

Cabo Verde

A. Progress in the implementation of the minimum standard

Cabo Verde has five tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Senegal, complies with the minimum standard.

Cabo Verde has not signed the MLI.

Cabo Verde indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Macau (China) and Portugal.

Cabo Verde is implementing the minimum standard through the inclusion of the preamble statement and the PPT.

B. Conclusion

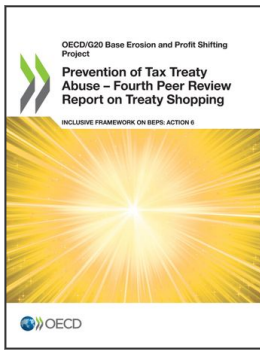
Cabo Verde has developed a plan for the implementation of the minimum standard in its agreements with Mauritius and Spain. Cabo Verde indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to those agreements.

Summary of the jurisdiction response – Cabo Verde

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Macau (China)	No	No	PPT
2	Portugal	No	No	PPT
3	Senegal	Yes other		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Mauritius	Yes
2	Spain	Yes



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