

TIWB Programme N° F0002-2015

Host Administration:

Senegal/Direction générale des Impôts et des Domaines (DGID)

Partner Administration:

France/Direction générale des Finances publiques (DGFIP)

Programme Dates:

December 2014 – December 2015

In 2015, a tax audit expert (TIWB Expert) from the French Direction générale des Finances publiques (DGFIP) assisted the Senegal Direction générale des Impôts et des Domaines (DGID) in tax audits addressing international tax, transfer pricing and exchange of information issues.

The French tax expert worked side-by-side with a Senegalese tax auditor providing advice and guidance regarding the tax audit of selected two Senegalese resident group companies of Multinational Enterprises (MNE's) throughout 2015 during six week-long missions. The TIWB Expert did not interact directly with the taxpayers.

The two tax audits have been completed and have resulted in 11,317,195,531 CAF (12,3M USD) in additional tax revenue and penalties. Besides increased tax collection for Senegal, the Senegalese audit expert gained increased confidence in, insight and knowledge of handling the international tax issues of MNE's.

Both France and Senegal see great value in the practical aspects of this type of assistance and DGID has requested an additional tax audit assistance programme from the TIWB Secretariat. DGFIP has indicated that it would again be willing to provide one or more of its tax audit experts within the framework of the TIWB Initiative.