

Benin

A. Progress in the implementation of the minimum standard

Benin 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.¹⁹

None of Benin's agreements comply with the minimum standard or are subject to a complying instrument.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Benin.

Benin is encouraged to implement the minimum standard in its agreements.

Summary of the jurisdiction response – Benin

	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	France	No	N/A	No	N/A	
2	Norway	No	N/A	No	N/A	
3	Burkina Faso	No	N/A	No	N/A	UEMOA
4	Côte d'Ivoire	No	N/A	No	N/A	UEMOA
5	Guinea-Bissau*	No	N/A	No	N/A	UEMOA
6	Togo*	No	N/A	No	N/A	UEMOA
7	Mali*	No	N/A	No	N/A	UEMOA
8	Niger*	No	N/A	No	N/A	UEMOA
9	Senegal	No	N/A	No	N/A	UEMOA



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