

Senegal

A. Progress in the implementation of the minimum standard

Senegal has 20 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 treaty partners,¹²⁴ and the multilateral Supplementary Act A/SA, 5/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States (the ECOWAS Supplementary Act) concluded with fourteen treaty partners. Twelve of those agreements, including the ECOWAS Supplementary Act, comply with the minimum standard.

Senegal signed the MLI in 2017 and deposited its instrument of ratification on 10 May 2022, listing its non-compliant bilateral agreements concluded with other members of the Inclusive Framework. The MLI entered into force for Senegal on 1 September 2022. 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.¹²⁵

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.¹²⁶

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	Yes MLI		PPT
2	Cabo Verde	Yes other		PPT
3	Canada	Yes MLI		PPT

¹²⁴ 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.

¹²⁵ 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).

¹²⁶ Revisions to the UEMOA require an agreement from its eight treaty partners.

4	France	Yes MLI		PPT
5	Italy	No	Yes MLI	PPT
6	Lebanon*	No	No	PPT
7	Luxembourg	Yes other		PPT
8	Malaysia	Yes MLI		PPT
9	Mauritania	No	No	PPT
10	Morocco	No	Yes MLI	PPT
11	Norway	No	No	PPT
12	ECOWAS Supplementary Act treaty partners (Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia*, Ghana*, Guinea-Bissau*, Guinea Conakry*, Liberia, Mali*, Niger*, Nigeria, Sierra Leone, Togo)	Yes other		PPT
13	Portugal	Yes MLI		PPT
14	Qatar	Yes MLI		PPT
15	Spain	Yes MLI		PPT
16	Tunisia	No	Yes MLI	PPT
17	United Arab Emirates	Yes MLI		PPT
18	United Kingdom	Yes MLI		PPT

Other agreements

	1.Treaty partners	1.Treaty partners
1	Chinese Taipei*	No
2	UEMOA treaty partners (Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau*, Mali*, Niger*, Togo)	Yes (Benin, Burkina Faso, Côte d'Ivoire, Togo) No (Guinea-Bissau*, Mali*, Niger*)



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