

Based on information collected up to November 2001

## 1. TARIFF MEASURES

### Structure of the tariff schedule

Niger uses a ten-digit tariff nomenclature of the West African Economic and Monetary Union, Common External Tariff (CET) scheme, based on the Harmonized Commodity Description and Coding System.

### Tariff publications

UEMOA's common external tariff.

#### 11 Statutory Custom Duties

Duties are levied on a CIF value of goods. Customs duties on imported goods range from 5% up to 66%. A Rate of 57.95% is set on luxury goods, tobacco, and alcohol.

#### 16 Temporary reduced duties

Import duty exemptions are granted to encourage investment; key agricultural inputs such as fertilizers, motor pumps and grain mills are exempt from import duty payment. In addition goods imported from the member nations of the European Union and the franc monetary area are exempt from payment of the customs duty.

### Preferential duties under trade agreements

#### 19.2 Regional and sub-regional agreements

Niger is a member of the Economic Community of West African States (ECOWAS) established on 28 of May 1975 in Lagos, Nigeria, together with Benin, Burkina-Faso, Cape Verde, Côte d'Ivoire, Gambia, Ghana, Guinea-Bissau, Liberia, Mali, Nigeria and Senegal. ECOWAS was 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 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 industrial 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. On 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.

Niger 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 January 1994. The Treaty includes Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Senegal and Togo. WAEMU aims at the exchange of economic information, coordination of industrial and agricultural development, development of intra-african trade, creation of a common market, coordination of investment and transport planning. The WAEMU members maintain tariff schedules based on the Harmonized Commodity Description and Coding System, and apply the Common External Tariff (CET) which entered into force on 1 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 the WAEMU may be imported free of customs duty.

Eligible goods must have at least 60% 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.

Niger 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 and it schemed an African Common Market for the year 2000.

Niger participates in the June 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 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.

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### **19.3** Bilateral agreements

Niger has signed bilateral agreements with Egypt, Japan and the Republic of Korea.

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## **2. PARA-TARIFF MEASURES**

### **Additional charges**

#### **22.5** Statistical tax

Imported goods are subject to a statistical tax assessed at the rate of 1% in accordance to Article 8 of Regulation No. 02/97/CM/UEMOA of 28 November 1997.

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**22.9 Additional charges n.e.s.**

In line with the UEMOA regulations, a seasonal tax called the tax conjoncturelle à l'importation is levied at the rate of 10%, to protect local producers of vegetables, vegetable oils, rice, onions, potatoes etc., when local production is threatened by the import of cheaper products.

Regulation No. 03/99/CM/UEMOA, rules the tax degressive de protection with 2 categories of rates: a low and a high one set as follows: beginning 1 of January to 31 December 2001 at 5% and 10%; will be set at 2,5%, and 5% from 1 of January to 31 December 2001, and will be 0% as of 1 of January 2003.

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**Internal taxes and charges levied on imports**

**23.1 General sales taxes**

A Value-added tax ranging from 10% to 24% is levied on imported goods.

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**23.2 Excise taxes**

With Directive 03/98/CM/UEMOA, excise duties can be levied on non alcoholic drinks excluding water; alcoholic drinks, tobacco, coffee, cola, wheat flour, oils and fatty substances, tea, arms and ammunitions, perfumes and cosmetics.

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**23.9 Internal taxes charges for sensitive product categories**

Imported petroleum and alcoholic beverages are subject to domestic tax levies known as the Petroleum Product Tax (TPP) and the Alcoholic Beverage Tax. (TBA)

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**4. FINANCE MEASURES**

**43.2 Bank authorization**

The Directorate of Financial Relations in the Ministry of Finance is the body responsible for the control and regulation of foreign exchange transactions. And all exchange transactions relating to foreign countries must be effected through the Banque Centrale des Etats de l'Afrique de l'Ouest, authorised banks, or the Postal Administration.

Transactions of imported goods valued at more than CFAF 3 million must be domiciled with an authorized bank in Niger.

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

Foreign exchange may not be purchased before the payment due date if the items have already been imported or until eight days prior to the shipment if the items are covered by documentary credit.

## 6. QUANTITY CONTROL MEASURES

### Non-automatic licensing

#### 61.1 Licence with no specific ex-ante criteria

An import authorization issued by the Directorate of Financial Relations in the Ministry of Finance is required for the importation of rice, wheat flour, butane gas, cement, all fabrics, certain footwear, gold, and some plastic goods. Furthermore, the importation of rough diamonds, distilling equipment, obscene publications or films, saccharin, narcotics, and explosives may be imported if authorized by the appropriate official, ministry, or government office.



#### 61.4 Licence linked with local production

To protect local industries, a special authorization is required for the importation of petroleum products, metal containers, sheet metal, bottled carbonated drinks and lemonade, bottled beer, cotton cloth, paint primer (lime), soap, and non-alcohol based perfume.



#### 61.73 To protect plant health

A special authorization from the Ministry of Public Health or the Ministry of Agriculture as appropriate is required for the importation of living plants or seeds.



#### 61.78 To ensure national security

Imports of munitions, arms, military uniforms, decorations, etc, may be imported only by the appropriate government authorities.



### Prohibitions

#### 63.7 Prohibition for sensitive product categories

An absolute ban is set on the importation of drugs and products prejudicial to public morality.



#### 63.9 Prohibitions n.e.s.

The advertising of tobacco and cigarettes is prohibited.



## 7. MONOPOLISTIC MEASURES

### Single channel for imports

#### 71.2 Sole importing agency

Petroleum products and pharmaceuticals are subject to import monopoly.



## 8. TECHNICAL MEASURES

**81.12** To protect animal health and life

**81.13** To protect plant health

A sanitary or health certificate is required for shipments of plants, seeds and live animals.

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**81.2** Marking requirements

**81.3** Labelling requirements

Labelling requirements are set on trademark, name, origin; the best before date must be shown on limited shelf life retail packages and products in bulk for repackaging. As a rule all goods must be marked with the country of origin information, product expiration date, percentages of major product ingredients, special food additive codes; and nutrition information based on the destination country's regulations. All cartons, cases, crates, and packages should have the country of origin indicated on the container. In addition, goods not originating in WAEMU area, must bear markings identifying the true country of origin. All cigarettes to be sold in Niger, must bear on each box or package, just below the brand name, the legend "Vente en la République du Niger" i.e. For sale in Niger. The same requirement is set on bottles containing alcoholic beverages and their packaging.

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**82** Pre-shipment inspection

Decree No. 96-021/OCSN/MF/P of 12 February 1996, amended by Decree No. 96-370/PRN/MEF/P of 18 October 1996, institutes an import inspection and verification programme in the Republic of Niger. This decree makes compulsory the inspection of quality, quantity, price, tariff description and origin of all goods of a value equals to or exceeding CFA 2 million, before loading. Preshipment inspection is carried out by COTECNA/OMIC Group. The preshipment order is valid for six months with a further six months extension possible. The following list of goods is exempted from preshipment inspection: imports with a total FOB value below CFA 2 million; precious stones and precious metals, scrap metals, objects of art, explosives and pyrotechnic products, arms and ammunitions, live animals, newspapers and periodicals, personal effects and household items including one used vehicle as a personal belonging, personal gifts, postal parcels and commercial samples, donations by foreign government and international organizations, supplies to diplomatic and consular missions, perishable food products transported at room temperature or chilled, cinematographic films for public cinemas (35mm) exposed and processed, freshly cut flowers, petroleum products in liquid or gaseous form, and goods imported for mining companies.

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**83** Special customs formalities

For goods to be loaded, the COTECNA/OMIC Group issues a Clean Report of Finding (CRF), also named Attestation de Vérification (ADV) when required criteria such as quality, quantity and prices of merchandises are met. Equally a Non-Negotiable Report of Findings (NNRF), or Avis de Refus Valorisé (ARV) is issued when there exist unresolved problems regarding those criteria for shipment.