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[Home](#) > Customs' clearance of vehicles

Customs' clearance of vehicles

Only offices from the South and North Port of Dakar can operate for the customs' clearance of vehicles imported into Senegal. But in two exceptional cases (vehicles already cleared through customs, whipped off suspensiveregimes in big companies settled in regions, damaged vehicles, in wreck, and/or totally immobilized for instance), regional offices can proceed to a customs' clearance.

Cumulated rate of vehicle

- **Vehicles used for tourism (87 03)**

Seaway

Taxes	Calculation	Amount	Global Amount
Duties without effect	DD+RS+PCS+PCC+COSEC	20+1+1+0,5+0,4	22,900
VAT	(base+DD+RS)×taux	(100+20+1)×18%	21,780
Taxes	Calculation	Amount	Global Amount
Duties without effect	DD +RS +PCS +PCC	20 +1 +1 +0,5	22,500%
VAT	(base +DD +RS) ×taux	(100 +20 +1) ×18%	21,780%
Duties of registration	(base +DD +RS +TVA) × taux	(100 +20 +1 +21.78) ×3%	4,283%
			48,563%
Taxes	Calculation		
Duties without effect	DD +RS +PCS +PCC +COSEC		
VAT	(base +DD +RS) × taux		
Duties of registration	(base +DD +RS +TVA) × taux		

Land way

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

- **Utilitarian and used vehicles (87 04)**

Seaway

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC +COSEC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

Land way

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

- **Utilitarian and new vehicles**

Seaway

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC +COSEC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

Land way

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

- **Vehicles for particular using of 87 05**

(breakdown lorries, transport Sweeper, truck cement mixer etc.) and road tractors for semi trailer use.(87 01 20)

Seaway

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC +COSEC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

Land way

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC
VAT	(base +DD +RS) × taux
Duties of registration	(base +DD +RS +TVA) × taux

- Crawler tractors (87 01 30), motorized-cultivators (87 01 10), new and used cars

Seaway

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC +COSEC
VAT	(base +DD +RS) × taux
Duties of registration	Non applicable

Land way

Taxes	Calculation
Duties without effect	DD +RS +PCS +PCC
VAT	(base +DD +RS) × taux
Duties of registration	Non applicable

Methods to fix elements of taxation that refer to the value of vehicles and applicable freight.

FOB value to deducted for the vehicle

- **New Vehicles**

The retained FOB value corresponds to the highest one between the bill value, on the one hand, and the list price on the other. For lack of that list price there is a price obtained after having proceeded to assimilation (That is the case of vehicles destined to the French market, and thus neither taken back in the pricelist, or in Argus). However, concerning vehicles imported by car dealers, the retained FOB value refers to that of the bill, after being applied to the adjustment rate.

Notes: the price of accessory and equipments framed which are not part of normal equipment of basic design of the imported vehicle already, must be included otherwise, in the value to declare.

- **Second-hand vehicles:**

They refer to already registered vehicles in the process of importation into Senegal. However, the affixing to the garage (ww) is not regarded as a registration. Indeed, this often allows putting a vehicle in road within the granted deadline, in order to bring it to exportation.

Different cases are taken into account:

- **Vehicles not yet rated to argus**

In this case, vehicles are not rated argus because of the newly consumption.

The FOB value to hold back is the highest one between the bill's value and the price of the catalog to the tariff of exportation of new a vehicle. Thus the following reduction is applied:

- The entry into use within before a month of customs: 5%
- The entry into use two(2) months before the customs' clearance: 15%
- The entry into use more than three(3) months before the customs' clearance: 1% by month in addition to the following reduction

Each started month is considered as a full one. The maximum amount of depreciation calculated in conformity to above-mentioned rules can only go beyond 75% of the new vehicle price.

- **Vehicles rated Argus:**

The FOB value to hold back refers to the highest one between the bill's value and the price of the catalog, the value in Argus case. In the hypothesis that the value is higher, there will be a reduction of 20%.

- **Vehicles that are no longer rated Argus because of their advanced years**

The value to hold back refers to the highest one between the bill's value and that of the last value of vehicles in Argus case.

- **Damaged vehicles (useful or not) and remains imported:**

Other cases when the recourse to assessment is planned. The deducted value is appreciated by the service, on the basis of a reported assessment. Above all, this reported assessment is not related to that deducted value.

A certificate for entry of consumption is not delivered during the customs' clearance of remaining.

- Vehicle authorized for a moment in exceptional case:

During their entry into use, the value to deduct is declared when the vehicle is bringing into the country.

Duties and taxes are increased to an interest of credit.

- Rebuild vehicles proposed for sale through diplomatic mission and recognized international organizations and NGO's:

The CAFvalue to hold back corresponds to the value by auction, when the vehicle is sold in the presence of customs. If not, the customs' clearance is done accordingly to the rules mentioned above.

Applicable freight on the following categories

The freight to deduct for imported vehicles is the highest bill and the minimum amount mentioned as follow:

Vehicles for tourism /5 seats:

- European area: 300.000

- African area: 300.000

- American area: 500.000

- Asian area: 500.000

Vehicles of tourism 7 seats:

- European area : 450.000

- American area : 650.000

- Asian area: 650.000

Utilitarian and light vehicles (Combi, Partner, Berlingo, C/S):

- European area 300.000

- African area 300.000

- American area500.000

- Asian area 500.000

Heavy and utilitarian vehicles :(types : (508, 608, 307, SG2, SG3, 504 covered and similar):

- European area 900.000
- African area 900.000
- American area 1.200.000
- Asian area 1.200.000

Tripper lorries:

- European area 1.500.000
- African area 1.500.000
- American area 1.700.000
- Asian area 1.700.000

Lorry cars (type plateau) and buses (big size):

- European area 2.000.000
- African area 2.000.000
- American area 2.500.000
- Asian area 2.500.000

Tractors and trailers:

- European area
- European area 1.000.000
- African area 1.000.000
- American area 1.300.000
- Asian area 1.300.000

Particular cases:

- Vehicles transported on another one:

When the importer's vehicles are transported on other vehicles: this situation does not impact on the following considerations:

- Imported vehicles through land way

The freight to hold back is formally fixed (European area) thus it is:

- Passengers vehicles of 5 seats: 200 000
- Passengers vehicles of 7 seats: 300.000

- Commercial and light vehicles: 200.000
- Heavy passengers vehicles: 700.000
- Lorries: 1.000.000
- Heavy truck: 1.500.000
- Tractors and trailers: 500.000

- Vehicles accepted exceptionally for a given moment:

The freight is the same as that one gave during the entry

- Vehicles accepted temporary (IT and TT):

The freight to take back is that implemented at the date of consumption

- Vehicles transported through container

The freight to keep is that of the container
