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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.
