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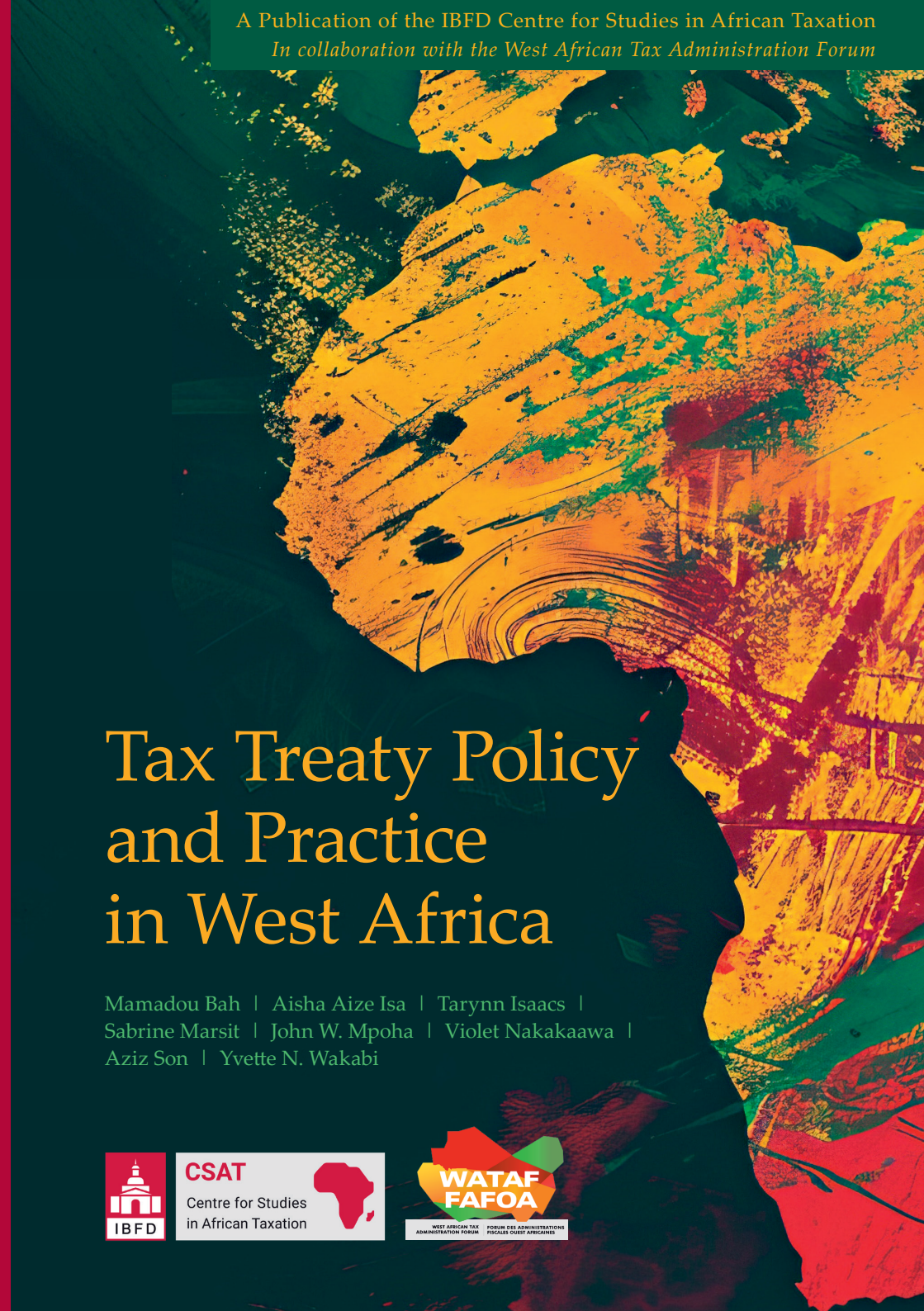

Tax Treaty Policy and Practice in West Africa

Mamadou Bah | Aisha Aize Isa | Tarynn Isaacs | Sabrine Marsit | John W. Mpoha | Violet Nakakaawa | Aziz Son | Yvette N. Wakabi

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Tax Treaty Policy and Practice in West Africa

Why this book?
This book examines the evolution of tax treaties in West Africa, tracing their development from colonial times to present day. It explores how shifting economic priorities and global tax rules have influenced treaty negotiations, reshaped tax revenue allocation rules and impacted domestic tax systems.

Through a detailed analysis of bilateral and multilateral agreements, it highlights key provisions that safeguard source taxing rights, policy trends in newer treaties and addresses tax treaty abuse issues. The book contains eight chapters, each focusing on a specific aspect of the study, including the evolution of tax treaties, the impact of international tax standards on the tax treaty network, and the emerging features of tax treaties signed across the West African region. Special attention is paid to strategies that West African countries could adopt to reinforce source state taxation rights and hedge against riskier treaties while ensuring fair and sustainable agreements with international partners.

This study provides clear insights for tax policymakers, tax professionals, tax treaty negotiators and researchers. It offers a practical framework for understanding tax treaty policy, treaty negotiations, evaluating existing treaties, and aligning tax policies with national economic priorities. Readers will gain a deeper understanding of the challenges and opportunities in international taxation and how West African countries could use tax treaties to secure their economic interests.

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Tax Treaty Policy and Practice in West Africa

Managing Editor: Aisha Aize Isa

IBFD

Visitors' address:
Rietlandpark 301
1019 DW Amsterdam
The Netherlands

Postal address:
P.O. Box 20237
1000 HE Amsterdam
The Netherlands

Telephone: 31-20-554 0100
Email: info@ibfd.org
www.ibfd.org

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Foreword

It is our pleasure to write the foreword for this book.

This book is the result of a joint research project by the IBFD Centre for Studies in African Taxation (CSAT) and the West African Tax Administration Forum (WATAF).

The organizations complement each other. The mission of CSAT is to promote the study and development of sound tax policy in Africa. WATAF was set up to promote improvement in tax administration in its Member States. Together, both seek to contribute to strong tax policy and tax administration for Africa.

This book presents a thorough analysis of tax treaty policy and practice across West Africa. It narrates the historical evolution of treaty networks across the region, thereby providing a rich context for the issues currently being experienced in West Africa. Some of these issues arise due to the absence of tax treaties. Other issues arise from unhelpful provisions within existing treaties. This book also addresses global developments (in the BEPS and post-BEPS world) and their impact on West Africa's treaties.

The aim of the research project (and, consequently, the book) is to address the unique circumstances of West Africa's tax treaty development, and proffer recommendations for a robust tax treaty network for the region. This book therefore serves as a useful resource for policymakers and tax administration officials in their treaty-related work for their countries. The book will also be immensely helpful to tax practitioners and researchers across Africa. Overall, we expect that it will significantly enrich knowledge on tax treaty policy and practice across West Africa.

We would like to thank the research team, led by Aisha Aize Isa, Manager of the IBFD Centre for Studies in African Taxation. We would like also thank the linguistic editor, Julie Rogers, as well as the IBFD Production department.

This is the first in a series of joint research projects by CSAT and WATAF. We look forward to our continued collaboration, in service of our mission to Africa.

Belema Obuoforibo CTA ATT (Fellow) Chair, IBFD Centre for Studies in African Taxation

Jules Tapsoba Executive Secretary, West African Tax Administration Forum (WATAF). between Belema and Babatunde. He is the new Executive Secretary for WATAF

Babatunde Oladapo Executive Secretary, West African Tax Administration Forum (WATAF) (2011 - 2024)

List of Contributors

Authors

Mamadou Saliou Bah, is an Associate and Editor for the Middle East and North Africa (MENA) region at the IBFD's Knowledge Centre. A former legal advisor at the Ministry of Budget in Djibouti, he has also served as a teaching assistant at the University of Nice. Currently in the final year of his doctoral studies in international taxation at the University of Nice, he applies his expertise to the analysis and development of tax policies and tax treaties.

Aisha Aize Isa manages IBFD's Centre for Studies in African Taxation where she oversees tax policy issues, research, and capacity development in Africa. She is also the Managing Principal of the African and Middle East Department of the Knowledge Centre. Aisha has extensive experience in tax treaties, digital economy taxation, and has served in various international tax committees.

Tarynn Isaacs is a tax specialist with a strong background in both law and accounting. She holds a double major in accounting and law from the University of Stellenbosch and completed an honours in Taxation from the University of South Africa (UNISA). She is an admitted attorney of the High Court of South Africa and spent two years at a law firm before transitioning to an audit firm, where she specialized in South African corporate taxation and later international taxation. Her interests in tax news coverage and editing brought her to IBFD in Amsterdam, where she works as an Associate in the IBFD's Africa and Middle East Knowledge Centre and the IBFD's Centre for Studies in African Taxation.

Sabrine Marsit is a Managing Senior at IBFD's Africa and Middle East Knowledge Centre. Her key achievements include coordinating the annual Africa Tax Symposium and contributing to the *UNCTAD World Investment Report* by commenting on the analysis chapter concerning the impact of a global minimum tax on foreign direct investment. She has authored several articles, notably one on the Pillar Two initiative and its implications for developing countries, published in *Global Minimum Taxation? An Analysis of the Global Anti-Base Erosion Initiative (2021)*. She holds an LL.M. in International Business and Tax Law from Paris I – Panthéon-Sorbonne University.

John W. Mpoha is a Senior Associate, Tax Policy, Africa, under the IBFD's Centre for Studies in African Taxation, where he conducts tax research and coordinates tax research projects. He has authored and co-authored key articles, including "*Article 12B of the UN Model 2021: A Simplified Solution for Developing Countries to Tax Income from the Digital Economy?"* and "A*ddis Tax Initiative Partner Countries' Perspectives on Tackling Illicit Financial Flows*." He holds an LLM in International Tax Law from the University of Amsterdam, an MSc in Energy Finance from the University of Dundee and a degree in Economics from the University of Malawi.

Violet Nakakaawa is an Associate for Sub-Sahara Africa in the IBFD Africa and Middle East Knowledge Centre where she is responsible for tax technical editorial work for various publications. She is also part of the team that organizes the Africa Tax Symposium and is involved in several Centre for Studies in African Taxation (CSAT)-related research projects. She holds a post-graduate Diploma in Tax and Revenue Administration (PODITRA) from the East African School of Taxation, a Master's degree in Business Administration from Nexus International University and a BSc in Accounting and Finance from Kyambogo University, alongside other taxation certificates.

Aziz Son is a Senior Associate for Sub-Saharan Africa in the IBFD Africa and Middle East Knowledge Centre. He has editorial responsibility for publications on the Sub-Saharan Africa French speaking countries. He is also part of the Centre for Studies in African Taxation (CSAT) that organizes the annual Africa Tax Symposium. Prior to joining IBFD in January 2020, he was an IBFD freelancer and then had the opportunity to keep country surveys up-to-date and contributes regularly to various IBFD publications on the tax systems of African countries.

Yvette N Wakabi, is the Managing Senior for Sub-Saharan Africa at the IBFD Africa and Middle East Knowledge Centre, overseeing tax technical editorial work and providing expertise on international taxation through research, publications, webinars, and training. She also plays a key role in organizing the annual Africa Tax Symposium. She holds an MSc in Taxation from the University of Oxford and other advanced qualifications in international taxation**.**

Technical Reviewers

Dr. Abiodun Adegboye, is a tax and public finance economist, researcher, and development expert. He serves as a technical lead and research consultant at the West African Tax Administration Forum (WATAF) and an associate professor at Obafemi Awolowo University, Nigeria. His research and teaching interests cover taxation, public finance, development macroeconomics, and policy designs in Africa. Abiodun has published in reputable journals and collaborated with international organisations, including Oxfam and UNDP.

Nyatefe Wolali Dotsevi, currently the Tax Research Manager at the West African Tax Administration Forum (WATAF), previously served as Deputy Director at the Togo Revenue Authority. He holds a Master's degree in Taxation and an MBA, and has experience in tax audit, data mining and digital transformation**.**

Tochukwu Sandra Onyemata is the Communications and Liaison Manager at the West African Tax Administration Forum (WATAF), where she also serves as the WATAF DRM Coordinator and as a member of the international tax committee. She is an experienced public relations and international tax professional with expertise in tax administration governance, international relations and public policy. She has facilitated capacity-building programmes and international collaborations, contributing significantly to cross-border tax cooperation.

Yvette N Wakabi, is the Managing Senior for Sub-Saharan Africa at the IBFD Africa and Middle East Knowledge Centre, overseeing tax technical editorial work and providing expertise on international taxation through research, publications, webinars, and training. She also plays a key role in organizing the annual Africa Tax Symposium. She holds an MSc in Taxation from the University of Oxford and other advanced qualifications in international taxation**.**

Linguistic Editor

Julie Rogers-Glabush LLB, Member of the Law Society of Ontario, is the Managing Editor of *European Taxation* and the IBFD's country specialist for Canada.

Abbreviations

AGOA	African Growth and Opportunity Act
ALP	Arm's length principle
ATAF	African Tax Administration Forum
BEPS	Base Erosion and Profit Shifting
CA	Competent Authority
CFA	Committee on Fiscal Affairs
EOI	Exchange of Information
ECOWAS	Economic Community of West African States
ECOWAS Supplementary Act	Supplementary Act 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
FDI	Foreign Direct Investment
FHTP	Forum of Harmful Tax Practices
FOA	Force of Attraction
GATT	General Agreement on Tariffs and Trade
Global Forum	Global Forum on Transparency and Exchange of Information for Tax Purposes
GloBE	Global Anti-Base Erosion
ICC	International Chamber of Commerce
IF	Inclusive Framework
IIR	Income Inclusion Rules
IMF	International Monetary Fund
MAAC	Convention on Mutual Administrative Assistance in Tax Matters
MAP	Mutual Agreement Procedure
MCA	Millennium Challenge Act 2003
MFN	Most Favoured Nation
MLI	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS
MNE	Multinational Enterprise
OEEC	Organisation for European Economic Cooperation
OECD	Organisation for Economic Cooperation and Development
OITs	Offshore Indirect Transfers
PCT	Platform for Collaboration on Tax
PE	Permanent establishment
PPT	Principal purpose test

TIEA	Tax Information Exchange Agreement
STTR	Subject to Tax Rule
UAE	United Arab Emirates
UN	United Nations
UN Manual	United Nations, Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries
UK	United Kingdom
UPE	Ultimate Parent Entity
USA	United States of America
USSR	Union of Soviet Socialist Republics
UTPR	Undertaxed Profits Rule
WAEMU	West African Economic and Monetary Union
WATAF	West African Tax Administration Forum
WBG	World Bank Group
WTO	World Trade Organization

Acknowledgments

This study was conducted by the IBFD's Centre for Studies in African Taxation (CSAT) in collaboration with the West African Tax Administration Forum (WATAF). It is the first of several studies that will focus on tax treaty policy and practice in West Africa under a collaborative tax research initiative with WATAF.

Executive Summary

Developing countries use tax treaties to encourage and facilitate international trade, investment and the transfer of technology. While these objectives are principally economic in nature, political, diplomatic and social considerations also serve as major drivers of treaty policy in West Africa.

This study assesses the evolution of tax treaty policy in the 15 member states[1] of the Economic Community of West African States (ECOWAS) by:

- comprehensively examining the region's tax treaty network;
- identifying the fundamental shifts in such policy from the pre-colonial to the post-colonial period; and
- highlighting the contemporary priority areas for developing countries, including: (i) fairer allocation of taxing rights (ii) addressing the rapid digitalization of the economy, (iii) facilitating greater regional and global coordination, and (iv) generating sustainable domestic revenue.

This study is divided into eight chapters as follows:

Chapter 1 outlines the study's setting and background, its aims and objectives, including the methodology used, and its limitations.

Chapter 2 explains general issues of concern regarding West African treaties and the importance of having a sound tax treaty policy in place. It further identifies key design features of good tax treaty policy and major considerations to be addressed by developing countries in drafting their treaty policies.

Chapter 3 examines the historical development of tax treaties, and the international tax standards and norms. It describes, chronologically, the development of the West African tax treaty network, including an exposition of the rationale behind certain positions taken during its development.

Chapter 4 looks at global developments that have affected international tax treaty policy and practice, including the introduction of new standards addressing base erosion and profit shifting (BEPS), and the broader tax challenges impacting the permanent establishment (PE) concept in light of the digitalization of the economy. This chapter also examines other efforts

1. Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone and Togo.

towards international tax coordination and harmonization of domestic rules on cross-border taxation.

Chapter 5 highlights some key stakeholders that have influenced tax treaty policy and practice in West Africa, including civil society organizations, international organizations and public officials.

Chapter 6 identifies unique features of signed tax treaties, distinctive trends in treaty practice and recent initiatives adopted by countries and regional organizations aimed at securing or expanding the tax base and ensuring conformity with internationally agreed standards, in particular in light of the BEPS measures.

Chapter 7 delves into risk assessment and general concerns that impact tax treaty practices in West Africa. It explores selected vulnerabilities identified in existing tax treaties in relation to current economic interests within the region and international standards.

Chapter 8 summarizes the paper and provides detailed recommendations for possible consideration by West African countries.

Key issues and recommendations

The study analyses 96 comprehensive bilateral tax treaties, 88 of which are in force.[2] The analysis also makes reference to 8 bilateral tax treaties[3] that have been signed but are not in force as a means of establishing trends in recent treaty policy practice. The multilateral treaties within the region, particularly the West African Economic and Monetary Union (WAEMU) Tax Treaty and ECOWAS Supplementary Act, were also incorporated into this study. This study scrutinizes treaty provisions, such as the Most Favoured Nation (MFN) and tax sparing clauses, considering their impact on future negotiations and their interplay with emerging global taxation frameworks.

The study further examines recent developments in international taxation, such as the OECD/G20 BEPS Project; the OECD/G20 Inclusive

2. The treaties covered are those that were in force as of 1 January 2024 based on the IBFD's Tax Treaty Database.
3. With regard to treaties not in force, the analysis considered a select sample of treaties that were available on the IBFD's Tax Treaty Database. The additional newer treaties have been singled out due to their uniqueness or the relevance of their provisions to a particular trend.

Framework's Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy; and UN proposals aimed at expanding source state taxing rights. West African countries face challenges in adopting many of these rules and standards due to: (i) administrative complexity, (ii) sovereignty concerns, (iii) issues of fairness in older treaties, (iv) limited capacity to negotiate, (v) transparency issues, and (vi) delays in ratification due to insufficient collaboration and incorrect prioritization.

General recommendations:

– West African countries should actively participate in international discussions on the development of global standards to safeguard their economic and national interests. Caution should be exercised, however, when signing on to certain international commitments, having due regard to the capacity required to meet and fulfil such obligations.

– West African countries should exercise caution when negotiating tax treaties due to the serious economic consequences of a poorly negotiated tax treaty. In light of this, tax treaties should be guided by well-defined and sound tax treaty policy.

– Economic considerations should override political and diplomatic reasons for entering into a tax treaty. Countries should focus on selecting treaty partners that have significant trade relations. Care should be taken not to rush the treaty negotiation process. Acting in this strategic manner will mitigate the risk of unnecessarily limiting state sovereignty to exercise full taxing rights.

– A country's treaty model should be aligned with the objectives of its tax treaty policy. It should be drafted in a manner that is flexible to accommodate and respond to the dynamics of negotiation.

– Careful consideration should be given to the recruitment and ongoing training of personnel involved in treaty negotiation. Consistent and targeted capacity development, coupled with the accumulation of experience and expertise, is imperative for personnel involved in international taxation, in particular tax treaty negotiation. There should be clear communication and consultation between relevant government ministries and agencies, including the Ministry of Finance, Ministry of Trade, Ministry of Foreign Affairs, and Ministry of Justice on required policy outcomes and their roles in the implementation of the policy.

– Countries should endeavour to provide training to legislators and members of the judiciary on international tax issues and ensure that they are kept abreast of emerging developments. This, in turn, will ensure a whole-of-government approach to tax treaty policy and international tax issues in general.

– Countries must regularly evaluate and assess their tax treaties to identify treaties that need to be renegotiated or terminated in light of economic priorities and international taxation standards.

– Countries should ensure timely ratification of tax treaties. Further, the treaty making process should be transparent in order to reinforce the principle of good faith. This involves keeping the public informed of the treaty making process and the status of treaties.

– In order for treaty provisions to have effect, they must be supported through enabling domestic tax frameworks. Such frameworks should be broad and flexible in order to accommodate and adapt to evolving international tax rules and standards.

Specific recommendations:

Definition of Permanent Establishment (PE)

West African countries should consider including treaty provisions that result in a fairer allocation of taxing rights to source countries. This is particularly important when entering into treaties with developed countries. This can be achieved by:

– expanding PE definitions to cover more business activities;
– adopting lower time thresholds for source state taxation; and
– including provisions that allow for source state taxation beyond the limitations of the traditional PE concept.

Anti-avoidance measures

West African countries should assess the risk of abuse of their tax treaties and endeavour to mitigate such risks. This can be achieved by opening up such treaties for renegotiation to incorporate general and specific anti-abuse and anti-avoidance measures.

Protecting future bargaining power

West African countries should be cautious of making concessions during negotiations that will affect their future bargaining power and of adopting provisions that may have repercussions on other treaties. This includes the adoption of open-worded MFN clauses.

Chapter 1

Introduction

It has been argued that the rapid industrial and commercial expansion of nations has been a major driver in the development of international tax law. This is reflected in the existing international tax standards, which aim to promote trade liberalization, foster economic growth and eliminate double taxation.[4]

After World War II, newly independent nations began to emerge. During this reconstruction era, developed countries and global institutions promoted foreign aid, technical assistance and, later, foreign direct investment (FDI). These were seen as the most effective ways to encourage economic diversification and development in these nations. A clear example of this influence is seen in the 1951 UN publication entitled, *Measures for the Economic Development of Underdeveloped Countries*.[5] This work introduced development economics with two key focuses: (i) increasing capital accumulation in developing nations to narrow the gap with industrialized countries, and (ii) simultaneously supplementing domestic savings with international borrowing to promote industrialization.[6]

To further contextualize the tax policy landscape, one needs to examine post-colonial tax policies. In the 1980s, donor-funded technical assistance programmes made recommendations to newly independent nations under the global tax reform agenda. These recommendations discouraged the use of taxation, especially trade taxes, to promote domestic savings, all under the guise of fostering international trade. When income taxes were eventually introduced, the high statutory tax rates were watered down by numerous special tax incentives.[7]

4. N. Teo, *Prelude to Global Tax Coordination: The League's Princeton Mission in the Americas*, in *The United Nations in Global Tax Coordination: Hidden History and Politics* pp. 25-84 (Cambridge Tax Law Series 2023), doi:10.1017/9781009180450.005.
5. UN *Measures for the economic development of under-developed countries: report / by a Group of Experts appointed by the Secretary-General of the United Nations* (1951), available at https://digitallibrary.un.org/record/708544?v=pdf.
6. R. Dom & M. Miller, *Reforming tax systems in the developing world: What can we learn from the past?*, ODI Report pp. 11-14 (2018).
7. Id.

Countries were encouraged to enter into bilateral tax treaties on the basis that they would serve as economic tools to eliminate double taxation. This was achieved by coordinating conflicting domestic tax regimes applicable to cross-border transactions through the allocation of taxing rights.[8] Consequently, the post-colonial era, for most of Africa, became characterized by the adoption of outward-looking polices in an effort to build political alliances and grow economies at pace with a rapidly globalizing world. Even though their income tax systems were in a state of infancy, states sought to enhance capital importation by addressing juridical double taxation and adopting trade and investment policies that favoured bilateral tax treaties with major and potential trading partners.

1.1. Background

Similar to the rest of Africa, the West African tax treaty network initially consisted of agreements with colonial powers. This was followed by the negotiation of treaties with other developed countries, especially in Western Europe, and, more recently, with developing countries. Over the course of this evolution, shifts in economic interests led to the use of new treaty tools, such as tax sparing[9] credits to preserve incentive gains. Developing countries were encouraged to negotiate tax treaties with capital exporters as a means of lowering the cost of investments. Currently, a more conservative approach is being taken, aimed at protecting the tax base of such economies.[10]

The majority of agreements signed by West African countries continued to be with Western European countries and other large trading partners throughout the 1990s. Treaty policy during this period was shaped by the need to compete to attract foreign direct investment.[11] Tax treaties guaranteeing the elimination of double taxation were needed to reassure multinational

8. D.R. Whittaker, *An Examination of the O.E.C.D. and U.N. Model Tax Treaties: History, Provisions and Application to U.S. Foreign Policy*, 8 N.C. J. Int'l L. 39 (1982), available at: https://scholarship.law.unc.edu/ncilj/vol8/iss1/4.
9. Tax sparing provisions generally take the form of a tax credit granted by the country of residence, under tax treaties, for the source country tax theoretically borne on certain types of income (generally dividends, interest and royalties), i.e. in addition to the tax actually borne.
10. M. Hearson, *Tax treaties in sub-Saharan Africa: a critical review* (Tax Justice Network Africa 2015), available at https://eprints.lse.ac.uk/67903/.
11. Id.

corporations. As such, the emphasis, during this period, was on entering into tax treaties that were attractive to capital exporting countries.[12]

An examination of the tax treaty network of the 15 countries reveals policy priorities that reflect the trade and investment patterns of the countries involved. Most of the countries within the scope of the study have treaties with the United Kingdom, France or both. Furthermore, most also have treaties with other countries in Africa, Asia and the Middle East.

West African countries did not start negotiating tax treaties with each other until 2008.[13] The shift in focus to negotiating tax treaties amongst West African countries began with the negotiation of the West African Economic and Monetary Union (WAEMU) Tax Treaty[14] in 2008, the main objective being to build a harmonized and integrated economic space in West Africa by eliminating double taxation among member states.[15]

This was followed, in December 2018, by the adoption of the ECOWAS Supplementary Act AS/SA.6.12/18 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 (herein the ECOWAS Supplementary Act),[16] which was designed to:

– create a common fiscal framework for ECOWAS member states;
– promote economic activities and strengthen economic integration;
– remove barriers to cross-border trade and investment;

12. R.S. Avi-Yonah & E. Lempert, *The Historical Origins of the Multilateral Tax Convention*, Law & Economics Working Papers 244, p. 25 (2023), available at https://repository.law.umich.edu/law_econ_current/244.
13. B.R. Obuoforibo, *Tax Treaty Policy in West Africa: Past, Present and Future*, 75 Bull. Intl. Taxn. 11/12 (2021), Journal Articles & Opinion Pieces IBFD.
14. *West African Economic and Monetary Union Income, Capital and Inheritance Tax Treaty* (26 Sept. 2008), Treaties & Models IBFD, as adopted by Regulation 08/2008/COM/WAEMU [hereinafter WAEMU Tax Treaty]. Applicable regulations were issued in 2010 (005/COM/2010/UEMOA). The WAEMU Tax Treaty covers taxes on income and inheritance, as well as registration fees and stamp duties, including those collected by central governments on behalf of sub-central governments. The WAEMU was originally made up of the following countries: Benin, Burkina Faso, Côte d'Ivoire, Mali, Niger, Senegal and Togo. Guinea-Bissau became the eighth member of the Union on 2 May 1997.
15. Art. 4 of the WAEMU Tax Treaty expressly calls for harmonization of the member countries' tax legislation. The WAEMU Tax Treaty was created by way of Regulation 08/2008/CM/UEMOA.
16. *ECOWAS Supplementary Act AS/SA.6.12/18 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* (22 Dec. 2018) [hereinafter ECOWAS Supplementary Act].

– combat tax evasion and capital flight; and
– facilitate domestic resource mobilization.[17]

The ECOWAS Supplementary Act forms part of a Revised ECOWAS Treaty.[18] As the name suggests, it covers taxes on income and capital, as well as inheritance and estate taxes.[19]

Prior to the ECOWAS Supplementary Act, West African states lacked a robust network of bilateral tax treaties with each other, except for the WAEMU Tax Treaty.[20] For countries outside the WAEMU zone, no bilateral tax treaty was in force with any other country within the region, such as a treaty between a WAEMU country and a non-WAEMU West African country.[21] The treaty network of the region also comprises a couple of tax information exchange agreements (TIEA), which have been eclipsed by multilateral conventions on cooperation in tax matters, as well as a global agreement that implements the OECD/G20 BEPS Actions.[22]

While tax treaties seem to be a reasonable approach to meeting the economic goals of a country, it would be imprudent to ignore how the tensions between the competing interests of capital exporting and capital importing countries impact the effectiveness of treaties to this end. Such tensions underlie the development of both the Organization for Economic Cooperation and Development (OECD) and United Nations (UN) Model Tax Conventions,[23] which form the basis for treaty negotiations and have led to uneven compromises not in favour of developing countries. Following a revision to the Draft OECD Model (1963),[24] the OECD Model (1977)[25] served as a functioning model for developed European and North American

17. Preamble to the ECOWAS Supplementary Act. The intention was to create a common basis for cooperation and assistance in tax matters, as well as exchange of information, to counter tax evasion, improve voluntary tax compliance and stimulate domestic resource mobilization.
18. Art. 43(3) ECOWAS Supplementary Act.
19. Obuoforibo, *supra* n. 12.
20. Id.
21. Id.
22. *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting* (24 Nov. 2016), Treaties & Models IBFD [hereinafter MLI].
23. The most recent versions being the *OECD Model Tax Convention on Income and on Capital* (21 Nov. 2017), Treaties & Models IBFD and *UN Model Double Taxation Convention between Developed and Developing Countries* (1 Jan. 2021), Treaties & Models IBFD, respectively.
24. *OECD Draft Tax Convention on Income and on Capital* (30 July 1963), Treaties & Models IBFD.
25. *OECD Model Tax Convention on Income and on Capital* (11 Apr. 1977), Treaties & Models IBFD.

countries,[26] while the UN Model (1980), applicable to tax treaties between developed and developing countries, which came shortly after, sought to preserve the sourcing principle by assigning more taxing rights to net capital importers, who are mostly developing countries.

The earlier agreements in the region were signed at a time when international treaty practices were largely shaped by the OECD Model (1977). There are 15 treaties within the scope of this study that were in force before 1980 when the UN Model was conceived to guide treaties between developed and developing countries. There was also a lack of expertise in West Africa at that time on many international tax subjects.[27] As a result, the treaty negotiation process and implementation were subject to potential abuse and exploitation. According to Hearson (2016), "the key mechanism depriving developing countries of a larger share of tax revenues is something they have signed up to – and continue to do – entirely voluntarily: a network of bilateral treaties, and the international norms that those treaties encode into hard law".[28]

Over the years, there have been significant changes in West Africa's investment trends and political priorities. In addition, the changing global international tax treaty standards and tax planning schemes employed by multinational companies have, in one way or another, influenced the treaty policies adopted in the region. It is therefore necessary to articulate the influence of such changes on the treaty policy of a country, while also identifying each country's unique needs. The goal is to periodically identify and formulate tailored approaches to meet such needs while securing the country's economic interests.

Historically, African countries, in general, have felt obligated to conform to and implement tax rules that were not necessarily favourable to them or a high priority. The fear of being negatively labelled or left behind puts pressure on these countries to adopt "global" standards that they had little or no input in developing. Currently, efforts are being made to increase participation in global discussions in order to ensure tax justice and fairness of standards.[29]

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26. Avi-Yonah & Lempert, *supra* n. 10, at p. 25.
27. L. Gardner, *History matters in assessing African tax systems* (LSE Blogs 2012).
28. M. Hearson, *Bargaining away the tax base: the north-south politics of tax treaty diffusion*, Doctoral dissertation p. 11 (The London School of Economics and Political Science (LSE) 2016).
29. C. West, *Emerging Treaty Policies in Africa – Evidence from the African Tax Administration Forum Models*, 75 Bull. Intl. Taxn. 1 (2021), Journal Articles & Opinion Pieces IBFD.

This growing awareness is also reflected in the development of coordinated tax treaty policy through regional tax treaty models. These models do not simply hybridize the OECD and UN Models but provide for unique provisions and reservations that allow for deviation from key aspects of set standards. For example, there are 105 reservations to the African Tax Administration Forum (ATAF) Model (2019).[30] This awareness is also evident in unique provisions within national treaty models that preserve the taxing rights of the source country.

There are various considerations behind and reasons for entering into tax treaties. The political or economic situation of a country, including its trading position and relations with others, may drive it to enter into tax treaties. Accordingly, it is necessary to balance investment, tax revenue, political and diplomatic concerns. A well-articulated treaty policy that aims to strike a balance between tax and non-tax considerations must serve as the foundation for such an exercise. This should also be a determinant for a jurisdiction's decision to enter into, amend, or replace a tax treaty with another jurisdiction. Some other major factors for consideration include revenues foregone by limiting source state taxation and administrative capacity for treaty negotiation and implementation to reduce the risk of abuse.

The UN Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (2019) (UN Manual),[31] states that:

> 59. The decision to enter into a tax treaty with another country is therefore not one to be undertaken lightly, especially for developing countries. Countries entering into tax treaty negotiations need a good understanding of the benefits and costs that arise from having tax treaties. Having a better understanding of these potential benefits and costs, and of the ways in which treaties operate, will assist in ensuring that priority is given to treaties that are most beneficial to a country and that treaty negotiations result in the most beneficial outcomes.
>
> 60. This requires the development of a comprehensive tax treaty strategy, agreed (if possible) across the whole of government (especially with ministries in charge of foreign affairs), before embarking on tax treaty negotiations. By providing a better analysis of the reasons for entering into specific tax treaties, such a comprehensive tax strategy will also help tax treaty negotiators to better

30. Id. *See ATAF Model Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* (2019), available at https://events.ataftax.org/index.php?page=documents&func=view&document_id=7 [hereinafter *ATAF Model* (2019)].

31. UN, *Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries* (UN 2019), available at https://www.un.org/esa/ffd/publications/manual-bilateral-tax-treaties-update-2019.html#:~:text=The%20United%20Nations%20Manual%20for,experience%20in%20tax%20treaty%20negotiation.

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The Home of International Taxation

Contact

IBFD Head Office
Tel.: +31-20-554 0100 (GMT+2)
Email: info@ibfd.org

Visitors' Address:
Rietlandpark 301
1019 DW, Amsterdam
The Netherlands

Postal Address:
P.O. Box 20237
1000 HE Amsterdam
The Netherlands

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