

Côte d'Ivoire

A. Progress in the implementation of the minimum standard

Côte d'Ivoire has 12 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 partners.³⁸

Côte d'Ivoire signed the MLI in 2018 and has not listed its agreement with Switzerland.

Côte d'Ivoire is implementing the minimum standard through the inclusion of the preamble statement and the PPT.³⁹

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Côte d'Ivoire's listed agreements under the MLI will start to be compliant after Côte d'Ivoire's ratification of the MLI. Côte d'Ivoire is encouraged to ratify the MLI as soon as possible.

Côte d'Ivoire is encouraged to consider entering into negotiations with respect to the UEMOA.

Summary of the jurisdiction response – Côte d'Ivoire

| | Treaty partners | Compliance with the standard | If compliant, the alternative implemented | Signature of a complying instrument | The alternative implemented through the complying instrument (if not the MLI) | Comments |
|----|-----------------|------------------------------|---|-------------------------------------|---|----------|
| 1 | Belgium | No | N/A | Yes | N/A | |
| 2 | Benin | No | N/A | No | N/A | UEMOA |
| 3 | Burkina Faso | No | N/A | No | N/A | UEMOA |
| 4 | Canada | No | N/A | Yes | N/A | |
| 5 | France | No | N/A | Yes | N/A | |
| 6 | Germany | No | N/A | Yes | N/A | |
| 7 | Guinea-Bissau* | No | N/A | No | N/A | UEMOA |
| 8 | Italy | No | N/A | Yes | N/A | |
| 9 | Mali* | No | N/A | No | N/A | UEMOA |
| 10 | Morocco | No | N/A | Yes | N/A | |
| 11 | Niger* | No | N/A | No | N/A | UEMOA |
| 12 | Norway | No | N/A | Yes | N/A | |

³⁸ 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. In total, Côte d'Ivoire identified 18 "agreements" in its List of Tax agreements: eleven bilateral agreements and the UEMOA.

³⁹ For its agreements listed under the MLI, Côte d'Ivoire is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Côte d'Ivoire also opted for the asymmetrical application of the simplified LOB under Article 7(7)(b) of the MLI.

| | | | | | | |
|----|----------------|----|-----|-----|-----|-------|
| 13 | Portugal | No | N/A | Yes | N/A | |
| 14 | Senegal | No | N/A | No | N/A | UEMOA |
| 15 | Switzerland | No | N/A | No | N/A | |
| 16 | Togo* | No | N/A | No | N/A | UEMOA |
| 17 | Tunisia | No | N/A | Yes | N/A | |
| 18 | United Kingdom | No | N/A | Yes | N/A | |



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