Côte d'Ivoire

A. Progress in the implementation of the minimum standard

Côte d'Ivoire has thirteen 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 treaty partners,[34] and the multilateral Supplementary Act A/SA, 5/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States (the ECOWAS Supplementary Act) concluded with fourteen treaty partners. One of those agreements, the ECOWAS Supplementary Act, complies with the minimum standard.

Côte d'Ivoire signed the MLI in 2018 and deposited its instrument of ratification on 25 September 2023. The MLI enters into force for Côte d'Ivoire on 1 January 2024. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Côte d'Ivoire has not listed its agreement with Switzerland under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement.

Côte d'Ivoire is implementing the minimum standard through the inclusion of the preamble statement and the PPT.[35]

B. Conclusion

The UEMOA does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.[36]

Summary of the jurisdiction response – Côte d'Ivoire

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	No	Yes MLI	PPT
2	Canada	No	Yes MLI	PPT
3	France	No	Yes MLI	PPT

[34] 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.

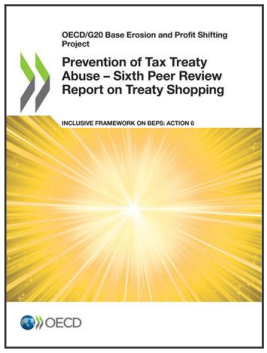
[35] For its agreements listed under the MLI, Côte d'Ivoire is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Côte d'Ivoire has also adopted the asymmetrical application of the simplified LOB under Article 7(7)(b) of the MLI.

[36] Revisions to the UEMOA require an agreement from its eight treaty partners.

4	Germany	No	No	PPT
5	Italy	No	Yes MLI	PPT
6	Morocco	No	Yes MLI	PPT
7	Norway	No	No	PPT
8	ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Cabo Verde, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Nigeria, Senegal, Sierra Leone, Togo)	Yes other		PPT
9	Portugal	No	Yes MLI	PPT
10	Switzerland	No	No	PPT
11	Tunisia	No	Yes MLI	PPT
12	United Kingdom	No	Yes MLI	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	UEMOA treaty partners (Benin, Burkina Faso, Guinea-Bissau*, Mali*, Niger*, Senegal, Togo)	Yes (Benin, Burkina Faso, Senegal, Togo) No (Guinea-Bissau*, Mali*, Niger*).



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), "Côte d'Ivoire", 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/cf38aa6f-en

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at http://www.oecd.org/termsandconditions.