

Based on information collected up to November 2001

1. TARIFF MEASURES

Structure of the tariff schedule

Côte d'Ivoire is a member of the West African Economic and Monetary Union (UEMOA) - Union Economique et Monétaire de l'Afrique de l'Ouest). The other members are Benin, Burkina Faso, Guinea-Bissau, Mali, Niger, Senegal, and Togo. Members of UEMOA apply a ten-digit tariff nomenclature based on the Harmonized Commodity Description and Coding System.

Tariff publications

Current information on customs related matters is available from the Tax Department of the Ministry of Economy and Finance.

Direction Générale des Importations
Ministère de l'Economie et des Finances
Immeuble SCIAM
Ave. Marchand
B.P. V 163
Abidjan

12 MFN Duties

Implementation of a common external tariff was scheduled to take place on 1 January 2000, but in some countries, it did not take effect until 1 February 2000 or later. The common external tariff has four rates: 0% on basic necessities such as pharmaceuticals, school supplies, and some agricultural products; 5% on strategic goods including cereals, raw materials, crude oil, and natural gas; 10% on intermediate goods, and fuel oils; and 20% on finished goods, capital goods, and textiles.

16 Temporary reduced duties

A temporary admission scheme allows for the importation of raw materials used in the manufacture of export goods. Specified industrial enterprises are authorized to import their inputs duty free, however, guarantees equal to 50 per cent of the suspended rates are required.

Articles of equipment for investment projects of general interest may be imported at a reduced rate of 5% if their value exceeds CFAF 2 milliard.

Preferential duties under trade agreements

19.2 Regional and sub-regional agreements

The West African Economic and Monetary Union (UEMOA) - Union Economique et Monétaire de l'Afrique de l'Ouest) replaced the former Monetary Union of West Africa (UMOA - Union Monétaire Ouest-Africaine) in 1994. Under this treaty, the UEMOA's structure includes:

- (1) A common accounting system, with a unique book keeping system called SYSCOA (Système Comptable Ouest Africain);
- (2) A regional stock exchange not in operation yet; and
- (3) A customs union.

UEMOA's objective is the total exemption from duties and import taxes for unprocessed products, products of the traditional craft industries, and industrial products, which have at least 60 per cent of the raw materials or 40 per cent of the added value of UEMOA origin (which was gradually achieved in January 2001).

UEMOA members are also members of the larger Economic Community of West African States (ECOWAS), established in 1975. The aim of ECOWAS is to establish a customs union among the now 15 members (Benin, Burkina Faso, Cape Verde, Côte d'Ivoire, Gambia, Ghana, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, and Togo). Under a programme of trade liberalization launched in 1979, tariff and non-tariff barriers to intra-ECOWAS trade in unprocessed and traditional craft products were lifted in 1990 provided that they appear on the list of products established by the Community. With regard to industrial products, the Agreement provides for gradual tariff reductions using a separate schedule for most developed members (Côte d'Ivoire, Ghana, Nigeria, and Senegal), less developed members (Benin, Guinea, Liberia, Sierra Leone, and Togo) and least developed members (Burkina Faso, Cape Verde, Gambia, Guinea-Bissau, Mali and Niger). By 1997, about 400 industrial goods had been approved under the trade liberalization scheme, however, the timetable for implementation of these provisions is not being respected by member countries.



2. PARA-TARIFF MEASURES

Additional charges

22.1 Tax on foreign exchange transactions

Banks levy a proportional commission of 2.5 per mill and freely fixed commission on transfers to all non-UEMOA countries. Transfers between UEMOA member countries are subject to a commission freely fixed by the banks.



22.5 Statistical tax

In conformity with regulation No. 002/2000/CM/UEMOA, the rate of the "redevance statistique" (statistical tax) is fixed at 1%.



22.9 Additional charges n.e.s.

Under regulation No. 3/99/CM/UEMOA of 25 March 1999, a "taxe dégressive de protection - TDP" (decreasing tax of protection) was introduced to compensate for the significant falls of tariff protection related to the installation of the common external tariff. TDP is levied on vegetable oils, cigarettes and tobacco substitutes, matches, sacks and bags of textile based on fibres or polyethylene. With effect from 1 July 1999, the period of validity is fixed at four years. The applicable rates are either 10% for the activities requiring a weak complementary protection (low TDP) or 20% for

the activities requiring a more significant complementary protection (high TDP). The basic rates will be applied in a decreasing way according to a timetable for implementation until the final rate will be 0% as from 1 January 2003.

A "taxe conjoncturelle à l'importation - TCI" (tax of the economic situation with imports) was introduced to compensate for the significant falls of tariff protection related to the erratic variation of the world level. A 10% rate is levied on agricultural products, industrial processed agricultural products, and breeding and fishing products except fish and fish products.



Internal taxes and charges levied on imports

23.1 General sales taxes

In conformity with directive No. 02/98/CM/UEMOA of 22 December 1998, a value added tax is levied at the rate of 20% of the customs value plus all import duties. Adoption of a unified VAT of 18% is one of UEMOA's goals.



23.2 Excise taxes

In conformity with directive No. 03/98/CM/UEMOA of 22 December 1998, excise duties may be levied on alcoholic and non-alcoholic beverages, tobacco, coffee, fats and oils, tea, arms and ammunition, perfumery and cosmetic products, cola, and wheat flour. Depending on the product concerned, UEMOA member countries may impose rates of minimal 0% to maximal 45% of the customs value plus all import duties.



3. PRICE CONTROL MEASURES

31.1 Minimum import prices

After the devaluation of the CFAF, reference prices were introduced for many products to protect domestic industry by discouraging price competition and under-invoicing. Côte d'Ivoire intends to continue to use reference prices on a list of articles for a further 18-month period as from 1 July 2001.



4. FINANCE MEASURES

41.9 Advance payment requirements n.e.s.

Effective 1 February 1999, residents were authorized to contract forward exchange cover to settle payments related to imports of goods and services. Forward exchange cover for eligible imports must not extend beyond one month for specified goods and three months for goods designated essential commodities, with renewal of cover only once. Forward cover against exchange risk is permitted with prior authorization from the Directorate of the Treasury of the Ministry of Economy and Finance (MEF) only for payments for imports of goods and only for the currency stipulated in the commercial contract.



45 Regulations concerning terms of payment for imports

Letters of credit are required for goods imported outside the EU, Operations Account countries, and ACP countries.



49 Finance measures n.e.s.

With effect from 1 February 1999, all imports exceeding CFAF 5 million are subject to domiciliation requirements.

Proceeds from exports including those to countries in the Operations Account area, must be received within 120 days of the arrival of the goods at their destination. Effective 1 February 1999, proceeds from exports to UEMOA countries are not longer required to be repatriated.

Foreign exchange derived from exports must be surrendered to authorized intermediary banks within 30 days of the payment due date. The authorized intermediate bank shall then surrender the foreign exchange to the Central Bank of West African States (BCEOA) by transfer through the bank of issue.



6. QUANTITY CONTROL MEASURES

Licensing under the authority of
Licensing under the authority of the
Department of External Trade of the Ministry of Commerce and Industry
Direction du Commerce Extérieur
Ministère du Commerce et de l'Industrie
Immeuble CCIA
Rue Jean-Paul 22
BP V 65
Abidjan

Non-automatic licensing

61.71 To protect human health

For reasons of human health protection, the importation of food flavourings is subject to an import permit from the Ministry of Trade.



61.72 To protect animal health and life

Live animals require an import permit from the Ministry of Agriculture in order to protect animal health.



61.73 To protect plant health

Importers of seed potatoes, dried seed vegetables, rice and maize for sowing, grain and fruit for sowing, and oil seeds must obtain an import permit from the Ministry of Agriculture for reasons of plant health protection.



61.74 To protect environment

Applications for permits to import used motor vehicles not older than seven years must be made to the Ministry of Commerce.



- 61.75 To protect wildlife**
In order to control drug abuse, the Ministry of Health issues import permits for methyl alcohol and pharmaceutical products.
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- 61.78 To ensure national security**
Permits to import arms and ammunition may be obtained from the Ministry of Safety.
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- 61.79 For purposes n.e.s.**
Imports of records, tapes, and other recorded media for sound require an import permit from the Ministry of Culture.
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- 61.9 Non-automatic licensing n.e.s.**
The importation of wheat and meslin flour must comply with Ministerial Order No. 54 of 8 May 1995.
- Import restrictions are imposed on petroleum and petroleum products, used tyres, and woven fabrics of cotton, synthetic and synthetic staple fibres.
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Prohibitions

- 63.1 Total prohibition**
The importation of counterfeit goods is absolutely prohibited.
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- 63.71 To protect human health**
Under decree No. 96-682 of 4 September 1996, the importation of asbestos and products containing asbestos is prohibited for human health protection reasons.
- In conformity with decision No. 96/DGRS/DSV of 5 December 1997, new measures became effective concerning the importation of meat of bovine animals to prevent the introduction of BSE into Côte d'Ivoire.
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- 63.72 To protect animal health and life**
Meat flour and bones from ruminants may not be imported to comply with animal health requirements.
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- 63.74 To protect environment**
In accordance with the Bamako Convention, the importation of toxic waste is prohibited for environmental protection reasons.
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- 63.76 To control drug abuse**
Imports of drugs, narcotics, and hallucinogen products except those authorized by the Ministry of Health are prohibited in order to control drug abuse.
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- 63.78 To ensure national security**
For national security reasons, the importation of weapons and war ammunition is not authorized.
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63.79 Prohibitions for purposes n.e.s.

The importation of pornographic publications is prohibited.

7. MONOPOLISTIC MEASURES

Single channel for imports

71.1 State trading administration

At present, only the Société Ivoirienne de Raffinage (SIR) has a monopoly for the import of crude or partly refined petroleum.

Société Ivoirienne de Raffinage (SIR)
Route de Vridi, Bd. de Petit Bassam
01 BP 1269
Abidjan 01

8. TECHNICAL MEASURES

Standards are formulated and enforced by
Côte d'Ivoire Normalisation (CODINORM)
Immeuble le Général
Angle Botreau Roussel
Rue du Commerce
01 BP 1872
Abidjan 01

81.1 Product characteristics requirements

With the establishment of CODINORM in 1993, national standards reflecting international standards and consumers' requirements have been introduced, primarily in the agri-food, building and civil engineering sectors. The application of Ivoirian standards is not mandatory except in the case of products affecting health or safety (i.e. the standards concerning electrical installations). Goods subject to compulsory standards require a certificate of conformity issued by recognized bodies.

Phytosanitary certificates issued by the Ministry of Agriculture are required for all imports of plant products.

The importation of live animals may require a sanitary certificate.

One-day old chickens and hatching eggs require a sanitary certificate issued by veterinary services in the exporting country.

Meat and poultry must be covered by a certificate of wholesomeness for red meat products.

A veterinary certificate from the competent authority in the exporting country is required for all imports of animal fodder in accordance with circulars No. 263/MPA-DSV of 22 September 1988 and 115/88 of 22 December.

As a general rule, certificates of origin are required for all imported goods. The certificate of origin must be certified by a recognized chamber of commerce.

Under law No. 97-08 of 6 January 1997, imports into Côte d'Ivoire must be covered by an insurance certificate.

Medical products must be registered at the Ministry of Health and Social Welfare.



81.3 Labelling requirements

All goods in general must be clearly marked with the country of origin. Labels must be in French and should indicate the date of the production of the goods.

Packaged food preparations and canned or partly preserved food are subject to labelling requirements indicating both the date of manufacture and expiration date.

Specific labelling requirements are in effect for tobacco, match boxes, printed fabrics, alcoholic beverages, and meat and meat products. Cigarettes must bear the legend "Vente en Côte d'Ivoire". All bottles containing alcoholic beverages with an alcohol content in excess of 20 degrees (whiskey and gin) must carry a label marked "Vente en Côte d'Ivoire", the exporter's registration number, the name of the exporter, the year the goods were dispatched, and the individual number of the bottle.

Imported beef must arrive in the country within one year of the packing date, and all cartons of frozen meat products must have temper-proof seals.



81.5 Testing, inspection and quarantine requirements

Health inspection is conducted on imported meat, fish, dairy products, and preserved food.



82 Pre-shipment inspection

With effect from 23 July 2000, compulsory pre-shipment inspection on quality, quantity and price of all imports with a f.o.b. value of CFAF 1 500 000 and above is committed to the following agents: (I) Bureau Veritas, and (II) Cotecna. Imports with a f.o.b. value between CFAF 500 000 and CFAF 1 500 000 are subject to random pre-shipment inspection. The following goods are exempt from pre-shipment inspection: imports with a f.o.b. value of CFAF 500 000 or below, gold, precious stones and objects of art, scrap metals, explosives, weapons, ammunition and other materials for the army and police, live animals, fresh or refrigerated fish, vegetables and fruits, plants and flowers, exposed and developed cinematographic films, current newspapers and periodicals, used vehicles, and crude oil.



83 Special customs formalities

Under decree No. 97-142 of 7 March 1997, the importation of used motor vehicles is limited to specific points of entry and must be accompanied by a certificate issued by the Société Ivoirienne de Contrôle Technique Automobile (SICA).