Togo

Overview of CbC reporting requirements

Togo has not yet introduced a requirement for the filing of CbC reports, as required under the BEPS Action 13 (CbC reporting) minimum standard.

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	It is recommended that Togo take steps to implement a domestic legal and administrative framework to impose and enforce CbC reporting requirements as soon as possible.
Exchange of information framework	It is recommended that Togo 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 Togo has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. It is recommended that Togo take steps to implement 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.
Appropriate use	It is recommended that Togo take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.

The domestic legal and administrative framework

Togo does not yet have legislation in place to implement the BEPS Action 13 minimum standard.

It is recommended that Togo take steps to implement a domestic legal and administrative framework to impose and enforce CbC reporting requirements as soon as possible.

The exchange of information framework

Togo has no bilateral relationships in place for the exchange of CbC reports nor processes 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.

It is recommended that Togo 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 Togo has an international exchange of information agreement in effect that allows for the automatic exchange of tax information.

It is recommended that Togo take steps to implement 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.

Appropriate use of CbC reports

Togo does not yet have controls in place to ensure the appropriate use of CbC reports.

It is recommended that Togo take steps to ensure that the appropriate use condition is met ahead of the first exchanges of information.



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