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**Canada
and
Senegal**

Convention between the Government of Canada and the Government of the Republic of Senegal for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income. Dakar, 2 August 2001

Entry into force: *7 October 2003 by the exchange of instruments of ratification, in accordance with article 28*

Authentic texts: *English and French*

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**Canada
et
Sénégal**

Convention entre le Gouvernement du Canada et le Gouvernement de la République du Sénégal en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu. Dakar, 2 août 2001

Entrée en vigueur : *7 octobre 2003 par échange des instruments de ratification, conformément à l'article 28*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION
BETWEEN
THE GOVERNMENT OF CANADA
AND
THE GOVERNMENT OF THE REPUBLIC OF SENEGAL
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
REPUBLIC OF SENEGAL,**

DESIRING to conclude a Convention for the avoidance of double taxation and
the prevention of fiscal evasion with respect to taxes on income,

HAVE AGREED as follows:

I. SCOPE OF THE CONVENTION

ARTICLE 1

Persons Covered

This Convention shall apply to persons who are residents of one or both of the
Contracting States.

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income imposed on behalf of each
Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income or
on elements of income including taxes on gains from the alienation of movable or
immovable property as well as taxes on capital appreciation.
3. The existing taxes to which the Convention shall apply are, in particular:
 - (a) in the case of Canada:

the income taxes imposed by the Government of Canada under the Income Tax
Act, (hereinafter referred to as "Canadian tax");
 - (b) in the case of Senegal:

- (i) the tax on companies,
- (ii) the minimum lump-sum tax on companies,
- (iii) the income tax on individuals,
- (iv) the employers' lump-sum contribution,
- (v) the capital gains tax on developed and undeveloped land,

(hereinafter referred to as "Senegalese tax").

4. The Convention shall apply also to any identical or substantially similar taxes which enter into force after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

II. DEFINITIONS

ARTICLE 3

General Definitions

1. In this Convention, unless the context otherwise requires:
 - (a) the term "Canada", used in a geographical sense, means the territory of Canada, including
 - (i) any area beyond the territorial sea of Canada which, in accordance with international law and the laws of Canada, is an area in respect of which Canada may exercise rights with respect to the seabed and subsoil and their natural resources; and
 - (ii) the sea and airspace above every area referred to in clause (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
 - (b) the term "Senegal" means the Republic of Senegal; when used in a geographical sense, it means the national territory, the territorial waters as well as the maritime areas over which, in accordance with international law, Senegal exercises sovereign rights or jurisdiction;
 - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Senegal;
 - (d) the term "person" includes an individual, a company and any other body of persons; in the case of Canada, it also includes a trust;

- (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- (g) the term "competent authority" means:
 - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative,
 - (ii) in the case of Senegal, the Minister responsible for Finance or the Minister's authorized representative;
- (h) the term "national" means:
 - (i) any individual possessing the nationality of a Contracting State;
 - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State;
- (i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State.

2. As regards the application of the Convention by a Contracting State any term not defined therein shall, unless the context otherwise requires, have the meaning that it has under the law of that State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4

Resident

1. For the purposes of this Convention, the term "resident of a Contracting State" means:
 - (a) any person who, under the laws of that State, is liable to tax therein by reason of the person's domicile, place of incorporation, residence, place of management or any other criterion of a similar nature;
 - (b) the Government of that Contracting State or a political subdivision or local authority thereof or, in the case of Canada, any agency or instrumentality of any such government, subdivision or authority.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then the individual's status shall be determined as follows:

- (a) the individual shall be deemed to be a resident only of the Contracting State in which the individual has a permanent home available; if the individual has a permanent home available in both Contracting States, the individual shall be deemed to be a resident only of the Contracting State with which the individual's personal and economic relations are closer (centre of vital interests);
 - (b) if the Contracting State in which the individual's centre of vital interests is situated cannot be determined, or if there is not a permanent home available to the individual in either Contracting State, the individual shall be deemed to be a resident only of the Contracting State in which the individual has an habitual abode;
 - (c) if the individual has an habitual abode in both Contracting States or in neither of them, the individual shall be deemed to be a resident only of the Contracting State of which the individual is a national;
 - (d) if the individual is a national of both Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.

ARTICLE 5

Permanent Establishment

1. For the purposes of this Convention, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
- (a) a place of management;
 - (b) a branch;
 - (c) an office;
 - (d) a factory;
 - (e) a workshop;
 - (f) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources, including that relating to the exploration for or the exploitation of natural resources;
 - (g) a building site or construction project;
 - (h) an assembly project which exists for more than three months.
3. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include: