

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.²³

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

Benin has not signed the MLI.

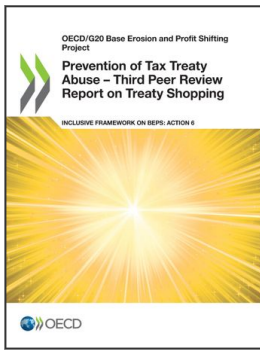
B. Implementation issues

As Benin has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of 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	Burkina Faso	No	N/A	No	N/A	UEMOA
2	Côte d'Ivoire	No	N/A	No	N/A	UEMOA
3	France	No	N/A	No	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	Norway	No	N/A	No	N/A	
8	Senegal	No	N/A	No	N/A	UEMOA
9	Togo*	No	N/A	No	N/A	UEMOA

²³ 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, Benin identified nine "agreements" in its list of tax agreements: two bilateral agreements and the UEMOA.



From:
**Prevention of Tax Treaty Abuse – Third Peer
Review Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:
<https://doi.org/10.1787/d6cecb8-en>

Please cite this chapter as:

OECD (2021), “Benin”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/17c888ed-en>

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