

# Burkina Faso

## A. Progress in the implementation of the minimum standard

Burkina Faso has three 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.<sup>30</sup> None of those agreements comply with the minimum standard.

Burkina Faso signed the MLI in 2017 and deposited its instrument of ratification on 30 October 2020, listing its non-compliant bilateral agreements. The MLI entered into force for Burkina Faso on 1 February 2021. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Burkina Faso is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>31</sup>

## B. Conclusion

The UEMOA does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.<sup>32</sup>

## Summary of the jurisdiction response – Burkina Faso

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	France	No	Yes MLI	PPT
2	Tunisia	No	Yes MLI	PPT

## Other agreements

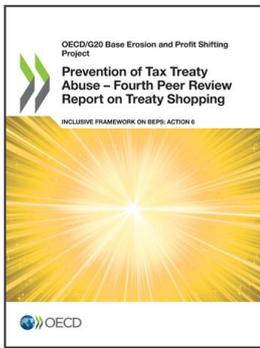
	1. Treaty partners	2. Inclusive Framework member
1	Benin	Yes
2	Côte d'Ivoire	Yes

<sup>30</sup> 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, Burkina Faso identified nine "agreements" in its List of Tax agreements: two bilateral agreements and the UEMOA concluded with seven of its treaty partners.

<sup>31</sup> For its agreements listed under the MLI, Burkina Faso is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

<sup>32</sup> Revisions to the UEMOA require an agreement from its eight treaty partners.

3	Guinea-Bissau*	No
4	Mali*	No
5	Niger*	No
6	Senegal	Yes
7	Togo*	No



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