

Burkina Faso

Burkina Faso has met all aspects of the terms of reference (OECD, 2017^[3]) (ToR) for the calendar year 2018 (year in review) that can be met in the absence of rulings being issued.

In the prior year report, Burkina Faso did not receive any recommendations.

Burkina Faso does not issue any type of ruling within the scope of the transparency framework. Burkina Faso only issues interpretative rulings. These tax rulings are not binding for the tax authorities and are therefore not considered rulings as defined in the Action 5 Report (OECD, 2015^[5]). In the event that Burkina Faso puts in place the administrative process to issue rulings within the scope of the transparency framework, Burkina Faso notes that it would implement the transparency framework obligations.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Burkina Faso.

Introduction

This peer review covers Burkina Faso's implementation of the BEPS Action 5 transparency framework for the year 2018. The report has four parts, each relating to a key part of the ToR. Each part is discussed in turn. A summary of recommendations is included at the end of this report.

A. The information gathering process

As no rulings are issued, this section is not assessed.

B. The exchange of information

As no rulings are issued, this section is not assessed.

C. Statistics (ToR IV)

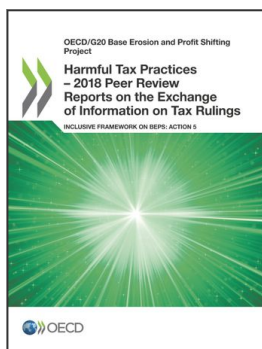
As no rulings are issued, no statistics can be reported.

D. Matters related to intellectual property regimes (ToR I.4.1.3)

Burkina Faso does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015^[5]) were imposed.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.



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