

No. 23026

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**FRANCE
and
NIGER**

Supplementary Convention on the taxation of co-operation personnel under article 19 of the General Agreement on technical co-operation in personnel matters between the French Republic and the Republic of the Niger of 24 April 1961. Signed at Niamey on 20 October 1962

Authentic text: French.

Registered by France on 30 July 1984.

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**FRANCE
et
NIGER**

Convention annexe sur le régime fiscal des coopérants prévue par l'article 19 de l'Accord général de coopération technique en matière de personnel entre la République française et la République du Niger du 24 avril 1961. Signée à Niamey le 20 octobre 1962

Texte authentique : français.

Enregistrée par la France le 30 juillet 1984.

[TRANSLATION — TRADUCTION]

SUPPLEMENTARY CONVENTION¹ UNDER ARTICLE 19 OF THE
GENERAL AGREEMENT ON TECHNICAL CO-OPERATION
IN PERSONNEL MATTERS BETWEEN THE FRENCH REPUBLIC
AND THE REPUBLIC OF THE NIGER²

Article 1. Technical co-operation personnel shall be liable only to the following direct taxes:

- The minimum tax;
- The tax on salaries in the public and private sectors;
- The general income tax.

Article 2. The minimum tax shall be payable at the following rates:

- 4,400 CFA francs for officials whose monthly base remuneration is over 60,931 CFA francs or 1,218.62 new French francs;
- 3,300 CFA francs for officials whose monthly base remuneration is between 37,873 CFA francs or 757.46 new French francs and 60,931 CFA francs or 1,218.62 new French francs;
- 2,200 CFA francs for officials whose monthly base remuneration is between 16,466 CFA francs or 329.32 new French francs and 37,873 CFA francs or 757.46 French francs;
- 1,300 CFA francs for officials whose monthly base remuneration is under 16,466 CFA francs or 329.32 new French francs.

Only the principal tax shall be leviable.

Article 3. The tax on salaries in the public and private sectors to which technical co-operation personnel are liable shall be calculated by them at the rate of 2 per cent of the base remuneration — less, where applicable, the 6 per cent deduction for pension contributions — received from the Ministry of Co-operation of the French Republic. The Accounting Officer of that Ministry shall inform the authorities of the Niger of the taxable amount for each of the persons concerned; the said persons shall pay the tax to the Treasury within the first two weeks of each six-month period, on the basis of the remuneration which they have received during the preceding six-month period.

In default of these payments, the fiscal services of the Niger shall take the necessary action, to regularize the situation, using the tax assessment list, without penalties.

Base remuneration shall be defined as equal to 100/172 of the amount paid for technical co-operation purposes to personnel servicing in the Niger, with the exception of family allowances, the remaining portion representing the flat-rate valuation of the special costs borne by such personnel.

¹ Came into force on 20 October 1962 by signature.

² See p. 279 of this volume.

Article 4. Remuneration received for technical co-operation purposes shall be included in the gross amount liable to the general income tax, calculated before the 10 per cent abatement provided for in title I, article 80, paragraph 4, of the Tax Code of the Niger in an amount equal to that used as the basis for assessment of the tax on salaries in the public and private sectors under the conditions specified in article 3 above.

The procedures for determining the assessment basis and for calculating and collecting the general income tax which were in force on 1 January 1961 and which remain compatible with the provisions of this Supplementary Convention shall be applicable with regard to the tax on total income payable by any taxpayer whose tax return includes remuneration received for technical co-operation purposes by the head of household, his spouse or his dependants for tax purposes.

The tax rates applicable to the various brackets of taxable net income for persons without tax allowance are as follows:

Under 101,000 CFA francs	0
Between 101,000 and 200,000 CFA francs	2%
Between 201,000 and 350,000 CFA francs	6%
Between 351,000 and 600,000 francs	12%
Between 601,000 and 900,000 CFA francs	18%
Between 901,000 and 1.5 million CFA francs	25%
Between 1,501,000 and 2.5 million CFA francs	35%
Between 2,501,000 and 5 million CFA francs	45%
Over 5 million CFA francs	60%

DONE at Niamey, on 20 October 1962, in triplicate.

For the Government
of the Republic of the Niger:

[Signed]

DIORI HAMANI

For the Government
of the French Republic:

[Signed]

P. THEETEN
Head of the Permanent Mission
to the Niger