

# Foreword

This report is part of the *OECD Tax Policy Reviews* series. *OECD Tax Policy Reviews* are intended to provide independent, comprehensive and comparative assessments of OECD member and non-member countries' tax systems as well as concrete recommendations for tax reform. By benchmarking countries' tax systems and identifying tailored tax policy reform options, the ultimate objective of the Reviews is to enhance the design of existing tax policies and to support the adoption and implementation of tax reforms.

This report was led by Sarah Perret and written jointly by Gioia de Melo and Sarah Perret, under the supervision of Bert Brys. The analysis in this report is based upon the tax system as it was in place on 1 December 2019. It largely relies on business taxpayer microdata, provided on a confidential basis by the Seychelles authorities. Access to the microdata allowed simulating the effects of different business tax reform scenarios. The analysis is also based on OECD statistics, tax modelling tools and information collected during two fact-finding and stakeholder consultation missions that took place in July and October 2019.

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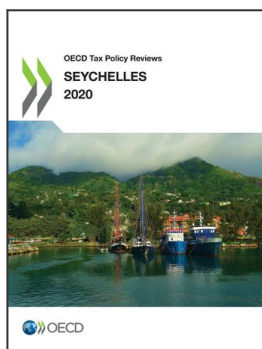
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