

Côte d'Ivoire

1. Côte d'Ivoire was reviewed as part of the 2017/2018 and the 2018/2019 peer reviews. This report is supplementary to those previous reports (OECD, 2019^[1]) (OECD, 2018^[2]).
2. The first filing obligation for a CbC report in Côte d'Ivoire commences in respect of reporting fiscal years commencing on or after 1 January 2018.

Summary of key findings

3. Côte d'Ivoire's implementation of the Action 13 minimum standard meets all applicable terms of reference (OECD, 2017^[3]).
4. Côte d'Ivoire's 2018/2019 peer review 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. The rule has been amended so the recommendation is removed.
5. Côte d'Ivoire's 2018/2019 peer review recommended that Côte d'Ivoire have enforcement measures in case of an incomplete or erroneous filing of a CbC report. These measures are now in place so the recommendation is removed.
6. 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.
7. 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. This recommendation remains unchanged since the 2018/2019 peer review.
8. 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.

Part A: The domestic legal and administrative framework

9. Côte d'Ivoire has legislation in place to implement the BEPS Action 13 minimum standard.

(a) Parent entity filing obligation

10. Côte d'Ivoire's 2018/2019 peer review 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. The rule has been amended so the recommendation is removed.¹

(b) Scope and timing of parent entity filing

11. No changes were identified.

(c) Limitation on local filing obligation

12. No changes were identified.

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

13. No changes were identified.

(e) Effective implementation

14. Côte d'Ivoire's 2018/2019 peer review recommended that Côte d'Ivoire have enforcement measures in case of an incomplete or erroneous filing of a CbC report. These measures are now in place so the recommendation is removed ^{2 3}.

Conclusion

15. Côte d'Ivoire meets the terms of reference relating to the domestic legal and administrative framework.

Part B: The exchange of information framework**(a) Exchange of information framework**

16. As of 31 March 2020, 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 since the 2017/2018 peer review.

(b) Content of information exchanged

17. No changes were identified.

(c) Completeness of exchange

18. No changes were identified.

(d) Timeliness of exchanges

19. No changes were identified.

(e) Temporary suspension of exchange or termination of QCAA

20. No changes were identified.

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

21. No changes were identified.

(g) Format for information exchange

22. No changes were identified.

(h) Method for transmission

23. No changes were identified.

Conclusion

24. 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 since the 2017/2018 review.

25. 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. This recommendation remains unchanged since the 2018/2019 peer review.

Part C: Appropriate use

Appropriate use

26. No changes were identified.

Conclusion

27. It is recommended that Côte d'Ivoire take steps to ensure that the appropriate use condition is met ahead of its first exchanges of information remain in place. This recommendation remains unchanged since the 2018/2019 peer review.

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	-
Part B	Exchange of information 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

References

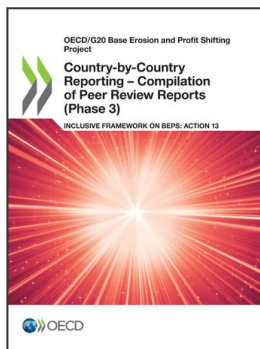
- OECD (2019), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 2): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/f9bf1157-en>. [1]
- OECD (2018), *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264300057-en>. [2]
- OECD (2017), *Terms of reference for the conduct of peer review of the Action 13 minimum standard on country-by-country reporting*, OECD Publishing, <https://www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf>. [3]

Notes

¹ http://www.dgi.gouv.ci/images/PDF/ANNEXE_FISCALE_2020.pdf. (accessed on 24 August 2020).

² http://www.dgi.gouv.ci/images/PDF/ANNEXE_FISCALE_2020.pdf. (accessed on 24 August 2020).

³ Cote 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 Cote 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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