



**AFRICAN TAX
ADMINISTRATION FORUM**

**AGREEMENT ON MUTUAL
ASSISTANCE IN TAX MATTERS**

PREAMBLE

The Member States of the African Tax Administration Forum, signatories of this Agreement (the Contracting Parties),

DESIRING to facilitate assistance in tax matters;

HEREBY AGREE as follows:

ARTICLE 1

DEFINITIONS

1. In this Agreement, unless the context otherwise requires:
 - (a) “Competent Authority” means the authority designated by a Contracting Party, together with any authorised representative, and notified to the Executive Secretary in accordance with this Agreement;
 - (b) “Contracting Party” means a Member State that has ratified or acceded to this Agreement;
 - (c) “Executive Secretary” means the Executive Secretary of the African Tax Administration Forum;
 - (d) “information” means any fact, statement or record in any form whatsoever;
 - (e) “Member State” means a State which is a member of the African Tax Administration Forum;
 - (f) “person” includes an individual, a company and any other body of persons;
 - (g) “Requested Party” means the Contracting Party requested to provide information or render assistance;

(h) “Requesting Party” means the Contracting Party requesting the information or assistance;

(i) “tax” means any tax to which this Agreement applies.

2. As regards the application of the Agreement at any time by a Contracting Party, any term not defined herein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party for the purposes of the taxes to which the Agreement applies and any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

ARTICLE 2

OBJECTIVE

1. The objective of this Agreement is to enable the Contracting Parties to assist one another in tax matters.
2. The assistance referred to in paragraph 1 above shall be with regard to:
 - (a) the exchange of information in tax matters;
 - (b) the carrying out of tax examinations abroad;
 - (c) the carrying out of simultaneous tax examinations; and
 - (d) assisting in the collection of taxes.

ARTICLE 3

TAXES COVERED

This Agreement shall apply to all taxes on income, on capital, and to taxes on goods and services imposed by or on behalf of the Contracting Parties.

ARTICLE 4

EXCHANGE OF INFORMATION

1. The Contracting Parties shall through their Competent Authorities, provide one another, spontaneously, automatically or upon request with such information as may be relevant for carrying out the provisions of this Agreement or for the administration or enforcement of the domestic laws of the Requesting Party concerning the taxes covered by this Agreement insofar as the taxation under those laws is not contrary to any other instrument entered into between the Requesting and Requested Party.
2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting Party the obligation:
 - (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting Party;
 - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting Party;
 - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.
3. If information is requested by a Contracting Party in accordance with this Article, the Requested Party shall use its information gathering measures to obtain the requested information, even though the Requested Party may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 2 but in no case shall such limitations be construed to permit the Requested Party to decline to supply information solely because it has no domestic interest in such information.
4. In no case shall the provisions of paragraph 2 be construed to permit the Requested Party to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.