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TARIFF

The Customs' Union, which was established on January 1st 2000, is organized based upon the Common External Tariff and the preferential Tariff treatment.

PRODUCTS CLASSIFICATION

The products listed in the tariff and statistical regulation of the WAEMU is divided into 4 sections:

- Section 0: essential social products (pharmaceutical; surgical instruments and apparatus, books, newspaper, etc.);
- Section I : basic goods, main raw material, specific inputs, etc. ;
- Section II : input products and intermediate products, etc. ;
- Section III : end-use products and any product that was not listed in the previous sections.

COMPLEMENTARY TAXATION MECHANISM

This mechanism is expressed through the Decreasing Protection Tax and the Cyclical Tax on Importation.

The Decreasing Protection Tax (TDP in French)

This tax role was to offset the decrease of companies' tariff protection due to the establishment of the TEC (External Common Tariff).

It's application was stopped on December 31st of the year 2002.

Cyclical Tax on Importation (TCI in French)

This tax aims at depreciating the effects of erratic international price variations of some products on national production and to counter unfair practices.

This mechanism is applicable to product types falling under the agricultural sector, agribusiness, livestock and fishing, except for fish and fish-based products.

Today, sugar and vegetable oils benefit from the TCI mechanism. For the sugar, the tax is collected through equalization, at the rate of the trigger price fixed by the WAEMU such as follow :

Tariff	product's label	Trigger price (F/Tonne)
Nomenclature		

17.01	- Raw sugar not containing added flavouring or colouring matter:	
	granulated brown sugar	261.464 F
	brown sugar cubes	321.464 F
	- Other sugars :	
	granulated white sugar	325.056 F
	white sugar cubes	385.059 F

The TCI is collected during the importation of finished sugar intended for current consumption, when the CIF value of the product is below the trigger price (fixed by the WAEMU) which appears in the table below.

The required amount of equalization is constituted by the differential between the value based on the trigger price and the CIF value based on the stock exchange quotations (spot).

Whereas vegetable oils, their TCI is an ad-valorem duty which is collected at the rate of 10% on the imports value based on the below trigger prices:

Numéro NTS du produit	Product label	Trigger price (F/Tonne)
15 07 90 00 00	Huile de soja et ses fractions, même raffinées, mais non chimiquement modifiées : autres	388 F
15 08 90 10 00	Peanut oil and its fractions, whether or not refined, but not chemically modified : package for consumer retail sale in immediate packings of content not exceeding 5 liters.	656 F
15 08 90 90 00	Huile d'arachide et ses fractions, même raffinées, mais non chimiquement modifiées : autres	656 F
Ex15.14.90.00.00	Colza refined oils	388 F

Notice: The TCI duty is not applicable to sugar and vegetable oils used as inputs.

PREFERENTIAL TRADE ARRANGEMENTS

It was established by the additional act n° 04/96. Its goal is to harmonize and intensify commercial trade between WAEMU country-members. It defines the applicable customs' on products coming from the Union. However, one should note that the rules of origin have changed: the notion of raw product, traditional crafts and registered or non-registered originating industrial products, previously used to define the origin, were replaced by those of products entirely made within the WAEMU and products that have undergone substantial working or sufficient processing. These new rules introduced by the additional protocol n° 03/2001 of the December 19th 2001 took effect on January 1st 2003.

● Wholly obtained products

They are part of a limited list including living animals born or raised in one of the member states as well as their products, vegetable products collected in member states, fish products and other sea derived products by shuttles of member states, extracted mineral products from the soil or territorial waters or from deep seas and oceans of the member states.

● Products that have undergone substantial working or sufficient processing

These are products whose working or processing leads to :

- Either a change in tariff subheading in one of the four first numbers (except for products resumed on a list of exceptions).

Those products are free of admission duties, when imported in member states (including the statistical charge) applicable to same type products imported from third countries, except for internal taxes where appropriate (specifics or ad valorem) required for identical or similar products, locally made or imported.

- Either an added community value exceeding or equal to 30% of the ex-factory price of the concerned products.

These products can be registered to the Preferential Community Tax (TPC in French) whose rate is actually at 0%. Such case is equivalent to a claim exemption of duties and tax entrance fees (including the statistical charge), except for internal taxes where appropriate (specifics or ad valorem) which are required.

- Once completed, the accreditation files is handed to the Directorate of the Industry (Ministry of Industry and Handicrafts). The package comprises of :

- - An accreditation request for the TPC addressed to the WAEMU Commission.
 - A document presenting the company's features ;
 - A document presenting the product's features made by the requesting (fabrication drawing) ;
 - A document presenting information about the processing.

The TPC accreditation is granted by the WAEMU, after examination of the files and member states' experts' opinion.

Notice: when not registered, these products continue to benefit from a 5% reduction on customs duties (DD) on duty rate applicable to third countries' imported products in, when imported in a member states.

TAX AND DUTIES TABLE

The admission tax and duties table applicable to imported goods include the Customs Duty (DD in French), the statistical charge (RS in French), and the Community Solidarity Tax (PCS in French) which is a resource that belong to the Union, with the following rates:

- Category
- Customs Duties (DD)
- Statistical Charge (RS)
- Community Solidarity Tax (PCS)













Category	Customs Duties (DD)	Statistical Charge (RS)	Community Solidarity Tax (PCS)
0	0%	1%	1%
1	5%	1%	1%
2	10%	1%	1%
3	20%	1%	1%





Notice :

- The basis of taxes and duties that appear in the table above is based on the CIF value;
- To those taxes and duties is added the VAT à the unique rate of 18% (for Senegal), except for the products that are free of those taxes and duties;
- The statistical charge is collected on third countries imported products released for consumption, including those exempted from customs duties, except for the goods imported as part of diplomatic duty-free and those bought from provided investments of foreign partners provided they have an explicit exemption clause;

- The ECOWAS collection of 0,5% on the CIF value is also due when third countries imported products are released for consumption.

THE EXTERNAL COMMON TARIFF (TEC), documents in French

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- You are an official from one of the eight WAEMU countries serving abroad:

When you are travelling, this implies to you as a resident traveller :

- When entering Senegal, you can detain an unlimited amount of CFA bank notes BCEAO without any formalities needed. You can also detain foreign currencies from an unlimited amount, but you are required to transfer them, within a maximum of 08 days, to an authorized intermediary (bank, exchange office, etc.)
- When leaving Senegal, two specific cases can occur:
 - If you are travelling within the Union, you can detain an unlimited amount of CFA bank notes BCEAO without any formalities needed;
 - If you travel outside the union, you can detain the counter value of two (2 000 000) FCFA in currency. Besides this amount, you can detain with yourself, other means of payment (traveller's cheque, certified cheques, credit cards etc).

Non-resident travellers

- You are of Senegalese nationality, established outside the WAEMU member-states (Benin, Burkina Faso, Ivory Coast, Guinea-Bissau, Mali, Niger, Senegal, Togo)
- You are of foreign Nationality and you come to Senegal for tourism, business or family purposes;
- You are a foreign official serving in one of the WAEMU member-states;

When you are travelling, this implies to you as a non-resident traveller:

- When entering Senegal, you must declare, by writing it, all currencies and all other means of payments that you hold, when the amount exceeds the counter value of one million (1000 000) F CFA.
- When leaving Senegal, whatever your destination, you can detain with yourself up to 500.000 FCFA without declaring them, in currency or other payment methods (bankers' draft, traveller's cheque ...). Beyond this amount, you are required to write a declaration along with a documentary proof: either the written currency entry declaration, the purchase slip of the foreign bank notes delivered during your stay in Senegal and obtained on a foreign bank account.

Legal base: Regulation n009/1998/CM/UEMOA of November 20th, 1998 about external financial relations of WAEMU member STATES.