



## ADMINISTRATIVE INFORMATIONS

### 1. Customs clearance, formalities for products dispatching, entry and departure

#### 1.1. General customs clearance

By reason of the provisions stipulated in article 18 of the Customs Code and in compliance with the decree n° 91-1221, of 14 November 1991, a Verification Programme of imported goods (art. 1er) is developed throughout the territory of the Senegalese Republic.

Thus, the import of goods into Senegal should be checked prior to shipping operations, by a specialized control company, commissioned by the State for this purpose (art. 2), as for the quality, quantity, price and tariff.

The checking shall apply to all public or private imported goods. The inspection is mandatory for all the F.C.L containers (customized) called house to house.

With the coming into force of the contract signed by the Senegalese State with the new company mandated to carry out the pre-shipment inspections (COTECNA), the pre-shipment inspections and verification of imports have resumed its activities since 1<sup>st</sup> October 2001.

With respect to FOB values equal or higher than 1,000,000 CFA Fr, all imported goods shall be subjected to a preliminary Declaration of Import (PID). Since 15 October 2001, the PDI is applied to all FOB values equal or higher than 3,000,000 CFA Fr.

After each inspection by COTECNA, a verification certificate (VC) is delivered for the statement of values that are considered receivable (according to the criteria: quality, quantity and price). Otherwise, a Notice of Certificate not Granted (NCG) shall be delivered to the filer.

By special dispensation, the imports by the export free enterprises, the enterprises in free zone and free points and goods enjoying a tariff exemption, are exempted from inspections.

The provisions of the Customs Code provide that any import or export of goods must be subjected to a customs declaration (bill of entry), even in the case of exemption from duties and taxes.

This declaration shall be established by authorized Customs clearing agents, owners of the goods and beneficiaries of a Customs Bond Credit.

The customs clearing agent is notified by the importer, who sends him all documents related to the customs clearance, such as : the commercial invoice, the bill of Lading, the EUR 1 Certificate, for the products of the European union or the Certificate of origin for third countries, prior to the preliminary declaration of import, the certificate of verification issued by the authorized verification company, the detail report and any other document required by the Customs Regulations, (sanitary and phytosanitary certificate, preliminary import declaration for food products and other certificates).

The determination of customs duties and taxes is done according to the following elements: the customs value, the tariff and the origin.





### 1.2. The general law taxation

The general law taxation is full taxation system determined by UEMOA (WAEMU) according to a Common External Tariff (CET) applicable to all imported goods from the third countries to the West African Economic and Monetary Union (WAEMU).

This tariff includes:

#### - Permanent duties

- Customs duties (CD) with four (4) rates per product category (0%, 5%, 10%, 20 %);

Categories	Products	Customs duties	Documents to be supplied
0	Social goods essentially appertaining to a limitative list	0%	- Commercial invoice (detail of the good, price FOB, insurance cost, freight cost)
1	Basic products, basic raw materials, capital goods, specific inputs	5%	- EUR1 certificate for products originating in the European Union
2	Inputs and intermediate goods	10%	- certificate of origin for third countries
3	Final consumption goods, other products and other products not listed elsewhere.	20%	

- A statistical charge by 1% applicable to all imported products from third countries, except for goods covered by diplomatic privileges and those imported within the framework of projects financed by foreign funder.
- Solidarity Community Levy at the rate of 1%.

#### - Temporary duties:

- Import conjuncture tax (TCI) applicable on products such as tomatoes, flour and milk at the rate of 10% to be based on a trigger price fixed by the WAEMU Commission or under the form of equalization with respect to sugar.

### 1.3. Domestic Taxes

Other taxes and levies are applicable on products imported to Senegal:

- **Value added Tax (VAT = 18%)**: VAT is levied on all production activities. It is neither applied to whole sale trade nor to retail trade.
- **Equalization Tax (ET = 5%)** applicable on the imports of trading physical individuals. The informal sector is submitted to Equalization Tax (ET), intended to supplement the VAT.
- **The Community Levy UEMOA (PC/UEMOA= 0.5 %)** : **Specific taxes**: whose rates vary according to the nature of products. According to a directive of the UEMOA, only six groups of products can still be subjected to a specific tax on borders.

In Senegal, the specific taxes concern:

- Oil products: high octane petrol are taxed up to 20,665 CFA Fr/HL, regular gasoline up to 18,847 CFA Fr/HL, dug out canoe petrol up to 3,856 CFA F/HL and diesel oil up to 9,395 CFA Fr/HL.
- Alcoholic and soft drinks, whose regulation was modified by the law of 6 September 2001, are subjected to a level

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18<sup>th</sup> FIDAK





of taxation respectively of 30 and 2.75 %.

- Coffee is also affected by a specific tax which was estimated at 11%, but which has dropped by 3.8%, by virtue of the same law, reaching thus the same level, like for tea taxation.
- Tobacco and cigarettes are also subjected to surtax by 30%.

The base calculation of specific taxes of consumption is the increased CIF value of the CET.

- The COSEC levy at the rate of 0.2 % (import by seaway).

- Para fiscal tax on fabrics (TPF) at the rate of 1% and the pastoral fund which is about 50 CFA fr/kg for pork and 100 CFA fr / kg for other animals and their meats.

Finally, some surtax which are deemed to be replaced by TCI are still applied on products such as millet, onions, potatoes, sorghum, banana and head and intermediate rice at the rate of 10 % or 20 %.

### 1.4. Import Prohibitions

There are only few import prohibitions in Senegal. Only the products, which are likely to disturb public order or contrary to good moral standards, are rejected. Nevertheless, the country applies an embargo on some food products if they are proved to be unhealthy for the population.

### 1.5. Sanitary and phytosanitary regulation

In the absence of Senegalese specific standards, the local practice consists in using international and especially, European standards. Generally speaking, the consumption of some flours and powders, chiefly for animal food of any origin is subjected to the production of a sanitary certificate delivered by the Directorate of breeding, as well as a quality certificate for food products. With regard to vegetable products, a phytosanitary certificate must be delivered by the Ministry of Agriculture.

### 1.6. UEMOA and ECOWAS taxation system (products from both communities)

Trade regulations within the WAEMU (Benin, Burkina Faso, Côte d'Ivoire, Guinea Bissau, Mali, Niger, Senegal and Togo) are defined by an Additional Act n° 04/96 providing for a transitory preferential regime of trade within the WAEMU and for its mode of financing.

This regime grants total exemption from entry taxes and duties for:

- domestic produces;
- handicrafts and traditional products;
- industrial products originating from one the Community's country (since 1<sup>st</sup> January 2000; see additional act n° 04/98).

Because Senegal belongs to sub regional and regional economic groupings (WAEMU, ECOWAS) it is obliged to adopt the common taxation provisions established by these organisations. Internal community taxation systems consist in preferential regimes granted to products originating in community spaces.

Products are classified into wholly obtained products in a Member State authorised and non authorised industrial products:

- authorised industrial products and products wholly obtained in the WAEMU and ECOWAS States are exempted from all duties and taxes, except for domestic taxes;
- the taxation system applicable to non authorised products of WAEMU and the ECOWAS consists of the general law taxation.





### 1.7. Customs Regulation applicable to products to be exhibited in the Dakar international Trade Fair

The following provisions are applicable to goods to be exhibited in the Dakar international Fair:

- a) materials, equipment and products, imported by foreign exhibitors, non-covered by an ATA Carnet or covered by an expired ATA Carnet, benefiting from temporary admission and exempted from giving a deposit;
- b) duties and taxes paid for products sold during the holding of the Fair;
- c) unsold goods must be subjected to re-exportation or put for consumption;
- d) all the temporary admission accounts should be settled sixty days (60) days after the closing of the Fair at the latest.
- e) products imported within the framework of the Fair shall be exempted from pre shipment inspection (dispensation from COTECNA control), made within the framework of Imports Checking.

To facilitate customs clearance operations, it has been provided for the opening of a Customs Office in the Fair ground. For further information, exhibitors may contact:

#### DIRECTION GENERALE DES DOUANES

8 , 10 Allée Robert Delmas  
Po Box: 4033 Dakar/Sénégal  
Tel.: 00 221 33 889 74 01/74 02  
Fax: 00 221 33 821 44 84  
E. mail: spdgd@douanes.sn  
Web site : www.douanes.sn

## 2. Foreign Exchange Regulations

Foreign exchange regulations concern all the rules applicable to physical transport of BCEAO banknotes and foreign currencies as well as the means of payment by travellers. They also concern import and export regulations.

### 2.1. Import Regulations

Import foreign exchange regulations is relating to the procedure of banking domiciliation and the payment modalities of imported goods. Only an authorized bank can undertake the payment transactions of imports. Yet, the Post Office Administration can also carry out the payment if the amount of imported goods does not exceed CFA Fr 1 million (1,000,000).

Any goods imported from countries other than those of the franc zone must be subjected to an authorized domiciliation Bank, except for imports with a value lower than CFA Fr five million (5,000,000). If it is an import operation without payment, it must be subjected to the prior visa of the Direction de la Monnaie et du Crédit (DMC- Directorate of currency and credit).

With respect to banking domiciliation, the importer should remit two copies of the invoice and the commercial contract along with an import certificate stamped by the Customs.

### 2.2. La réglementation des changes à l'exportation

It concerns the domiciliation procedure and the repatriation modalities of export receipts. In compliance with the regulations, residents must repatriate through the authorized middle agent in Senegal all the receipts of products coming from abroad.

Such obligation must be fulfilled within a month starting from the fixed date, which must not exceed three months starting from the forwarding date.





Repatriation should be made through a domiciliation bank to which the exporter should give a foreign exchange commitment along with a copy of the export contract. An export certificate should be presented to the Customs service at the same time as the exhibits.

### 2.3. Regulations on means of payment carried by travellers

In this respect, distinction should be made between a resident and a non resident: the resident means any natural person whose main centre of interest is in a UEMOA Member State, any national civil servant stationed abroad or any legal person or entity or foreign person for its enterprises in a UEMOA Member State;

- the non resident is any natural person whose main centre of interest is abroad.

#### • Entry

When entering Senegal, the resident is not subjected to any declaration formality. The import of the franc zone bank notes or of any other means of payment denominated in foreign currency is free.

Yet, the resident traveller must entrust to an authorised middle man, the foreign currency in his possession when they exceed 300,000 CFA Fr within eight (8) days starting from the date he enters the national territory.

The non resident traveller must declare in writing the foreign currency in his possession when they exceed the amount of 1,000,000 CFA Fr either in banknotes or in any other means of payment.

A declaration form of the means of payment must be duly filled by the traveller.

#### • Departure

##### - For residents:

- trips within the WAEMU: unlimited amount ;
- to a destination outside the franc zone : exchange value CFA Fr2,000,000;
- any surplus exceeding this amount can be taken out but only under the form of traveller's check, certified Check or any other means of payment.

##### - For non-residents:

- They may export without justification, the exchange value of CFA Fr 500,000, the bank-notes of foreign banks and the other means of payment issued abroad or made out in their names.

Any surplus should be justified by presenting an entry declaration subscribed by the non resident to the Customs Office when entering the national territory.

### 3. Forwarding Agents or Customs brokers fees

The pre-selected transit companies by the officials of the Centre international du Commerce extérieur du Senegal (CICES), which have obtained the authorisation of the Customs General Directorate (Direction Générale des Douanes), help exhibitors in all the fair's operations and determine duties and taxes. These operations are chargeable according to two invoices:

- one for the entry of the package in the Fair ground;
- another one for adjustments of the commitments at the Customs.

In addition to duties and taxes, these operations are remunerated as follows:





### S 600 (Temporary admission)

ENTRY	MARITIME	AIR
Landind+ Transport+Lifting	Similar- according to the company's invoice	-----
TS customs Company	25,000	10,000
Warehousing company	Similar	Similar
Demurrage	Similar	-----
Port Penalties TC 20'	5000/jour (20 days duty free)	-----
Port Penalties TC 40'	10 000/jour (20 days duty free)	
Commission on disbursement	2.80 % according to CIF value	2.80 % according to CIF value
Customs escort	20.000 TC	10.000
TS Customs	5000/déclaration	6000/ déclaration
PID	5000/déclaration	5000/déclaration
IFG	4000/déclaration	3400/déclaration
File Opening	5840/file	2250/file
Transit Commission	2218/Ton (mm <sup>3</sup> )	3241/Ton (mm <sup>3</sup> )
Print materials	1565/file	2250/file
Grounding	Tc 20' 43141 – Tc 40' 86282	-----
Stripping, unloading	6000/T (mm <sup>9</sup> TC 20) 18 TC 40	-----
Shift yokes renting	21684 F/Ton	-----
Transport delivery	Transport According to scale of rates	277/k mm/ 5645 F
HAD (Scale of rates below)	According to applied scale of rates	According to applied scale of rates
Handling, loading and unloading	5274/T	2074/T
LTA Transfer	-	30,000 F

NB : These prices are subjected to 18% VAT

### C 600 (Consumption for)

ENTRY	MARITIME	AIR
Duties and taxes (According to CIF value)	50.53 %	50.33 %
Commission on disbursement	2.80 % according to CIF value	2.80 % according to CIF value
TS Customs	5000/declaration	6000/declaration
PID	5000/declaration	5000/declaration
IFG	4000/declaration	3400/declaration
File opening	5840/file	2250/file
Transit Commission	2218/Ton (mm <sup>3</sup> )	3241/Ton (mm <sup>3</sup> )





Printed matters	1565/file	2250/file
HAD (scale of rates below)	According to applied scale of rates	According to applied scale of rates
Other disbursements	100.000 / files	50.000 / files
Customs shift	75.000 / files	25.000 / files

NB: These prices are subjected to 18% VAT

### R 600 (Réexports)

ENTRY	MARITIME	AIR
Freight	According to the Company's tariff	According to the Company's tariff
Landing + Transport + lifting	Similar according to the Company's invoice similar according to the Company's invoice	-----
Customs escort	20,000 TC	10,000
TS Customs	5000/declaration	6000/declaration
PID	5000/declaration	5000/declaration
IFG	4000/declaration	3400/file
File opening	5840/file	3241/Ton (mm <sup>3</sup> )
Transit Commission	2218/Ton (mm <sup>3</sup> )	3241/ton (mm <sup>3</sup> )
Printed matters	1565/file	2250 / file
Loading	6000/T (mm <sup>9</sup> TC 20) 18 TC 40	
Shift yokes hiring up to 4 tons	21684 F / Ton	-----
Transport / delivery	According to scale of rates	277/k mm. 5645 F
HAD (scales of rate below)	Applied scale of rates	Applied scale of rates
Handling, loading and unloading	5274/T	2074/T
Customs shifts	20,000	10,000
Other disbursements	10,000	5,000

NB: These prices are subjected to 18% VAT

Les transitaires suivants sont agréées par le CICES :

**TRANSCONTINENTAL TRANSIT**  
 50, Avenue Georges Pompidou  
 BP 3681 Dakar/ Sénégal  
 Tél. : 00 221 33 821 04 86  
 Fax. : 00 221 33 821 47 02  
 E.mail : transco@sentoo.sn

Contact : Madame Nancy NIANG

**PANATRANS**  
 65, Immeuble Gallas Angle canal 4 point E  
 B.P. : 25107 Dakar/ Sénégal  
 Tél. :00 221 33 842 31 97  
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