

Benin

A. Progress in the implementation of the minimum standard

Benin has four 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,²⁵ 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.

Benin has not signed the MLI.

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

B. Conclusion

Benin has developed a plan for the implementation of the minimum standard in its agreements with France and Norway. Benin indicated in its response to the Peer Review questionnaire that it intends to sign the MLI and list those agreements to be covered.

The UEMOA does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.²⁶

Summary of the jurisdiction response - Benin

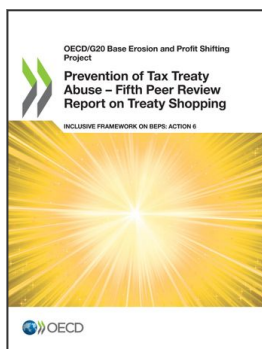
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	ECOWAS Supplementary Act treaty partners (Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Nigeria, Senegal, Sierra Leone, Togo)	Yes other		PPT

²⁵ 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.

²⁶ Revisions to the UEMOA require an agreement from its eight treaty partners.

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	UEMOA treaty partners (Burkina Faso, Côte d'Ivoire, Guinea-Bissau*, Mali*, Niger*, Senegal, Togo)	Yes (Burkina Faso, Côte d'Ivoire, Senegal, Togo) No (Guinea-Bissau*, Mali*, Niger*)
2	France	Yes
3	Norway	Yes



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

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), “Benin”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/a0b7d8ec-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

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>.