

## PROTECTION AGREEMENTS AND ARBITRATION

Recourse to international arbitration was introduced by the provisions of Decree 93-09 of April 25<sup>th</sup>, 1993, amending and supplementing the Code of Civil Procedure, following the reforms undertaken by the authorities in the early 1990s to move from planned economy to market economy. Therefore, Algeria has established the relevant legal framework for the settlement of disputes between Algerian companies and foreign companies.

Law No. 08-09 of February 25<sup>th</sup>, 2008 on the Code of Civil and Administrative Procedure has come to amend the said legal framework profoundly on international arbitration. Thus, the amendments made under this law are substantial, as they relate to the definition of international arbitration, the law applicable to proceedings and introductory cases.

The mechanisms adopted reflect the genuine will of the Government to reassure foreign partners and enable them to assert their rights in the framework of the policy of promoting investment and trade with foreign partners.

Moreover, Law 16-09 of August 3<sup>rd</sup>, 2016, on the promotion of investments, clearly refers to international arbitration for the settlement of any dispute between the foreign investor and the Algerian State which might result from the investor's action or from a measure taken by the Algerian State against the investor.

At the international level, Algeria has acceded to international conventions on guarantees and international arbitration, including New York Convention of 1958 and New York Convention of June 10<sup>th</sup>, 1998. Algeria has also ratified the Washington Convention of March 18<sup>th</sup>, 1965 establishing the Centre for Settlement of Investment Disputes.

Several agreements, bilateral conventions and memorandums of understanding on the promotion and protection of investments have been concluded between Algeria and several countries allowing recourse to international arbitration between Algerian companies and their foreign partners.

In this respect, the following tables list all bilateral conventions and agreements concluded by Algeria with several countries on the promotion and mutual protection of investments and on non-double taxation.

## IN AFRICA:

Countries	Agreement or Convention Nature	Date of signature	Date of ratification	Validity Duration	JORADP Reference
South Africa	Mutual Promotion and protection of investment.	24/09/2000	23/07/2001	10	N° 41-2001
South Africa	Non - double taxation and prevention from income and wealth tax evasion	28/04/1998	04/05/2000	-	N° 26-2000
Egypt	Non - double taxation and from income and wealth tax evasion	17/02/2001	25/03/2003	-	N° 23-2003
Egypt	Mutual encouragement and protection of investment.	29/03/1997	11/10/1998	10	N° 76-1998
Ethiopia	Mutual Promotion and protection of investment.	27/05/2002	17/03/2003	10	N° 19-2003
Libya	Encouragement, protection and guarantee of investment	06/08/2001	05/05/2003	10	N° 33-2003
Mali	Mutual Promotion and protection of investment.	11/07/1996	27/12/1998	10	N° 97-1998
Mozambique	Mutual Promotion and protection of investment.	12/12/1998	23/07/2001	10	N° 40-2001
Niger	Mutual Promotion and protection of investment.	16/03/1998	22/08/2000	10	N° 52-2000
Nigeria	Mutual Promotion and protection of investment.	14/01/2002	03/03/2003	10	N° 16-2003
Sudan	Mutual encouragement and protection of investment	24/10/2001	17/03/2003	10	N° 20-2003
Islamic Republic of Mauritania	Non - double taxation and prevention from tax evasion as per income and wealth tax	11/12/2011	27/12/2015	-	N° 70-2015
Tunisia	Encouragement, protection and guarantee of investment	16/02/2006	14/11/2006	10	N° 73-2006

## IN AMERICA:

Countries	Agreement and Convention Nature	Date of signature	Date of ratification	Validity Duration	JORADP Reference
Argentina	Mutual Promotion and protection of investment	04/10/2000	13/11/2001	10	N° 69-2001
Canada	Non - double taxation and prevention from income and wealth tax evasion	28/02/1999	16/11/2000		N° 68-2000
USA	Encouragement of Investment	22/06/1990	17/10/1990	20	N° 45-1990

## IN ASIA:

Countries	Agreement and Convention Nature	Date of signature	Date of ratification	Validity Duration	JORADP Reference
China	Non - double taxation and prevention of income and wealth tax evasion	06/11/2007	06/06/2007		N° 40-2007
China	Encouragement and protection of investment	20/10/1996	25/11/2002	10	N° 77-2002
Korea	Non - double taxation and prevention of income and wealth tax evasion	24/11/2001	24/06/2006		N° 44-2006
Korea	Promotion and protection of investment.	12/10/1999	23/07/2001	20	N° 40-2001
Indonesia	Promotion and protection of investment.	21/03/2000	22/06/2002	10	N° 45-2002
Indonesia	Non - double taxation and prevention of income and wealth tax evasion	28/04/1995	13/09/1997		N° 61-1997
Iran	Mutual promotion and protection of investment.	19/10/2003	26/02/2005	10	N° 15-2005
Malaysia	Promotion and protection of investment.	27/01/2000	23/07/2001	10	N° 42-2001
Tajikistan	Promotion and protection of investment.	11/03/2008	02/11/2017	10	N°17-311

Turkey	Non - double taxation and prevention of income and wealth tax evasion	02/08/1994	02/10/1994		N° 65-1994
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## IN EUROPE:

Countries	Agreement and Convention Nature	Date of signature	Date of ratification	Validity Duration	JORADP Reference
The Netherlands	Removal of double taxation on income and capital tax Preventing and avoiding tax evasion	09/05/ 2018	06/06/2020	-	N° 37-2020
Government of United Kingdom, Great Britain and Northern Ireland	Non - double taxation and prevention of income and capital tax evasion	18/02/2015	26/05/2016	-	N° 33-2016
Germany	Avoiding double taxation and preventing income and wealth tax evasion and fraud	12/11/2007			N°33-2008
Germany	Mutual encouragement and protection of investment	11/03/1996	07/10/2000	10	N° 58-2000
Austria	Mutual promotion and protection of investment	17/06/2003	10/10/2004	-	N° 65-2004
Austria	Non - double taxation and prevention of income and wealth tax evasion	17/06/2003	28/05/2005	-	N° 38-2005
Belgium	Non – double taxation and setting up of rules of mutual assistance about income and wealth tax	15/12/1991	09/12/2002	-	N° 82-2002
Bulgaria	Mutual promotion and protection of investment	25/10/1998	07/04/2002	15	N° 25-2002
Bulgaria	Non - double taxation and prevention of income and wealth tax evasion	25/10/1998	29/12/2004	-	N° 01-2005

Denmark	Mutual promotion and protection of investment	25/01/1999	30/12/2003	10	N° 02-2004
Spain	Non - double taxation, prevention of tax evasion as regard income and wealth tax collection	07/10/2002	23/06/2003	-	N° 45-2005
Spain	Mutual promotion and protection of investment	23/12/1994	25/03/1995	10	N° 23-1995
Finland	Mutual promotion and protection of investment	11/12/2006	13/01/2005	20	N° 82-2006
France	Non – double taxation, prevention of tax evasion and fraud and setting up of rules of mutual assistance about income, wealth and inheritance tax	17/10/1999	07/04/2002	-	N° 24-2002
France	Mutual encouragement and protection of investment	13/02/1993	02/01/1994	10	N° 01-1994
Greece	Mutual promotion and protection of investment	20/02/2000	23/07/2001	10	N° 41-2001
Italy	Mutual promotion and protection of investment	18/05/1991	05/10/1991	10	N° 46-1991
Italy	Non – double taxation, prevention of tax evasion as regard income and wealth tax collection	03/02/1991	20/07/1991	-	N° 35-1991
Portugal	Mutual promotion and protection of investment	15/09/2004	28/05/2005	01	N° 37-2005
Portugal	Non – double taxation, prevention of tax evasion and fraud and setting up of rules of mutual assistance about income and wealth tax collection	02/12/2003	31/03/2005		N° 24-2005
Czech Republic	Mutual promotion and protection of investment	22/09/2000	07/04/2002	10	N° 25-2002
Romania	Mutual encouragement and protection of investment	28/06/1994	22/10/1994	10	N° 69-1994
Romania	Non – double taxation, prevention of tax evasion as per income and wealth tax collection	28/06/1994	15/07/1995	-	N° 37-1995

Russia	Non – double taxation on income and wealth tax	10/03/2006	03/04/2006		N° 21-2006
Serbia	Promotion and protection of investment	13/02/2012	30/09/2013	10	N°49-2013
Sweden	Mutual promotion and protection of investment	15/02/2003	29/12/2004	20	N° 84-2004
Swiss	Mutual encouragement and protection of investment	30/11/2004	23/06/2005	15	N° 45-2005
Czech	Ratification of economic and industrial cooperation agreement	21-11-2011	13-06-2012	05	N° 12-262
Belgium – Luxembourg EU	Mutual encouragement and protection of investment	24/04/1991	05/10/1991	10	N° 46-1991
Ukraine	Non – double taxation, prevention of income and wealth of tax evasion	14/12/2002	19/04/2004		N° 27-2004

## IN ARAB COUNTRIES:

Countries	Agreement and Convention Nature	Date of signature	Date of ratification	Validity Duration	JORADP Reference
Saudi Arabia	Non – double taxation, prevention of income tax evasion	19/12/2013	27/12/2015	-	N° 01-2016
Saudi Arabia	Creation of Algerian-Saudi investment business	14/04/2004	19/09/2004	-	N°60-2004_
Bahrain	Non – double taxation, prevention of income tax evasion	11/06/2000	14/08/2003	-	N° 50-2003
Bahrain	Encouragement and protection of investment	11/06/2000	08/02/2003	10	N° 10-2003
Egypt	Non – double taxation, prevention of income and capital tax evasion	17/02/2001	25/03/2003	-	N° 23-2003
Egypt	Mutual encouragement and protection of investment	29/03/1997	11/01/1998	10	N° 76-1998

Emirates	Non – double taxation, prevention of income and capital tax evasion	24/04/2001	07/04/2003	-	N° 26-2003
Emirates	Mutual encouragement and protection of investment	24/04/2001	22/06/2002	20	N° 45-2002
Jordan	Non – double taxation, prevention of tax evasion and fraud and setting up of rules of mutual assistance about income and wealth tax collection	16/09/1997	17/12/2000	-	N° 79-2000
Jordan	Mutual promotion and protection of investment	01/08/1996	05/04/1997	10	N° 20-1997
Kuwait	Non – double taxation, prevention of income tax evasion	20/04/2008	20/07/2015	05	N° 42-2015
Kuwait	Non – double taxation, prevention of income tax evasion	31/05/2006	05/11/2008	05	N° 66-2008 (abrogated and replaced by convention /Jo 42-2015)
Kuwait	Presidential Decree n°11-435 of December 11 <sup>th</sup> , 2011 ratifying the memorandum of understanding of cooperation in the fields of oil, gas and new and renewable energy sources between the Government of People's Democratic Republic of Algeria and the Government of the State of Kuwait, signed in Kuwait on June 2 <sup>nd</sup> , 2010	02-06-2010	11-12-2011	02	N° 71-2011
Kuwait	Encouragement of tourism cooperation	12-10-2010	23-11-2011	05	N° 65-11
Kuwait	Encouragement of desalination cooperation	02-06-2010	23/11/2011	05	N° 65d-11
Kuwait	Encouragement of bilateral agricultural cooperation	02-06-2010	23-11-2011	05	N° 65a-11

Kuwait	Mutual encouragement and protection of investment	30/09/2001	23/10/2003	20	N° 66-2003
Lebanon	Non – double taxation, prevention of income and wealth of tax evasion	26/03/2002	22/05/2006	-	N° 35-2006
Libya	Encouragement, protection and guarantee of investment	06/08/2001	05/05/2003	10	N° 33-2003
Oman	Mutual encouragement and protection of investment	09/04/2000	22/06/2002	10	N° 44-2002
Oman	Non – double taxation, prevention of income tax evasion	09/04/2000	08/02/2003	-	N° 10-2003
Arab Countries	Investment of Arab capitals in Arab countries	07/10/1995	07/10/1995	05	N° 59-1995
Arab Countries	Creation of Islamic company of investment guarantee and export loan		24/04/1996	-	N°26-1996_
Qatar	Avoiding double taxation and preventing income and capital tax evasion	03-07-2008	03-11-2010	-	N° 70-2010
Qatar	Mutual encouragement and protection of investment	24/06/1996	23/06/1997	10	N° 43-1997
Sudan	Mutual Encouragement and protection of investment	24/10/2001	23/03/2003	-	N°20-2003_
Syria	Non – double taxation and prevention of revenue tax evasion	14/09/1997	29/03/2001	-	N° 19-2001
Syria	Mutual encouragement and protection of investment	14/09/1997	27/12/1998	10	N° 97-1998
Tunisia	Mutual encouragement and protection of investment	16/02/2006	14/11/2006	-	N° 73-2006
Arab Maghreb Union	No - double taxation and establishment of the basis for mutual cooperation in the field of income taxes	23/07/1990	22/12/1990	-	N° 06-1991 non double
Arab Maghreb Union	Promotion and guarantee of investment	23/07/1990	22/12/1990	-	N° 06-1991 guarantee



Yemen	Non – double taxation, prevention of income and wealth of tax evasion	29/01/2002	26/02/2005	-	N° 16-2005
Yemen	Mutual encouragement and protection of investment	25/11/1999	23/07/2001	10	N° 42-2001

## INTERNATIONAL CONVENTIONS ON INVESTMENT FINANCE, GUARANTEE AND ARBITRATION BODIES RATIFIED BY ALGERIA:

Agreement and Convention Nature	Body	Date of signature	Date of ratification	JORADP Reference
Convention establishing the Multilateral Investment Guarantee Agency (MIGA).	AMGI	30/10/1995	30/10/1995	N° 66-1995 AMGI
Convention establishing the Maghreb Bank for Investment and Foreign Trade between the States of the Arab Maghreb Union, signed in Ras Lanouf, Libya.	BMICE	10/03/1991	03/06/1992	N° 45-1992
Convention for the Settlement of Investment Disputes between States and Nationals of Other States (ICSID).	CIRDI	30/10/1995	30/10/1995	N° 66-1995 CIRDI
Convention on the Recognition and Enforcement of Foreign Arbitral Awards, adopted by the United Nations Conference in New York	United Nations	10/06/1958	05/11/1988	N° 48-1988
Agreement establishing the Islamic Investment Guarantee and Export Credit Corporation.	SIGICE	23/04/1996	23/04/1996	N° 26-1996

### Sources:

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Official Journal Of People's Democratic Republic of Algeria (JORADP).