

Togo

A. Progress in the implementation of the minimum standard

Togo has three tax agreements in force as reported in its response to the Peer Review questionnaire, including the multilateral Regulation 08/2008/COM adopting the rules for the avoidance of double taxation within the West African Economic and Monetary Union and the rule for assistance in tax matters (the UEMOA) concluded with seven treaty partners,¹⁵⁴ and the multilateral Supplementary Act A/SA, 5/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States (the ECOWAS Supplementary Act) concluded with fourteen treaty partners. One of those agreements, the ECOWAS Supplementary Act, complies with the minimum standard.

Togo has not signed the MLI.

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

B. Conclusion

Togo is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in the agreement with France.

The UEMOA does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.¹⁵⁵

Summary of the jurisdiction response - Togo

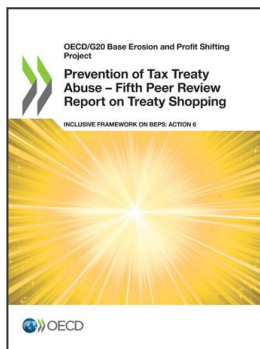
| | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|---|---|---------------------------------|--|------------------------------------|
| 1 | ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Nigeria, Senegal, Sierra Leone) | Yes other | | PPT |

Other agreements

| | 1. Treaty partners | 2. Inclusive Framework member |
|---|--|---|
| 1 | UEMOA treaty partners (Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau*, Mali*, Niger*, Senegal) | Yes (Benin, Burkina Faso, Côte d'Ivoire, Senegal) No (Guinea-Bissau*, Mali*, Niger*) |
| 2 | France | Yes |

¹⁵⁴ Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale.

¹⁵⁵ Revisions to the UEMOA require an agreement from its eight treaty partners.



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