

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, listing ten tax agreements.³⁹

Côte d'Ivoire is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁰

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

No jurisdiction has raised any concerns about their agreements with Côte d'Ivoire.

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	
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	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Côte d’Ivoire”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/92f39bf3-en>

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