Congo

A. Progress in the implementation of the minimum standard

Congo has four tax agreements in force as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with China (People's Republic of), complies with the minimum standard.

Congo has not signed the MLI.

In its response to the Peer Review Questionnaire, Italy indicated that its agreement with Congo did not give rise to material treaty shopping concerns for Italy.

B. Conclusion

Recommendation

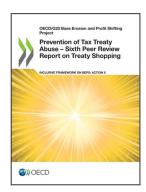
It is recommended that Congo formulates a plan for the implementation of the minimum standard in its agreements for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (France and Mauritius).

Summary of jurisdiction response - Congo

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	China (People's Republic of)	Yes other		PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	France	Yes
2	Italy	Yes
3	Mauritius	Yes



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

https://doi.org/10.1787/36cebf8e-en

Please cite this chapter as:

OECD (2024), "Congo", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/e96ce6d5-en

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.

