

## Côte d'Ivoire

1. Côte d'Ivoire was first reviewed during the 2017/2018 peer review. This report is supplementary to Côte d'Ivoire's 2017/2018 peer review report (OECD, 2018<sup>[1]</sup>). The first filing obligation for a CbC report in Côte d'Ivoire commences in respect of periods beginning on or after 1 January 2018.

### Summary of key findings

2. Côte d'Ivoire's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017<sup>[2]</sup>), except for the following:

- it is recommended that Côte d'Ivoire amend the rule relating to the filing threshold, which should be determined in relation to the fiscal year preceding the reporting fiscal year,
- it is recommended that Côte d'Ivoire have enforcement measures in case of an incomplete or erroneous filing of a CbC report. This recommendation remains in place since Côte d'Ivoire's 2017/2018 peer review,

3. Côte d'Ivoire's 2017/2018 peer review included a recommendation that Côte d'Ivoire complete the definition of an "Ultimate Parent Entity" in a manner consistent with the terms of reference, and introduce the definitions of "MNE Group", "Group" and "Constituent Entity". Côte d'Ivoire has published guidance which completes or introduces these definitions. Therefore the recommendation with respect to the definitions issued in the 2017/2018 peer review is removed

4. It is recommended that Côte d'Ivoire take steps to have QCAAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use prerequisites and with which Côte d'Ivoire has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains in place since Côte d'Ivoire's 2017/2018 peer review.

5. It is recommended that Côte d'Ivoire have in place the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. It is however noted that Côte d'Ivoire will not be exchanging CbC reports in 2019.

6. It is recommended that Côte d'Ivoire take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information. This recommendation remains in place since Côte d'Ivoire's 2017/2018 peer review.

7. It is however noted that Côte d'Ivoire will not be exchanging CbC reports in 2019.

## Part A: The domestic legal and administrative framework

8. Côte d'Ivoire has primary legislation in place to implement the BEPS Action 13 minimum standard. Since the previous peer review, it has published guidance (an “administrative instruction”).<sup>1</sup>

### *(a) Parent entity filing obligation*

9. Côte d'Ivoire has introduced a domestic legal and administrative framework which imposes a CbC filing obligation on Ultimate Parent Entities of MNE Groups above a certain threshold of revenue, whereby all required Constituent Entities of the MNE Group are included in the CbC report and no entity is excluded from CbC reporting other than permitted by the Action 13 report

10. Côte d'Ivoire's 2017/2018 peer review included a recommendation that Côte d'Ivoire complete the definition of an “Ultimate Parent Entity” in a manner consistent with the terms of reference, and introduce the definitions of “MNE Group”, “Group” and “Constituent Entity”. Côte d'Ivoire has published guidance which has completed or introduced these definitions.<sup>2</sup> The recommendation with respect to the definitions issued in the 2017/2018 peer review is removed.

11. According to Côte d'Ivoire's primary legislation, the filing threshold shall be considered with respect to the reportable fiscal year. However, according to the terms of reference (paragraph 8(a) ii.), the filing threshold should be considered with respect to the fiscal year immediately preceding the reportable fiscal year. It is recommended that Côte d'Ivoire amend its primary legislation (and corresponding provisions in the administrative instruction) in order to bring the filing threshold rule in line with the terms of reference.

12. No other inconsistencies were identified with respect to Côte d'Ivoire's domestic legal framework in relation with the parent entity filing obligation.

### *(b) Scope and timing of parent entity filing*

13. No changes were identified with respect to the scope and timing of parent entity filing.

### *(c) Limitation on local filing obligation*

14. No changes were identified with respect to the limitation on local filing obligation.<sup>3</sup>

### *(d) Limitation on local filing in case of surrogate filing*

15. No changes were identified with respect to the limitation on local filing in case of surrogate filing.

### *(e) Effective implementation*

16. Côte d'Ivoire's 2017/2018 peer review included a recommendation that Côte d'Ivoire implement enforcement measures in case of incomplete or erroneous filing of a CbC report.<sup>4</sup> This recommendation remains in place.<sup>5</sup>

## **Conclusion**

17. Côte d'Ivoire has primary law as well as an administrative instruction that impose and enforce CbC requirements on MNE Groups whose Ultimate Parent Entity is resident for tax purposes in Côte d'Ivoire. Côte d'Ivoire meets the terms of reference relating to the domestic legal and administrative framework, with the following exceptions:

- It is recommended that Côte d'Ivoire amend the rule relating to the filing threshold, which should be determined in relation to the fiscal year preceding the reporting fiscal year,
- It is recommended that Côte d'Ivoire have enforcement measures in case of an incomplete or erroneous filing of a CbC report.<sup>6</sup> This recommendation remains in place since Côte d'Ivoire's 2017/2018 peer review.

## Part B: The exchange of information framework

### *(a) Exchange of information framework*

18. As of 31 May 2019, Côte d'Ivoire has no bilateral relationships in place for the exchange of CbC reports. It is recommended that Côte d'Ivoire take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Côte d'Ivoire has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation is unchanged from the 2017/2018 peer review.

### *(b) Content of information exchanged*

19. Côte d'Ivoire does not have processes or written procedures in place that are intended to ensure that each of the mandatory fields of information as required in the CbC template is present in the information exchanged.

### *(c) Completeness of exchange*

20. Côte d'Ivoire does not have processes or written procedures in place that are intended to ensure that CbC reports are exchanged with all tax jurisdictions listed in Table 1 of a CbC reporting template with which it should exchange information as per the relevant QCAAs.

### *(d) Timeliness of exchanges*

21. Côte d'Ivoire does not have processes or written procedures in place that are intended to ensure that the information to be exchanged is transmitted to the relevant jurisdictions in accordance with the timelines provided for in the relevant QCAAs and terms of reference.

### *(e) Temporary suspension of exchange or termination of QCAA*

22. Côte d'Ivoire does not have process or written procedures in place that are intended to ensure that a temporary suspension of the exchange of information or termination of a relevant QCAA be carried out only as per the conditions set out in the QCAA.

### *(f) Consultation with other Competent Authority before determining systemic failure or significant non-compliance*

23. Côte d'Ivoire does not yet have processes or written procedures in place that are intended to ensure that the Competent Authority consults with the other Competent Authority prior to making a determination that there is or has been significant non-compliance with the terms of the relevant QCAA or that the other Competent Authority has caused a systemic failure.

***(g) Format for information exchange***

24. Côte d'Ivoire has not indicated whether it will use the OECD XML Schema and User Guide (OECD, 2017<sup>[3]</sup>) for the international exchange of CbC reports.

***(h) Method for transmission***

25. Côte d'Ivoire has not indicated whether it will use the Common Transmission System to exchange CbC reports.

***Conclusion***

26. It is recommended that Côte d'Ivoire take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions and with which Côte d'Ivoire has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains unchanged from the 2017/2018 review.

27. Further, it is recommended that Côte d'Ivoire take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of its first exchanges of information. It is however noted that Côte d'Ivoire will not be exchanging CbC reports in 2019.

**Part C: Appropriate use**

28. No changes were identified in respect of appropriate use. The recommendation in the 2017/2018 peer review for Côte d'Ivoire to take steps to have measures in place relating to appropriate use remains in place. It is however noted that Côte d'Ivoire will not be exchanging CbC reports in 2019.

***Conclusion***

29. The recommendation for Côte d'Ivoire to take steps to ensure that the appropriate use condition is met ahead of its first exchanges of information remain in place. It is however noted that Côte d'Ivoire will not be exchanging CbC reports in 2019.

## Summary of recommendations on the implementation of country-by-country reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework	It is recommended that Côte d'Ivoire amend the filing threshold rule in order to bring it in line with the terms of reference.
Part A	Domestic legal and administrative framework	It is recommended that Côte d'Ivoire have enforcement measures in case of an incomplete or erroneous filing of a CbC report.
Part B	Domestic legal and administrative framework	It is recommended that Côte d'Ivoire take steps to have QCAAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use pre-requisites and with which Côte d'Ivoire has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.
Part B	Exchange of information framework	It is also recommended that Côte d'Ivoire have in place the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.
Part C	Appropriate use	It is recommended that Côte d'Ivoire take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information

## Notes

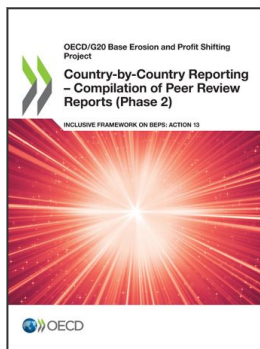
<sup>1</sup> Côte d'Ivoire's primary law consists of Article 36 bis of the General Tax Code which entered in force on 19 February 2018. An administrative instruction was published on 13 March 2018.

<sup>2</sup> The administrative instruction has clarified the provisions of the primary legislation and has notably included the definitions of "Ultimate Parent Entity", "Group", "MNE Group" and "Constituent Entity".

<sup>3</sup> Côte d'Ivoire has not introduced local filing requirements as from the reporting period starting on or after 1 January 2018, or for later reporting periods.

<sup>4</sup> Although the administrative instruction mentions that the penalty also applies in case of incomplete or erroneous information in CbC reports, Côte d'Ivoire indicates that it will amend its primary legislation in order to make sure that the penalty also applies in case of incomplete or erroneous filing of a CbC report.

<sup>5</sup> Côte d'Ivoire's 2017/2018 peer review included a general monitoring point relating to a specific process to that would allow to take appropriate measures in case Côte d'Ivoire is notified by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a Reporting Entity with respect to its obligation to file a CbC report. This monitoring point remains in place.



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