

Mauritania

A. Progress in the implementation of the minimum standard

Mauritania has six tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four treaty partners (the UMA Agreement).

None of those agreements comply with the minimum standard.

Mauritania has not signed the MLI.

B. Conclusion

Mauritania has developed a plan for the implementation of the minimum standard in its agreements with France, Senegal, Tunisia and the United Arab Emirates. Mauritania indicated in its response to the Peer Review questionnaire that it intends to sign the MLI and list those agreements to be covered.

Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Algeria*	No
2	France	Yes
3	UMA Agreement treaty partners (Algeria*, Libya*, Morocco, Tunisia)	Yes (Morocco, Tunisia) No (Algeria*, Libya*)
4	Morocco	Yes
5	Senegal	Yes
6	Tunisia	Yes



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), “Mauritania”, in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/aabc6e3d-en>

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