

Based on information collected up to October 2001

1. TARIFF MEASURES

Structure of the tariff schedule

Mali adopted the Harmonized Commodity Description and Coding System in 1994, and applies an eight-digit tariff nomenclature. The structure of import duties has been simplified, and for taxation purposes, imports are grouped into three main categories: basic products, intermediate and capital goods, and other product categories.

Several duties and taxes levied on imports will be reduced with the introduction of the UEMOA's (or WAEMU) common external tariff, due to enter in force in July 1998 and January 2000, but not implemented yet by Mali.

Tariff publications

UEMOA's common external tariff

11 Statutory Custom Duties

Duties are levied on a CIF basis including the purchase price, transport charges, export duties, and all other expenses incurred in shipping the goods to the port of entry. The levy of customs duties range between a minimum levy of 3 per cent, an intermediate of 35, and a maximum of 75 per cent on sugar. Goods assessed at low rates include the following: chemicals and pharmaceuticals industries, non-electrical machinery and petroleum; high rates apply to fishery products, tobacco, clothing, leather products, footwear, furniture other than metal furniture, pottery and china.

12 MFN Duties

Mali grants most-favoured-nation (MFN) treatment to all countries except Israel.

13 Bound rates

Under the Uruguay Round, Mali bound customs duty rates that apply to the following chapters of the harmonized System: agricultural products like other WTO members; wood and wood products of chapter 44, other base metals of chapter 81, and musical instruments of chapter 92. A 60 per cent ceiling rate was granted for this purpose by Mali for all these products. The other duties and charges on imports of these products were bound at 50 per cent.

16 Temporary reduced duties

Import taxes on many goods were reduced or eliminated after the CFA devaluation in 1994. Import of essential medicines are free from import duties and taxes. In addition, Mali's investment, mining and commercial codes offer duty-free importation of capital equipment in priority industries.

Preferential duties under trade agreements

19.1 Interregional agreements

Mali is a signatory to the Agreement on the Global System of Trade Preferences (GSTP) concluded between the developing countries.



19.2 Regional and sub-regional agreements

Mali together with Benin, Burkina Faso, Cape Verde, Côte d'Ivoire, Gambia, Ghana, Guinea Bissau, Liberia, Niger, Nigeria, Sierra Leone and Togo, are members of the Economic Community of West African States (ECOWAS) created in 1975. The Treaty is established to promote economic, social, and cultural cooperation among its members. It also includes the elimination as of 1994 of all non tariff barriers and a progressive but full elimination, in respect of local products, and traditional handicrafts originating within the ECOWAS. Member countries have abolished tariffs on a number of goods manufactured within the region. Plans have been made to reduce or eliminate intra-community tariffs for other products using a separate schedule for most developed members i.e. Côte d'Ivoire, Ghana, Nigeria, and Senegal; less developed members as Benin, Guinea, Liberia, Sierra Leone and Togo and least developed members as Burkina Faso, Cape Verde, Gambia, Guinea-Bissau, Mali and Niger.

In 1997, an estimated 400 industrial goods had been approved under the trade liberalization scheme. In March 1998, senior customs officials from member countries agreed to harmonize customs policies and administrations in order to facilitate intra-community trade and to pursue the objective of establishing a common external tariff. The ECOWAS Treaty includes among other objectives, the establishment of a common market. In 1999, ECOWAS, announced plans to create a common west african currency by the year 2004.

Mali is a member of the West African Economic and Monetary Union, WAEMU, or Union Economique et Monétaire de l'Afrique de l'Ouest, created on 10 of January 1994. The Treaty includes Benin, Burkina Faso, Côte d'Ivoire, Guinea Bissau, Niger, Senegal and Togo. WAEMU aims at the exchange of economic information, coordination industrial and agricultural development, development of intra-african trade, creation of a common market, and coordination of investment and transport planning. The WAEMU members maintain tariff schedules based on Harmonized Commodity Description and Coding System, and apply the Common External Tariff (CET) which entered into force on 1 of January 2000. Implementation of the Common External Tariff reduces the maximum customs duty rate to 20%. In addition goods imported from the franc monetary area are exempt from customs duty but are subject to other taxes. And effective 1 of January 2000, approved industrial and agricultural products within WAEMU may be imported free of customs duty. Eligible goods must have at least 60 percent of the raw materials or 40% of the added value of WAEMU origin. WAEMU countries are also in the process of creating a customs union by gradually eliminating all internal tariffs. WAEMU members are also members of the larger economic community of ECOWAS.

Mali as member of the Organization of the African Unity (OAU), has ratified the Treaty establishing the African Economic Community (AEC) at the OAU summit meeting held in Abuja in June 1991. The Treaty aims at the creation of a pan-African economic and monetary union over a 34 year period; this

treaty is an extension of the Lagos Plan of Action adopted in 1980, schemeing an African Common Market for the year 2000.

Mali participates in the June 2000 Partnership Agreement between African, Caribbean, and Pacific States and the European Union; this partnership is to replace the Lome Convention which has defined the trade and economic relationship between the two parties since 1975. The June 2000 partnership agreement requires both parties to conclude compatible trading arrangements, with formal negotiations for these arrangements to begin in September 2000 and taking effect not later than 1 of January 2008. The partnership agreement is valid for 20 years and is subject to revision once every five years.



19.3 Bilateral agreements

Mali has also signed several bilateral agreements in the field of International trade, the latest has been signed with Algeria in July 1996.



2. PARA-TARIFF MEASURES

Additional charges

21 Customs surcharges

A fiscal import duty ranging between 0%, 10% and 25% is levied on imported goods.



22 Additional charges n.e.s.

A service provision contribution is levied at the rate of 3% on petroleum products and 5% on other products.



22.1 Tax on foreign exchange transactions

A short-term import tax levied on sugar at the rate of 55%, is reduced during the month of lent, and restored after that period. Also a customs service fee of 5% is levied on imported goods, and additional import taxes ranging from 7,5% to 55% may be levied as well on imported goods.



22.2 Stamp tax

The Certificate of Intention to import issued by the Directorate of Economic Affairs, is liable to the payment of Stamp Duty (registration fee) that amounts to CFAF 3,000 per tranche of CFAF 500,000 in c.i.f. value of imports; for the first tranche, these duties are set at CFAF 6,000, i.e. CFAF 600 per sub-tranche CFAF 50,000 of imports.



22.9 Additional charges n.e.s.

A community solidarity levy and a community levy of 0,5% each, is levied on non-WAEMU and non-ECOWAS imports. The State levies a tax for the purposes of control of imported animal products. For inspections in abattoirs, a levy ranging between CFAF 150 to 4,000 per head according to the species, is assessed per slaughtered animal.



Internal taxes and charges levied on imports

23.1 General sales taxes

The value-added tax on imports is calculated on the c.i.f. price increased by the import duties in line with Article 487 of the General Tax Code. The VAT levied at two rates, a reduced rate of 10% and a normal rate of 15%, is in force since 1991. Exemptions from VAT are set on the following products: The sale by farmers of their products and the products of their livestock production; unprocessed products of fishermen activities; the sale of original works of art by creative artists; the sale of grain cereals, raw edible meat and offal, bread, sugar cane, breeding animals, seed potatoes and vegetables, rice, maize, groundnuts, cotton seeds, fertilizers, pesticides, farm equipment, water pumps, medicinal products, medical and surgical instruments and appliances, school books, stamps and stamped paper and certain petroleum products.



23.2 Excise taxes

A Special Tax on Certain Products (ISCP) or excise duty is assessed on the c.i.f. value plus customs duties of imported products, and is levied at various rates of 2% on fuel oil, 3% on kerosene; 5% on vermouth and wine from plants or aromatized wine, 10% on water, salt, partly refined petroleum, lubricating oils, grease, and natural gas; 15% on cola nuts; 20% on other malt beers, wine and alcohol-muted grape must, beers other than malt beers, homogenized or reconstituted tobacco, tobacco extracts and sources, and cartridges; 25% on aviation spirit, and jet fuel; 30% on malt beer put up in containers of 50 cl or over, sparkling wine; 40% on cigars, cigarettes containing tobacco or a tobacco substitute; 50% on table salt; 90% on other ethyl alcohols, spirits distilled from wine or grape marc, whiskies, rum and tafia, gin and geneva, vodka, liqueurs, other alcohols, and diesel; and 125% on 4 star petrol and regular petrol.



3. PRICE CONTROL MEASURES

33.1 Variable levies

Petroleum products are subject to a variable levy, based on administrative values established with reference to prices charged by refineries in Dakar and Abidjan.



4. FINANCE MEASURES

41.9 Advance payment requirements n.e.s.

An advance payment of 5% of the c.i.f. value, is levied on all imports.



43.2 Bank authorization

Exchange controls are under the authority of the Ministry of the Economy and Finance and the Central Bank. Yet, most foreign exchange transactions are authorized by delegated banks without the approval of the Ministry or the Central Bank.



43.9 Restrictive official foreign exchange allocation n.e.s.

Forward exchange contracts may be arranged with Ministry of Finance approval. Exchange rate cover may be extended to three months without the possibility of renewal for certain products.



- 45** Regulations concerning terms of payment for imports
Payments for imports valued in excess of CFAF 5 million must be domiciled with an authorized bank. And for payments outside the European Union, the ACP signatories of the Lome Convention, and the French operations account area, a letter of credit must be used.
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5. AUTOMATIC LICENSING MEASURES

- 52** Import monitoring
"Certificates of Intention to Import" for goods to enter Mali are issued despite the trade reforms; it aims at monitoring the execution of the import programme. In the same context, a verification programme for imports worth more than CFAF 3 million has been operating since 1989.
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6. QUANTITY CONTROL MEASURES

- 61** Non-automatic licensing
With Article 12 of Decree No. 00-505/P-RM of 16 October 2000, imports of goods are carried out on the basis of a document known as the "Certificate of intention to import", issued automatically by the Directorate of Trade and Competition without any restrictions on quantity and value. All restrictions to trade have been dismantled since 1988 when the structural adjustment programmes took place. Except for imports of tobacco and matches, and precious substances such as gold and diamonds in the natural state, restrictions only cover products under international conventions maintained for health or safety reasons, to which Mali is a signatory.
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- 61.77** To ensure human safety
Imports of motor vehicles with the exception of passenger cars and light vehicles may be authorized by the technical services of the Ministry of Transport.
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- 61.78** To ensure national security
Imports of arms and ammunition are subject to an authorization from security services.
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Prohibitions

- 63.7** Prohibition for sensitive product categories
Prohibition is set on imports of the following goods to Mali: narcotics, human or veterinary medicines not authorized by the responsible ministry, toxic waste, live bovines and their products, and animal feed made from animal materials.
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- 63.8** Prohibition for political reasons (embargo)
An import ban is set on goods originating into Israel.
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- 63.9** Prohibitions n.e.s.
Absolute prohibition is set on products in the list of Order 90/2442/MFC-CAB of 14 August 1990. It is prohibited to import into Mali, foreign products

labelled to suggest that they were manufactured in Mali. Also, unless prior approval from the concerned ministries is obtained, imported vehicles larger than SEDANS, tobacco products and fishing nets with holes under 50mm in diameter are prohibited.



8. TECHNICAL MEASURES

81 Technical measures

Mali has no national standards, yet, there is an attempt to introduce a system of quality standardization through Law No. 92-013/AN/RM of 17 September 1992 and its implementing Decree No. 92-235/P-RM of 1 December 1992. However, the only standards currently in force are international standards such as WHO and FAO Codex Alimentarius.



81.11 To protect human health

81.12 To protect animal health and life

Ministries of Health, Rural Development and the Environment carry out sanitary protection. In this context, states as Burkina Faso, Niger, Ghana, Mauritania, Senegal, Algeria and Libya have signed with Mali, an agreement that authorizes transhumance for their cattle, sheep, goats, and camels subject to the issue of a transhumance certificate. In line with the sanitary regulations, import of meat, live animals, hides of hunted animals and hunting trophies may be authorized upon presentation of a certificate of origin and a health certificate; transit of cattle is also subject to the presentation of a health certificate.



81.13 To protect plant health

Import of plants is subject to the presentation of a phytosanitary certificate.



81.17 To ensure human safety

Imports of motor vehicles with the exception of passenger cars, may be authorized by the technical services of the Ministry of Transport.



81.2 Marking requirements

81.3 Labelling requirements

Marking and labelling requirements are regulated by the Ministry of Trade. All goods should be marked with the country of origin. All cigarettes must bear below the brand name, the term "Vente en République du Mali" i.e. for sale in Republic of Mali. Matches must be marked "Vente au Mali". Special labelling apply as well to certain electrical batteries, textile fabrics, tomato paste and concentrate, weaving threads, and alcoholic beverages. Goods not originating in WAEMU area, must bear markings identifying the true country of origin.



81.5 Testing, inspection and quarantine requirements

All imports of animal products are subject to control by the State Veterinary Services. Imported animals without a sanitary certificate are quarantined.



82 Pre-shipment inspection

Décret 89-196/P-RM makes it compulsory the qualitative and quantitative inspections, and price comparison of the tariff heading of goods before shipment, in line with the programme of inspections of imported goods.

Imports of a f.o.b. value exceeding CFAF 3 million are subject to compulsory preshipment inspection. Preshipment inspection is carried out by the Société Générale de Surveillance (SGS) which undertakes qualitative and quantitative inspections, price comparison and verification of the tariff heading. Furthermore, imports with c.i.f. value exceeding CFAF 250,000 and requiring a certificate of intention to import, are inspected selectively. The preshipment inspection order is valid for six months with a three-month extension possible.

The following goods are exempt from preshipment inspection: gold and precious stones, objects of art, ammunition and arms excluding those for hunting/or sport; material and equipment, for the military forces, explosives and pyrotechnic products, live animal, non-frozen perishable goods such as meat, fish, vegetables, and fruit for human consumption; wood, scrap metals, plants and flowers, fertilizers; exposed and developed cinematographic films, newspapers and periodicals, stamps, bank notes, used personal effects and domestic items, including used vehicle, personal gifts; donations by foreign governments and international organizations, bona fide gifts; supplies to diplomatic and consular missions and to United Nations Organizations for their own use in Mali.



83 Special customs formalities

The inspection agency, namely SGS, issues a Clean Report of Findings when criteria such as quality, quantity and prices are met. Equally a non-negotiable report of findings will be issued if there are unresolved problems regarding those criteria of the shipment.

