



**SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND
GOVERNMENT**

Bissau, 9 July 2023

**SUPPLEMENTARY ACT A/SA.3/07/23 ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX
MATTERS BETWEEN ECOWAS MEMBER STATES**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty as amended, establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Articles, 35 and 37 of the ECOWAS Revised Treaty relating to trade liberalization, Common External Tariff and import duties;

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS Tax Transition Programme;

MINDFUL of Supplementary Act A/SA.1/01/10 on the protection of personal data within the ECOWAS region;

MINDFUL of the Supplementary Act A/SA.6/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States;

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

CONVINCED that a common fiscal framework promotes economic activities and strengthens economic relations between economic operators of Member States;

CONSIDERING that the international movements of persons, capital, goods and services has increased the opportunities for tax evasion and fraud, which calls for a concerted response through enhanced cooperation between tax authorities;

NOTING with satisfaction all the efforts made by Member States in recent decades to combat tax evasion and fraud and convinced that coordination of these efforts is necessary to encourage all forms of assistance in tax matters;

CONVINCED therefore, that there is a need to develop a legal instrument that can be used to establish an effective exchange of information;

TAKING INTO ACCOUNT that the purpose of a bilateral or multilateral agreement is to ensure the widest possible exchange of information in tax matters while avoiding the request for information that is unlikely to be relevant to the investigation of a particular taxpayer's tax affairs;



DESIROUS of establishing a Supplementary Act on mutual administrative assistance on tax matters to combat tax avoidance and tax evasion to further develop economic relationship and to enhance co-operation in tax matters among Member States;

UPON THE RECOMMENDATION of the 8th meeting of the Ministers of Finance of ECOWAS Member States held on 9th May 2023;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 8th to 26th May 2023;

UPON RECOMMENDATION of the Ninetieth Ordinary Session of the ECOWAS Council of Ministers, held at Bissau, Guinea Bissau from 6th to 7th July 2023.

HEREBY AGREE AS FOLLOWS:

**CHAPTER I
GENERAL DEFINITIONS**

ARTICLE 1: DEFINITIONS

1. For the purposes of this Supplementary Act:

- a) The term **"automatic exchange of information"** means the systematic communication of predefined information to another Member State, without prior request, at pre-established regular intervals;
- b) The term **"company"** means any body corporate or any entity that is treated as a body corporate for tax purposes;
- c) The term **"competent authority"** means the Ministers responsible for revenue and taxation in the Member States or the authority designated by a Member State as the authority mandated to receive or provide assistance in relation to this Supplementary Act;
- d) The term **"exchange of information on request"** means the exchange of information based on a request made by the requesting Member State to the requested Member State in a specific case;
- e) The term **"information"** means any fact, statement, document, report or record in any form whatsoever, including any information held by banks, other financial institutions, or any Persons, including nominees and trustees, acting in an agency or fiduciary capacity;
- f) The term **"information gathering measures"** means laws and administrative or judicial procedures that enable a Member State to obtain and provide the requested assistance;
- g) The term **"instrument permitting enforcement"** means any instrument permitting the enforcement of a revenue claim;



- h) The term **"Member State"** or **"Member States"** means a Member State or Member States of the Community as defined in Paragraph 2 of Article 3 of the ECOWAS Revised Treaty.
- i) The term **"national"** means:
- i. any individual possessing the citizenship of a Member State; and
 - ii. any legal person, partnership or association deriving its status as such from the laws in force in a Member State;
- j) The term **"person"** means:
- i. a natural person,
 - ii. a legal person,
 - iii. an association of persons recognised as having the capacity to perform legal acts but lacking the status of a legal person, or
 - iv. any legal arrangement of whatever nature and form, regardless of whether it has legal personality, owning or managing assets which, including income derived therefrom, are subject to any of the taxes covered by this Supplementary Act ;
- k) The term **"requesting State"** means the Member State requesting assistance;
- l) The term **"requested State"** means the Member State requested to provide assistance ;
- m) The term **"revenue claim"** means any amount of tax, as well as interest thereon, related administrative fines and costs incidental to recovery, which are owed and not yet paid;
- n) The term **"simultaneous tax examinations"** means an arrangement between two or more Member States to examine simultaneously, each in its own territory, the tax affairs of a person in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain;
- o) The term **"service of documents"** means assistance provided by the requested State in transmitting documents, including those relating to judicial decisions, which emanate from the requesting State and which relate to a tax covered by this Supplementary Act, to a person in the requested State.
- p) The term **"spontaneous exchange of information"** means the non-systematic communication, at any moment and without prior request, of information to another Member State;



- q) The term **"tax"** means any tax to which the Supplementary Act applies pursuant to Article 3;
 - r) The term **"tax examination abroad"** refers to the process where a tax official of the requesting State, on the approval of the competent authority of the requested State, visit the requested State for tax examinations.
2. For the purposes of applying this Supplementary Act, at any time by a Member State, any term not defined herein shall, unless the context otherwise requires or the competent authorities agree on a different meaning in accordance with Article 22 of this Supplementary Act, have the meaning which it has at that time under the law of that Member State; the meaning given to that term under the tax law of that State prevailing over the meaning given to it by other laws of that Member State.

CHAPTER II OBJECTIVE AND SCOPE

ARTICLE 2 OBJECTIVE AND SCOPE OF THE SUPPLEMENTARY ACT

1. The objective of this Supplementary Act is to enable the Member States to assist one another in tax matters with a view to preventing and fighting tax evasion and avoidance.
2. The assistance referred to in paragraph 1 above shall be with regard to:
 - a) the exchange of information in tax matters;
 - b) the carrying out of tax examinations abroad;
 - c) the carrying out of simultaneous tax examinations;
 - d) the collection of revenue claims, including measures of conservancy; and
 - e) service of documents
3. A Member State shall provide administrative assistance whether the person affected is a resident or national of a Member State.

ARTICLE 3 TAXES COVERED

1. This Supplementary Act shall apply to all taxes on income, capital, inheritance and to taxes on goods and services imposed by or on behalf of the Member States.
2. This Supplementary Act shall also apply to any identical taxes or substantially similar taxes imposed by or on behalf of the Member States after the date of entry into force of this Supplementary Act in addition to or in place of the existing taxes.



CHAPTER III EXCHANGE OF INFORMATION

ARTICLE 4 EXCHANGE OF INFORMATION ON REQUEST

1. The competent authority of the requested State shall provide upon request, information that is foreseeably relevant for the determination and the recovery of tax claims, or the investigation or the prosecution of tax matters. Such information shall be exchanged whether or not the conduct being investigated would constitute a crime under the laws of the requested State if such conduct occurred in the requested State.
2. If the information in the possession of the competent authority of the requested State is not sufficient to enable it to comply with the request for information, that State shall use all relevant information gathering measures to provide the requesting State with the information requested, notwithstanding that the requested State may not need such information for its own tax purposes.
3. If specially requested by the competent authority of a requesting State, the competent authority of the requested State shall provide information under this Article, in the form of depositions of witnesses or authenticated copies of original records.
4. The competent authority of the requesting State shall provide the following information to the competent authority of the requested State when making a request for information under this Supplementary Act to demonstrate the foreseeable relevance of the information to the request:
 - a) the name, address or other identifying details of the person in respect of whom the request is made;
 - b) a statement of the information sought including its nature and the form in which the requesting State wishes to receive the information from the requested State;
 - c) the purpose for which the information is sought;
 - d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
 - e) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - f) a statement that the request is in conformity with the law and administrative practices of the requesting State, that if the requested information was within the jurisdiction of the requesting State then the competent authority of the requesting State would be able to obtain the information under the laws of the requesting State or in the normal course of administrative practice and that it is in conformity with this Supplementary Act;



- g) a statement that the requesting State has pursued all means available in its own territory to obtain the information, except those that would involve excessive costs or resources.
5. Where a request referred to in paragraph 1 concerns a group of taxpayers who cannot be individually identified, the competent authority of the requesting State shall also provide the following information to the competent authority of the requested State:
- a) a detailed description of the group and the specific facts and circumstances that led to the request;
 - b) an explanation of the applicable law and why there is reason to believe that the taxpayers in the group on whom information is requested have been non-compliant with that law;
 - c) a demonstration that the requested information would assist in determining compliance by the taxpayers in the group.
6. The competent authority of the requested State shall forward the requested information as soon as practicable to the requesting State. To ensure a prompt response, the competent authority of the requested State shall:
- a) confirm receipt of a request to the competent authority of the requesting State and notify the competent authority of the requesting State of any deficiencies in the request within thirty (30) days of the receipt of the request.
 - b) furnish the information to the competent authority of the requesting State within ninety (90) days of the receipt of the request.
 - c) where the request contains deficiencies, furnish the information to the competent authority of the requesting State within ninety (90) days after the deficiencies in the request have been addressed.
 - d) where it is unable to obtain or furnish the information requested within ninety (90) days of the receipt of the request, immediately inform the requesting State of:
 - i. the reasons for its inability to furnish the requested information within the stipulated 90 days;
 - ii. its ability to furnish the requested information even after the stipulated 90 days: and
 - iii. the time frame within which the information would be provided.

ARTICLE 5

AUTOMATIC EXCHANGE OF INFORMATION

With respect to categories of cases and in accordance with procedures which they shall



determine by mutual agreement, two or more Member States shall automatically and in an automated manner exchange the information which is foreseeably relevant for the administration or enforcement of their domestic laws in relation to the taxes covered by this Supplementary Act.

ARTICLE 6

SPONTANEOUS EXCHANGE OF INFORMATION

1. The competent authority of a Member State shall, without prior request, forward to the competent authority of the appropriate Member State, information of which the Member State has knowledge in the following circumstances:
 - a) where the Member State reasonably believes that there may be a loss of tax in any of the other Member States;
 - b) where a person liable to tax obtains a reduction in or an exemption from tax in the Member State which would lead to an increase in tax or to liability to tax in any of the other Member States;
 - c) where transactions between a person liable to tax in a Member State and a person liable to tax in any of the other Member States are conducted through one or more countries in such a way that it may result in a saving in tax in any of the Member States;
 - d) where the Member State has grounds to believe that a saving of tax may result from artificial transfers of profits within groups of enterprises;
 - e) where information forwarded to the competent authority of the Member State by the competent authority of any of the Member States has enabled information to be obtained which may be relevant in assessing liability to tax in any of the other Member States.
2. Each Member State shall take such measures and implement such procedures as are necessary to ensure that information described in this Article will be made available for transmission to the other Member States.

ARTICLE 7

SIMULTANEOUS TAX EXAMINATIONS

At the request of the competent authority of one of the Member States, two or more competent authorities of the Member States may consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each competent authority involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.

ARTICLE 8

TAX EXAMINATIONS ABROAD

1. At the request of the competent authority of a requesting State, a requested State may allow representatives of the requesting State to enter the territory of the requested



State to interview individuals and examine records with the written notification to the taxpayer concerned. The competent authority of the requested State shall notify the competent authority of the requesting State of the time and place of the meeting with the individuals concerned.

2. At the request of the competent authority of a requesting State, the competent authority of the requested State may allow representatives of the competent authority of the requesting State to participate in any appropriate part of a tax examination in the requested State.
3. If the request referred to in paragraph 1 or 2 is acceded to, the competent authority of the requested State shall, as soon as possible, notify the competent authority of the requesting State about the time and place of the examination, the officials designated to assist in the examination and the procedures and conditions, required by the requested State for the conduct of the examination. The requested State can also notify the taxpayers concerned of the presence of officials of the requesting State at the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested State.

CHAPTER IV
ASSISTANCE IN RECOVERY
ARTICLE 9
RECOVERY OF REVENUE CLAIMS

1. At the request of the requesting State, the requested State shall, subject to the provisions of Articles 11 and 12 of this Supplementary Act, take the necessary steps to recover revenue claims of the first-mentioned State as if they were its own revenue claims.
2. The provision of paragraph 1 shall apply only to revenue claims arising from a valid instrument permitting enforcement issued by the requesting State and, unless otherwise agreed between the Member States concerned, which are not contested.
3. However, where the claim is against a person who is not a resident of the requesting State, paragraph 1 shall only apply, unless otherwise agreed between the Member States concerned, where the claim may no longer be contested.
4. The obligation to provide assistance in the recovery of tax claims concerning a deceased person or his estate, is limited to the value of the estate or of the property acquired by each beneficiary of the estate, according to whether the claim is to be recovered from the estate or from the beneficiaries thereof.

ARTICLE 10
INTERIM MEASURE

1. When a revenue claim of a Member State is a claim in respect of which that Member State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of that Member State, be accepted for purposes of taking interim measures by the competent authority of the requested State.



2. The requested State shall take interim measures in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of the requested State even if, at the time when such measures are applied, the revenue claim is not enforceable in the requesting State or is owed by a person who has a right to prevent its collection.

ARTICLE 11

DOCUMENTS ACCOMPANYING THE REQUEST

1. The request for administrative assistance under Chapter IV shall be accompanied by:
 - a) a declaration that the revenue claim concerns a tax covered by this Supplementary Act and, in the case of recovery that, subject to paragraph 2 of Article 9, the revenue claim is not or may not be contested,
 - b) an official copy of the instrument permitting enforcement in the requesting State, and
 - c) any other document required for recovery or interim measures.
2. The instrument permitting enforcement in the requesting State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognised, supplemented or replaced as soon as possible after the date of the receipt of the request for assistance, by an instrument permitting enforcement issued by the requested State.

ARTICLE 12

TIME LIMITS

1. Questions concerning any period beyond which a revenue claim cannot be enforced shall be governed by the law of the requesting State. The request for assistance shall give particulars concerning that period.
2. Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 1, shall also have this effect under the laws of the requesting State. The requested State shall inform the requesting State about such acts.
3. In any case, the requested State is not obliged to comply with a request for assistance which is submitted after a period of fifteen (15) years from the date of the original instrument permitting enforcement.

ARTICLE 13

PRIORITY

The revenue claim, the recovery of which assistance is provided, shall not have in the requested State, any priority specially accorded to the revenue claims of that State, even if the recovery procedure used is the one applicable to the revenue claims of that Member State.



ARTICLE 14

DEFERRAL OF PAYMENT

The requested State may allow deferral of payment or payment by instalments if its laws or administrative practice permit it to do so in similar circumstances but shall first inform the requesting State.

CHAPTER V

SERVICE OF DOCUMENTS

ARTICLE 15

SERVICE OF DOCUMENTS

1. At the request of the requesting State, the requested State shall serve upon the addressee, documents, including those relating to judicial decisions, which emanate from the requesting State, and which relate to a tax covered by this Supplementary Act.
2. The requested State shall effect service of documents:
 - a) by a method prescribed by its domestic laws for the service of documents of a substantially similar nature;
 - b) to the extent possible, by a particular method requested by the requesting State or the closest to such method available under its own laws.
3. A Member State may send documents directly through the post on a person within the territory of another Member State.
4. Nothing in this Supplementary Act shall be construed as invalidating any service of documents by a Member State in accordance with its laws.
5. When a document is served in accordance with this Article, it need not be accompanied by a translation. However, where it is satisfied that the addressee cannot understand the language of the document, the requested Member State may arrange to have it translated into or a summary drafted in its or one of its official languages. Alternatively, it may ask the requesting Member State to have the document either translated into or accompanied by a summary in the language or one of the official languages of the requested Member State.

CHAPTER VI

PROVISIONS RELATING TO ALL FORMS OF ASSISTANCE

ARTICLE 16

LIMITS TO THE OBLIGATION TO PROVIDE ASSISTANCE

1. Nothing in this Supplementary Act shall affect the rights and safeguards secured to persons by the laws or administrative practice of the requested State.



2. The provisions of this Supplementary Act shall not be construed so as to impose on the requested State the obligation to:
 - a) carry out measures at variance with its own laws or administrative practice or the laws or administrative practice of the requesting State;
 - b) carry out measures which would be contrary to public policy;
 - c) supply information which is not obtainable under its own laws or its administrative practice or under the laws of the requesting State or its administrative practice;
 - d) supply information which would disclose any trade, business, industrial, commercial or professional secret, or trade process, or information the disclosure of which would be contrary to public policy;
 - e) provide administrative assistance if and insofar as it considers the taxation in the requesting State to be contrary to generally accepted taxation principles or to the provisions of a convention for the avoidance of double taxation, or of any other convention which the requested State has concluded with the requesting State;
 - f) provide administrative assistance for the purpose of administering or enforcing a provision of the tax law of the requesting State, or any requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the requesting State in the same circumstances;
 - g) obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are produced for the purpose of:
 - i. seeking or providing legal advice; or
 - ii. use in existing or contemplated legal proceedings.
 - h) provide administrative assistance if the requesting State has not pursued all reasonable measures available under its laws or administrative practice, except where recourse to such measures would give rise to disproportionate difficulty;
 - i) provide assistance in recovery in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the requesting State.
3. If information is requested by the requesting State in accordance with this Supplementary Act, the requested State shall use its information gathering measures to obtain the requested information, even though the requested State may not need such information for its own tax purposes.
4. The obligation contained in the paragraph 3 is subject to the limitations contained in



this Supplementary Act, but in no case shall such limitations, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because it has no domestic interest in such information.

5. A request for information shall not be refused on the ground that the revenue claim giving rise to the request is disputed.
6. In no case shall the provisions of this Supplementary Act, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

CHAPTER VII SPECIAL PROVISIONS

ARTICLE 17 MODE OF REQUEST, TRANSMISSION OF INFORMATION AND ASSISTANCE

1. The request for information or assistance as well as responses to such requests shall be made in writing and may be sent by courier to the competent authority of a Member State.
2. Despite paragraph 1 of this Article, the request for information or assistance as well as responses to such requests may be sent by secured electronic means to the competent authority of a Member State.
3. Where the competent authority of a Member State sends a request for information or assistance by electronic means, the competent authority of the requested State shall transmit the responses to the request by secured electronic means unless it is impracticable to transmit such responses through electronic means.
4. The competent authority of a Member State may forward information described in paragraph 1 of Article 6 to the competent authority of the other Member States either in writing or by secured electronic means or both.

ARTICLE 18 CONFIDENTIALITY

1. Any information received by a Member State pursuant to this Supplementary Act shall be treated as confidential.
2. Such information may be disclosed only to persons or authorities (including courts and administrative bodies) within the jurisdiction of the Member States concerned with the assessment, collection, recovery or enforcement of the taxes covered by this Supplementary Act, or with proceedings or appeals in relation to such taxes.
3. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.



4. The information may not be disclosed to any other person, entity or authority or to any other jurisdiction without the express written authorisation of the competent authority of the Member State providing the information.
5. Notwithstanding the provisions of paragraphs 1, 2, 3 and 4, information received by a Member State may be used for other purposes when the use of such information is permitted the laws of the Member State supplying the information and the competent authority of that Member State authorises such use.
6. Information provided by a Member State to another State may be transmitted by the latter to another State, subject to prior authorisation by the competent authority of the requested Member State.

ARTICLE 19 COST

1. Subject to paragraph 2, cost incurred by the competent authority of a Member State in providing information or assistance upon request shall be borne by that State.
2. As soon as the competent authority of the requested State anticipates that expenses of a substantial or extraordinary nature may be incurred in the provision of assistance pursuant to this Supplementary Act, it will, before incurring such costs, notify the competent authority of the requesting State and both competent authorities shall decide the manner in which the costs shall be borne.

ARTICLE 20 LANGUAGE

1. Requests for information or assistance and responses to such requests shall be made in English, French or Portuguese.
2. Despite paragraph 1 of this Article, where the requesting State and the requested State use the same official language, the request and responses provided to the request shall be made in that official language.
3. Notwithstanding paragraph 1 of this Article, requests for information shall be transmitted in the official language of the requested State and responses to such requests shall be transmitted to the requesting State in the official language of the requested State unless the competent authorities agree otherwise.
4. Information described in paragraph 1 of Article 6 shall be transmitted to the competent authority of a Member State in the official language of the Member State transmitting the information.

ARTICLE 21 OTHER AGREEMENTS ON EXCHANGE OF INFORMATION

1. The forms of assistance contained in this Supplementary Act do not limit nor are they limited by those contained in existing international agreements or other arrangements between Member States which relate to co-operation in tax matters.



2. Notwithstanding paragraph (1), Member States shall not simultaneously apply more than one instrument to a given case.

ARTICLE 22

AMICABLE SETTLEMENT

1. The competent authorities of the Member States shall endeavour to resolve by mutual agreement, any difficulties arising out of or in connection with the interpretation or implementation of this Supplementary Act.
2. Any amicable settlement between the competent authorities of two or more Member States shall be effective only between or among those Member States.

CHAPTER VIII

FINAL PROVISIONS

ARTICLE 23

AMENDMENT AND REVISION

1. Any Member State, the Council of Ministers and the ECOWAS Commission may propose an amendment or revision of this Supplementary Act.
2. Proposals that do not emanate from the ECOWAS Commission are submitted to it.
3. The Commission shall communicate all proposals to the Member States not later than thirty (30) days after their receipt. The Authority of Heads of State and Government will consider proposals for amendment or revision after a period of three (3) months has been granted to Member States.
4. Amendments or revisions shall be adopted by the Authority of Heads of State in accordance with the provisions of Article 9 of the Revised Treaty of ECOWAS.
5. Amendments or revisions shall enter into force upon signature and publication in the Official Journal of the Community.

ARTICLE 24

PUBLICATION

1. This Supplementary Act **A/SA.2/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Heads of State and Government.
2. It shall also be published within the same time frame by each State in its Official Gazette after notification by the President of the ECOWAS Commission.

ARTICLE 25

ENTRY INTO FORCE

This Supplementary Act **A/SA.2/07/23** shall enter into force upon its publication and shall be annexed to the ECOWAS Revised Treaty of which it shall form an integral part.



**IN WITNESS WHEREOF, WE, HEADS OF STATE AND GOVERNMENT OF THE MEMBER STATES
OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES (ECOWAS) HAVE SIGNED THIS
SUPPLEMENTARY ACT**

DONE AT BISSAU, THIS 9TH JULY 2023

**IN ONE ORIGINAL COPY, IN ENGLISH, FRENCH AND PORTUGUESE, THESE THREE (3)
TEXTS ALSO BEING EQUALLY AUTHENTIC**



.....
H.E. PATRICE TALON

President of the Republic of Benin

.....
President of Burkina Faso

.....
H.E. JOSE MARIE NEVES

President of the Republic of Cabo Verde

.....
H.E. TIEMOKO MEYLET KONE

Vice-President of the Republic of
Côte d'Ivoire

.....
H.E. ADAMA BARROW

President of the Republic of The Gambia

.....
H.E. NANA ADDO DANKWA AKUFO-ADDO

President of the Republic of Ghana

.....
President of the Republic of Guinea

.....
H.E. UMARO SISSOCO EMBALO

President of the Republic of Guinea-Bissau

.....
H.E. GEORGE WEAH

President of the Republic of Liberia

.....
President of the Republic of Mali

.....
H.E. MAHAMED BAZOUM

President of the Republic of Niger

.....
H.E. BOLA AHMED TINUBU

President of the Federal Republic
of Nigeria

.....
H.E. MACKY SALL

President of the Republic of Senegal

.....
H.E. JULIUS MAADA BIO

President of the Republic of Sierra Leone

.....
H.E. FAURE ESSOZIMNA GNASSINGBE

President of the Togolese Republic