

**No. 27608**

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**FRANCE  
and  
BURKINA FASO**

**Agreement on technical cooperation in personnel matters  
(with annexes). Signed at Paris on 4 February 1986**

*Authentic text: French.*

*Registered by France on 30 October 1990.*

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**FRANCE  
et  
BURKINA FASO**

**Accord de coopération technique en matière de personnel  
(avec annexes). Signé à Paris le 4 février 1986**

*Texte authentique : français.*

*Enregistré par la France le 30 octobre 1990.*

## [TRANSLATION — TRADUCTION]

AGREEMENT<sup>1</sup> ON TECHNICAL COOPERATION IN PERSONNEL MATTERS BETWEEN THE FRENCH REPUBLIC AND BURKINA FASO

The Government of the French Republic and the Government of Burkina Faso have agreed as follows:

*Article 1*

The two Governments reaffirm their desire to cooperate in personnel matters.

*Article 2*

With reference to article 1 of the General Agreement on Cooperation between the French Republic and Burkina Faso,<sup>2</sup> the two Governments decide to organize their cooperation in personnel matters through projects or programmes which shall focus on defining objectives, determining the procedures to be established and drawing up implementation schedules.

Each Government shall, as far as possible, make available to the other the personnel which the latter considers necessary for the attainment of those objectives.

The provision of such assistance shall be independent of any assistance forming the subject of particular 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 the agreements concluded between the two Governments, each Party shall, as far as possible, facilitate the training or advanced training of such personnel in the public and private sectors as may be presented by the other Party.

*Article 4*

Each Government shall, as the need arises, transmit to the other a list of the posts to which it wishes to assign personnel made available to it, to be held by such personnel for a period of two years.

Each Government may submit to the other Government requests naming officials whom it wishes to be made available to it.

*Article 5*

Each Government shall inform the other of the names, titles and qualifications of the officials whom it intends to make available to the requesting Party.

<sup>1</sup> Came into force on 14 February 1990, the date of receipt of the last of the notifications (of 21 August 1989 and 5 February 1990) by which the Parties informed each other of the completion of the constitutional provisions, in accordance with article 26.

<sup>2</sup> United Nations, *Treaty Series*, vol. 782, p. 171.

On receipt of the candidatures, the requesting Party shall have a period of up to two months in which to accept 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 concerned.

In the event of rejection, and to the extent possible, new proposals may be submitted in accordance with the conditions set forth above.

#### *Article 6*

The notification of acceptance of any candidate must indicate the nature of the employment offered and the possible duty station or stations, which may not be more than two.

Each recipient Government may, with the approval of the other, change the duty station of the accepted candidate when the exigencies of the service so require.

The appointment of accepted candidates shall be announced by decision of the competent authority of either Party for a duration of two years as from the date of arrival of the officials concerned in the territory of the other Party.

Any transfer of personnel covered by this Agreement which would result in a change in the level or nature of the post to which they have been appointed by virtue of article 5 above shall be the subject of consultations between the two Governments and shall require the consent of the officials concerned.

#### *Article 7*

The period of assignment shall normally be for two years; it shall include the tour of duty in the receiving country and the corresponding leave entitlement.

The tour of duty may be extended in the manner prescribed in the statutes to which the persons concerned are subject, unless the competent medical authorities advise otherwise, by a simple exchange of letters between the Contracting Parties at least one month before the expiry of the normal term.

Any extension for a period of more than four months shall require the consent of the officials concerned.

On the expiry of the tour of duty and the corresponding leave entitlement, personnel shall automatically revert to the jurisdiction of their country of origin.

#### *Article 8*

Officials shall be entitled to the annual official leave to which they are entitled under the statutes to which they are subject in their country of origin.

Teaching personnel shall be entitled to annual leave during the vacations at the end of school year, as determined by the regulations of the receiving State. The duration of such annual leave may not, however be less than 70 consecutive days, in the case of officials with teaching responsibilities, or than that established by the general regulations referred to in the first paragraph of this article, in the case of officials with administrative responsibilities. Such leave shall be determined by the Government of the receiving State in accordance with the requirements of the service.

*Article 9*

The weekly hours of work required of the teaching personnel made available by one Government to the other shall be those applicable under the regulations of the latter Government to personnel of the equivalent category on the date on which they sign their contract.

Any change in those regulations shall be reported to the Government providing the teaching personnel; such changes may not be applied to teaching personnel currently under contract without their consent or the agreement of the two Governments.

*Article 10*

The two Governments reserve the right to terminate the assignment or the post at any time provided that they notify the Government and the persons concerned simultaneously, through the diplomatic channel, giving one month's notice from the date of such notification, subject to the provisions of article 11.

Where the assignment is terminated prematurely by decision of either Government, all expenses connected with the return passage shall be borne by the Government which took the decision.

Such termination of assignment shall not preclude replacement of the officials concerned in the manner prescribed in article 12 below.

If the early return is at the express request of the personnel concerned, the resulting expenses shall not be borne by the receiving country.

*Article 11*

Subject to the provisions of article 7 above, the granting of official leave to personnel during their assignment shall not terminate such assignment.

If, however, either Government does not intend to use the services of the officials concerned during the unexpired period of assignment following such leave, it shall notify them thereof at least two months before their departure on leave. A copy of the notification shall be addressed to the other Government through the diplomatic channel.

Decisions granting leave shall be taken by the Government of the country of origin of the official following consultations with the competent authorities of the Government of the receiving country.

The transport costs shall be borne by the Government of the country of origin following the procedure set forth in article 19 below.

For certain posts, a list of which shall be drawn up by agreement between the two Governments and the occupants of which shall be designated by name by an exchange of letters, each Party shall be free to arrange leave in accordance with the interests of the service, provided the statutory rights of the officials concerned in the matter are respected.

In that event, the provisions of the third paragraph of article 19 below shall apply only in respect of the travel of technical cooperation personnel at the time of and following the actual tour of duty specified in their statutes.

Evacuation of technical cooperation personnel for health reasons, convalescent leaves and extended leave granted outside the territory of each Government to the

personnel concerned shall terminate the assignment. The same shall apply in the case of sick leave involving repatriation.

#### *Article 12*

In the event of termination of service, for whatever reason, the Government concerned shall make the necessary arrangements to provide replacements for the outgoing personnel.

#### *Article 13*

Technical cooperation personnel covered by this Agreement shall carry out their duties under the authority of the Government of the receiving country 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 that may be detrimental to either the Government of the French Republic or the Government of Burkina Faso.

The two Governments for their part undertake not to require of personnel covered by the Agreement any act or manifestation of a character alien to the service.

In the performance of their duties, personnel to whom this Agreement applies shall receive aid and protection from the Government of Burkina Faso and the Government of the French Republic.

#### *Article 14*

Technical cooperation personnel made available to each Government may not engage in any gainful activity other than those authorized by their statutes in so far as the provisions thereof are compatible with the legislation of the Contracting Parties. When the spouse of an official assigned to a Government wishes to engage in any private gainful activity in the territory of that State, the official must make a prior request to that effect to that Government, which shall take a decision once it has received notification [of approval] from the other Party; the latter shall be informed of the decision taken.

#### *Article 15*

Each Government shall, at the regular intervals established under the regulations of the two Contracting States, forward to the other through the diplomatic channel reports on the manner in which the personnel made available to it under this Agreement are performing their duties. This report shall be included in the official reports on the persons concerned.

#### *Article 16*

In the case of professional misconduct, officials made available to either Government under this Agreement shall be returned to their State of origin, accompanied by a report specifying the nature and circumstances of the imputed facts.

The provisions of this article shall not preclude application by each Government of the disciplinary procedure provided for in the statutes to which the officials concerned are subject.

When, as a result of the acts imputed to personnel who are returned to the Government of the French Republic or the Government of Burkina Faso, a penalty is imposed by the competent authority, the Government concerned may obtain reimbursement of the costs of their return travel from the other Government.

#### *Article 17*

Each Government undertakes to make good any damages caused by personnel made available to it under this Agreement. If legal proceedings are instituted in connection with such damages, the officials against whom action has been brought shall be represented by the Government concerned.

The Government on whose territory the damage occurred may request the other Government to make good damage which is the result of personal misconduct.

In the case of damages suffered by such personnel in the performance of or because of the performance of their duties, except where there has been personal misconduct, the Government to which such personnel were made available shall pay fair compensation. Requests for compensation shall be transmitted to it through the other Government.

#### *Article 18*

In the event of an examination or judicial proceedings being instituted against technical assistance personnel, whatever the grounds, the Government shall immediately inform the other Party of that fact.

#### *Article 19*

Each Government shall bear the cost of the statutory remuneration of the personnel covered by this Agreement.

Each Government shall likewise, subject to the provisions of articles 10 and 11 above, bear the cost of:

Transport of the personnel made available to the other Government and their families from their place of residence to the point of entry into their country of assignment and, at the time of repatriation, from the point of departure to the place specified, in so far as they are concerned, in the regulations in force in each State;

The travel allowances payable for the above journeys, subject to the same reservations;

The contribution necessary to maintain the pension rights of the personnel concerned in accordance with the rates in force in each State.

#### *Article 20*

Each Government shall provide the technical cooperation personnel made available to it with the benefits in kind attaching to the posts specified in the letters of appointment. Housing and furniture shall be provided free of charge to the personnel made available to it, having regard to the posts occupied, the service grade and the family status of the officials concerned.

Each Government shall provide such personnel and their families with medical care and treatment in its health units, in accordance with provisions to be established by an exchange of letters.

Each Government shall bear the costs of special remuneration and specific allowances attaching to the posts held or functions exercised as laid down in their respective regulations.

Technical cooperation personnel shall have the right to import their personal property duty free, in accordance with the terms and conditions specified in annex I to this Agreement.

#### *Article 21*

The tax rules applicable to cooperation personnel sent by France to Burkina Faso shall be established in accordance with the rules laid down in the Tax Agreement between France and Burkina Faso dated 11 August 1965,<sup>1</sup> as modified by the amending agreement of 3 June 1971,<sup>1</sup> or in any other agreement that replaces it.

The remuneration paid to cooperation personnel shall be taxable in Burkina Faso in accordance with the provisions specified in annex II to this Agreement.

#### *Article 22*

Additional agreements may be concluded to cover officials in certain services or groups of services in consideration of their special status or the special functions which they may be called upon to assume, provided that such agreements do not run counter to the spirit of this Agreement.

#### *Article 23*

In keeping with the spirit of this Agreement, an exchange of letters shall determine the circumstances in which all or some of the foregoing provisions shall apply to technical assistance personnel from French bodies which carry out cooperation missions in Burkina Faso pursuant to specific conventions or agreements, and a list of such bodies shall be prepared and kept up to date by agreement between the two Governments.

#### *Article 24*

Personnel from the two Contracting Parties employed under contracts in force on the date of the entry into force of this Agreement shall, unless otherwise advised, remain available to each of the Parties. They shall hold their established position until the end of their current contract.

#### *Article 25*

This Agreement is concluded for a period of five years renewable by tacit agreement. It may be amended in part or in its entirety at the request of either Party. In the event of its denunciation, notice thereof shall be given through the diplomatic channel six months in advance.

#### *Article 26*

This Agreement abrogates the General Agreement for technical cooperation in personnel matters signed on 24 April 1961<sup>2</sup> as well as the annexes and amendments thereto.

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<sup>1</sup> United Nations, *Treaty Series*, vol. 1054, p. 3.

<sup>2</sup> *Ibid.*, vol. 782, p. 199.

It shall enter into force upon receipt of the last notification stating that the constitutional provisions in force in each of the two States have been complied with.

DONE at Paris, on 4 February 1986, in duplicate in the French language.

For the Government  
of the French Republic:

*[Signed]*

CHRISTIAN NUCCI  
Deputy Minister for Cooperation  
and Development

For the Government  
of Burkina Faso:

*[Signed]*

BASILE GUISSOU  
Minister for Foreign Affairs  
and Cooperation



ANNEX I TO THE AGREEMENT ON TECHNICAL COOPERATION IN PERSONNEL MATTERS, CONCERNING THE IMPLEMENTATION OF ARTICLE 20 REGARDING THE DUTY FREE IMPORT OF PERSONAL PROPERTY

*Article 1*

Cooperation personnel shall be exempt from all customs duties, charges and taxes, as follows:

Total exemption with respect to furniture, personal effects, household appliances and other items imported at the time of their move. Such items must have been purchased more than one year earlier;

With the exception of taxes for services rendered, total exemption with respect to furniture, personal effects, household and other goods, whether new, imported or acquired in Burkina Faso within six months from the time of first installation in that country. The existing taxes for services rendered are as follows: clearance duties, stamp duties, taxes paid to the Shippers' Council of Upper Volta (COVOC) and the National External Trade Office (ONAC) and toll charges;

Total exemption from all charges and taxes, save taxes on services rendered, and waiver of deposit requirements with respect to the import, on a temporary basis, of one automobile per family;

Items imported or acquired as described above shall, if sold in Burkina Faso, be subject to the prevailing charges and taxes, unless the new owner is entitled to the same exemptions.

*Article 2*

This annex shall form an integral part of the Agreement on technical cooperation in personnel matters.

DONE at Paris, on 4 February 1986, in duplicate in the French language.

For the Government  
of the French Republic:

[Signed]

CHRISTIAN NUCCI  
Deputy Minister for Cooperation  
and Development

For the Government  
of Burkina Faso:

[Signed]

BASILE GUISSOU  
Minister for Foreign Affairs  
and Cooperation

## ANNEX II TO THE AGREEMENT ON TECHNICAL COOPERATION IN PERSONNEL MATTERS, CONCERNING THE IMPLEMENTATION OF ARTICLE 21 WITH RESPECT TO TAX RULES

### *Article 1*

Cooperation personnel shall be exempt from direct taxes other than the following:

The single tax on salaries and wages (IUTS);

The rented property tax;

Municipal surtaxes on the rented property tax;

The municipal tax on the rental value of housing;

Municipal taxes on services rendered (road maintenance, street cleaning, etc.);

Taxes on firearms, televisions, motorized vehicles and bicycles.

### *Article 2*

The annual tax base subject to the single tax on salaries and wages shall be determined by combining all remuneration paid to technical assistance personnel, with the exception of:

Family allowances and supplementary payments;

Deductions or voluntary payments for retirement contributions of up to 7 per cent of the remuneration, subject to the single tax on salaries and wages;

Standard deduction of 10 per cent based on all remuneration subject to the single tax on salaries and wages.

### *Article 3*

Returns pertaining to income received which is subject to the single tax on salaries and wages shall be filed annually by taxpayers prior to 31 March of the year following the year during which the income was received, using the forms provided for this purpose, and by employers, who shall follow the same procedure.

### *Article 4*

The tax rate applicable to the taxable amounts calculated in accordance with the provisions of article 2 above shall be as follows, per segment from:

0 to	150,000	2 per cent
150,001 to	300,000	4 per cent
300,001 to	500,000	6 per cent
500,001 to	700,000	8 per cent
700,001 to	1,000,000	10 per cent
1,000,001 to	1,300,000	12 per cent
1,300,001 to	1,800,000	14 per cent
Over	1,800,000	16 per cent

### *Article 5*

Taxes shall be payable by every individual listed on the assessment rolls. Accordingly, in the case of households with several individuals who are subject to the single tax on salaries and wages, each such individual shall be taxed in accordance with the above schedule. Only the head of household shall be entitled to deductions in respect of dependants.

Each of the following shall be considered a dependant:

A non-wage-earning spouse

Minor children who have no separate income

A disabled dependant  
Children under 25 years

In the same circumstances, orphans living with the head of household and who are fully supported by the latter.

The following reductions are allowed in respect of dependants:

1 dependant .....	27 per cent
2 dependants .....	29 per cent
3 dependants .....	31 per cent
4 dependants .....	33 per cent
5 dependants .....	35 per cent
6 dependants .....	37 per cent
7 dependants .....	39 per cent
More than 7 dependants .....	41 per cent

For purposes of the implementation of the foregoing provisions, tax shall be paid as from 1 January of the tax year or, if it would be to the taxpayer's benefit, from 1 January of the year in which the remuneration was received.

#### *Article 6*

As provided under the ordinary law, taxpayers may pay their taxes monthly by filing the preliminary tax returns available for this purpose.

In such instances, the annual return shall serve simply as a final statement of the taxpayer's tax status.

#### *Article 7*

Income other than salaries paid in respect of cooperation activities shall be subject to the regime prescribed by the ordinary law.

#### *Article 8*

With the exception of the single tax on salaries and wages, the rules governing tax assessment and rates in respect of the taxes listed in article 1 shall be those in force on the date of signature of this Agreement.

However, in the event that new taxes are established or the tax regime of Burkina Faso is amended, further negotiations shall be undertaken with the French Party to adjust the tax rules applicable to cooperation personnel.

#### *Article 9*

This annex concerning taxation shall form an integral part of the Agreement on technical cooperation in personnel matters.

DONE at Paris, on 4 February 1986, in duplicate in the French language.

For the Government  
of the French Republic:

[Signed]

CHRISTIAN NUCCI  
Deputy Minister for Cooperation  
and Development

For the Government  
of Burkina Faso:

[Signed]

BASILE GUISSOU  
Minister for Foreign Affairs  
and Cooperation