

Côte d'Ivoire

Overview of CbC reporting requirements

Côte d'Ivoire has implemented the BEPS Action 13 (CbC reporting) minimum standard with four recommendations for improvement.

First reporting fiscal year: Commencing on or after 1 January 2018

Consolidated group revenue threshold: XOF 49,967,750,000

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	It is recommended that Côte d'Ivoire take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use conditions and with which Côte d'Ivoire has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. It is also recommended that Côte d'Ivoire have in place the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework.
Appropriate use	It is recommended that Côte d'Ivoire take steps to ensure that the appropriate use condition is met.

The domestic legal and administrative framework

Côte d'Ivoire confirms that its rules have not changes and continue to be applied effectively. Côte d'Ivoire continues to meet all terms of reference.¹

The exchange of information framework

It is recommended that Côte d'Ivoire take steps to have qualifying competent authority agreements in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use conditions and with which Côte d'Ivoire has an international exchange of information agreement in effect that allows for the automatic exchange of tax information. This recommendation remains in place since the 2017/2018 peer review.

It is recommended that Côte d'Ivoire have in place the necessary processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework. This recommendation remains in place since the 2018/2019 peer review.

Appropriate use of CbC reports

It is recommended that Côte d'Ivoire take steps to ensure that the appropriate use condition is met. This recommendation remains in place since the 2017/2018 peer review.

Notes

¹ Cote d'Ivoire's 2017/2018 peer review included a general monitoring point relating to a specific process to that would allow to take appropriate measures in case Cote d'Ivoire is notified by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a Reporting Entity with respect to its obligation to file a CbC report. This monitoring point remains in place.



From:
**Country-by-Country Reporting – Compilation of
2021 Peer Review Reports**
Inclusive Framework on BEPS: Action 13

Access the complete publication at:
<https://doi.org/10.1787/73dc97a6-en>

Please cite this chapter as:

OECD (2021), “Côte d’Ivoire”, in *Country-by-Country Reporting – Compilation of 2021 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/94a4ee8c-en>

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