

**No. 16682**

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**FRANCE  
and  
BENIN**

**Convention on relations between the French Treasury and  
the Dahomean Treasury (with exchange of letters).  
Signed at Cotonou on 27 February 1975**

*Authentic text: French.*

*Registered by France on 11 May 1978.*

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**FRANCE  
et  
BÉNIN**

**Convention relative aux relations entre le Trésor français  
et le Trésor dahoméen (avec échange de lettres). Signée  
à Cotonou le 27 février 1975**

*Texte authentique : français.*

*Enregistrée par la France le 11 mai 1978.*

[TRANSLATION — TRADUCTION]

## CONVENTION<sup>1</sup> ON RELATIONS BETWEEN THE FRENCH TREASURY AND THE DAHOMEAN TREASURY

The Government of the French Republic, on the one hand,  
The Government of the Republic of Dahomey on the other hand,  
Have agreed as follows:

*Article I.* Transactions to be conducted by the Treasury of either Party for account of the Treasury of the other shall be effected in accordance with and governed by the conditions laid down in this Agreement.

*Article II.* The Treasury of Dahomey may receive for account of the Treasury of France deposits of funds in settlement from any individual who or corporation which is a creditor of the French Administration or the holder of a warrant issued by it.

Similarly, the Treasury of France may receive, within the territory of the French Republic and for account of the Treasury of Dahomey, deposits of funds in settlement from any individual who or corporation which is a creditor of the Administration of Dahomey or holder of a warrant issued by it.

*Article III.* Within the territory of the French Republic, the staff of the French Treasury may effect income and expenditure transactions at the request and for the account of the staff of the Dahomean Treasury.

Within the territory of the Republic of Dahomey, the staff of the Dahomean Treasury may effect income and expenditure transactions at the request and for the account of the staff of the French Treasury.

*Article IV.* The transactions which Dahomean public accounts officers and French public accounts officers are thus required to effect for one another in their capacity as reciprocal agents shall be centralized by the Treasury of Dahomey and by the Paymaster at the French Embassy in Dahomey in a settlement account opened in the books of the former, on the one hand, and in the books of the latter, on the other.

*Article V.* Payments and collections relating to warrants issued by the competent French authorities, the payment or collection of which is to be effected within the territory of Dahomey through the Dahomean Treasury, shall be centralized by the Paymaster at the French Embassy in Dahomey.

The Director-General of the Treasury and Public Accounts Office of Dahomey shall countersign the warrants and forward them to the competent Dahomean accounts officers.

Payments within the territory of the Republic of Dahomey, as referred to in the preceding paragraph, shall be effected by Dahomean accounts officers in accordance with the procedures laid down in the laws and regulations applicable

<sup>1</sup> Came into force on 1 January 1978, i.e., the first day of the second month following the exchange of instruments of approval, which took place in Paris on 18 November 1977, in accordance with article XI.

in Dahomey. The accounts officers effecting payment must, however, comply with instructions entered on payment warrants by the authorizing French accounts officer, indicating, for instance, the period of validity of the payment warrant or the fact that payment is subject to the presentation of documents which are to be attached to the warrant.

Collections within the territory of the Republic of Dahomey, as referred to in the first paragraph of this article, shall be effected, at the request of the French accounts officer responsible for the collection schedule or warrant, by the Dahomean accounts officer for the place of domicile or residence of the debtor or the place where his property is situated. Such collection shall be effected in the manner laid down in the Franco-Dahomean Tax Convention.<sup>1</sup>

*Article VI.* Income and expenditure transactions of the French Treasury effected by Dahomean accounts officers shall be centralized in the books of the Director-General of the Treasury and Public Accounts Office of Dahomey, who shall enter the amounts received or expended in the settlement account with the French Treasury. The documents pertaining to the transactions shall be transmitted to the Paymaster at the French Embassy in Dahomey.

In the books of the Paymaster at the French Embassy in Dahomey a corresponding debit or credit entry shall be made in the settlement account with the Dahomean Treasury.

*Article VII.* Payments and collections relating to warrants issued by the competent Dahomean authorities, the payment or collection of which is to be effected in the territory of the French Republic, through the French Treasury, shall be centralized by the Director-General of the Treasury and Public Accounts Office of Dahomey.

The Paymaster at the French Embassy in Dahomey shall countersign the warrants and forward them to the competent French accounts officers.

Payments within the territory of the French Republic, as referred to in the preceding paragraph, shall be effected in accordance with the procedures laid down in the French laws and regulations. The accounts officers effecting payment must, however, comply with instructions entered on payment warrants by the authorizing Dahomean accounts officer, indicating, for instance, the period of validity of the payment warrant or the fact that payment is subject to the presentation of documents which are to be attached to the warrant.

Collections within the territory of the French Republic, as referred to in the first paragraph of this article, shall be effected, at the request of the Dahomean accounts officer responsible for the collection schedule or warrant, through the French accounts officer for the place of domicile or residence of the debtor or the place where his property is situated.

Such collections shall be effected in the manner laid down in the Franco-Dahomean Tax Agreement.

*Article VIII.* Income and expenditure transactions of the Dahomean Treasury effected within the territory of the French Republic through the French Treasury shall be centralized by the Paymaster at the French Embassy in

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<sup>1</sup> United Nations, *Treaty Series*, vol. 1088, No. I-16674.

Dahomey, who shall enter the amount received or expended in the settlement account with the Dahomean Treasury. The documents pertaining to the transactions shall be transmitted to the Director-General of the Treasury and Public Accounts Office of Dahomey. In the latter's books, a corresponding debit or credit entry shall be made in the settlement account with the French Treasury.

*Article IX.* Transactions effected by Dahomean accounts officers for account of the French Treasury, which are disallowed by the French Treasury, and transactions effected through the French Treasury for account of the Dahomean Treasury, which are disallowed by the Dahomean Treasury, shall be referred back for purposes of adjustment to the Director-General of the Treasury and Public Accounts Office of Dahomey and to the Paymaster at the French Embassy in Dahomey respectively; the original entry in the settlement account between the two Treasuries shall be reversed accordingly.

In case of continuing disagreement between the two Treasuries concerning responsibility for a transaction, the amount of the transaction shall be placed in a suspense account in the books of the Treasury which effected the transaction, pending decision by the main commission provided for in article 3 of the General Agreement.

*Article X.* All reciprocal transactions entered in the settlement account between the two Treasuries during any period beginning on the first, eleventh and twenty-first day of any month and ending on the tenth, twentieth and last day of that month shall be deemed to have a value date of the tenth, twentieth and last day of the month.

On the afternoon of the last day of each 10-day period, the balances of the settlement accounts between the two Treasuries shall be agreed in relation to transactions posted to these accounts from the morning of the first day to the afternoon of the last day of the period.

Where the tenth, twentieth or last day of the month falls on a day other than a working day, the balances shall be agreed on the last preceding working day; the value date of transactions entered during the period in question shall be the day on which the balances are agreed.

Settlement of the balance as determined at the end of each of the periods referred to above shall be made through the banking channel before the date on which the balances are next to be agreed, the debtor State effecting payment to the creditor State in the currency of the latter.

If, for three consecutive months, the settlement account between the two Treasuries shows, at each periodic settlement, a balance of more than 50 million CFA francs to the debit of the same State, the creditor State may request the debtor State to pay to it an advance deposit in an amount determined by mutual agreement.

The amount of the advance deposit may be revised at any time by a simple exchange of letters.

*Article XI.* This Convention replaces and abrogates the Convention concerning relations between the French Treasury and the Dahomean Treasury of 6 October 1959. It is concluded for a term of two years, renewable by tacit agreement. Notice of termination must be given through the diplomatic channel at least six months in advance.

This Convention shall enter into force on the first day of the second month following the exchange of instruments of approval, which shall take place at Paris as soon as possible.

DONE at Cotonou on 27 February 1975.

For the Government of the French Republic:

[Signed]

PIERRE ABELIN  
Minister for Co-operation

For the Government of the Republic of Dahomey:

[Signed]

MICHEL ALLADAYE  
Minister for Foreign Affairs  
and Co-operation

## EXCHANGE OF LETTERS

### I

Cotonou, 27 February 1975

Sir,

The Convention on relations between the French Treasury and the Dahomean Treasury, signed at Cotonou on 27 February 1975, limits to the territory of the French Republic the intervention of the staff of the French Treasury in effecting income and expenditure transactions at the request and for account of the Dahomean Treasury.

You have, however, pointed out that the immediate application of these provisions is liable to cause some difficulties for Dahomean staff when they are required to make payments or collections in certain foreign countries, as long as the appropriate bodies and procedures are not in place.

In order to avoid these difficulties and until your Government is able to make the necessary arrangements, I have the honour to propose to Your Excellency that, for a transitional period of one year following the entry into force of the Convention of 27 February 1975, the staff of the French Treasury should continue to act as agent of the Dahomean Treasury in effecting transactions not only within the territory of the French Republic but in all third countries, under the same conditions as those set out in the Convention of 6 October 1959.

I should be most grateful if you would inform me whether your Government is in agreement with this proposal.

Accept, etc.

[Signed]

PIERRE ABELIN  
Minister for Co-operation  
of the French Republic

Mr. Michel Alladaye  
Minister for Foreign Affairs and Co-operation  
of the Republic of Dahomey

## II

Cotonou, 27 February 1975

Sir,

In a letter of today's date, you kindly informed me as follows:

[See letter I]

I have the honour to convey to you my Government's agreement to the above proposal.

Accept, etc.

[Signed]

MICHEL ALLADAYE  
Minister for Foreign Affairs and Co-operation  
of the Republic of Dahomey

Mr. Pierre Abelin  
Minister for Co-operation  
of the French Republic

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