

Based on information collected up to September 2001

### 1. TARIFF MEASURES

#### Structure of the tariff schedule

As of 1 of January 2000, Senegal as member of the West African Economic and Monetary Union, UEMOA, put in place a new import tariff structure that conforms with the Common External Tariff (CET) scheme, based on the Harmonized Commodity Description and Coding System, and it applies a ten-digit tariff nomenclature, agreed on by the member states of the UEMOA.

#### Tariff publications

UEMOA's common external tariff is in effect since 1 of January 2000.

#### 11 Statutory Custom Duties

Most goods are levied at a CIF basis which includes the purchase price, various charges such as transport, packaging, insurance, commissions freight and all other expenses incurred in shipping the goods to the port of entry.



#### 12 MFN Duties

In 1999 Senegal has simplified its tariff regime by combining its customs and fiscal duties into a single customs duty. The customs duty are now in line with UEMOA's Common external tariff; this new legislation set out the following rates: 0% to all pharmaceuticals i.e. drugs and other medicines for infectious diseases, HIV/AIDS; 0% applies as well to agricultural inputs, capital goods, computer and data processing equipment not available through local production, and social, cultural, and scientific goods; 5% on raw materials, crude oil, and cereals for industries; 10% on semi-finished products, diesel and fuel oil, intermediate goods and other cereals; and 20% on goods for final consumption, capital goods and computer and data processing equipment already available through local production, new and used vehicles.



#### 16 Temporary reduced duties

Goods imported for re-export are subject to a temporary admission system and are not assessed customs duties. Within the CET, tariff exemptions apply as well to agreed lists of raw materials and crafts originating in the Union. Goods imported under the warehouse system benefit from total suspension of duties and taxes for 12 months, with the possibility of renewal. In addition goods imported from the member nations of the European Union and the franc monetary area are exempt from customs duty but subject to other taxes.



## Preferential duties under trade agreements

### 19.2 Regional and sub-regional agreements

Senegal is 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, Niger and Nigeria. 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 such 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.

Senegal 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, Mali, Niger, 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, and 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 took effect 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.

Senegal 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 which schemed an African Common Market for the year 2000.

Senegal participates in the June Partnership Agreement between African, Caribbean, and Pacific States and the European Union; this partnership is to

replace the Lomé 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.

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### 19.3 Bilateral agreements

Senegal has signed many bilateral agreements among which, Tunisia, Morocco, Arab countries, France, the United States of America etc...

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## 2. PARA-TARIFF MEASURES

### 21 Customs surcharges

To compensate the negative impact on some local producers with the UEMOA CET, the following surtaxes are set on the following imports: 10% surtax on imported millet, sorghum and corn; 20% surtax on imported onions, potatoes, bananas, intermediary and whole grain rice, and on imported tobacco and petroleum products; the surtax on petroleum products is scheduled to decline to 5% on 1 of May 2001, before being eliminated after 1 of May 2002.

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### 22.5 Statistical tax

A statistical fee is levied at the rate of 1% on imported goods 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.

A solitary tax of 0.5% is levied on all goods not originating in member countries of the West African Economic and Monetary Union.

Regulation No. 03/99/CM/UEMOA, rules the tax dégressive de protection with 2 categories of rates: a low and a high one set as follows: beginning 1 of January to 31 of December 2001 at 5% and 10%; will be set at 2,5% and 5% from 1 of January to 31 of December 2001, and will be 0% as of 1 of January 2003. The tax is applied to such refined products as tobacco, tomato paste, candies, matches, powdered milk, and candles.

A seasonal tax called the *taxe conjoncturelle à l'importation*, protects local production of vegetables, vegetable oils, rice, onions, potatoes etc., when local production is threatened by the import of cheaper products. It is levied at the rate of 10%.

A tax levied at the rate of 0.3% is levied on the c.i.f. value of imported goods for the benefit of the Conseil sénégalais des chargeurs (COSEC).

All imports outside the UEMOA are subject to service fee of 6% or 12% depending on their customs classification. In addition, the *taxe d'égalisation* is levied at the rate of 5% on all imports.

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### 23.1 General sales taxes

With UEMOA's efforts to standardize the value-added-tax among its members, Senegal in line with implementing the common external tariff adopted on January 2000, applies effective 24 September 2001, the UEMOA value-added tax rate of 18%, payable at the port of entry.

### 23.2 Excise taxes

Specific taxes are levied on alcoholic beverages, sparkling beverages, coffee, tea, tobacco, cola, fatty substances, and cement.

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## 4. FINANCE MEASURES

### Internal taxes and charges levied on imports

#### 43.2 Bank authorization

Before any pre-shipment could be undertaken in order to control the quality and value of imports, the importer must deposit with his authorized bank a prior import declaration for any import which value exceeds CFA 1 million. Then the bank transmits this declaration to the pre-shipment company.

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#### 45 Regulations concerning terms of payment for imports

To make payments of imports to a foreign country other than France, Monaco, French overseas department or territories, the importer must request a transfer authorization from the Currency and Credit Department, through the West African Monetary Union (WAMU) States whose bank of issue has an operation account with the French Treasury. Once the transfer authorization is obtained and the domicile with an authorized bank indicated, the bank may make the transfer for payment of the imports.

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## 6. QUANTITY CONTROL MEASURES

### Non-automatic licensing

#### 61.2 Licence for selected purchasers

Import of medicines is subject to approval giving authorization to market it in Senegal in accordance with Article 601 of the Law containing the Public Health Code. In addition, imports of substances known as drugs, narcotics, and hallucinogenic products can only be imported by the National Supply Pharmacy on its own behalf or for industries in the pharmaceutical sector. Among other imports destined for selected purchasers, remains broken rice reserved for importation by the public sector, the Caisse de péréquation et stabilisation des prix or any other public entity designated by the State; the société africaine de raffinage (SAR) the only refiner in Senegal, has the sole right to import crude oil, and is the main importer of petroleum products.

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#### 61.7 Prior authorization for sensitive product categories

Import of gold is subject to prior authorization issued by the Ministry for Economy, Finance and Planning.

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#### 61.74 To protect environment

Any import of substances used in the cold industry, and liable to deplete the ozone layer, require an authorization from the Ozone Bureau of the Environment Board.

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#### 61.78 To ensure national security

Imports of other weapons, except collectors' items, are subject to prior

authorization by the Ministry of Interior. However authorization may be granted to approved professionals or individuals who have a gun licence.



## Prohibitions

### 63.71 To protect human health

Until further notice, a total ban has been imposed on any import of meat originating in the European Union, by Circular No. 00868 of 29 of March 1996.



### 63.78 To ensure national security

Under the Law 66-03 of 18 January 1966 which rules the system regarding weapons and ammunition with the exception of the armed forces and police force, the import of weapons for land, naval or air warfare and equipment accompanying them or used to transport them, as well as equipment for protection against war gases, is prohibited.



## 7. MONOPOLISTIC MEASURES

### 72.1 Compulsory national insurance

Imports to Senegal must be insured by national insurance companies.



### 72.2 Compulsory national transport

Forty percent of imported goods to Senegal must be transported by Senegalese flag vessels.



## 8. TECHNICAL MEASURES

### 81 Technical regulations

Senegal is a signatory to the Agreement on Technical Barriers to Trade, commonly known as the Standards Agreement, negotiated under the Tokyo Round of multilateral trade negotiations which aims to eliminate the use of standards and certification system as impediments to trade. Yet Senegal's standards are derived from the French, as electricity used in the country is 220 V 50 cycles and the system of measurement is metric.



#### 81.1 Product characteristics requirements

There exist the following draft standards issued by the Senegalese Standards Institute of the Ministry of Mining, crafts and industries: PNS 03-054 describes a method for the determination of aflatoxins B1, B2, G1, G2 in peanut paste made from whole peanuts, while PNS 03-053, establishes specifications concerning general chemical, physical and microbiological characteristics, and hygiene; for tomato concentrate, PNS 03-036 sets specifications concerning general characteristics, additives and ingredients, chemical composition, microbiological characteristics of tomato concentrate prepared by concentrating juice from healthy, ripe, red tomatoes.



#### 81.11 To protect human health

Imported food products require a certificate of conformity from the country of origin, in accordance with Circulaire No. 472/MCA/DCE of 20 February

1970, amended by Circulaire No. 1073/MC/DCE/DCORF of 14 April 1987.

**81.12 To protect animal health and life**

Sanitary regulations apply to imports of animals destined for human consumption, by Decree 89-543 of 5 May 1989. And Decree No. 60-122 SG of 10 March 1960, establishes mandatory action to combat animal and vegetable crop parasites in Senegal.

**81.13 To protect plant health**

By Decrees Nos. 60-121, 60-122 of 10 March 1960, phytosanitary requirements are compulsory on imports of plants, seeds, parts of plants, soil, manures, compost, and all packaging used to transport them.

**81.14 Product characteristics requirements to protect environment**

Any import of substances used in the cold industry, and liable to deplete the ozone layer, require an approval from the Ozone Bureau of the Environment Board.

**81.17 To ensure human safety**

Used motor vehicles destined for other purposes than transportation of persons of more than 8 and 13 years, are subject to technical certificate requirement, by Decree No. 94-669 of 30 June 1994.

**81.2 Marking requirements**

**81.3 Labelling requirements**

Senegal labelling and marking requirements are applicable to canned and partly preserved food intended for human consumptions. Such imported products must have the following information: country of origin, product manufacture and expiration date with the best before notice. For other non-food consumer products, the label must be written in French with the expiration date added. All boxes, cases and packets containing tobacco and cigarettes must have the words "Vente au Sénégal" (For Sale in Senegal) clearly printed below the firm's trademark in letters not less than 3 mm high. The use of adhesive labels is prohibited. Special requirements exist for labelling of alcoholic beverages. As a rule, containers of whiskey and aniseed drinks of a strength of more than 40 degrees proof must be marked on the outside with the following informations: "Vente au Sénégal", followed by the name and address of the manufacturer and identification number of the importer. On alcoholic drinks of a strength of less than 40 proof consigned to a bonded warehouse, the notice "Vente au Sénégal" is prohibited but the name and address of the manufacturer and the identification number of the importer must appear on the container and outer packings. Decree No. 89-1223 of 16 October 1989, sets the same requirement "Vente au Sénégal" on imported match boxes.

**81.4 Packaging requirements**

Goods for importation should be packed securely to withstand excessive tropical heat, moisture, rough handling and pilferage. Thin cardboard or plywood containers are not recommended. In addition, packages should be of sturdy construction, properly supported on the inside, and banded on the outside with steel strapping.

**81.51 Testing, inspection and quarantine requirements**

With Decret No. 89-543 of 5 May 1989, published in the JORS of 17 June

1989, the Senegalese authorities have regulated the sanitary inspection of live animals, their meat, and animal products destined for human consumption.



**82** Pre-shipment inspection

COTECNA, Switzerland is the sole pre-shipment company that carries out pre-shipment inspection of imports to Senegal. Imported goods value at CFA 3 million or more are subject to mandatory pre-shipment inspection for quality, quantity and price verification before shipment of goods. Yet the minimum value of goods subject to pre-shipment inspection does not apply to goods shipped in FCL containers (Full Load-Containers) which are all subject to inspection. The pre-shipment inspection order or declaration préalable d'importation is valid for six months with a possible extension of three months.

A number of goods including the following are exempt from the pre-shipment inspection: objects of art, precious stones and gold, used personal and household effects, arms and ammunition other than those for hunting and/or sport; explosives pyrotechnic products, live animals, perishable meat, fish, vegetables and fruits that are not frozen; plants and flowers, crude oil, cereals imported by a public organization, donations to the government and goods exempt from duty.



**83** Special customs formalities

Presentation of a clean report of findings issued by COTECNA. The CRF verifies the quantity, quality and price of shipments of imported goods so that the merchandise could be cleared through customs.

