5. Tax Treaties

A. <u>Tax Treaties currently in Force:</u>

- Algeria
- Cameroon
- Egypt
- Ivory Coast
- Kenya
- Morocco

- Nigeria
- South Africa
- Tanzania
- Tunisia
- Zambia
- Zimbabwe

B. Signed but not yet in Force

Senegal

C. Under Negotiation/ Re-negotiation

Egypt

Negotiations completed in August 1998. Egyptian authorities have since requested that negotiations be re-opened. Date for a further round of negotiations as yet to be determined

Gabon

Negotiations completed. Awaiting signature.

Mauritius

Second round of negotiations, scheduled to take place in Ottawa in October 2000, were postponed at the request of Mauritius due to elections in that country. New date has not been fixed.