

No. 9433

**FRANCE
and
CAMEROON**

**Tax Agreement (with Protocol and exchanges of letters).
Signed at Paris on 10 July 1965**

Authentic text : French.

Registered by France on 26 February 1969.

**FRANCE
et
CAMEROUN**

**Convention fiscale (avec Protocole et échanges de lettres).
Signée à Paris le 10 juillet 1965**

Texte authentique : français.

Enregistrée par la France le 26 février 1969.

[TRANSLATION — TRADUCTION]

TAX AGREEMENT¹ BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE FEDERAL REPUBLIC OF CAMEROON

The Government of the French Republic and the Government of the Federal Republic of Cameroon, Niger, desiring to avoid double taxation as far as is possible and to establish rules of reciprocal assistance with respect to taxes on income, succession duties, registration duties and stamp duties, have for that purpose agreed upon the following provisions :

TITLE I

GENERAL PROVISIONS

Article 1

For the purposes of this Agreement :

1. The term “ person ” means :

- (a) Any individual ;
- (b) Any body corporate ;
- (c) Any unincorporated group of individuals.

2. The term “ France ” means metropolitan France and the overseas *départements* (Guadeloupe, Guiana, Martinique and Réunion).

The term “ Cameroon ” means the territories of the Federal Republic of Cameroon.

Article 2

1. For the purposes of this Agreement, an individual shall be deemed to be domiciled in the place in which he has his “ permanent home ”, the latter expression being understood to mean the centre of vital interests — i.e., the place with which his personal relations are closest.

Where the domicile of an individual cannot be determined on the basis of the foregoing subparagraph, he shall be deemed to be domiciled in that one

¹ Came into force on 25 November 1967 by the exchange of notifications confirming that it had been approved according to the constitutional provisions in force in each of the two States, in accordance with article 43.

of the Contracting States in which he principally resides. If he resides for equal periods in each of the two States, he shall be deemed to have his domicile in the Contracting State of which he is a national. If he is a national of neither Contracting State, the competent authorities of the Contracting States shall determine the question by agreement.

2. For the purposes of this Agreement, a body corporate shall be deemed to have its domicile in the place in which its registered offices (*siège social statutaire*) are situated; an unincorporated group of individuals shall be deemed to have its domicile in the place in which its centre of actual management is situated.

Article 3

The term “ permanent establishment ” means a fixed place of business in which the business of the enterprise is wholly or partly carried on.

(a) The following shall in particular be deemed to be permanent establishments :

- (aa) A place of management ;
- (bb) A branch ;
- (cc) An office ;
- (dd) A factory ;
- (ee) A workshop ;
- (ff) A mine, quarry or other place of extraction of natural resources ;
- (gg) A building site or construction or assembly project ;
- (hh) A fixed place of business used for the purpose of storage, display and delivery of goods or merchandise belonging to the enterprise ;
- (ii) A stock of goods or merchandise belonging to the enterprise maintained solely for the purpose of storage, display and delivery ;
- (jj) A fixed place of business used for the purpose of purchasing goods or merchandise, or for collecting information which is the actual object of the business of the enterprise ;
- (kk) A fixed place of business used for the purpose of advertising.

(b) The term “ permanent establishment ” shall not be deemed to include :

- (aa) The maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise ;
- (bb) The maintenance of a fixed place of business solely for the purpose of the supply of information, for scientific research or for similar activities which, so far as the enterprise is concerned, are preparatory in character.

(c) A person acting in a Contracting State on behalf of an enterprise of the other Contracting State — other than an agent of independent status

within the meaning of sub-paragraph (e) below — shall be deemed to constitute a “permanent establishment” in the first-mentioned State if he has, and habitually exercises in that State, an authority to conclude contracts in the name of the enterprise.

Such authority shall, in particular, be deemed to be exercised by an agent who habitually has available to him in the first-mentioned Contracting State a stock of goods or merchandise, belonging to the enterprise, from which he regularly fills orders received by him on behalf of the enterprise.

(d) An insurance enterprise of a Contracting State shall be deemed to have a permanent establishment in the other Contracting State if it collects premiums in the territory of that State or insures risks situated therein through a representative who is not an agent within the meaning of sub-paragraph (e) below.

(e) An enterprise of a Contracting State shall not be deemed to have a permanent establishment in the other Contracting State merely because it carries on business in that other State through a broker, general commission agent or any other agent of independent status, where such persons are acting in the ordinary course of their business. However, where the agent whose services are used has available to him a stock of goods or merchandise on consignment from which the sales and deliveries are made, such stock shall be deemed to imply the existence of a permanent establishment of the enterprise.

(f) The fact that a company which is domiciled in a Contracting State controls or is controlled by a company which is domiciled in the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

Article 4

For the purposes of this Agreement, rights which are governed by the taxation laws relating to real property, and rights of usufruct in immovable property, with the exception of claims of any kind secured by pledge of immovables, shall be deemed to be immovable property.

The question whether a property or a right is an immovable property or a right in respect of immovable property or can be considered to be an accessory to real property shall be decided in accordance with the laws of the State in which the property in question or the property to which the right in question relates is situated.

Article 5

1. Nationals and companies and other associations (*groupements*) of one Contracting State shall not be subjected in the other State to any taxation

other or higher than the taxation to which nationals and companies and other associations of the latter State in the same circumstances are subjected.

2. In particular, nationals of one of the Contracting States who are liable to taxation in the territory of the other Contracting State shall be entitled, under the same conditions as nationals of that other State, to such exemptions, reliefs, rebates and reductions of any taxes or charges whatsoever as may be granted in respect of family dependants.

Article 6

In the application of the provisions of this Agreement, the term “ competent authorities ” means :

In the case of France, the Minister of Finance and Economic Affairs or his duly authorized representative ;

In the case of Cameroon, the Minister of Finance or his duly authorized representative.

Article 7

In the application of this Agreement by one of the Contracting States, any term not defined in this Agreement shall unless the context otherwise requires have the meaning which it has under the laws in force in that State with respect to the taxes referred to in this Agreement.

TITLE II

DOUBLE TAXATION

Chapter I

INCOME TAXES

Article 8

1. This chapter shall apply to taxes on income levied in whatsoever manner on behalf of either Contracting State or of its local authorities.

The expression “ taxes on income ” shall be deemed to mean taxes levied on total income or on elements of income (including capital appreciation).

2. The object of the provisions of this chapter is to avoid double taxation such as might result, for persons (as defined in article 1) having their fiscal domicile, determined in accordance with article 2, in one of the Con-