24(1), second sentence
33	Zimbabwe	Article 25(1), second sentence

#### ***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, **The Republic Of Seychelles** considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	South Africa
6	Indonesia
7	Thailand

<b>9</b>	<b>Malaysia</b>
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Pursuant to Article 16(6)(d)(ii) of the Convention, **The Republic Of Seychelles** considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
<b>3</b>	<b>Belgium</b>
<b>8</b>	<b>Oman</b>
<b>14</b>	<b>UAE</b>
<b>16</b>	<b>Bahrain</b>
<b>30</b>	<b>Kuwait</b>

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(b) of the Convention, **The Republic Of Seychelles** reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.

## Article 35 – Entry into Effect

### *Reservation*

Pursuant to Article 35(6) of the Convention, **The Republic Of Seychelles** reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.