

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

BENIN

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 24 January 2023 - Or. Fr. (in force as from 1 May 2023)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Corporation tax (IS);
 - . Business Income Tax (IBA);
 - . Tax on income from movable capital (IRCM);
 - . Property income tax (IRF);
 - . Tax on real estate capital gains (TPVI);
 - . Tax on wages and salaries (ITS).
- . **Article 2, paragraph 1.a.ii:** NONE.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:**
 - . Tax on financial and insurance activities (TAFA);
 - . Excise Taxes:
 - . Tax on specific products;
 - . Single specific tax on petroleum products;
 - . Tax on passenger vehicles.
- . **Article 2, paragraph 1.b.iii.E:** Tax on motor vehicles.

ANNEX B – Competent Authorities

The Minister for Economy and Finance or the Director General for Taxes.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 3 February 2023. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <https://conventions.coe.int>