

No. 13429

**FRANCE
and
MAURITANIA**

**Agreement on technical co-operation in personnel matters
(with annexes). Signed at Nouakchott on 15 February
1973**

**Protocol I relating to the implementation of the above-
mentioned Agreement. Signed at Nouakchott on 15
February 1973**

**Protocol II relating to the implementation of the above-
mentioned Agreement of 15 February 1973. Signed at
Nouakchott on 15 February 1973**

Authentic texts: French.

Registered by France on 9 July 1974.

**FRANCE
et
MAURITANIE**

**Accord de coopération technique relatif au personnel (avec
annexes). Signé à Nouakchott le 15 février 1973**

**Protocole I d'application de l'Accord susmentionné. Signé à
Nouakchott le 15 février 1973**

**Protocole II d'application de l'Accord susmentionné du 15
février 1973. Signé à Nouakchott le 15 février 1973**

Textes authentiques: français.

Enregistrés par la France le 9 juillet 1974.

[TRANSLATION — TRADUCTION]

AGREEMENT¹ ON TECHNICAL CO-OPERATION IN PERSONNEL MATTERS BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF MAURITANIA

The Government of the French Republic, on the one hand, and the Government of the Islamic Republic of Mauritania, on the other hand, have agreed on the following provisions:

PART I

SITUATION OF FRENCH TECHNICAL CO-OPERATION PERSONNEL SERVING IN THE ISLAMIC REPUBLIC OF MAURITANIA

Article 1. The two Governments reaffirm their desire to co-operate in personnel matters.

Article 2. The Government of the French Republic shall, to the best of its ability, make available to the Government of the Islamic Republic of Mauritania the personnel which the latter considers necessary for the operation of its public services. Such provision of personnel shall be independent of any assistance which is the subject of special conventions relating either to the operation of certain services or institutions or to the execution of temporary missions with specific objectives.

Article 3. In accordance with agreements concluded between the two Governments, and in order to expedite the replacement of French technical personnel by Mauritanian nationals, the French Republic shall, as far as possible, facilitate the training of public and private sector personnel presented by the Islamic Republic of Mauritania and help them to develop their skills.

Article 4. The list of personnel required shall be drawn up by the Government of the Islamic Republic of Mauritania and transmitted to the Government of the French Republic.

For each post which the Government of the Islamic Republic of Mauritania wishes to fill in this way, a job description shall be prepared stating the exact nature of the functions of the technical official concerned and his position within the Mauritanian service or services.

The two Governments shall then draw up by agreement, in particular in a joint commission, a list of posts which are to be held by personnel made available by the French Republic to the Islamic Republic of Mauritania.

This list may be reviewed annually.

Within the limits of the personnel thus agreed on, the Government of the French Republic shall, to the best of its ability, make available to the Government of the Islamic Republic of Mauritania the personnel required.

¹ Came into force on 15 February 1973 by signature, in accordance with article 25.

Article 5. With a view to filling these posts, the Government of the French Republic shall submit to the Government of the Islamic Republic of Mauritania the candidature of personnel whom it intends to make available to the latter.

On receipt of the candidatures, the Government of the Islamic Republic of Mauritania shall have one month in which to approve or reject them.

Once that time limit has expired, or in the event of rejection, the personnel who have not been accepted shall revert to the jurisdiction of the Government of the French Republic.

The latter shall, however, as far as possible, submit new proposals which may be accepted or rejected on the conditions set forth above.

Article 6. The notification of acceptance of any candidate by the Government of the Islamic Republic of Mauritania shall state the nature of the employment offered and the duty station of the candidate.

If the date of arrival of an approved candidate is to be more than two months after the date originally arranged, his assignment may be changed at the request of the Government of the Islamic Republic of Mauritania, subject to the agreement of the Government of the French Republic.

The appointment of accepted candidates shall be announced by decision of the competent authority of the Islamic Republic of Mauritania and shall be for a period of two years from the date of their arrival in the territory of that Republic. A copy of the decision of appointment shall be sent to the Government of the French Republic.

Any transfer of the personnel concerned during the period of their service shall be ordered with the agreement of the Government of the French Republic, subject to the consent of the person concerned when such transfer would have the effect of altering the level and nature of his employment.

Article 7. Personnel governed by the legislation and regulations of the French Republic, who on the date of entry into force of this Agreement are employed in services which are under the authority of the Government of the Islamic Republic of Mauritania, shall be considered as having been made available to that Government so that they may continue to exercise their functions. They shall be subject to the provisions of this Agreement.

Article 8. The period of assignment shall be for two years and shall include the tour of duty and the leave following that tour.

In the event of any change in this system, the length of the period of assignment shall be modified accordingly by an exchange of letters between the two Governments. In the case of the personnel referred to in article 7, the expiry of the period of assignment mentioned in the preceding paragraph shall be deemed to be the end of the period of leave following the current statutory tour of duty.

The tour of duty in the Islamic Republic of Mauritania may be extended for not more than eight months at the request of the Government of the Islamic Republic of Mauritania, such request to be submitted at least one month before the expiry of the normal tour of duty. Permission to extend the tour of duty shall be given by the Government of the French Republic after

consultation with the medical authorities and subject to the consent of the persons concerned.

On the expiry of the tour of duty and the subsequent period of leave, personnel shall automatically be reassigned to the French Republic.

Article 9. The Government of the French Republic and the Government of the Islamic Republic of Mauritania reserve the right to end the period of assignment at any time, provided that they notify the other Government accordingly with a statement of reasons, giving one month's notice, which shall run from the date of such notification. The person concerned shall be informed of the notification.

Whenever a period of assignment is terminated prematurely by decision of the Government of the Islamic Republic of Mauritania alone, unless such decision is prompted by professional misconduct or a punishable offence on the part of the official, all the costs of the return passage in accordance with the French regulations shall be borne by that Government.

Article 10. Subject to the provisions of article 7, the granting of annual leave to personnel during their period of assignment shall not terminate such period of assignment.

If, however, the Government of the Islamic Republic of Mauritania does not intend to use the services of the personnel concerned during the unexpired portion of the period of assignment following such leave, it shall give notice of its decision, in the manner laid down in article 9, at least one month before the departure on leave of the persons concerned.

Decisions concerning leave shall be made by the Government of the Islamic Republic of Mauritania and endorsed by the Government of the French Republic. Transport costs shall be borne by the French Republic on the conditions laid down in article 16.

Evacuation of technical co-operation personnel for health reasons, and convalescent leave and extended leave granted outside the territory of the Islamic Republic of Mauritania to the personnel concerned shall terminate the period of assignment. The same shall apply to sick leave when it involves repatriation.

Article 11. Technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania under this Agreement shall carry out their duties under the authority of that Government and shall be obliged to comply with its regulations and instructions.

They shall be bound by the obligation to exercise professional discretion in all matters relating to facts or information of which they have knowledge in the performance of their duties.

They shall refrain from any act which may be detrimental to either the Government of the French Republic or the Government of the Islamic Republic of Mauritania.

The two Governments undertake not to require personnel covered by this Agreement to take part in any manifestation of a character alien to the service or to use such personnel for activities of the same kind.

In the performance of their duties, personnel to whom this Agreement

applies shall receive aid and protection from the Government of the Islamic Republic of Mauritania.

According to the special clauses and conditions established by exchange of letters between the two Governments and in consideration, in particular, of the level of their remuneration and their family status, they shall be entitled to import into Mauritania, free of duty, a motor vehicle, as well as their personal property and effects; they shall also be entitled, during their tour of duty in Mauritania, to transfer freely to France, every month or in a lump sum, the portion of their contractual remuneration in excess of the percentage referred to in article 15; furthermore, within the limit of that percentage, they shall be entitled, at the time of departure on leave or following a tour of duty of 10 months or in cases of repatriation for health reasons, to transfer amounts not spent in Mauritania; in addition, at the time of their final repatriation, they shall be entitled to transfer freely from Mauritania to France any savings they may have accumulated from the remuneration and allowances paid in connexion with their employment, as well as the proceeds from the sale, if any, of their personal motor vehicles, property and effects in Mauritania.

Article 12. Technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania may engage in any gainful activity authorized by the personnel regulations relating to them only to the extent that such activity is not contrary to the legislation of the Islamic Republic of Mauritania. When the spouse of an official made available to the Islamic Republic of Mauritania intends to engage in any private gainful activity in the territory of the said Republic, the official shall make a declaration to that effect to the Government of the French Republic and to the Government of the Islamic Republic of Mauritania, which may, by a joint decision, take such measures as are necessary to safeguard the interests of the service.

Article 13. The Government of the Islamic Republic of Mauritania shall forward each year to the Government of the French Republic its assessments of the manner in which personnel made available to it under this Agreement are performing their duties.

Article 14. In the event of professional misconduct, personnel made available to the Government of the Islamic Republic of Mauritania under this Agreement shall be subject to no administrative penalty from that Government other than to be reassigned, for stated reasons, to the Government of the French Republic on the conditions laid down in article 9, first paragraph, together with a report stating the nature and circumstances of facts complained of. The provisions of this paragraph shall be without prejudice to the application by the Government of the French Republic of the disciplinary procedures provided for in the personnel regulations relating to the persons concerned.

In the event of a preliminary investigation or legal proceedings involving a technical assistance official being instituted, irrespective of the charge, the Government of the Islamic Republic of Mauritania shall inform the Government of the French Republic without delay.

Article 15. The Government of the French Republic shall bear the cost of the contractual remuneration of the personnel referred to in this Agreement.

A fixed percentage of the contractual remuneration, the level of which shall be determined by agreement between the two Governments, shall be paid to each official concerned, during his tour of duty in Mauritania, to an account opened in his name in the Islamic Republic of Mauritania.

The Government of the Islamic Republic of Mauritania shall contribute to the costs of the contractual remuneration of personnel in accordance with arrangements agreed upon by the two Governments.

Article 16. The Government of the French Republic shall likewise, subject to the provisions of articles 9 and 10, bear the costs of:

- transportation of the personnel and their families from their place of residence to Nouakchott and, at the time of repatriation, from Nouakchott to the place specified, in so far as they are concerned, in the regulations in force in the French Republic;
- the travel allowances payable for the above journeys, subject to the same reservations.

Article 17. The Government of the Islamic Republic of Mauritania shall provide technical co-operation personnel with the benefits in kind attaching to the post specified in the letter of appointment. Housing and furniture shall be provided free of charge to the personnel made available to that Government, having regard to the post occupied and the family situation of the official concerned.

The Government of the Islamic Republic of Mauritania shall provide such personnel and their families with free medical care and treatment in its medical units.

The Government of the Islamic Republic of Mauritania shall, on the conditions laid down in its own regulations, bear the cost of any payment or allowances for expenses or for overtime worked, such payments having the character of refunds or rebates of fiscal or customs duties, and costs and allowances in respect of travel or missions within or outside the Islamic Republic of Mauritania.

Article 18. Technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania shall be subject to the rules regarding taxation laid down in the annex to this Agreement.

Article 19. Procedures for the implementation of this Agreement shall be established as and when necessary by special agreements between the two Governments or their duly authorized representatives.

Additional protocols may be concluded to cover officials in certain grades or groups of grades by reason of their special status or the special functions they will perform in the Islamic Republic of Mauritania.

PART II

SPECIAL PROVISIONS CONCERNING EDUCATIONAL PERSONNEL

Article 20. The list of requirements in respect of educational personnel shall be drawn up annually by the Government of the Islamic Republic of

Mauritania and communicated to the Government of the French Republic before 1 February of each year for the forthcoming academic year.

The appointment of educational personnel shall be announced by the competent authorities of the Islamic Republic of Mauritania and shall take effect from a date which shall be fixed so as to avoid any interruption in current educational service.

The period of assignment may be extended by tacit agreement from one school year to another, except when the person concerned requests otherwise, or when, at least three months before the end of the school year, one of the Contracting Parties decides otherwise. On the same date the person concerned shall be informed of the decision taken in his regard.

The date of repatriation of educational personnel shall coincide with the end of the school year, subject to the provisions of article 9 and article 10, last paragraph, of this Agreement.

Article 21. Educational personnel shall be entitled to annual leave during the long vacation, as determined by the Mauritanian authorities, provided that such leave is not less than 70 days, including travel time. The annual leave of administrative personnel may be reduced to not less than 60 days, including travel time, and may be scheduled by the Government of the Islamic Republic of Mauritania in accordance with the requirements of the service.

Article 22. Personnel made available to the Islamic Republic of Mauritania under this Agreement shall, in accordance with the regulations relating to the position of officials assigned to technical or cultural co-operation duties, have the same terms of employment and the same professional guarantees and freedoms traditionally accorded by the French Republic to members of the teaching profession.

Article 23. Administrative reports on the educational personnel covered by this Agreement shall be made by qualified French or Mauritanian university officials and by the Mauritanian Minister concerned.

PART III

MISCELLANEOUS PROVISIONS

Article 24. In the spirit of this Agreement, an exchange of letters shall determine the conditions for the application of all or some of the preceding provisions to technical assistance personnel from French institutions which, in pursuance of special conventions or agreements, are carrying out co-operation missions in Mauritania. The list of such institutions shall be drawn up and kept up to date by agreement between the two Governments.

Article 25. This Agreement, which shall enter into force on the date of its signature, shall be concluded for a period of three years, renewable by tacit agreement.

Each Contracting Party may notify the other Party in writing of its intention to revise the Agreement in part at least three months before the date contemplated for such revision.

Each Party may denounce the Agreement altogether. In such case, it shall automatically cease to have effect six months after notice of denunciation has been given.

DONE at Nouakchott on 15 February 1973.

For the Government of the French Republic:

[*Signed*]

PIERRE BILLECOCQ

Secretary of State for Co-operation,
Office of the Minister for Foreign Affairs

For the Government of the Islamic Republic of Mauritania:

[*Signed*]

HAMDİ OULD MOUKNASS

Minister for Foreign Affairs

ANNEX I

TO THE AGREEMENT ON TECHNICAL CO-OPERATION CONCERNING JUDICIAL PERSONNEL MADE AVAILABLE TO THE ISLAMIC REPUBLIC OF MAURITANIA

The Government of the French Republic on the one hand, and the Government of the Islamic Republic of Mauritania on the other hand, have agreed on the following provisions:

Article 1. The purpose of this annex is to determine, in accordance with the Agreement on technical co-operation in personnel matters, the special conditions for co-operation between the French Republic and the Islamic Republic of Mauritania with regard to judicial personnel.

The provisions of the Agreement shall be applicable to judicial personnel except where otherwise provided for in this annex.

Article 2. The French Republic and the Islamic Republic of Mauritania shall expand their co-operation in judicial matters, in particular by organizing training courses for judicial personnel of the two countries and by introducing exchanges of information on judicial methods.

Article 3. At the request of the Government of the Islamic Republic of Mauritania, the Government of the French Republic shall, to the best of its ability, make available to the Government of the Islamic Republic of Mauritania the judicial personnel which it requires.

Article 4. When, following promotion to a higher grade or appointment to a post in another division in his original service, a judicial officer requests that his assignment be terminated, the request shall automatically be granted unless the Government of the Islamic Republic of Mauritania can appoint him to a post corresponding to the new grade or division.

Article 5. The provisions of the Agreement on technical co-operation referred to above shall be applicable to judicial personnel only in so far as they are compatible with the statutory provisions applicable to them.

Judicial personnel shall enjoy the independence, immunities, guarantees, privileges, honours, and prerogatives to which the same functions would entitle them in France.

Moreover, they shall have the same duties and rights as judicial personnel of the Islamic Republic of Mauritania.

The Government of the Islamic Republic of Mauritania shall protect them against any threats, offensive behaviour, insults, defamation, attacks, and coercion of any kind to which they may be subject in the performance of their functions. Where appropriate, it shall make good any damage arising therefrom.

Judicial personnel may not be challenged in any way regarding decision in which they participate or utterances or acts relating to their judicial functions.

Article 6. No correctional or criminal proceedings may be instituted against a judicial officer except with the approval, by a majority vote, of the Joint Commission provided for in article 7. Should proceedings be instituted, the Government of the French Republic shall be kept informed and the judicial officer against whom the proceedings are taken shall be entitled to the special jurisdiction provided for in the legislation applicable in the Islamic Republic of Mauritania.

Article 7. The composition of the Joint Commission whose functions are laid down in article 6 shall be as follows:

It shall have four members, of whom two shall be judicial officers appointed by the Government of the Islamic Republic of Mauritania and two shall be judicial officers appointed by the Government of the French Republic.

The president shall be a member of the Joint Commission, whose name shall be drawn by lot when the Commission meets.

In the event of equally divided votes, the president shall have the casting vote.

Article 8. The most senior of the highest-ranking judicial officers made available to the Islamic Republic of Mauritania shall, in accordance with the procedure laid down in the Agreement on technical co-operation, draw up and transmit reports on the way in which the judicial personnel are performing their duties, in the manner and at the intervals prescribed in the regulations governing them in their original service.

Article 9. Questions concerning the professional advancement of the judicial personnel concerned in their original service may be reviewed annually by a mission the expenses of which shall be borne by the budget of the French Republic.

DONE at Nouakchott on 15 February 1973.

For the Government of the French Republic:

[Signed]

PIERRE BILLECOCQ

Secretary of State for Co-operation,
Office of the Minister for Foreign Affairs

For the Government of the Islamic Republic of Mauritania:

[Signed]

HAMDI OULD MOUKNASS
Minister for Foreign Affairs

ANNEX II

TO THE AGREEMENT ON TECHNICAL CO-OPERATION, CONCERNING THE TAX RÉGIME APPLICABLE TO TECHNICAL CO-OPERATION PERSONNEL MADE AVAILABLE TO THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF MAURITANIA

Article 1. The following direct taxes shall be payable by technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania:

- tax on salaries and wages;
- general income tax;
- minimum base tax;
- rented property tax;
- tax on firearms;
- vehicle tax;

to the exclusion of all other taxes and any special surtaxes levied for the benefit of the State or local authorities.

PART I

TAX ON SALARIES AND WAGES

Article 2. This tax shall apply to all co-operation personnel serving in Mauritania throughout the period of their assignment to the Mauritanian Government.

An official's period of assignment shall include his tour of duty in Mauritania and the normal leave following that tour, unless he is reassigned to the Government of the French Republic.

Article 3. The tax shall apply to salaries, allowances and emoluments of all kinds, with the exception of those exempted under the provisions of article 52 of the General Tax Code of Mauritania, an extract of which is attached.

The remuneration paid by the French Government in respect of technical co-operation shall be taken into account in computing the gross tax base for the purposes of the tax on salaries and wages to the extent of the amount declared annually by the competent French authorities.

This amount shall exclude family allowances of all kinds; it shall include:

- (a) the portion of the salary which corresponds to the gross basic remuneration paid to personnel serving in Mauritania;
- (b) all remuneration paid to such personnel in respect of normal leave, unless they have received a new assignment outside the territory of Mauritania.

Additional remuneration of any kind paid by the Mauritanian Government shall be included in the tax base on the conditions laid down by the Mauritanian legislation and regulations.

Benefits in kind shall be taxed as follows:

- housing, including furniture: rental value as assessed for the purposes of the Mauritanian rented property tax as at 1 January 1973;
- other benefits in kind: according to their actual value.

Article 4. In the case of personnel whose remuneration includes an expatriation allowance, the taxable portion of the gross income, as defined in article 3, third paragraph, subparagraph (a), in respect of service in Mauritanian territory shall be determined by applying to the total remuneration attaching to the tour of duty

overseas, including the expatriation allowance, the fraction represented in the case of other personnel by the ratio of the gross basic remuneration to the total they receive after index adjustments and the correcting factor have been applied.

Article 5. The net tax base for the purposes of the tax on salaries and wages shall be the gross basic remuneration defined above after the subtraction of retirement pension contributions not exceeding 6 per cent of the gross basic remuneration and social security deductions.

Article 6. The schedular tax on salaries and wages shall be calculated by applying a rate of 2 per cent to the total net taxable income.

Article 7. Before 28 February each year, the competent French authorities shall forward to the Mauritanian authorities a statement of the remuneration received by each technical co-operation official during his period of assignment to the Islamic Republic of Mauritania, with an indication of his administrative and family status. Notwithstanding the provisions of the General Tax Code of Mauritania, the amount due in respect of the tax on salaries and wages shall be established and collected by means of an assessment list. It shall be payable in full within 30 days following the date on which it becomes due.

PART II

GENERAL INCOME TAX

Article 8. The items of remuneration of technical co-operation personnel constituting the gross income subject to the general income tax shall be the same as those subject to the tax on salaries and wages, as specified in articles 3 and 5 above.

To the income thus determined shall be added, after conversion into francs, any income from other sources taxable in the Islamic Republic of Mauritania which has been acquired during the same period by the taxpayer concerned, his spouse and those deemed to be his dependants.

Article 9. The net tax base shall be established each year by subtracting from the annual gross income defined in article 8 above:

- (a) Periodic payments made obligatorily and gratis during the year of receipt of income;
- (b) Direct taxes and similar taxes paid in respect of valid declarations made during the previous year;
- (c) An amount equal to 10 per cent of the net technical co-operation income subject to the tax on salaries and wages, after subtraction of any special allowances paid to the person concerned for expenses related to the performance of his duties.

Article 10. The taxable net income so determined shall be divided into units according to the family status of the taxpayer:

- single or divorced, widowed without dependent children: 1 unit;
- married without dependent children, single or divorced with one dependent child: 2 units;
- married or widowed with one dependent child: 2.5 units;
- single or divorced with two dependent children: 2.5 units;
- married or widowed with two dependent children: 3 units;
- single or divorced with three dependent children: 3 units;

and so on, with an increase of one half-unit per dependent child. However, the number of units to be taken into account for the computation of tax shall in no case exceed five.

Minor children under 21 years of age and children under 25 years of age who

are still pursuing their studies shall be considered as dependent if they have no separate income.

Article 11. Each unit so derived shall be taxed by applying the following rates per segment of taxable income, expressed in French francs:

From 1 to 2 000 French francs	.....	Nil
From 2 001 to 4 000 French francs	.....	2 per cent
From 4 001 to 7 000 French francs	.....	7 per cent
From 7 001 to 12 000 French francs	.....	12 per cent
From 12 001 to 18 000 French francs	.....	18 per cent
From 18 001 to 30 000 French francs	.....	25 per cent
From 30 001 to 50 000 French francs	.....	35 per cent
From 50 001 to 100 000 French francs	.....	45 per cent
Over 100 000 French francs	.....	60 per cent

The tax due from the taxpayer shall be the assessment determined in this manner for one unit multiplied by the number of units.

Article 12. (a) The declaration of the income received during the preceding year shall be made each year by the taxpayer before 1 April;

(b) The tax shall be determined and collected by means of an assessment list in accordance with the provisions of the General Tax Code of Mauritania, as established in pursuance of Act No. 70-019 of 16 January 1970;

(c) The tax, computed in French francs in the manner described above, shall be converted into Mauritanian currency before it is collected.

PART III

MINIMUM BASE TAX

Article 13. The minimum base tax shall be assessed and collected at the same time as the general income tax and shall be payable at the following rates after conversion into Mauritanian currency:

	<i>Rate</i>
Category 1 — Officials and similar personnel of groups I and II	..... 40 French francs
Category 2 — Officials or similar personnel of group III	..... 28 French francs

PART IV

RENTED PROPERTY TAX

Article 14. The rented property tax shall be assessed and collected in accordance with the provisions of Mauritanian Act No. 70-019 of 16 January 1970 and shall be payable at the rate of 5 per cent of the rental value.

PART V

TAX ON FIREARMS

Article 15. The tax on firearms shall be assessed and collected in accordance with the provisions of Mauritanian Act No. 70-019 of 16 January 1970 and shall be payable at the following rates after conversion into Mauritanian currency:

Rifles and carbines, rifled bore	40 French francs
Revolvers and pistols	40 French francs
Rifles and carbines, smooth bore	30 French francs
Airguns	15 French francs

More advanced weapons not included in the list shall be taxed at 40 French francs.

Unused firearms shall still be taxable unless they have been handed in to the administrative authorities for the purpose of deletion.

PART VI

VEHICLE TAX

Article 16. The vehicle tax shall be assessed and collected in accordance with the provisions of Mauritanian Act No. 70-019 of 16 January 1970 and shall be payable at the following rates after conversion into Mauritanian currency:

Cars up to 6 hp or which have been in use for over 10 years	40 French francs
Cars from 7 to 10 hp	60 French francs
Cars from 11 to 15 hp	80 French francs
Cars from 16 to 20 hp	100 French francs
Cars over 20 hp	160 French francs
Motorcycles	20 French francs
Light motorcycles and scooters	10 French francs

PART VII

MISCELLANEOUS PROVISIONS

Article 17. At the request of the French Republic, such personnel shall benefit by any régime more favourable than that outlined in the provisions of this Agreement in the event of the granting of such a régime to technical co-operation personnel of other States in the Islamic Republic of Mauritania.

Extract from article 52 of the General Tax Code of Mauritania

ARTICLE 52

The following shall be exempted from tax:

...

2. Family allowances, family welfare payments, and supplementary pay, allowances or pensions granted on account of family status or dependants.
3. Disabled ex-servicemen's pensions.
4. Pensions paid to civilian war victims and their dependants.
5. Life annuities and temporary allowances paid to the victims of industrial accidents.
6. Ex-servicemen's pensions.
7. Payments in connexion with distinguished conduct awards.
8. Allowances paid to consuls and consular employees in respect of consular functions, provided that they are nationals of the country which they represent, and that similar benefits are granted to Mauritanian consuls and consular employees.

9. Special allowances to cover expenses and risks of any kind associated with the performance of duties or employment, provided that such allowances are used for the purpose intended.

DONE at Nouakchott on 15 February 1973.

For the Government of the French Republic:

[*Signed*]

PIERRE BILLECOCQ

Secretary of State for Co-operation,
Office of the Minister for Foreign Affairs

For the Government of the Islamic Republic of Mauritania:

[*Signed*]

HAMDI OULD MOUKNASS
Minister for Foreign Affairs

PROTOCOL I¹ RELATING TO THE IMPLEMENTATION OF
THE AGREEMENT ON TECHNICAL CO-OPERATION
IN PERSONNEL MATTERS BETWEEN THE GO-
VERNMENT OF THE FRENCH REPUBLIC AND THE
GOVERNMENT OF THE ISLAMIC REPUBLIC OF MAU-
RITANIA²

The Government of the French Republic and the Government of the Islamic Republic of Mauritania have agreed on the following provisions:

Article 1. In pursuance of the provisions of article 15, first paragraph, of the Agreement on technical co-operation in personnel matters,² the percentage of contractual remuneration paid to the Government of the French Republic to each technical co-operation official during his tour of duty in Mauritania to an account opened by that official in his own name in the Islamic Republic of Mauritania shall be established at 40 per cent.

Article 2. This percentage shall be applied to the gross basic monthly remuneration after allowing for index adjustments and the correcting factor.

Article 3. The Government of the French Republic shall, as and when necessary, communicate to the Government of the Islamic Republic of Mauritania the amount of contractual remuneration in respect of each official concerned.

Article 4. The provisions of this Protocol shall enter into force on 1 July 1973.

DONE at Nouakchott on 15 February 1973.

For the Government of the French Republic

[Signed]

PIERRE BILLECOQ

Secretary of State for Co-operation,
Office of the Minister for Foreign Affairs

For the Government of the Islamic Republic
of Mauritania

[Signed]

HAMDI OULD MOUKNASS
Minister for Foreign Affairs

¹ Came into force on 1 July 1973, in accordance with article 4.

² See p. 177 of this volume.

PROTOCOL II¹ RELATING TO THE IMPLEMENTATION OF THE AGREEMENT ON TECHNICAL CO-OPERATION IN PERSONNEL MATTERS BETWEEN THE GOVERNMENT OF THE FRENCH REPUBLIC AND THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF MAURITANIA²

The Government of the French Republic and the Government of the Islamic Republic of Mauritania have agreed on the following provisions:

Article 1. In pursuance of the provisions of article 15, second paragraph, of the Agreement on technical co-operation in personnel matters,² the Islamic Republic of Mauritania undertakes to pay, as from 1 January 1973, as a contribution to the remuneration of technical assistance personnel, a fixed monthly allowance of 600 French francs for each of the officials concerned, throughout the period of assignment, including the statutory administrative leave following the completed tour of duty.

Article 2. This contribution shall be paid to the Chief Treasurer and Paymaster for Co-operation in Paris, through the Central Accountant of the French Treasury, in the following manner:

A statement of moneys due, drawn up on the basis of personnel seconded to the Mauritanian Government as at 1 January, including personnel serving their tour of duty or on statutory leave, shall be issued by the Government of the French Republic and shall cover the period from 1 January to 30 September.

The Government of the Islamic Republic of Mauritania undertakes to pay before 1 October the total amount specified in that statement.

The statement of moneys due issued for the month of October shall include any adjustments to take account of changes in personnel between 1 January and 30 September.

Payments in respect of the statements of moneys due for the months of October, November and December shall be made during the first three months of the following year.

DONE at Nouakchott on 15 February 1973.

For the Government of the French Republic

[Signed]

PIERRE BILLECOCQ

Secretary of State for Co-operation,
Office of the Minister for Foreign Affairs

For the Government of the Islamic Republic of Mauritania:

[Signed]

HAMDI OULD MOUKNASS
Minister for Foreign Affairs

¹ Came into force on 15 February 1973 by signature.

² See p. 177 of this volume.