



Published on *Senegalese customs* (<http://www.douanes.sn>)

[Home](#) > CUSTOMS CLEARANCE OF BASIC AND FREQUENTUSE PRODUCTS

## CUSTOMS CLEARANCE OF BASIC AND FREQUENTUSE PRODUCTS

### The clearance of imported sugar

The accumulated rate of duties and taxes applicable to importation of sugar is 44, 48%. It is worth distinguishing sugar intended for regular use and that intended for the input of the industrial sector.

#### List of the price release

Tariffs and position	Price release
Unrefined sugar (without flavoring or coloring agent)	
<b>Notes :</b>	
17.01.11.00.00 (Cane sugar red, granulated and brown)	261.464 F CFA/ton
17.01.11.00.00 (Cane and brown sugar in cube ) ● Cube sugar : the average price is fixed by adding 100f CFA/Kgthe CAF value of the crystallized sugar(FOB+fret+assurance)	321.464 F CFA/ton
17.01.12.00.00 (granulated and brown sugar beet)	261.464 F CFA/ton
17.01.12.00.00 (beet sugar brown in cube)	321.464 F CFA/ton
● Expected taxes and duties on imported sugar subjected to the TCI are settled on the imports calculated on the basis of the price release	
● The cumulated amount of fret and assurance should not be above 53, 13 F CFA per Kilogrammes.	
Other categories	
● The balancing out is not applicable on imported sugar for the customs economic regimes indicated by rules that organize them	
Sugar refined with flavor or coloring agent : caster, granulated or crystallized	
14.01.00.10.00 (white granulated sugar)	385.059 F CFA/ton
● <b>Sugar used as industrial input</b>	
17.01.91.90.00 others (white sugar in cube)	385.059 F CFA/ton
This kind of sugar, used in the sweetshop, the cookies, drinks etc, is not subjected to the balancing out. It refers to sugar under tariff heading number 17.01.99.10 and 17.01.99.90.	
17.01.99.10.00 (white and granulated sugar)	385.059 F CFA/ton
17.01.99.90.00 (cane and beet sugar)	385.059 F CFA/ton
His price is based on the CAF value.	

The benefit from derogation to the TCI is subordinated to a due certificate, delivered by the Secretary in charge of industrial matters during the customs' clearance. It should be mentioned on this certificate following elements: sort of sugar, tariff and essential quantity for the manufacturing of finished products.

However, in order to inform about possible changing of a chosen destination, the owner is expected to make sure there is an obligation of marking.

### The importation of basic products: Cigarettes' clearance

Cigarettes imported in Senegal are classified in two categories as follow :

- **Economic cigarettes:**

Cigarettes which the ex-factory and off- tax price or the custom's value increased on liquidated duties and taxes the customs' administration levies. This value is lower or equal to 250 CFA francs per packet of 20 cigarettes or any other number, if the same price added to the number of cigarettes is lower or equal to 12,5 francs CFA ;

- **Premium cigarettes:**

Cigarettes which the ex-factory and off- tax price or the custom's value increased on liquidated duties and taxes customs' administration levies, without tax on increased value and the specific tax on tobacocos, is above 250 francs CFA per packet of 20 cigarettes or any other number, if the same price added to the number of cigarettes is above 12, 5 francs CFA;

- **Applicable tax system**

Cigarettes are subjected to a particular tax :

- 20% for « economic cigarettes » ;
- 45% « premium » cigarettes ;

The amount of tax cannot be less than :

- 3 francs CFA per cigarette, in the case of « economic cigarettes» ;
- 8 francs CFA per cigarette, concerning« premium » cigarettes;

The cumulated rate of cigarettes :

- 101,35% (economic cigarettes);
- 142,95% (premium cigarettes) ;

These rates include a surcharge of 20%

- **Particular measures**

- As well the label of cigarettes as importators must be accepted by the Ministry of finance.
- On packets should be mentioned "sell in Senegal", except when they are placed under warehouse or deliver to persons or organizations which take advantages on the franchise of duties and taxes
- Consequently, it is formally prohibited to set cigarettes with that note (mention)in warehouse
- Each unit of packaging (cardboard, grosse, packet, etc.) of tobacco or a product tobacco should get the following message, well written: "dangerous when overuse"
- The unit must be an integral composition the indication of some substances resulted from the burning of tobacco.
- The holding and movingofcigarettes that are not mentioned "sell in Senegal" including those not being subjected to approval are prohibited in Senegal.
- This prohibition does not concern cigarettes placed under suspensive customs' regime.

The clearance of the following products: rice, potatoes, onions, flour, concentrated tomato and sophisticated vegetable oil

Cumulated rates :

- **Rice**

- Broken rice, whole rice, rice between the two qualities, husked rice whitened or semi whitened, even polished or semi cold: 12,7%;
- Unbroken rice : 7,7% ;

- **Potatoes**

- Fresh or cooled down: 42, 7 %( with a surtax of 20 %)
- Seed Potatoes : 7,70%.

- **Onions**

- Edible onions: 42,7% (with a surtaxes of 20 % ) ;
- Onions for seed : 7,7

- **Flour**

The customs' clearance of this product is being done in the customs' offices of North Dakar-Port , South Dakar-Port and Dakar-Yoff

Because of a 10% TCI and a price release of 201.400 F CFA per ton metric, these are the following applicable rates:

- When the CAF value is equal or beyond the price of release : 44,48%(plate of taxes and duties remains the CAF value);
- When the CAF value is less than the price release :54,48%(the plate of taxes and duties corresponding to the price release in place and place of CAF value);

- **The Paste Tomato packaged and intended for detailed sale**

This production is also submitted to a 10% TIC and with a price release of 964 CFA/KN.

Consequently, cumulated rates are established as followed:

- When the CAF value is equal or above to the price release : 44,48%(plate of duties and taxes remains the CAF value);
- If the CAF value is smaller than the price release : 54,48%(the plate of taxes and duties 54,48% (the plate of duties and taxes corresponding to the price release in the place of CAF value)

**Note :**

- The safety standard NS 03 036 of August 1994 prohibits any addition of artificial coloring, thickeners, sapidity agents, sweeteners or preservative agents.
- The name and address of the producer or exporter, importer or distributor should be mentioned clearly on the documents joined of the customs' clearance file.
- The name of the country the product comes from should be clearly visible on the packages if missing it can abuse consumers' trust.
- Dates of manufacturing and preemption should be systematically stamped on the tin

- **Refined and vegetable oils**

The cumulated rate of taxes and duties applied to refined and vegetable oils refer to 44, 48 % (the plate of taxes and duties

being fixed by the CAF value).

**Nota:**

The enrichment of comestible refined with vitamin A and flour mixed with iron and folic acid from now on obligatory around all the national territory. By then, customs' declarations related to comestible and refined oils, and that made of flour must be with a declaration of importation of food products (DIPA) delivered by the Direction of National Trade. Otherwise, there will be on pain of unacceptability. The declaration should justify the conformity to norms.

## The clearance of Alcohol carbonated drinks, Alcoholic drink, Alcoholic liquid or alcoholized

### ● DEFINITIONS

We mean by :

- Alcoholized liquid: liquids which contain in alcohol more than one (1) degree.
- Fizzy drinks :
  - water containing, naturally or artificially, gaseous dissolved under pressure , whether they are called mineral water;
  - lemonades, sodas or other kind of fizzy drinks in which the degree of alcohol is less than one degree of pure alcohol.
- Alcohols or denatured water : products that are added intentionally some materials that prevent human consumption, without even destroying their industrial use.

Distorted substances also are chemical and change from one country to another.

### ● INLAND TAXES

They concern drinks and alcoholic liquids, excepted the following products exempted from taxes:

- wine intended for celebration of cults;
- drugs and alcoholized products except mint alcohol and rectified ethylic alcohol;
- ciders, pears and palm wine sold when being in a natural state;
- alcohol and alcoholized liquids sold again in a natural state and that have been already cleared through customs;
- alcohol used as drugs ;
- pure alcohol intended for laboratory researches of scientific institutions ;
- denatured and industrial alcohol intended for duplicators;
- denatured alcohol used for burning;
- alcohol used for the manufacturing of perfumes, fungicides, insecticides, herbicides, and bactericides
- denatured alcohol for fire ;

The natural or legal person taking advantages from this exoneration should after paying taxes and duties, give papers justifying the importation and those connected particularly to the destination. These papers must be submitted to the national

revenue service (National Tax Services) for returning excise duties.

**The rate of duties excises is fixed to 40% for alcohols and alcoholized liquids; and 12,5% for perfumes containing alcohol and 2,75% for carbonated drinks.**

The cumulated and applied rate are split up as follow:

- products subjected to excises duty with the rate of 2,75% : they concern carbonated drinks which cumulated rates are 48,41% ;
- products subjected to excises duty with the rate of 12,5% : It concerns perfumes containing alcohol. The cumulated rate applicable to them is 62,33% ;
- products subjected to excises duty of 40% and an additional tax of 800 F CFA per liter

This category concerns :

-wine of fresh grapes, including wines mixed up with alcohol, musts of grapes, vermouth fresh grapes prepared with plants or aromatic products, other than bottles of vinegar (in glass or plastic) cardboards or packets. Loose wines intended to be bottled in packaging of 200 liters and above that are excluded;

-beers of assaying more than 6° of pure alcohol and inferior or equal to 18°

**Nota :**

The above mentioned products bear the additional tax to the rate of 3.000 francs per liter or bottle, when bottles are less than 0,33 litre

- products subjected to a excise duty rated 40% and an additional tax of 3.000 F CFA per litre or per bottle (less than one litre): it basically concerns ethyl alcohol non denatured of a litre of volume alcoométrique more than 18% (excepted to those intended to pharmaceutical products or drugs), pear brandy, liqueur and other spirituous drinks, whiskies, rhums, tafia, gin, genever, vodka, etc.
- Note concerning the above mentioned products, when the bottle is less than one (1) liter, the additional tax will be then 3000 F CFA per bottle and not per liter.
- VAT basis of excise duties: it is constituted by the customs' value increased of the customs duty, the statistical fee, (except the TVA and the specific tax itself).
- VAT base: It comprises the increased customs' value of amounts in customs' duty , the statistical fee, specific tax and possibly that of additional tax

#### ● **PARTICULAR DISPOSITIONS**

- Alcoholized drinks more than 20° proof alcohol and intended to selling in Senegal cannot be intended to consumption, in the customs sense of term, if they are presented in containers stamped "Sell in Senegal".
  - The label « Sell in Senegal » is prohibited on alcoholized drinks put in fictitious warehouse.
  - Name and address of the producer must be mentioned on the bottle and on the package too.
  - The content in alcohol must be mentioned on the bottle or label, whether it concerns imported drinks or those produced in Senegal.
  - Any importer of alcohol or alcoholized drinks must be certified under the decision of the ministry in of finances.
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