DRAFT AGREEMENT BETWEEN THE GOVERNMENT OF THE STATE OF QATAR AND THE GOVERNMENT OF
THE REPUBLIC OF SENEGAL FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON
INCOME

CHAPTER I - SCOPE OF THE CONVENTION

Article 1: Persons Covered

This Convention shall apply to persons who are residents of one or both of
Contracting States.

Article 2 Taxes Covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State, its
administrative or political subdivisions or local authorities, irrespective of the collection system .

. 2 The existing taxes to which the Convention applies are:
a) - Regarding Qatar:

- The income tax

(hereinafter referred to as "Qatari tax").

b) - As regards the Senegal:

- The corporation tax;

- Tax on personal income; (hereinafter referred to as "tax Senegalese").

3. Convention shall apply also to any identical or substantially similar would come into force after the date of signature of this Agreement and in addition to, or in place of taxes.

Self competent rites of the Contracting States shall notify to the end of each year significant changes in their respective taxation laws.

CHAPTER II - DEFINITIONS Article 3: general definitions

.1 For the purposes of this Convention, unless the context otherwise requires:

a) The term "territory" means:

- As regards the territory QATAR QATAR state, territorial waters and maritime zone in which in accordance with international law, QATAR exercises sovereign rights or jurisdiction.
In the case of Senegal, the territory of the Republic of Senegal, land and sea areas of water which, in accordance with international law, SENEGAL may exercise sovereign rights or jurisdiction.

b) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, SENEGAL or QATAR.

c) The term "person" includes an individual, a company and any other body of persons;

d) The term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;

e) The terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

f) the term "nationals" means all individuals possessing the nationality of a Contracting State and all legal persons, partnerships and associations deriving a law in force in a Contracting State;

g) The term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;

h) The term "competent authority" means:

- Regarding QATAR, the Minister of Finance, Economy and Commerce or its authorized representative;

- In the case of Senegal, the Minister for Finance or his authorized representative.

i) The term "tax" means, as the context requires, the Qatari tax or tax Senegalese.
2. For the purposes of this Convention by a Contracting State, any term not otherwise defined therein shall have the meaning assigned to it by the laws of the State concerning the taxes to which the Convention applies unless the context requires otherwise.

Article 4: Resident

1. The purposes of this Convention, the term "resident of a Contracting State" means any person who, under the law of that State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature.

However, this term does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where, under the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

a) the person is a resident of the Contracting State in which he has a permanent home. If he has a permanent home in both Contracting States, he is a resident of the Contracting State with which his personal and economic relations are closer (center of vital interests) State;

b) if the Contracting State in which he has his center of vital interests State can not be determined, or if he has not a permanent home available to him in either Contracting State, he is a resident;

c) if that person has an habitual abode in any of them, he is a resident of the Contracting State of which he is a national;

d) if that person is a national of both Contracting States, or if it is a national of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where, under the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it is considered a resident of the State in which its place of effective management is situated.

Article 5: Permanent Establishment

1. The purposes of this Convention, the term "permanent establishment" means a fixed place of business through which an enterprise is wholly or partly carried on.

2. The term "permanent establishment" includes especially:

a) a place of management;

b) a branch;

c) an office; d) a factory; e) a workshop;

f) a sales outlet;

g) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources;

h) a farm, field or warehouse;

i) a building site or construction or installation for a period equal to or greater than 3 months;

j) a fixed place of business used for the purpose of storage, display and delivery of goods or merchandise belonging to the enterprise,
k) a warehouse belonging to the company and stored for the purpose of storage, display and delivery.

3. By contrast, we do not consider that there is a permanent establishment if:

a) merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

b) a fixed place of business solely for the purchase of goods, assembly or supply of information, for scientific research or for similar activities which have a preparatory character;

c) a fixed place of business solely for the purpose of advertising.

4. A person acting in a Contracting State on behalf of an enterprise of the other Contracting State other than an agent of an independent status as defined in paragraph 6 below is considered "permanent establishment" in the first-mentioned State if he has, in that State and habitually exercises authority to conclude contracts on behalf of the company.

Is considered to include exercising such authority, the officer who habitually maintains in the first-mentioned Contracting State a stock of goods or merchandise belonging to the enterprise from which he regularly fills orders received by him on behalf of the company.

5. Insurance of a Contracting State a company. Considered as having a permanent establishment in the other Contracting yet only through a representative does not fall within the category of persons referred to State in paragraph 6 below, it collects premiums in the territory of that other State or insures risks situated therein.

6. Shall not be deemed an enterprise of a Contracting State has a permanent establishment in the other Contracting State merely because it carries on State trade through a broker, general commission or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.
However, if the agent whose "services are used" has a stock of goods on consignment from which are made sales and deliveries, it is recognized that this stock is characteristic of the existence of a permanent establishment company.

Company 7. The fact that that is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business (State whether by means of a permanent establishment or otherwise) is not sufficient in itself to make any company a permanent establishment of the other.

CHAPTER III - TAXATION OF INCOME Article 6: Income from immovable property

1. The income from immovable property including income from agriculture or forestry may be taxed only in the State in which such property is situated.

2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property is situated. The term shall in any case include property accessory to livestock and agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments for operation or the right to work, mineral deposits, sources and other natural resources, ships and aircraft shall not be regarded as immovable property.

3. Paragraph 1 above shall apply to income derived from the direct use, letting or leasing, as well as any other form of immovable property.

4. Paragraphs 1 and 3 above also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

Article 7: Business Profits

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein, State located. If the enterprise carries on business as aforesaid, the profits of the
enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.

2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State to that permanent establishment the profits which it might be if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.

3. Determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including costs of executive and general administrative expenses so incurred, whether in the State in which permanent establishment situated or elsewhere; in the latter case a share of general administrative expenses of the company can be attributed to each permanent establishments in proportion of sales achieved in each.

When the distribution under the conditions defined above overhead seat does not reach a normal share or a reasonable profit, the competent authorities of the two States may, subject to the provisions of Article 25 of the Convention, make the necessary adjustments to determine the benefit of the permanent establishment.

4. No profits shall be attributed to a permanent establishment by reason of the mere purchase of goods for the company.

For purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be calculated annually using the same method, unless there is good and sufficient reason to the contrary.

The provisions of those Articles shall not be affected by the provisions of this Article 6. Where profits include items of income which are dealt with separately in other Articles of this Convention.

Article 8 : Shipping and air transport
1. Profits derived by an enterprise of a Contracting State from the operation in international traffic of ships or aircraft shall be taxable only in that State or the place of effective management of the enterprise is situated.

2. Notwithstanding the provisions of paragraph 1 of Article 7, profits derived from the operation of ships or aircraft used principally to transport passengers or goods exclusively between places in a Contracting State may be taxed in that State.

3. Paragraphs 1 and 2 of this Article shall also apply to profits from the participation in a pool, a joint business or an international operating agency.

4. Vessels and aircraft mentioned in the preceding paragraphs shall designate one: the Company GULF AIR when the State of Qatar has a stake in this company and any other company maritime and air transport identified by the Government of the Republic of Qatar and another multinational company AIR AFRIQUE when the state of Senegal has a stake in this company and any other company maritime and air transport identified by the Government of the Republic of Senegal.

Article 9: Associates

when:

a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or

b) the same persons participate directly or indirectly in the management, control or capital of an enterprise Contracting State and an enterprise of a Contracting State and an enterprise of the other Contracting State, and, in both cases, the two enterprises in their commercial or financial relations which conditions are made or imposed, which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, were obtained by one of the companies but could be by reason of those conditions may be included in the profits of that enterprise and taxed accordingly.
Article 10: Dividends

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other
   Contracting State may be taxed in that other State.

2. The term "dividends" as used in this Article means income from shares, mining shares, founders' shares or other rights to share in profits, as well as income other shares subject to the same taxation treatment as income from shares by the laws of the State of which the company is a resident.

3. Paragraph 1 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident, through a trade or business through a permanent establishment situated therein, or an independent personal services from a fixed base situated therein, and the dividends are paid is effectively connected. In this case, the provisions of Article 7 or Article 14 of this Convention, as the case may be, shall apply.

4. Where a company is a resident of a Contracting State, the other Contracting Being can not receive any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or to the extent that the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject in respect of the taxation of undistributed profits of the company, even if the dividends paid where the undistributed profits consist wholly or partly of profits or income arising in such other State.

Article 11: Interest

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. The term "interest" as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, as well as all other income assimilated to income from money lent by the taxation products laws of the State of which the income arises. Penalty charges for late payment shall not be regarded as interest for the purposes of this article.

3. Paragraph 1 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State of which the interest arises, or a trade or business by through a permanent establishment situated therein, or an independent personal services from a fixed base situated therein, and the debt-claim interest is effectively connected. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Interest shall be deemed to arise in a Contracting State when the payer is that State itself, a political or administrative subdivision, a local authority or a resident of that State. However, the person paying the interest, whether he is a resident of a Contracting State, has in a Contracting State a permanent establishment or a fixed base in which the debt giving rise to the interest is paid was incurred, and who bears the burden of such interest shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.

Article 12: Royalties

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.

2. The term "royalties" as used in this Article means payments of any kind for the use or right to use a copyright, a patent, trademark or trade of a design or model, plan, secret formula or secret shall, as well as for the use or right to use, industrial, commercial or scientific for information relating to an experience in the industrial, commercial or scientific field; this also includes payments of any kind in respect of motion picture films and works on film, videotape or other means of reproduction for television.

3. Paragraph 1 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, an industrial or
commercial activity through a permanent establishment situated therein and the right or property in respect of royalties is effectively connected. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.

4. Royalties shall be deemed to arise in a Contracting State when the payer is that State itself, one of its administrative or political subdivision, a local authority or a resident of that State. However, the person paying the royalties, whether he is a resident of a Contracting State, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred and supports such as the burden of them, such royalties shall be deemed to arise in the Contracting State in which is situated the permanent establishment or fixed base.

Article 13: Capital Gains

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.

2. Gains from the alienation of movable property forming part of the assets of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a base fixed to a resident of a Contracting State has in the other Contracting State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole of the enterprise) or of such fixed base, may be taxed in that other State.

Gains from the alienation of ships or aircraft operated in international traffic by an enterprise of a Contracting State and movable property pertaining to the operation of such ships or aircraft shall be taxable only in that State.

3. Gains from the alienation of any property other than that referred to in paragraphs 2 and 3 of this Article shall be taxable only in the Contracting State of which the alienator is a resident.

4. Paragraph 4 of this Article shall not affect the right held by a Contracting State to levy, according to its laws, taxes on capital gains from the alienation of a substantial part of the shares of State society of that State by a person resident of the other Contracting State.
Article 14: Independent Professions

1. Income derived by a resident of a Contracting State from a professional services or other activities of an independent character shall be taxable only in that State. However, such income may be taxed in the other Contracting State in the following cases:

   a) if the resident has the usual way in the other Contracting State a fixed base for the conduct of its business, but only to the extent that income is attributable to that fixed base.

   b) if the resident carries on business in the other Contracting State for years one or more stays exceeding in the aggregate 183 days in any 12 month period State; in this case only so much of the income as is derived from his activities performed in that other State may be taxed in that other State.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15: Dependent Personal Services

1. Subject to the provisions of Articles 16, 17, 18, 19, 20 and 22, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

   a) the recipient is present in the other State for a period or periods not exceeding in the aggregate
183 days in a period of 12 months, and

b) the remuneration is paid by, or on behalf of an employer who is not a resident of the other State, and

c) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State.

3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting State may be taxed in the State which the place of effective management of the enterprise is situated.

Article 16: Directors'

1. Directors’ fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the Board or any other similar organ of a company which is a resident of the other Contracting State may be taxed in that other State.

2. However, remuneration derived by such persons in any other capacity as the case may be taxed in accordance with either Article 14 or Article 15, paragraph 1, of this Convention.

Article 17: Artists and Athletes

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a Contracting State from his personal activities as such exercised in the other Contracting State as an entertainer, such a state as a theater, motion picture, radio or television, or a musician, or as an athlete, may be taxed in that other State.
2. Paragraph 1 shall not apply to income derived from activities performed in a Contracting State by a resident of the other Contracting State through a visit to the first State is substantially supported by public funds.

Article 18: Pensions, annuities and social security benefits

Pensions, annuities and other social security benefits received by a resident of a Contracting State shall be taxable only in that State.

Article 19: Remuneration of public functions

1. The remuneration, including salaries and emoluments other than pensions paid by a Contracting State or any of its political or administrative subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.

2. However, such remuneration shall be taxable only in the other Contracting State if the services are rendered in that State and the individual is a resident of that State, a national of .

Article 20: Students and Trainees

When an individual who resides in one of the Contracting States is now temporarily in the other Contracting State for the sole reason State:

a) is enrolled as a student at a university or institute of higher education or an institution or school of the other Contracting State, or

b) it is for commercial and technical studies as a student or
c) he is the beneficiary of a grant or a salary or a price offered by an educational or technical body with the primary aim to study and research, it will be exempt from tax in the other Contracting State in respect of any amount received by him to cover hosting fees or tuition and training or any amount relating to his scholarship.

This provision also applies to any amount in respect of temporary services performed in that other State, provided that such services relate to these studies or training or any other amount necessary to cover its expenses.

Article 21: Other Income

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State.

2. Paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, if the recipient of such income, being a resident of a Contracting State carries on business in the other Contracting State through a trade or business through a permanent establishment situated therein, or an independent personal services from a fixed base situated therein and the right or property in respect of the income is effectively connected. In this case, the provisions of Article 7 or Article 14, as the case may be, shall apply.

CHAPTER IV - METHOD FOR ELIMINATION OF DOUBLE TAXATION

Article 22: Double taxation shall be avoided as follows

1. Where a resident of a Contracting State derives income which, in accordance with the provisions of this Convention, may be taxed in the other Contracting State, the first State shall grant the tax charged on the income of that resident, a deduction of an amount equal to the income tax paid in that other State.

This deduction may not exceed the portion of the income tax as computed before the deduction, as the case corresponding to taxable income in that other State.

2. Where in accordance with any provision of the Convention income derived by a resident of a Contracting State is exempt from tax in that State, it may nevertheless, in calculating the amount of tax remaining income of such resident, take into account the exempt income.
CHAPTER V - SPECIAL PROVISIONS Article 23 : Non-discrimination

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than those which are or may be subjected nationals of that other State who are in the same situation. This provision shall, notwithstanding the provisions of Article 1 of this Convention to nationals who are not residents of one or both of the Contracting States.

2. Residents of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than those which are or may be subjected nationals of the State concerned which are in the same situation.

3. The taxation on a permanent establishment or a fixed base that a company or a resident of a Contracting State has in the other Contracting State shall not be levied in that other State less favorably the corporate tax of that other State carrying on the same activities.

4. Nothing in this Article shall be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation based on status or family responsibilities which it grants State to its own residents.

5. Unless the provisions of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12 apply, interest, royalties and other disbursements paid by an enterprise of a Contracting State to a resident of the other Contracting State shall, for determining the taxable profits of such enterprise, in the same conditions as if they had been paid to a resident of the first State.

6. Enterprises of a Contracting State, the capital of which is wholly or in part, directly or indirectly owned or controlled by one or more residents of the other Contracting State shall not be subjected in the first-mentioned State to any taxation or requirement connected therewith which is other or more burdensome than are or may be subjected other similar enterprises of the first State.

The provisions of this Article 7. Shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description.
Article 24: Interpretation of the Agreement

When a person considers that the measures taken by a Contracting State or both of the Contracting States result or will result for him not in accordance with the provisions of this convention tax, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 23 of this Convention, that of the Contracting State of which he is a national. The case must be presented within two years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention.

2. Each Contracting State is entitled to request the interpretation of the provisions of this Agreement when it becomes apparent, in his opinion, the other contractor has implemented or is in the process of implementing one of the provisions of State inappropriate or inconsistent with the goals and objectives of the effort to prevent double taxation manner.

3. A request for interpretation shall be submitted to the other Contracting normal diplomatic channels, specifying the place and date of the meeting of the Committee under the conditions laid down in paragraph 3 of this Article State.

The interpretation is done by a committee of two representatives, or more, of each Contracting State, one of the two, at least, is a specialist in financial and fiscal systems of the country.

4. Interpretation have been the subject of an agreement will be an integral part of this Agreement.

Article 25: Exchange of information

1. The competent authorities of the Contracting States shall exchange information necessary to implement the provisions of this Convention or of the domestic laws of the Contracting States concerning taxes covered by the Convention or of the domestic laws of the Contracting States concerning taxes covered by Convention insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Article 1.
Any information received by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities, including courts and administrative bodies concerned with the assessment or the taxes covered by the Convention, the enforcement or prosecution in respect of, or the determination of appeals in relation to taxes. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

2. The provisions of paragraph 1 shall in no way be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable under its own laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial or professional secret or trade process, or information the disclosure of which would be contrary to public order.

3. Exchange of information takes place on application to concrete cases automatically or spontaneously.

Article 26: Assistance in Collection

The Contracting States agree to lend each other assistance and support to recover, according to the rules of their respective laws or regulations, the taxes covered by this Convention.

Article 27: Diplomatic and Consular Privileges
The provisions of this Convention shall not affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

CHAPTER VI - FINAL PROVISIONS Article 28: Entry into force

This Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall apply to income in respect of each fiscal year beginning on January 1 of the year following the entry into force.

Article 29: Expiration

This agreement is concluded for an unlimited period; but each Contracting State may until June 30 in any calendar year from the third year after the entry into force of the report writing through diplomatic channels to the other Contracting State. In case of termination before July 1 of such year, the Convention applies to the last:

1 to taxes due at source on income credited or issued in payment no later than December 31 of the year of termination;

2. To other taxes levied on taxable periods ending on or before December 31 of the same year.

In witness whereof the undersigned, being duly authorized thereto, have signed this Agreement in duplicate, in French and Arabic languages, both texts being equally authentic.