

# Benin

## Recent developments relating to MAP in Benin prior to 15 August 2023

### *Developments relating to MAP in the tax treaty network*

- Entry into force of a tax treaty with Morocco in 2022.
- Signing of a tax treaty with Rwanda in 2023.

### *Other developments relating to MAP*

- No developments were reported

## Latest Action 14 Peer Review report

Benin is yet to be peer reviewed under Action 14.

## Tax treaty network of Benin

- seven treaties, applicable to 14 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

**Table 1. State of play of Benin's tax treaty network**

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
5	No information	No information

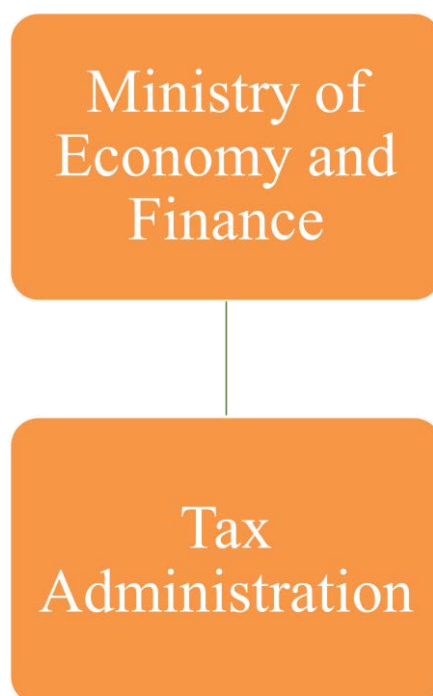
Source: OECD

## Benin's MAP programme

### *Organisation of competent authority function*

- seven persons:
  - one head of unit
  - seven persons working on MAP cases (all of which work on other tasks as well).
- contact persons for MAP requests:
  - Monsieur Romuald WADAGNI  
Ministre de l'Economie et des Finances du Bénin  
Tel : +22921301247, +229 97970101, +229 94491111  
[RWADAGNI@FINANCES.BJ](mailto:RWADAGNI@FINANCES.BJ)  
Boîte Postale : 01-302 COTONOU-BENIN.

Figure 1. Competent Authority Organisational Structure



Source: OECD

Table 2. Guidance on the MAP process

<b>MAP guidance</b>	Benin did not provide the relevant information.	
<b>MAP profile</b>	12 January 2018	<a href="https://www.oecd.org/tax/dispute/Benin-Dispute-Resolution-Profile.pdf">https://www.oecd.org/tax/dispute/Benin-Dispute-Resolution-Profile.pdf</a>

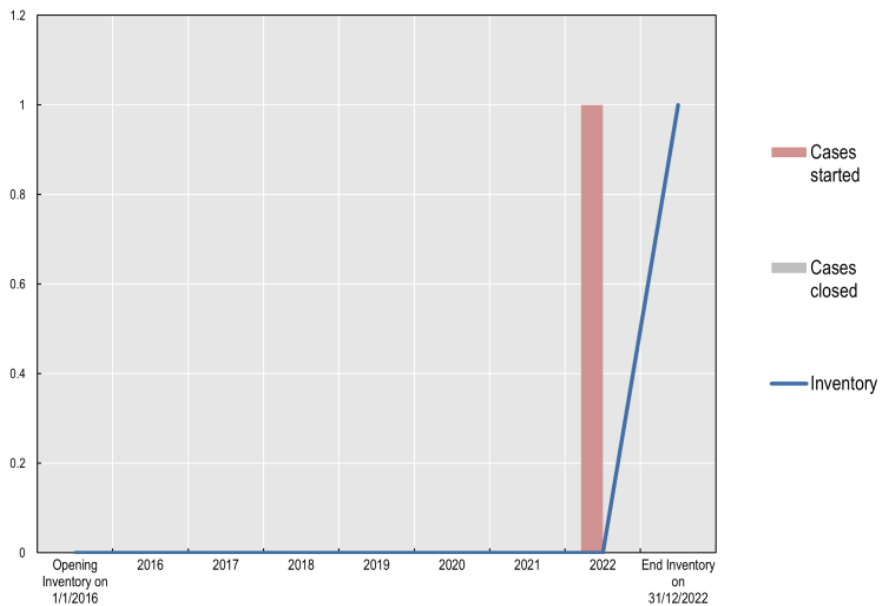
### Overview of Benin's MAP Statistics for 2022

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-benin.pdf> for details with respect to Benin's MAP Statistics.

#### **Cases closed in 2022**

No MAP cases were closed by Benin in 2022.

Figure 2. Evolution of Benin's MAP caseload (2016-22)



Source: OECD

Table 3. Overview of Benin's MAP caseload for 2022

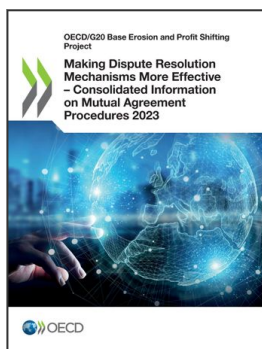
Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	0	1	0	1
Other cases	0	0	0	0
Total	0	1	0	1

Source: OECD

Table 4. Benin's average time to resolve MAP cases in 2022

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	0	N/A	0	N/A	0	N/A
Other cases	0	N/A	0	N/A	0	N/A
All cases	0	N/A	0	N/A	0	N/A

Source: OECD



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