

Democratic Republic of the Congo

A. Progress in the implementation of the minimum standard

The Democratic Republic of the Congo has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

Neither of the Democratic Republic of the Congo's agreements comply with the minimum standard or are subject to a complying instrument.

The Democratic Republic of the Congo has not signed the MLI.

B. Implementation issues

As the Democratic Republic of the Congo has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response – Democratic Republic of the Congo

| | 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 | No | N/A | |
| 2 | South Africa | No | N/A | No | N/A | |



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