

# Eswatini

## A. Progress in the implementation of the minimum standard

Eswatini has seven tax agreements in force as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Lesotho\*, complies with the minimum standard.

Eswatini has not signed the MLI.

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

## B. Conclusion

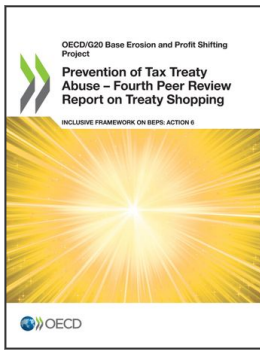
Eswatini is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with Botswana, Mauritius, Seychelles, South Africa and the United Kingdom.

### Summary of the jurisdiction response - Eswatini

|   | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|---|--------------------|---------------------------------|--|------------------------------------|
| 1 | Lesotho*           | Yes other                       |  | PPT                                |

### Other agreements

|   | 1. Treaty partners | 2. Inclusive Framework member |
|---|--------------------|-------------------------------|
| 1 | Botswana           | Yes                           |
| 2 | Chinese Taipei*    | No                            |
| 3 | Mauritius          | Yes                           |
| 4 | Seychelles         | Yes                           |
| 5 | South Africa       | Yes                           |
| 6 | United Kingdom     | Yes                           |



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