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APPLY FOR A CUSTOMS CREDIT

Customs credit or collection credit is a possibility offered to taxpayers to remove their goods one by one in exchange of an annual guaranteed bond deposited in the hands of the competent authority of the Treasury (General Revenue of the Treasury).

This submission is a commitment guaranteed by a bank, financial institution or insurance company, to pay the duties and taxes concerned at the expiry of 15 days.

In other words, it allows the beneficiary to remove the goods immediately and pay within fifteen (15) days, the duties and taxes relating to the operations of customs clearance within the limit of the credit limit granted.

The deposit whose minimum amount is 60 million FCFA guarantees:

- the payment of duties and taxes due;
- the payment of a remission of the duties and taxes liquidated;
- the payment of a late payment penalty.

Who can apply for a customs credit?

Any natural or legal person engaged in import-export operations may request a customs credit to facilitate customs clearance, including:

- customs approved forwarders: transit companies with an authorization from Ministry of Economy and Finance
- Consignees: Consignment companies receiving approval issued by the Minister tutelage of the place of activity (port, airport, etc.)

NB: These 2 categories are authorized to carry out customs clearance operations for any third parties.

- simple commissionaires: no approval is required, but the use of credit in customs is strictly limited to their own operations (importers, exporters, etc.).

What are the documents to provide?

For individuals:

- A request addressed to the Receiver General of the Treasury
- Authorized customs broker approval
- Tax clearance
- A birth certificate less than 3 months old
- An extract of the criminal record (bulletin n ° 3) dating from less than 3 months
- Certificate of registration in the commercial register
- The NINEA identification number
- A certified copy of the national identity card
- Professional references covering 5 years of practice of the profession of declaring in customs (CV, copy of diplomas, certificate of work ...)
- A certificate of non-conviction for serious infringement of customs legislation by the declarant

For companies:

- An original copy of the articles of association
- Certificate of Insurance for Escort Submission
- A certificate of unavailability of a customs credit in progress
- The five (5) copies of the tenders mentioning the solidarity guarantee of the bank
- Ministerial Order on Customs Approval
- The certificate of registration in the commercial register
- The NINEA identification number
- A certificate of non-conviction for serious infringement of customs legislation from the declarant
- An extract of birth certificate dating from less than 3 months from the managers or directors of the society
- An extract from the criminal record (bulletin n ° 3) dating from less than 3 months from the managers or directors and shareholders
- A certified copy of the national identity cards from managers or directors and shareholders

What is the delivery time?

48 Hours

How to renew?

- Application to the Senior Treasury Accountant (RGT)
- The five (5) copies of the customs tenders mentioning the bond in solidarity with the bank
- To provide the Dakar-Port Collector's provisional discharge
- The release of the various Dakar-Port offices
- Insure the certificate of the escort bid

What to do in case of loss or theft?

Contact the Treasury General Recipe.

Where to go?

Accounting and Computing Office of the Treasury General Recipe

To know more...

- General Directorate of Public Accounting and Treasury
- Directorate General of Customs / Directorate of Regulation and International Cooperation

Address: Block of Madeleines, Avenue Peytavin x Boulevard of the Republic
