

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.²⁵ None of those agreements comply with the minimum standard.

Benin has not signed the MLI.

B. Conclusion

Benin is currently developing a plan, in consultation with the Secretariat, for the implementation of the minimum standard in its agreements with France and Norway.

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

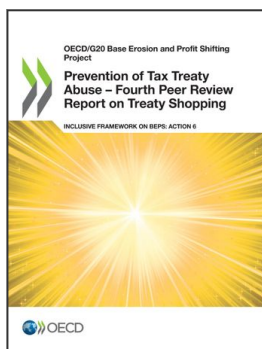
Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Burkina Faso	Yes
2	Côte d'Ivoire	Yes
3	France	Yes
4	Guinea-Bissau*	No
5	Mali*	No
6	Niger*	No
7	Norway	Yes
8	Senegal	Yes
9	Togo*	No

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. In total, Benin identified nine "agreements" in its list of tax agreements: two bilateral agreements and the UEMOA concluded with seven of its treaty partners.

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



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