

## Democratic Republic of Congo

Democratic Republic of Congo has met all aspects of the terms of reference (OECD, 2017<sup>[3]</sup>) (ToR) for the calendar year 2018 (year in review) that can be met in the absence of rulings being issued.

In the prior year report, Democratic Republic of Congo did not receive any recommendations.

Democratic Republic of Congo indicates that it does not issue any type of rulings within the scope of the transparency framework. Theoretically, there is no impediment for Democratic Republic of the Congo to issue rulings, but in practice Democratic Republic of the Congo does not issue any rulings. In the event that Democratic Republic of the Congo put in place the administrative process or develop the administrative capacity to issue rulings, Democratic Republic of the Congo would be asked to implement the transparency framework obligations.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Democratic Republic of Congo.

## Introduction

This peer review covers Democratic Republic of Congo's implementation of the BEPS Action 5 transparency framework for the year 2018. The report has four parts, each relating to a key part of the ToR. Each part is discussed in turn. A summary of recommendations is included at the end of this report.

### A. The information gathering process

As no rulings are issued, this section is not assessed.

### B. The exchange of information

As no rulings are issued, this section is not assessed.

### C. Statistics (ToR IV)

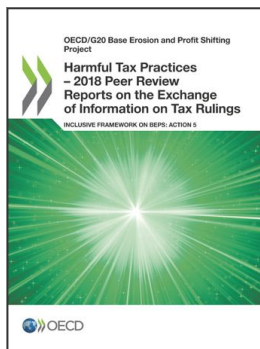
As no rulings are issued, no statistics can be reported.

### D. Matters related to intellectual property regimes (ToR I.4.1.3)

Democratic Republic of Congo does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015<sup>[5]</sup>) were imposed.

## Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.



**From:**

## **Harmful Tax Practices – 2018 Peer Review Reports on the Exchange of Information on Tax Rulings Inclusive Framework on BEPS: Action 5**

**Access the complete publication at:**

<https://doi.org/10.1787/7cc5b1a2-en>

### **Please cite this chapter as:**

OECD (2020), “Democratic Republic of Congo”, in *Harmful Tax Practices – 2018 Peer Review Reports on the Exchange of Information on Tax Rulings: Inclusive Framework on BEPS: Action 5*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/7e9fa69d-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.