

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## SENEGAL

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

**Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 25 August 2016 - Or. Fr. (in force since 1 December 2016)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Corporation tax;
  - . Minimum flat rate Corporation tax;
  - . Tax on income of individuals.
- . **Article 2, paragraph 1.a.ii:** Taxes on capital gains which are imposed separately from the tax on income or profits.
- . **Article 2, paragraph 1.b.iii.D:**
  - . Value-added tax;
  - . Tax on financial activities.
- . **Article 2, paragraph 1.b.iii.E:** Excise tax.
- . **Article 2, paragraph 1.b.iii.G:** Flat rate contribution borne by employers.

#### ANNEX B – Competent Authorities

The Minister of Economy, Finance and Planning or the Director General of Taxes and Domains.

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

All individuals of Senegalese nationality and all legal persons, partnerships or capital companies, associations and other entities provided for and constituted in accordance with the laws in force in Senegal.

-----  
(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>