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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.
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