

Mali and Niger Announce Denunciation of Tax Treaties with France

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Report from IBFD Tax Treaties Unit

According to Joint Statement No. 001 by the governments of Mali and Niger on 5 December 2023, both countries have decided to denounce their tax treaty with France, the [France - Mali Income, Inheritance, Registration and Stamp Tax Treaty \(1972\)](#) and the [France - Niger Income, Inheritance, Registration and Stamp Tax Treaty \(1965\)](#), as amended by the 1973 protocol, respectively. The [UN Vienna Convention on the Law of Treaties \(1969\)](#) stipulates that a fundamental change in circumstances may be the basis for terminating a contract. The denunciations will become effective within three months. Further developments will be reported as they occur.
