

Senegal

A. Progress in the implementation of the minimum standard

Senegal has 19 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. One of those agreements, the agreement with Luxembourg, complies with the minimum standard.

Senegal signed the MLI in 2017 and listed its non-compliant bilateral agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Senegal is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹⁵²

B. Conclusion

The UEMOA does not at this stage comply with the minimum standard and discussions to bring this agreement up to date should be contemplated.¹⁵³

Recommendation

It is recommended that Senegal completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

¹⁵² For its agreements listed under the MLI, Senegal is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Senegal has also adopted for the simplified LOB under Article 7(6) of the MLI and expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. Senegal has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements, which already contain the relevant preamble language (covering one agreement). Senegal has also made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements which already contain a PPT (covering one agreement).

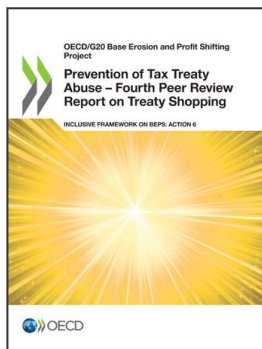
¹⁵³ Revisions to the UEMOA require an agreement from its eight treaty partners.

Summary of the jurisdiction response – Senegal

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	No	Yes MLI	PPT
2	Cabo Verde	Yes other		PPT
3	Canada	No	Yes MLI	PPT
4	France	No	Yes MLI	PPT
5	Italy	No	Yes MLI	PPT
6	Lebanon*	No	No	PPT
7	Luxembourg	Yes other		PPT
8	Malaysia	No	Yes MLI	PPT
9	Mauritania*	No	No	PPT
10	Morocco	No	Yes MLI	PPT
11	Norway	No	No	PPT
12	Portugal	No	Yes MLI	PPT
13	Qatar	No	Yes MLI	PPT
14	Spain	No	Yes MLI	PPT
15	Tunisia	No	Yes MLI	PPT
16	United Arab Emirates	No	Yes MLI	PPT
17	United Kingdom	No	Yes MLI	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Benin	Yes
2	Burkina Faso	Yes
3	Chines Taipei	No
4	Côte d'Ivoire	Yes
5	Guinea-Bissau*	No
6	Mali*	No
7	Niger*	No
8	Togo*	No



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Senegal”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/204c8992-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

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>.