

Congo

A. Progress in the implementation of the minimum standard

Congo has three tax agreements in force as reported in its response to the Peer Review questionnaire. None of those agreements, comply with the minimum standard.

Congo has not signed the MLI.

In its response to the Peer Review Questionnaire, Italy indicated that its agreement with Congo did not give rise to material treaty shopping concerns for Italy.

B. Conclusion

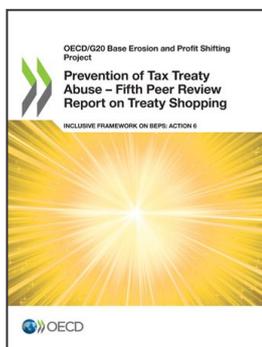
Recommendation

It is recommended that Congo formulates a plan for the implementation of the minimum standard in its agreements for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (France and Mauritius).

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	France	Yes
2	Italy	Yes
3	Mauritius	Yes



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