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## 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 31<sup>st</sup> 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 Nomenclature	product's label	Trigger price (F/Tonne)
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 bellow 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.

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