

Democratic Republic of the Congo

A. Progress in the implementation of the minimum standard

The Democratic Republic of the Congo has two tax agreements in force as reported in its response to the Peer Review questionnaire. Neither of those agreements comply with the minimum standard.

The Democratic Republic of the Congo has not signed the MLI.

B. Conclusion

Recommendation

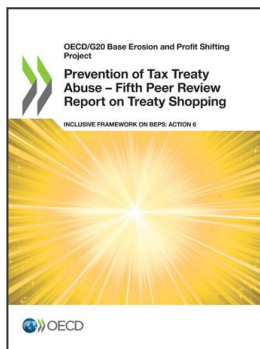
It is recommended that the Democratic Republic of Congo formulates a plan for the implementation of the minimum standard in its agreements for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (Belgium and South Africa).⁵³

Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Belgium	Yes
2	South Africa	Yes

⁵³ It is noted that the Democratic Republic of Congo has worked with the Secretariat towards signature of the MLI and has prepared a draft list of reservations and notifications under the MLI.



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