

# Djibouti

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

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

- Djibouti did not provide the relevant information.

### *Other developments relating to MAP*

- Djibouti did not provide the relevant information.

## Latest Action 14 Peer Review report

Djibouti is yet to be peer reviewed under Action 14.

## Tax treaty network of Djibouti

- one treaty, applicable to one jurisdiction (covering all treaties signed, although not necessarily in force)
- status of MLI: not signed.

**Table 1. State of play of Djibouti'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
No information	No information	No information

Source: OECD

## Djibouti's MAP programme

### *Organisation of competent authority function*

- Djibouti did not provide the relevant information.

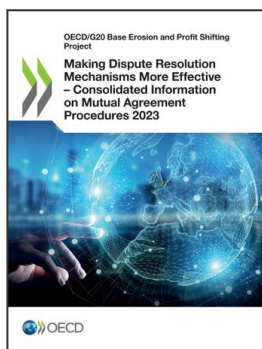
**Table 2. Guidance on the MAP process**

<b>MAP guidance</b>	Djibouti did not provide the relevant information.	-
<b>MAP profile</b>	No MAP profile published	-

## Overview of Djibouti's MAP Statistics for 2022

Djibouti did not report any MAP cases in its 2022 MAP Statistics.

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



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