Senegal

Senegal has met all aspects of the terms of reference (OECD, 2021[3]) (ToR) for the calendar year 2021 (year in review) that can be met, and no recommendations are made.

Senegal can legally issue one type of ruling within the scope of the transparency framework.

In practice, Senegal issued no rulings within the scope of the transparency framework.

As no exchanges were required to take place, no peer input was received in respect of the exchanges of information on rulings received from Senegal.

The information gathering process (ToR I.A)

1069. Senegal can legally issue the following type of ruling within the scope of the transparency framework: cross-border unilateral APAs and any other cross-border unilateral tax rulings (such as an advance tax ruling) covering transfer pricing or the application of transfer pricing principles.

1070. For Senegal, past rulings are any tax rulings within scope that are issued either (i) on or after 1 January 2016 but before 1 April 2018; and (ii) on or after 1 January 2014 but before 1 January 2016, provided still in effect as at 1 January 2016. Future rulings are any tax rulings within scope that are issued on or after 1 April 2018.

1071. In the prior years' peer review reports, it was determined that there was no need to identify potential exchange jurisdictions as no past rulings were issued during the past rulings period. In addition, it was determined that Senegal's undertakings to identify future rulings and all potential exchange jurisdictions were sufficient to meet the minimum standard, and that Senegal's review and supervision mechanism was sufficient to meet the minimum standard. Senegal's implementation remains unchanged, and therefore continues to meet the minimum standard.

1072. Senegal has met all of the ToR for the information gathering process and no recommendations are made.

Exchange of information (ToR II.B)

1073. Senegal has international agreements permitting spontaneous exchange of information, including: (i) the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011[1]) ("the Convention") and (ii) bilateral agreements in force with 21 jurisdictions.[1]

1074. As no rulings are issued in practice, no data on the timeliness of exchanges can be reported.

1075. In the prior year's peer review report, it was determined that Senegal's process for the completion and exchange of templates were sufficient to meet the minimum standard. With respect to past rulings, no further action was required. Senegal's implementation in this regard remains unchanged and therefore continues to meet the minimum standard.

1076. Senegal has the necessary legal basis for spontaneous exchange of information, a process for completing the templates in a timely way. Senegal has met all of the ToR for the exchange of information process and no recommendations are made.

Statistics (ToR IV.D)

1077. As no rulings were issued, no statistics can be reported.

Matters related to intellectual property regimes (ToR I.A.1.3)

1078. Senegal does not offer an intellectual property regime for which transparency requirements under the Action 5 Report (OECD, 2015[2]) were imposed.

Summary of recommendations on implementation of the transparency framework

Aspect of implementation of the transparency framework that should be improved	Recommendation for improvement
	No recommendations are made.

References

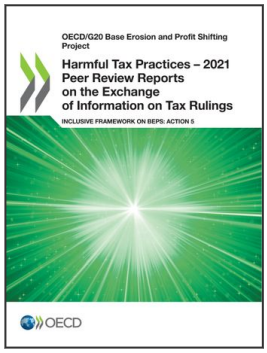
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Notes

[1] Parties to the Convention are available here: www.oecd.org/tax/exchange-of-tax-information/convention-on-mutual-administrative-assistance-in-tax-matters.htm. Senegal also has bilateral agreements with West African Economic and Monetary Union jurisdictions, African and Malagasy Common Organisation jurisdictions and Belgium, Canada, Chinese Taipei, France, Italy, Kuwait, Lebanon, Malaysia, Mauritania, Mauritius, Morocco, Norway, Portugal, Spain, United Arab Emirates and United Kingdom.



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