

Senegal

A. Progress in the implementation of the minimum standard

Senegal has 18 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.¹²⁷ One of those agreements, the agreement with Luxembourg, complies with the minimum standard.

Senegal signed the MLI in 2017, listing its non-compliant bilateral agreements.

Senegal indicated in its response to the Peer Review questionnaire that the UEMOA has not been listed under the MLI as it is a regulation of the West African Economic and Monetary Union.

Senegal is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹²⁸

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Senegal's listed agreements under the MLI will start to be compliant after Senegal's ratification of the MLI. Senegal is encouraged to ratify the MLI as soon as possible. Senegal indicated that a bill for the ratification of the MLI that had been approved by its Council of Ministers on 14 October 2020 would be submitted to its Parliament in 2020. Senegal further indicated that it expected to deposit its instrument of ratification of the MLI in 2021.

Senegal is encouraged to consider entering into bilateral renegotiations with respect to the UEMOA to implement the minimum standard.

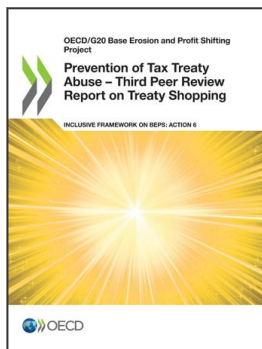
Summary of the jurisdiction response – Senegal

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Belgium	No	N/A	Yes	N/A	
2	Benin	No	N/A	No	N/A	UEMOA
3	Burkina Faso	No	N/A	No	N/A	UEMOA
4	Canada	No	N/A	Yes	N/A	
5	Chinese Taipei*	No	N/A	No	N/A	
6	Côte d'Ivoire	No	N/A	No	N/A	UEMOA

¹²⁷ Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Senegal identified 24 "agreements" in its List of Tax agreements: 17 bilateral agreements and the UEMOA with seven partners

¹²⁸ 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 also opted for the simplified LOB under Article 7(6) of the MLI and stated that, while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation.

7	France	No	N/A	Yes	N/A	
8	Guinea-Bissau*	No	N/A	No	N/A	UEMOA
9	Italy	No	N/A	Yes	N/A	
10	Lebanon*	No	N/A	Yes	N/A	
11	Luxembourg	Yes	PPT alone	N/A	N/A	
12	Malaysia	No	N/A	Yes	N/A	
13	Mali*	No	N/A	No	N/A	UEMOA
14	Mauritania*	No	N/A	Yes	N/A	
15	Morocco	No	N/A	Yes	N/A	
16	Niger*	No	N/A	No	N/A	UEMOA
17	Norway	No	N/A	Yes	N/A	
18	Portugal	No	N/A	Yes	N/A	
19	Qatar	No	N/A	Yes	N/A	
20	Spain	No	N/A	Yes	N/A	
21	Togo*	No	N/A	No	N/A	UEMOA
22	Tunisia	No	N/A	Yes	N/A	
23	United Arab Emirates	No	N/A	Yes	N/A	
24	United Kingdom	No	N/A	Yes	N/A	



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