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**Canada  
and  
Burkina Faso**

**General Agreement between the Government of Canada and the Government of Burkina Faso on development cooperation (with annexes). Ottawa, 20 May 1986**

**Entry into force:** *21 November 1986 by notification, in accordance with article XVII*

**Authentic texts:** *English and French*

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**Canada  
et  
Burkina Faso**

**Accord général entre le Gouvernement du Canada et le Gouvernement du Burkina Faso concernant la coopération au développement (avec annexes). Ottawa, 20 mai 1986**

**Entrée en vigueur :** *21 novembre 1986 par notification, conformément à l'article XVII*

**Textes authentiques :** *anglais et français*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

GENERAL AGREEMENT BETWEEN THE GOVERNMENT OF  
CANADA AND THE GOVERNMENT OF BURKINA FASO  
ON DEVELOPMENT COOPERATION

The Government of Canada (hereinafter referred to as "Canada") and the Government of Burkina Faso (hereinafter referred to as "Burkina"),

WISHING to strengthen the existing cordial relations between the two countries and their peoples, and

DESIRING to establish the framework and the terms and conditions for a program of cooperation between the two countries, in keeping with the objectives of economic and social development of Burkina,

HAVE AGREED AS FOLLOWS:

ARTICLE I

The development cooperation program shall include:

- a) the granting of scholarships to citizens of Burkina for studies and professional training in Canada, Burkina, or a third country;
- b) the assignment of Canadian cooperants, advisers and other experts to Burkina;
- c) the provision of equipment, materials and other goods required for the successful execution of cooperation projects in Burkina;
- d) the elaboration of studies and projects designed to contribute to the social and economic development of Burkina;
- e) the dispatch of evaluation missions to Burkina for the purpose of studying and analyzing development projects;
- f) the execution of development projects by Canadian non-governmental organizations and institutions;
- g) the Centre de Coopération Canadienne to oversee the administration of the program;
- h) any other form of cooperation agreed upon by both Governments.

ARTICLE II

1. In pursuance of the objectives of this Agreement, Canada and Burkina undertake to promote the execution of projects in Burkina by means of subsidiary arrangements in respect of the program referred to in Article I, with the exception of that aspect of the program referred to in paragraph f) of Article I.

2. Unless specified otherwise, subsidiary arrangements concerning grants or contributions of the Government of Canada shall be considered as administrative arrangements.

3. Subsidiary arrangements shall make reference to this Agreement, and the terms of this Agreement shall, unless stated otherwise, apply to such subsidiary arrangements.

4. Projects mentioned in paragraph f) of Article I shall be the subject of contribution agreements between Canada, through the intermediary of the Canadian International Development Agency, and the Canadian non-governmental organization involved.

5. Subject to the agreement of the Government of Canada, subsidiary arrangements concerning projects financed jointly by the Government of Canada and an international organization may be concluded through the intermediary of the said organization as administrator of the funds supplied by the Government of Canada, in the form and manner required by the said organization.

ARTICLE III

Unless otherwise indicated, Canada shall assume the responsibilities described in Annex "A" and Burkina shall assume the responsibilities described in Annex "B" in respect of any specific project established under a subsidiary arrangement. Annexes "A" and "B" shall be integral parts of this Agreement.

ARTICLE IV

For the purposes of this Agreement:

"Canadian firm" means a Canadian or other non-Burkinabè firm or institution engaged in activities in Burkina within the framework of a project.

"Canadian personnel" means Canadian or other non-Burkinabè persons working in Burkina on a project.

"dependant" means the spouse of a member of the Canadian personnel, the child, minor in age, of the member or of the spouse of the member, or any other person recognized as a dependant in Canada.

"project" means any Canadian development cooperation project which falls within the purview of the cooperation program described in Article I and which receives funding from Canada.

#### ARTICLE V

1. The Government of Canada, Canadian firms and Canadian personnel shall not be held responsible for damages sustained by third parties or their property, or for losses of such property as a result of the execution of projects, excepts to the extent that these damages or losses arise from gross negligence, theft or criminal negligence on the part of Canadian firms or Canadian personnel.
2. Canadian firms, Canadian personnel and dependants shall be subject to Burkanibè institutions and to laws in effect.
3. In the event of a member of the Canadian personnel or a dependant being arrested or detained, Burkina undertakes to contact the Embassy of Canada in Abidjan immediately, specifying the reason for the arrest or detention, and to allow official Canadian representatives access to said personnel.

#### ARTICLE VI

1. Burkina shall exempt Canadian personnel and their dependants from all resident, local and income taxes, or any other type of taxes on income payable outside Burkina or derived from Canadian cooperation funds, as well as from the obligation to submit any declaration in relation to these exemptions.
2. The following taxes shall not be covered by paragraph 1:
  - a) tax on motor vehicles (registration stickers);
  - b) tax on bicycles (registration stickers);
  - c) tax on firearms;
  - d) tax on livestock;
  - e) special tax on asphalt roads;
  - f) tax on television receivers.

ARTICLE VII

1. Burkina shall exempt Canadian personnel and their dependants, at the time of their taking up residence in Burkina, from all Burkina customs duties and taxes and any other taxes on technical and professional equipment and personal and household effects, subject to re-exportation of all such goods. In the event the goods are not re-exported, such goods, if made available for consumption, shall be subject to the payment of such customs duties and taxes as are in effect, unless the goods are no longer of any use, or are transferred to other persons entitled to the same privileges.

2. Personal goods and effects acquired on the local market or imported in new condition at the time of initially taking up residence shall be granted temporary exemption from import duties and taxes except for taxes for services rendered.

3. The items and materials mentioned in paragraphs 1 and 2 must be imported or purchased at the time their owner takes up residence in Burkina. The Customs Service shall consider their condition fulfilled if the time elapsed between the two events does not exceed six months.

4. Each member of the Canadian personnel may temporarily import one motor vehicle per family free of customs and taxes, with the exception of taxes for services rendered.

5. Vehicles covered by the temporary import free of customs regulations and goods imported or purchased tax-free at the time of entry into Burkina may freely and without charge be re-exported or sold to a physical or moral person having the same rights as the owner. The new owner shall nevertheless be liable for taxes for services rendered.

6. For the purposes of paragraphs 2, 4 and 5 of this Article, paragraph 3 of Article VIII, paragraph 2 of Article IX, and paragraph 12 of Article I of Annex "B", "taxes for services rendered" designates the following:

- a) statistical tax (3 percent of total value);
- b) customs stamp (6 percent of statistical tax);
- c) toll (500 F CFA per tonne for general goods and 3000 F CFA per vehicle).

ARTICLE VIII

1. Burkina shall exempt Canadian firms from all resident, local and income taxes, registration and stamp duties, trade and turnover taxes, from all direct or indirect taxes and from all levies having an equivalent