

Burkina Faso

A. Progress in the implementation of the minimum standard

Burkina Faso 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.²¹

Burkina Faso signed the MLI in 2017, listing two tax agreements.²²

Burkina Faso is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²³

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

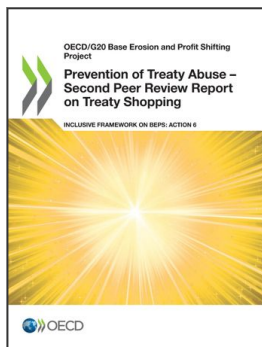
Burkina Faso indicated in its response to the Peer Review questionnaire that the agreement the UEMOA has not been listed under the MLI as it is a regulation of the West African Economic and Monetary Union.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Burkina Faso.

Summary of the jurisdiction response – Burkina Faso

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Benin	No	N/A	No	N/A	UEMOA
2	Cote d'Ivoire	No	N/A	No	N/A	UEMOA
3	France	No	N/A	Yes	N/A	
4	Guinea-Bissau*	No	N/A	No	N/A	UEMOA
5	Mali*	No	N/A	No	N/A	UEMOA
6	Niger*	No	N/A	No	N/A	UEMOA
7	Senegal	No	N/A	No	N/A	UEMOA
8	Togo*	No	N/A	No	N/A	UEMOA
9	Tunisia	No	N/A	Yes	N/A	



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