



**ECOWAS COMMISSION  
COMMISSION DE LA CEDEAO  
COMISSÃO DA CEDEAO**

Honourable Minister of Finance  
Independence Drive  
**Banjul**, The Gambia

ECW/REL/5/CommTCFM/cus/rda  
Abuja, 25<sup>rd</sup> May 2022

**Honourable Minister,**

**REQUEST FOR PUBLICATION OF SUPPLEMENTARY ACT A/SA.6.12/18 ADOPTING  
COMMUNITY RULES ON THE ELIMINATION OF DOUBLE TAXATION**

On behalf of the President of the ECOWAS Commission, I am pleased to inform you that the Supplementary Act adopting community rules on the elimination of double taxation on income, capital and inheritance and the prevention of tax evasion and avoidance in ECOWAS Member States was adopted at the 54th Ordinary Session of the Authority of the Heads of State and Government on 22nd December 2018 at Abuja in the Federal Republic of Nigeria and published in the Special Edition of the Official Journal of the Economic Community of West African States (ECOWAS), Vol.1 No.1 2021.

The object of the Supplementary Act is to establish among ECOWAS Member States, rules for the elimination of double taxation with respect taxes on income, capital and inheritance without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance.

It is envisaged that the successful implementation of this Supplementary Act will not only protect taxpayers against double taxation but also stimulate development in the Member States through the reduction of revenue leakages arising from aggressive tax incentive strategies.

Please find attached the adopted Supplementary Act for your information and wide dissemination to all economic operators and stakeholders.

Please accept the assurances of my highest consideration.

**Tèi KONZI**

Commissioner for Trade, Customs & Free Movement

Cc: Commissioner General, Gambia Revenue Authority