

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.²⁶

Burkina Faso signed the MLI in 2017 and deposited its instrument of ratification on 30 October 2020. The MLI will enter into force for Burkina Faso on 1 February 2021.

Burkina Faso indicated in its response to the Peer Review questionnaire that the UEMOA has not been listed under the MLI as it is a regulation of the West African Economic and Monetary Union.

Burkina Faso is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²⁷

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 Burkina Faso.

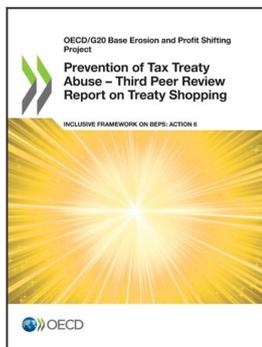
Burkina Faso is encouraged to consider entering into negotiations with respect to the UEMOA to implement the minimum standard.

Summary of the jurisdiction response – Burkina Faso

| | 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 | Benin | No | N/A | No | N/A | UEMOA |
| 2 | Côte d'Ivoire | No | N/A | No | N/A | UEMOA |
| 3 | France | No | N/A | Yes | N/A | |
| 4 | Guinea-Bissau* | No | N/A | No | N/A | UEMOA |
| 5 | Mali* | No | N/A | No | N/A | UEMOA |
| 6 | Niger* | No | N/A | No | N/A | UEMOA |
| 7 | Senegal | No | N/A | No | N/A | UEMOA |
| 8 | Togo* | No | N/A | No | N/A | UEMOA |
| 9 | Tunisia | No | N/A | Yes | N/A | |

²⁶ 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.

²⁷ 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).



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