

Cabo Verde

A. Progress in the implementation of the minimum standard

Cabo Verde has six tax agreements in force, as reported in its response to the Peer Review questionnaire, including 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. Two of those agreements, including the ECOWAS Supplementary Act, comply with the minimum standard.

Cabo Verde has not signed the MLI.

Cabo Verde 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 its agreements with Macau (China), Mauritius and Portugal.

Cabo Verde is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

Cabo Verde has developed a plan for the implementation of the minimum standard in its agreement with Spain. Cabo Verde indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to that agreement.

Summary of the jurisdiction response – Cabo Verde

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Nigeria, Senegal, Sierra Leone, Togo)	Yes other		PPT
2	Macau (China)	No	No	PPT
3	Mauritius	No	No	PPT
4	Portugal	No	No	PPT
5	Senegal	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Spain	Yes



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