

No. 13421

FRANCE
and
MAURITANIA

General Agreement on technical co-operation in personnel matters (with annex concerning judicial personnel made available to the Islamic Republic of Mauritania). Signed at Paris on 19 June 1961

Entry into force of an annex to the above-mentioned General Agreement (Annex concerning the tax régime applicable to technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania)

Termination of the above-mentioned General Agreement and of the Annex

Authentic text of the Agreement and the Annex: French.

The Agreement and certified statements were registered by France on 9 July 1974.

FRANCE
et
MAURITANIE

Accord général de coopération technique en matière de personnel (avec annexe relative aux magistrats mis à la disposition de la République islamique de Mauritanie). Signé à Paris le 19 juin 1961

Entrée en vigueur d'une annexe à l'Accord général susmentionné (Annexe relative à la fiscalité applicable au personnel de coopération technique mis à la disposition du Gouvernement de la République islamique de Mauritanie)

Abrogation de l'Accord général et de l'Annexe susmentionnés

Texte authentique de l'Accord et de l'Annexe: français.

L'Accord et les déclarations certifiées ont été enregistrés par la France le 9 juillet 1974.

[TRANSLATION — TRADUCTION]

GENERAL AGREEMENT¹ ON TECHNICAL CO-OPERATION IN PERSONNEL MATTERS BETWEEN THE FRENCH REPUBLIC AND 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 two Governments reaffirm their desire to co-operate in personnel matters.

Article 2. The Government of the French Republic shall, on the terms laid down in article 4 hereof and 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, the French Republic shall, as far as possible, facilitate the training of public and private sector personnel presented by the Islamic Republic of Mauritania or help them to improve their skills.

Article 4. On the entry into force of this Agreement the Government of the Islamic Republic of Mauritania shall transmit to the Government of the French Republic a list of the posts to which it wishes to appoint personnel made available to it by the Government of the French Republic.

The two Governments shall then draw up by agreement a list of such posts, which may be reviewed annually.

Article 5. With a view to filling the posts referred to in article 4 above, the Government of the French Republic shall at the earliest possible date submit to the Government of the Islamic Republic of Mauritania the candidatures 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.

¹ Came into force on 14 November 1961, the date of entry into force of the Treaty on co-operation between the French Republic and the Islamic Republic of Mauritania of 19 June 1961 (see p. 3 of this volume), in accordance with article 21.

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 over two months later than 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 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 include the tour of duty and the leave following that tour. It shall be for two years in the case of personnel subject to the system of annual leave and 30 months for personnel subject to the civil service leave system. In the event of any change in the system of statutory leave for technical co-operation personnel, the length of their tour of duty shall be modified accordingly by an exchange of letters between the two Governments.

In the case of the personnel referred to in article 7 hereof, the expiry of the tour of duty mentioned in the preceding paragraph shall be deemed to be the end of the period of leave following the current tour of duty.

The tour of duty in the Islamic Republic of Mauritania may be extended for not more than six 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 tour of duty at any time, subject to notifying the other Government accordingly with a statement of reasons, by 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 tour of duty is terminated prematurely by decision of the Government of the Islamic Republic of Mauritania alone, 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 hereof, the granting of annual leave to personnel during their tour of duty shall not terminate such tour of duty.

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 tour of duty following such leave, it shall give notice of its decision in the manner laid down in article 9 hereof 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 hereof.

Evacuation of technical co-operation personnel for health reasons, convalescent leave and extended leave granted outside the territory of the Islamic Republic of Mauritania to the personnel concerned shall terminate the tour of duty. 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 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 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.

Article 12. Technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania may engage in paid occupations authorized by their personnel regulations only to the extent that such occupations are 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 a privately paid occupation in the territory of the said Republic, the official shall make a declaration to that effect to the Government of the Islamic Republic of Mauritania and to the Government of the French Republic, which may, by a joint decision, take the necessary measures 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 being reassigned, for stated reasons, to the Government of the French Republic in the conditions laid down in article 9, 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 of the persons concerned.

When the facts imputed to personnel returned to the jurisdiction of the Government of the French Republic give rise to the imposition of a penalty by the competent authority, the Government of the Islamic Republic of Mauritania may require the Government of the French Republic to reimburse the costs of their return travel.

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

The Government of the Islamic Republic of Mauritania shall contribute to those costs 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 cost of:

- Transport 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 in all cases be provided free of charge to the personnel made available to it, 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 costs 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 and in force for such personnel on 28 July 1959.

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. In exceptional circumstances such protocols may supersede the provisions of this Agreement.

Article 20. The French Mission for Aid and Co-operation established within the Office of the Representative of the French Republic at Nouakchott shall be responsible on behalf of the Government of the French Republic for the implementation of this Agreement, particularly the provisions of articles 6, 8, 9, 10 and 13.

Article 21. This Agreement shall replace the Convention dated 28 July 1959 on the provision of personnel assistance by the French Republic for the operation of the public services in the Islamic Republic of Mauritania.

It shall enter into force at the same time as the Treaty on co-operation signed on this date.¹

DONE at Paris on 19 June 1961.

For the Government
of the French Republic:

[M. DEBRÉ]

For the Government
of the Islamic Republic
of Mauritania:

[OULD DADDAH]

ANNEX

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,
Have agreed on the following provisions:

Article 1. The purpose of this annex is to determine, in accordance with the General 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 General 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 regular exchanges of information on judicial method.

Article 3. In order to enable the Government of the Islamic Republic of

¹ See p. 3 of this volume.

Mauritania to ensure the operation of its courts and the administration of justice, the Government of the French Republic undertakes to make available to the Government of the Islamic Republic of Mauritania the judicial personnel which it requires.

Article 4. The two Governments shall draw up the list of posts of judicial officers to be filled by means of technical assistance.

The name of the judicial officer proposed for each category of post by the Government of the French Republic shall be submitted, together with a detailed information report, for the approval of the Government of the Islamic Republic of Mauritania.

The President of the Islamic Republic of Mauritania shall appoint the judicial personnel made available, who shall receive assignments corresponding to their grades.

Article 5. The judicial personnel shall be made available to the Islamic Republic of Mauritania with a view to performing duties in a specified post for a period of two years, which may be renewed.

The judicial personnel made available to the Islamic Republic of Mauritania may receive without their consent a new assignment for the purpose of ensuring the necessary continuity of service, in which event they shall be appointed to posts at least equivalent to that which they occupy, with the approval of the Commission referred to in article 11.

Except when acting in a temporary capacity, in no case may a judicial officer serving under technical assistance provisions be entrusted with functions giving him authority over judicial personnel belonging to a grade higher than his own in his original service.

Article 6. The two Governments may terminate the tour of duty or employment before the expiry of the normal term after consultation with the Commission provided for in article 11 in the case of a member of the *Parquet* or with the approval of the said Commission in the case of a member of the Bench.

The other Government and the judicial officer shall be notified of the decision to refer the matter to the Commission 15 days before the meeting of the Commission. A hearing shall automatically be granted to the person concerned at his request. The complete file of the case shall be transmitted to him at least eight clear days before the meeting of the Commission. The opinion of the Commission shall be transmitted to the two Governments.

The decision to terminate the tour of duty of a judicial officer before the expiry of the normal term shall not constitute a disciplinary measure and shall not be subject to any appeal by the officer concerned.

The notification of such decision shall be accompanied by a detailed report with a view to having the judicial officer brought before his disciplinary authorities, if appropriate.

A judicial officer may, in exceptional circumstances, request for personal reasons that his assignment to the Government of the Islamic Republic of Mauritania be terminated before the expiry of the normal term.

The Commission provided for in article 11 shall state its opinion on such request.

Article 7. 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 8. The provisions of the General Agreement shall be applicable to judicial personnel only in so far as they are compatible with the statutory provisions applicable to them and their professional obligations.

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 threats, offensive behaviour, insults, defamation, attacks and coercion of any kind to which they may be subject in the performance of their functions. It shall make good any damage arising therefrom.

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

Article 9. Judicial personnel made available to the Islamic Republic of Mauritania shall be subject to the system of annual leave applicable under the French regulations to personnel of their category serving in technical assistance posts. The Government of the Islamic Republic of Mauritania may, however, refuse to grant annual leave when the courts are not in recess except in the case of judicial personnel who have been on duty during the preceding recess.

Article 10. No correctional or criminal proceedings may be instituted against a judicial officer except with the approval, by a majority vote, of the Commission provided for in article 11. 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 at the time of the entry into force of this annex.

Article 11. The composition of the Commission whose functions are laid down in articles 5, 6 and 10 shall be as follows:

Four members, of whom two shall be judicial officers appointed by the Minister of Justice of the Islamic Republic of Mauritania and two shall be the most senior of the highest-ranking members of the Bench made available to the Islamic Republic of Mauritania.

The President shall be the most senior of the highest-ranking members of the Bench.

In the event of equally-divided votes, the President shall have a casting vote.

Article 12. Presiding judges shall, in accordance with the procedure laid down in the General Agreement, draw up and transmit reports on the manner 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 13. 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 Paris on 19 June 1961.

For the Government
of the French Republic:

[M. DEBRÉ]

For the Government
of the Islamic Republic
of Mauritania:

[OULD DADDAH]

ENTRY INTO FORCE OF AN ANNEX TO THE GENERAL AGREEMENT ON
TECHNICAL CO-OPERATION IN PERSONNEL MATTERS BETWEEN THE
FRENCH REPUBLIC AND THE ISLAMIC REPUBLIC OF MAURITANIA OF 19
JUNE 1961¹

The above-mentioned Annex was signed at Nouakchott on 23 April 1963 and came into force on the same day by signature, with retroactive effect from 14 November 1961, the date of entry into force of the above-mentioned General Agreement.

ANNEX TO THE GENERAL AGREEMENT ON TECHNICAL CO-OPERATION OF 19 JUNE
1961 CONCERNING THE TAX REGIME APPLICABLE TO TECHNICAL CO-OPERATION
PERSONNEL MADE AVAILABLE TO THE GOVERNMENT OF THE ISLAMIC REPUBLIC
OF MAURITANIA

Article I. The rules in force on 28 July 1959 concerning the liability of technical co-operation personnel made available to the Government of the Islamic Republic of Mauritania to taxation result from Resolution No. 60 of 21 December 1957, brought into force by Decree No. 33/MF/CD of 22 January 1958 on the reform of taxation.

Under the said rules the following direct taxes shall be payable by such personnel:

- Schedule tax on remuneration
- General income tax
- Personal 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. SCHEDULE TAX ON SALARIES AND WAGES

Article II. 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 assignment shall include his tour of duty in Mauritania and the subsequent period of normal leave, unless the person concerned is reassigned to the Government of the French Republic.

Article III. The tax shall apply to salaries, allowances and emoluments of all kinds, with the exception of those mentioned in article 46 of Resolution No. 60, namely:

- (a) Special allowances intended to cover all costs and hazards inherent in the function or employment (risk allowances, payments for mission or travel costs, etc.);
- (b) Family allowances and all dependency allowances;
- (c) Military and disability pensions and those payable for accidents at work.

Article IV. The remuneration paid by the French Government to technical co-

¹ See p. 76 of this volume.

operation personnel shall be taken into account in computing gross income for the purpose of the tax on remuneration to the extent of the amount declared annually by the competent French authority, which shall be

- 100/170 of the remuneration paid to personnel serving in the Islamic Republic of Mauritania, the remaining portion being a standard adjustment for the special costs associated with their service in Mauritania;
- all remuneration paid to such personnel in respect of normal leave for so long as they have received no new assignment outside the territory of Mauritania.

Article V. In the determination of taxable income account shall also be taken, in addition to the total amount of salary computed in accordance with the provisions of article IV, of all benefits in kind granted to the personnel concerned over and above their salaries, allowances and emoluments proper.

Housing provided without charge to technical co-operation personnel shall be deemed to be a benefit in kind.

The rental value of such housing shall be established each year by agreement between representatives of the Islamic Republic of Mauritania and of the Mission for Aid and Co-operation by reference to a rental tariff based on the sale price of housing constructed for the Mauritanian Government by S.U.C.I.N.

Article VI. The net amount of taxable income shall be determined by subtracting from the gross figure deductions of up to 6 per cent of the base salary for pension or retirement contributions.

Article VII. CALCULATION OF TAX. Schedule tax on salary shall be calculated by applying a rate of 2 per cent to the total net taxable income.

Article VIII. METHOD OF TAX COLLECTION. Articles 51 to 64 of Resolution No. 60 are replaced by the following provisions:

Before 31 January of the end of the month following the expiration of the leave following the final departure of a technical co-operation official, the competent French authorities shall forward to the Direct Taxation Department of Mauritania a statement of the remuneration received by each technical co-operation official during his tour of duty in Mauritania, with an indication of his administrative and family status.

By way of derogation of the provisions of articles 51 to 64 inclusive, the amount of tax due shall be established and a demand issued for it in the form of an assessment for schedule tax on salaries and wages up to 31 March; it shall be payable in full within the month of the date of the demand.

In the case of personnel who have left Mauritania, a period of 30 clear days will be allowed before the application of the penalties laid down in article 104 of the Taxation Code.

PART II. GENERAL INCOME TAX

Article IX. The general income tax shall be applicable to the same persons and on the same conditions as the schedule tax, and in conformity with articles 74 to 80 of Resolution No. 60 of 21 December 1957.

The items constituting the income subject to the general income tax are likewise the same as those constituting income subject to schedule tax, as specified in articles III and IV.

If there are benefits in kind, their value shall be assessed and added to the income received in cash on the same terms as are applied to such benefits for the purpose of schedule tax on salaries and wages.

Article X. From such amount of income the following items listed in articles 78 and 79 of Resolution No. 60 may also be deducted:

- (a) loan interest payable by the taxpayer concerned;
- (b) arrears of annuities where payment is compulsory and gratuitous;
- (c) direct taxes and similar taxes paid in respect of declarations made during the previous year, including schedule tax paid in respect of the same year.

Finally, when the official receives no special allowances for expenses associated with the function being performed, he shall be entitled to make a standard deduction of 10 per cent of his gross income, after deduction of the pension contribution of 6 per cent.

Article XI. For the purpose of computing the tax, the taxable income, rounded down to the nearest 1 000 francs, shall be divided into a number of units determined in accordance with article 86 of Resolution No. 60 with his status and dependants; the income corresponding to each unit shall be taxed on the basis of a graduated tariff.

The taxable 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.

Minors or children under 25 years who are still pursuing their studies shall be considered as dependent if they have no separate income.

Article XII. Each unit so derived shall be taxed by applying the following rates per segment of taxable income:

from 1 to 100,000	Nil
from 101,000 to 200,000	2 %
from 201,000 to 350,000	7 %
from 351,000 to 600,000	12 %
from 601,000 to 900,000	18 %
from 901,000 to 1,500,000	25 %
from 1,501,000 to 2,500,000	35 %
from 2,501,000 to 5,000,000	45 %
over 5,000,000	60 %

The tax due is therefore obtained by multiplying by the number of units the figure resulting from the application of the above rates to the segments of taxable income, which will be divided by the quotients referred to earlier.

Article XIII. Declarations of income shall be made by the taxpayer before 30 April. They shall be made in respect of all income received during the preceding year or portion thereof.

Taxpayers leaving the Islamic Republic of Mauritania during a given year shall make their declarations during the ten days prior to their departure; their tax shall be payable immediately.

Article XIV. The amount of the tax shall be increased by 25 per cent for any

taxpayer who has not completed his declaration within the period laid down in article XIII.

Article XV. The general income tax shall be payable in full within three months of the date of demand in the case of assessments issued before 1 October and within 30 days of the date of demands in the case of assessments issued after that date and during subsequent years.

In the event of a transfer from the place of payment or of the special agency the tax due shall be payable immediately.

The fiscal dues and penalties referred to in article XIV shall be payable immediately.

Article XVI. Appeals regarding schedule taxes and general income tax shall be submitted, heard and ruled on in conformity with article 106 of Resolution No. 60.

PART III. PERSONAL TAX

Article XVII. Personal tax shall be payable by every inhabitant, without distinction of sex, origin, race or status, residing in the territory on 1 January or the year in which it is levied.

Article XVIII. The persons listed in article 3 of Resolution No. 60 shall be exempted, namely:

- Children under 18 years;
- Children under 18 years enrolled in an educational establishment;
- Former members of the armed forces receiving a pension for injuries received or disability contracted in the service whose degree of disability is equal to or over 50 per cent and who are not subject to income tax.

Article XIX. Assessments shall be established and entered on a nominal list by the staff of the Department of Direct Taxation.

Article XX. The nominal lists shall become effective and demands shall be issued for the assessments of them in conformity with the Decree of 30 December 1912, as amended by the Decree of 10 August 1928.

Article XXI

<i>Category 1</i>	<i>Rate</i>
Officials and similar personnel of groups I and II . .	2 000 francs
<i>Category 2</i>	
Officials or similar personnel of group III	1 400 francs

PART IV. RENTED PROPERTY TAX

Article XXII. Rented property tax shall be payable by every occupier of a furnished dwelling, whether situated at the place of the real domicile or elsewhere.

Article XXIII. Personnel housed without charge in buildings belonging to the State shall be subject to tax according to the rental value of the parts of such buildings set aside for their personal use.

The rental value of housing shall be established every year by agreement between representatives of the Islamic Republic of Mauritania and of the Mission for Aid and Co-operation by reference to the selling price of housing built by S.U.C.I.N. for the Islamic Republic of Mauritania.

Article XXIV. Every taxable dwelling occupied by a household shall give rise to only one tax assessment issued in the name of the husband.

Article XXV. Assessments for the rented property tax should be entered on a nominal list prepared each year by the staff of the Department of Direct Taxation.

Article XXVI. The tax shall be payable for the full year by all persons in residence as of 1 January.

The nominal lists shall become effective and demands shall be issued for the assessments in conformity with the Decree of 30 December 1912.

Article XXVII. The rate of the rented property tax shall be 5 per cent of the rental value of the housing occupied.

Article XXVIII. A taxpayer with family dependants is entitled to the following reductions:

- 3 minor dependent children: 25 per cent of the rented property tax;
- 4 minor dependent children: 50 per cent of the rented property tax;
- 5 minor dependent children: 75 per cent of the rented property tax.

The taxpayer's dependent children shall include children supported by him and living with him when it is established by the production of certified documents that they are orphans who have lost both parents.

PART V. TAX ON FIREARMS

Article XXIX. Firearms tax shall be payable at the following rates as from 1 January 1958:

— Rifles and carbines, rifled bore	2 000 francs
— Revolvers and pistols	2 000 francs
— Rifles and carbines, smooth bore	1 500 francs
— Airguns	750 francs

More advanced weapons not included in the list shall be taxed at 2 000 francs.

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

Article XXX. The assessment shall be payable in full from the date of issue and any unexcused delay in the payment of the taxes shall entail, in addition to the application of the measures laid down in the taxation legislation, the withdrawal of the firearms permit.

PART VI. VEHICLE TAX

Article XXXI. Road vehicles, motorcycles and motorized bicycles shall be subject in Mauritania to tax at the following rates:

— Cars up to 6 hp or which have been in use for over 10 years	2 000 francs
— Cars from 7 to 10 hp	3 000 francs

— Cars from 10 to 15 hp	4 000 francs
— Cars from 16 to 20 hp	5 000 francs
— Cars over 20 hp	8 000 francs
— Motorcycles	1 000 francs
— Light motorcycles and scooters	500 francs

Article XXXII. The tax shall be payable for the full year and no reduction is granted for transfer of ownership, loss or destruction of the vehicle.

New or secondhand imported vehicles brought into use during the year in the territory shall be taxable as from the first day of the current quarter. In no case may the same vehicle be taxed twice during a single year.

Article XXXIII. Vehicles shall be declared by their owners during the month of January.

Vehicles brought into use during the year shall be declared before being brought into use.

A registration plate or a certificate in lieu thereof shall be issued and shall be presented whenever asked for by officials of the Administration responsible for tax collection or for traffic control.

Vehicles not declared within the period laid down shall be subject to double taxation.

Article XXXIV. The tax shall be assimilated to direct taxes for the purpose of establishing assessment lists, tax demands and litigation.

PART VII. GENERAL IMPLEMENTATION PROVISIONS

Article XXXV. The provisions of Resolution No. 60 of 21 December 1957 (which was put into effect by Decree No. 33/MF/CD) on the reform of taxation in Mauritania shall be applicable to technical co-operation personnel, except as otherwise provided for in this Annex.

Article XXXVI. The personnel covered by this Agreement shall be entitled to any reliefs resulting from amendments of ordinary legislation made by the Government of the Islamic Republic of Mauritania and applicable to the procedure for collecting or computing all the taxes mentioned in article I of this Annex.

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.

DONE at Nouakchott on 23 April 1963 in five original copies.

For the Government
of the Islamic Republic
of Mauritania:

The Minister of Finance,

[Signed]

BA MAMADOU SAMBA

For the Government
of the French Republic,
by delegation of the Deputy Minister
for Co-operation:

For the French Ambassador,
the Head of the Permanent Mission
for Aid and Co-operation,

[Signed]

J. DEQUECKER

TERMINATION OF THE GENERAL AGREEMENT ON TECHNICAL CO-OPERATION IN PERSONNEL MATTERS BETWEEN THE FRENCH REPUBLIC AND THE ISLAMIC REPUBLIC OF MAURITANIA OF 19 JUNE 1961¹ AND OF THE ANNEX CONCERNING THE TAX REGIME APPLICABLE TO TECHNICAL CO-OPERATION PERSONNEL MADE AVAILABLE TO THE GOVERNMENT OF THE ISLAMIC REPUBLIC OF MAURITANIA OF 23 April 1963²

The above-mentioned General Agreement and the Annex ceased to have effect as of 31 December 1972, as specified in the Exchange of letters constituting an agreement between France and Mauritania relating to the list of Agreements which ceased to have effect as of 31 December 1972 and to the confirmation of other Agreements, dated at Nouakchott on 17 February 1973.³

¹ See p. 76 of this volume.

² See p. 83 of this volume.

³ See p. 125 of this volume.