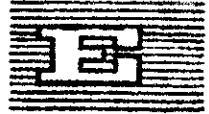


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REPORT OF THE WORKING PARTY ON CUSTOMS
ADMINISTRATION IN WEST AFRICA

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REPORT OF THE WORKING PARTY
ON CUSTOMS ADMINISTRATION IN WEST AFRICA
DAKAR, 9 - 13 OCTOBER 1961

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REPORT OF THE WORKING PARTY ON CUSTOMS
ADMINISTRATION IN WEST AFRICA

I Organization and attendance.

1. The Working Party on Customs Administration in West Africa was organized in pursuance of Resolution 28(III), adopted by the Economic Commission for Africa at its third session, which established a Standing Trade Committee and authorized the Executive Secretary to set up working parties to study the special problems of the various sub-regions.
2. The preparations for the Working Party included a detailed enquiry into the problems and practices of the Customs administration of West African countries and territories on the basis of a questionnaire prepared in co-operation with the Secretariat of the Contracting Parties to GATT. The results of this enquiry are presented in a document (E/CN.14/STG-WPCA.1) which served as the basis for the discussions of the Working Party.
3. The Working Party's session was opened on 9 October 1961 in the Conference Room of the Ministry of Foreign Affairs, Dakar, Senegal, by Mr. Obeye DIOP, Minister of Information of Senegal. Mr. Stein ROSEN, Director of the Research Division of ECA, spoke at the opening session on behalf of the Executive Secretary. These addresses are reproduced in Annexes 1 and 2 to this report.
4. The session was attended by 20 Customs officials from 15 countries members and associate members of ECA. France, GATT, the Customs Co-operation Council and the Customs Union of West African States were represented by observers. A list of representatives and observers is given in Annex 3 hereto.
5. Mr. Mamour Ba, Acting Head of the Senegalese Delegation was elected Chairman.
6. The agenda for the session included the following substantive items:

1. Standardization in the field of Customs Administration
 - (a) Nomenclature
 - (b) Valuation
 - (c) Legislation (including transit, bonded warehouses, temporary admission, drawbacks, etc.)
 - (d) Formalities
 - (e) Terminology
2. Co-operation between Customs Administrations
 - (a) Frontier traffic
 - (b) Common facilities (including bilateral transit arrangements)
 - (c) Assistance in Customs prevention
 - (d) Exchange of information
3. Prospects for technical assistance
 - (a) Training
 - (b) Other possibilities
4. Policy matters
 - (a) Harmonization of duties
 - (b) Promotion of African trade
 - (c) Organizational aspects of Customs Unions

7. At the closing meeting of the session, Mr. Quinton (Nigeria) and Mr. Pain (Union Douanière Équatoriale) stressed the importance of continued contacts among Customs officials of the sub-region and expressed the thanks of the representatives to the Government of Senegal, the Chairman, the observers and the Secretariat.

II. Standardization in the field of Customs administration

8. The discussion of the first substantive sub-item of the agenda indicated general agreement that West African countries should consider as a long-term objective the adoption of a uniform Customs nomenclature. The representatives of the French-speaking countries pointed out that they had been using the Brussels Nomenclature for several years without encountering any appreciable difficulties. It was suggested that

economic development, and particularly industrialization, would call for the replacement of the simplified product-lists used at present in the English-speaking countries by a more systematic nomenclature. On the other hand, the representatives of the English-speaking countries emphasized that with the present scarcity of qualified Customs officials, the adoption of a more complicated nomenclature may lead to administrative difficulties and possible revenue losses. Moreover, some thought that neither the Brussels Nomenclature nor the SITC Revised is well suited to the foreseeable needs of their countries. Representatives of certain French-speaking countries pointed out that their own nomenclature can be simplified, particularly as far as sub-items are concerned.

9. After considering various possible compromise solutions and transitional arrangements, and hearing the explanations of the observer from the Customs Co-operation Council regarding the possibilities offered by the Brussels Nomenclature, the Working Party recommended that the countries of West Africa which have not yet adopted that Nomenclature should use it as a basis for establishing their national Customs tariffs, on the understanding that :

- (a) some or even all items in a chapter might be merged to accord with the economic requirements of the particular country;
- (b) the subsequent differentiation of the tariff as the economy develops would follow the Brussels Nomenclature; and
- (c) Customs declarations would continue to carry numbers allowing for identification according to the SITC Revised, in addition to the tariff numbers.

Taking into account the practical difficulties which must be resolved before the recommendation can be implemented, the Working Party welcomed the offer of the CCC observer to assist in transposing one of the West-African tariffs into a simplified version of the Brussels Nomenclature. It was understood that the country selected would be under no obligation to adopt the new tariffs. If successful, the experiment might serve as a model for other countries. Finally, the Working Party recommended that the countries using the Brussels Nomenclature should introduce the

sub-items required for statistical processing in accordance with the SITC Revised.

10. With regard to valuation problems, the Working Party agreed with the main finding of the Working Paper namely that there are no major differences in valuation practices in West Africa, where the tendency is to follow the Brussels definition. Invoice values are generally accepted. The main exception is the use of official market values ("mercuriales") in the case of a limited number of products in French-speaking countries.

11. Two problems of Customs valuation peculiar to West African concern the inclusion or exclusion of inland transport costs (i.e. from the coast to the border of a land-locked country) in the Customs value and the treatment of air freight for valuation purposes. It was found that practices vary considerably from one country to another, especially in the latter case, and that there some harmonization might be attempted.

12. From the discussion it appeared that even if invoice values were accepted the possibility of undervaluation could not entirely be ruled out. In this connexion, English-speaking countries without valuation branches would welcome any arrangement which would enable them to obtain information about price trends in principal markets. The CCC observer declared that his Organization was ready to assist even non-member countries in solving particular valuation problems, but he placed little hope in the effective functioning of a system for the collection of information on current prices or the dissemination of such information by an international centre.

13. The Working Party, agreed on the desirability of the West-African countries adopting the Brussels definition of value at the earliest possible opportunity.

14. Of the various legislative problems the Working Party thought that transit was by far the most important and the most urgent. Several representatives emphasized the very special features of the transit problem in West Africa. In the first place, serious difficulties are raised by transport arrangements; in some cases goods are carried first by rail and then by lorry, in others by lorry and canoe, making physical control impossible. Particularly in the case of lorries, the operators are not common carriers interested solely in profit from transport operations, but traders who own the goods they carry. In many cases these traders frequently break bulk. Procedures are further complicated by the fact that they are often unable to read or write. It remains to be seen how modern transit arrangements, e.g. international containers, can be adapted to suit present African trade.

15. The provisions of international agreements on transit are accepted by all countries of the sub-region. Transit rights will be endangered if receiving countries are not careful enough in discharging accompanying documents or in delivering landing certificates. The Working Party recognized that the Customs officials' task is made very difficult by the transport conditions outlined in the previous paragraphs.

16. In view of this situation, the Working Party recommended that ECA should convene a small group of experts to undertake a thorough study of transit problems in West Africa, together with the technical and economic questions raised by the modes of transport used, trading procedures in the area and the relevant administrative expenses. Such a group of experts would conclude its work by elaborating principles for a draft convention on transit for consideration by all the countries of the sub-region and by recommending appropriate organizational arrangements.

17. It appeared that another Customs procedure, namely, bonded warehouses, ought to be developed in conjunction with transit procedure.

This would alleviate the problems of interior countries which have to import through coastal States. Recent developments, particularly in relation to the collection of duties at the frontiers of land-locked countries, make it essential that new trade patterns should evolve. In any case, the Customs procedure followed should be such as to obviate double payment of duties. Only the "entrepôt fictif"^{1/} procedure is at present followed in French-speaking countries. It was therefore suggested that the authorities of the coastal States might consider practical ways and means of establishing bonded warehouses in conjunction with the authorities of the countries of destination.

18. So far as concerns simplification of formalities, it appeared from the debates that there is a move in West Africa towards simplification, particularly within existing Customs Unions. This tendency could be developed by bilateral action.

19. In other continents it had been found necessary to define Customs terms in order to facilitate international discussions and negotiations and the preparation of international agreements. The Working Party decided to request the Customs Co-operation Council to transmit the definitions already evolved to the States of the region, via the Secretariat. It also decided that it would, as and when the need arose, submit to the CCC problems concerning the definition of terms which might arise in West Africa.

^{1/} Storage, frequently on the premises of the importer, not subject to close Customs supervision.

III. Co-operation between Customs Administrations

20. Having discussed the various aspects of frontier traffic and measures relating to that traffic, the Working Party agreed that a distinction should be made between the different forms of frontier traffic :

(1) Frontier traffic proper, i.e. frontier trade intended solely to serve the personal needs of populations living in frontier regions;

(2) Traffic of a commercial nature. - It was pointed out that in this type of traffic small African traders have in most countries of the sub-region been so far exempt from Customs duties, but that an effort should be made to modernize those forms of trade which ought to be subject to normal Customs formalities.

21. The Working Party took note of the regulations and definitions applied at present by a number of French-speaking countries. Some representatives from English-speaking countries felt that more consideration ought to be given to the complicated problems involved. It was therefore agreed that a working party should be set up to examine regulations and definitions, including approved roads, which would facilitate the control of frontier traffic without imposing undue hardship on the populations concerned. It was further agreed that until such a working party is convened bilateral contacts should be arranged.

22. There are already joint Customs offices and offices in juxtaposition in the sub-region. The Working Party considered that these forms of collaboration should be developed. Contacts have already

been made to that end. The possibility was envisaged of the establishment of control offices in juxtaposition on the frontier between Nigeria and Dahomey.

23. The participants expressed the opinion that it would be much easier to set up such offices and establish contact if printed translation of the documents used by the Customs were available. The Secretariat might, if requested, assume responsibility for that task. In that connexion, the Working Party was asked to consider the possibility of obtaining translations of the Customs tariffs of certain States in the sub-region from the International Customs Tariffs Bureau in Brussels.

24. It emerged clearly from the discussion that adequate liaison between Customs Administrations would be extremely helpful in combatting smuggling and defrauding of the Customs. Certain English-speaking countries have acquired considerable experience in combatting smuggling into their countries and in dealing with fraud in the form of false declarations of value. They declared themselves willing to share that experience with other countries. It was suggested that relevant information should be collected systematically and made available to the countries of the sub-region.

25. The Working Party considered that in certain countries direct contacts and communication between Customs Administrations might give rise to legal problems. The observer from France drew attention to an article recently inserted in the French Customs Code which authorized administrative assistance subject to reciprocity, even in the absence of any formal convention on such assistance.

The Working Party recommended :

- (a) that the various countries take the necessary action to authorize their Customs Administration to communicate information direct to one another on matters affecting the control of smuggling and fraud; and
- (b) that agreements for reciprocal administrative assistance between the countries of the region be drawn up.

26. The representative of Senegal provided, for purposes of information, the text of a Convention on administrative assistance which his country has negotiated with France and which might serve as a model. The CCC observer informed the Working Party that his Council has always attached great importance to this question and has passed two recommendations on the subject.

27. At the close of the debate on relations between Customs Administrations, it was recommended that a permanent body be established to deal with the question, on the understanding that it will not duplicate the work of already existing bodies of a similar nature. The BOA Secretariat informed participants of plans to establish a Sub-regional Office in West Africa. That Office could, if necessary, act as the Secretariat of the proposed body. A recommendation to that effect will be submitted for consideration at the next sessions of ECA and the Standing Trade Committee. The other UN Regional Commissions already have Working Parties of Customs Experts which meet periodically.

IV. Training and technical assistance

28. As regards training, the Working Party had before it two papers prepared by the Secretariat on the possible organization of sub-regional training courses for Customs officers from English-speaking and French-speaking countries respectively.

29. The training of Customs officers from French-speaking countries is normally entrusted to the National Customs School at Neuilly.

Special measures have however been taken in certain countries. It is therefore difficult to envisage at present the organization of sub-regional training schemes in view of the already existing facilities and of the different requirements of the various countries.

30. The English-speaking representatives considered that staffing difficulties militate against training possibilities. It was emphasized that unattractive pay and lack of immediate prospects of promotion in the various Customs services, the rapid expansion of all Government departments and the increasing needs of commerce make it difficult to retain officers in the numbers required. It was considered that no training scheme can be fully effective until conditions of service are so improved as to ensure an adequate supply of suitably qualified career personnel.

31. It was felt that, given the required staff, the greatest need for training was in the day-to-day duties performed on the quayside and in the Custom House. Such training might, it was thought, best be given by the secondment of officers from West African countries for employment as temporary officers in the United Kingdom or United States Customs and Excise, and perhaps of officers from overseas for quayside and Customs duties with local officers, to whom they could give the benefit of their experience and technical "know how".

32. Consideration was given to the advisability of introducing courses for officers with higher educational qualifications, and the Working Party took the view that the courses outlined in paragraph 5 of WPCA 4 might possibly be arranged with the co-operation of the Nigerian Government, and also that some of the courses at present being run or contemplated in Nigeria, particularly that for preventive officers, might be made available to personnel from other English-speaking countries in West Africa which have not yet established their own training schemes. The Working Party recommended that these matters be pursued by the Secretariat with the Nigerian Government.

33. It was agreed that other types of technical assistance are desirable. It was emphasized in particular that, in view of the heavy workload falling on them in certain Administrations, senior Customs officials have little time to give adequate attention to the solution of specific problems, such as those arising from the establishment of new industries (distilleries, refineries etc.). Assistance would be welcome in the form of experts to study problems, recommend solutions and prepare draft regulations, etc. In the case of other Customs Administrations, it appeared that there is at present no need for additional assistance.

34. The GATT observer informed the Working Party that his organization has made arrangements to render consultative services to newly independent States on commercial policy and related problems, and that it is now possible for the GATT Secretariat to furnish on request advice and assistance in solving specific problems and to arrange for the secondment of qualified experts on broader assignments. The CCC observer

stressed that the Council would, if requested, make every endeavour to co-operate to the full extent of its resources in solving West African Customs problems, including the provision of technical assistance, in collaboration with the other international organizations concerned.

V. Harmonization of duties

35. It was generally agreed that one of the main reasons for smuggling in West Africa, and particularly between French-speaking and English-speaking countries, is disparity in duty on goods that can be easily carried from one country to another. It was recognized however that a discussion in the Working Party on this subject could only be an exchange of views, from the Customs angle, the harmonization of duties being the responsibility of policy-making governmental bodies.

36. Recently, disparities between import duties and charges have been somewhat reduced by raising them in some countries and lowering them in others. In certain cases this seems to have resulted in a decrease in smuggling. Although these measures have usually been motivated by domestic considerations, there is evidence that in some instances the decision has been influenced by the desirability of harmonization.

37. It was stressed that there should be close co-operation between all departments concerned with tariff policies and industry and the Customs before changes in tariffs are introduced. This would make it possible to avoid introducing tariff items that are difficult for the Customs to apply and thus more open to abuse.

38. It was stressed that, when various taxes other than the Customs duties proper shown in the tariff apply to goods, it is often very difficult to ascertain the total duty and the tax incidence, and that some clarification and simplification are desirable, particularly for harmonization purposes.

39. In principle, the problem of harmonization is solved automatically by the establishment of Customs Unions. However, in the case of the Customs Union of West African States there are differences between member countries the importance of which varies according to the nature of the duties and taxes imposed. The general level of import taxation nevertheless shows only relatively small divergencies, which it is the intention to eliminate in the future.

40. The representative of the Common Customs Offices of the UDE gave a detailed account of the background to and functioning of the Equatorial Customs Union. The success of this Union may be ascribed to favourable political and psychological factors and to the careful elaboration of regulations and procedures ensuring fair distribution of Customs revenue among the participating States and facilitating the establishment of industries serving the internal market as a whole.

VI. Recapitulation of recommendations

Tariff nomenclature

The Working Party recommended that countries of West Africa which have not yet adopted the Brussels Nomenclature should use it as a basis for establishing their national Customs tariffs, on the understanding that:

and to take into account the following factors:
1. The need to harmonize the Customs tariffs of the member states of the Economic Community of West African States.

- (a) some or even all items in a chapter might be merged to accord with the economic requirements of the particular country;
- (b) the subsequent differentiation of the tariff as the economy develops would follow the Brussels Nomenclature; and
- (c) Customs declarations would continue to carry numbers allowing for identification according to the SITC Revised, in addition to the tariff numbers.

Taking into account the practical difficulties which must be resolved before the recommendations can be implemented, the Working Party welcomed the offer of the CCC observer to assist in transposing one of the West African tariffs into a simplified version of the Brussels Nomenclature. It was understood that the country selected would be under no obligation to adopt the new tariffs. If successful, the experiment might serve as a model for other countries. Finally, the Working Party recommended that the countries using the Brussels Nomenclature should introduce the sub-items required for statistical processing in accordance with the SITC Revised.

Definition of value

The Working Party agreed on the desirability of the West African countries, adopting the Brussels definition of value at the earliest possible opportunity.

Transit

The Working Party recommended that ECA should convene a small group of experts to undertake a thorough study of transit problems in West Africa, together with the technical and economic questions raised by the modes of transport used, trading procedures in the area and the

relevant administrative expenses. Such a group of experts would conclude its work by elaborating principles for a draft convention on transit for consideration by all the countries of the sub-region and by recommending appropriate organizational arrangements.

Frontier traffic

It was agreed that a working party should be set up to examine regulations and definitions, including approved roads, which would facilitate the control of frontier traffic without imposing undue hardship on the populations concerned. It was further agreed that until such a working party is convened bilateral contacts should be arranged.

Prevention of smuggling and fraud

The Working Party recommended :

- (a) that the various countries take the necessary action to authorize their Customs Administrations to communicate information direct to one another on matters affecting the control of smuggling and fraud; and
- (b) that agreements for reciprocal administrative assistance between the countries of the region be drawn up.

Co-operation between Customs Administrations

It was recommended that a permanent body be established to facilitate co-operation between Customs Administrations, on the understanding that it would not duplicate the work of already existing bodies of a similar nature.

Training of Customs officers

The English-speaking delegates recommended that the Secretariat should consider the possibility of organizing such courses as were outlined in paragraph 5 of document E/CN.14/WPCA.4 in co-operation with the Nigerian Government.

ANNEX I

INAUGURAL ADDRESS DELIVERED BY MR. OBEYE DIOP,
MINISTER OF INFORMATION OF SENEGAL AND ACTING
PRESIDENT OF THE COUNCIL

Distinguished Delegates, Ladies and Gentlemen,

On behalf of my Government, I am very happy to welcome the delegations which have come from nearly all countries of West Africa to take part in the Working Party of Customs Experts organized by the United Nations Economic Commission for Africa.

Would you allow me, first of all, to express our thanks to the representatives of the United Nations Economic Commission for Africa for their welcome initiative.

The people and Government of Senegal are happy that Dakar has been chosen as the seat of this first meeting, the importance of which we all fully appreciate.

The main problem confronting our young nations is that of developing their economies, and in order to do this it is essential that trade relations between us should be facilitated. We are still faced with the danger of "balkanization" which would lead to the contraction of our respective economies within our territories.

If trade is to expand it is absolutely essential that Customs systems and formalities be standardized and simplified. We must, however, also ensure that our young industries are protected, and to this end we must improve the tariff structure applicable to goods coming from more developed countries. Outlets on foreign markets must be extended with respect not only to our industrial but also to our agricultural products.

Finally, we must wage a joint war against smuggling, which is detrimental to our economies and to the finances of our States.

Your Working Party must strive to find solutions to all problems which are so acute for our governments. At the same time that spirit of economic solidarity which is so essential to our common prosperity would be developed between our States.

I am sure that you are all aware of the importance of the task confronting you and that in searching for solutions you will demonstrate that mutual understanding and spirit of co-operation which must inspire all our meetings.

In declaring your working sessions open, Gentlemen, I hope that you will have a pleasant as well as profitable stay in Dakar.

ANNEX II

SPEECH BY MR. STEIN ROSEN, DIRECTOR OF THE
RESEARCH DIVISION, ECONOMIC COMMISSION FOR
AFRICA, AT THE OPENING SESSION

Your Excellency, Distinguished Delegates, Ladies and Gentlemen,

I have the honour to extend, on behalf of the Executive Secretary of the Economic Commission for Africa, Mr. Mekki Abbas, a sincere welcome to all the delegates and the observers to the Working Party on Customs Administration. The Executive Secretary regrets that he is unable to attend the opening of this Conference since his presence is required in Addis Ababa in view of the preparatory work for the fourth session of the Commission.

The Executive Secretary has also instructed me to express his sincere thanks to the Government of Senegal for its hospitality and its efficient co-operation in making the necessary arrangements for the Working Party. I should like to add my personal appreciation of the readiness shown by the Government to assist my colleagues and myself in every respect. Serious obstacles to the successful conduct of this Conference, such as the failure of our interpretation equipment to arrive on time, have been overcome thanks to the co-operative attitude and the efficiency of the host Government and its technicians.

I have also the privilege to thank His Excellency the Minister of Information for his welcoming address. Your presence, Sir, serves to emphasize once more the interest shown by your Government in international co-operation.

It may be appropriate on this occasion to indicate briefly the place of this Conference within the programme of work of the ECA. This Commission, as you know, was established to assist in the economic and social development of the countries and territories of Africa. Economic growth is bound to involve profound changes in economic and social structures, changes which in turn will influence the commodity pattern and the geographical distribution of commercial exchanges within Africa and between African countries and the rest of the world. Not a single African country looks upon the exchange of primary products against manufactured goods as a lasting feature of its trade.

Foreign trade, however, is not a passive factor in development planning but can be made to serve as a vehicle for economic and social progress. From its very first session, the Commission has therefore shown a great interest in the problems of African foreign trade and in the types of action and policy in this field which might be susceptible of promoting economic growth.

In considering foreign trade, the Commission has adopted two approaches. The first approach is regional in that it involves an examination of the problems of the continent as a whole. It finds its justification in the fact that most African countries face the same types of problems and are guided by the same general objectives. The second approach is sub-regional in that it involves studies and discussions of the particular problems of a group of countries located within a given geographical area of the continent. This dual approach is incorporated in resolution 28 (III) adopted by the Commission at its last session. That resolution recognized the importance of

stimulating trade and industrial relations between all the African countries and of bringing into operation a rational organization of intra-African trade. In order to promote those objectives, it established a Standing Trade Committee for the whole of Africa and authorized the Executive Secretary to constitute working parties to consider special problems of African sub-regions. The present Working Party is the first to be organized under that resolution and it precedes the first meeting of the Standing Trade Committee.

There are several reasons for giving top priority to a working party devoted to West African problems. The most important reason is that this part of Africa, defined as the area composing the countries formerly part of French West Africa and French Equatorial Africa, includes at present 18 independent States, the great majority of which are small in terms of population and even smaller in terms of national expenditure. In technical language, these States constitute such small economic units that they can only expect to develop at a satisfactory rate of growth if they succeed in establishing efficient forms of co-operation with their neighbours. This is, of course, well-known. Indeed, there has been no lack of resolutions calling for economic co-operation among West African States, and attempts to form economic groupings have been more numerous in West Africa than elsewhere in the continent. Progress has been made, but the situation as a whole may still be described as fluid.

This is in itself not surprising. In the case of most West African countries independence is of such recent date that governments have not had sufficient time to define their policy objectives in specific terms on the basis of careful studies of the most important

factors. There is, however, also a tendency to overlook or to underestimate the importance of a number of fundamental technical and administrative problems, the solution of which is essential to any form of efficient economic co-operation. Most problems of this type are found in the field of Customs administration.

It may be worth recalling that even in industrialized countries, which possess ample information on all aspects of foreign trade and Customs, real progress in the establishment of economic groupings required time-consuming research and discussions of Customs and related problems. Another and possibly more relevant example is provided by the work undertaken by the Latin-American States in co-operation with the United Nations Economic Commission for that region. Once more the establishment of economic groupings was preceded by years of research into Customs and other problems of a technical and administrative nature.

The organization of the present Working Party reflects therefore the conviction that, regardless of the forms of economic groupings which might be firmly established in West Africa, it is necessary to study and to discuss the practices and problems of the Customs Administrations in the area. Indeed, this Working Party would be fully justified even if it served only to emphasize this general but important point. The ECA hopes however to achieve certain other objectives by bringing together high Customs officials from the West African States.

In certain technical fields, co-operation between countries not belonging to the same actual or contemplated economic groupings, or having different traditions, can prove to be very fruitful. It is our

hope that this meeting will identify the areas in which progress can be made towards mutually beneficial technical arrangements among West African States, without regard to language and political affinities. Moreover, the discussions and the exchange of experience among you may make it possible to analyze technical problems raised within existing Customs Unions and similar arrangements in a broader perspective. In this connexion, information on technical work already carried out by the Secretariat on existing Customs Unions and other groupings such as the OAMCE would be welcome. Duplication of this work, however, would serve no useful purpose. Finally, this meeting may serve to highlight the crucial role of Customs administration in the present stage of development in West Africa. The Customs Administrations are likely to continue for quite sometime collecting most of the revenue on which their governments depend, while their role as policy instruments is bound to increase in the early stages of industrialization. In this context it seems appropriate to stress that while it is not the task of the Customs Administrations to formulate economic and trade policies, it is highly desirable to consult Customs experts on policy issues. There is often a significant gap between what is desirable and what is feasible. Being in close contact with realities in their own countries, Customs officials are admirably placed to give advice, provided they are kept informed about developments in neighbouring countries.

Ladies and Gentlemen, I have attempted to explain why this Working Party has been convened and to indicate what it might accomplish. Having done this, I should like to stress once more that an international organization like the ECA has only one main purpose, which

is to assist its members and associate members in their efforts to promote economic and social development. At the present stage we felt that this purpose could best be served by convening a working party designed to discuss technical problems - rather than problems of policy - on the basis of an objective study prepared by the ECA Secretariat and incorporating information supplied by government officials.

I should like to conclude by expressing the hope that this meeting will prove to be a fruitful one and that the personal contacts established among Customs officials of West African States will be maintained in coming years.

ANNEX III

LIST OF PARTICIPANTS

Delegates

CONGO (Brazzaville)

Mr. Nicaise Samba, Inspector to the Treasury

DAHOMEY

Mr. M. Pamphile, Director of Customs

GABON

Mr. J. David, Director of Customs

GAMBIA

Mr. J.G. Forster, Collector of Customs

GHANA

Mr. F.A. Arthur, Acting Controller of Customs and Excise

IVORY COAST

Mr. A.L.D. Augias, Director of Customs

LIBERIA

Mr. W.E. Greaves, Supervisor of Customs

Mr. D. Frazier, Collector of Customs

MAURITANIA

Mr. E. Maisondieu, Director of Customs

NIGER

Mr. Moukailla M. Djermakoye, Directorate of Customs

NIGERIA

Mr. S.G. Quinton, Chairman of the Board of Customs and Excise

Mr. A. Diyan, Deputy Chairman of the Board of Customs and Excise

SENEGAL

Mr. C. Roy, Chief Inspector, Director of the Customs Service

Mr. Mamour Ba, Chief Inspector, Assistant to the Director of
Customs

Mr. Balla Sow, Chief Inspector, Assistant to the Chief of the
Customs Investigation Services

Mr. J. Prost, member of departmental staff, Ministry of Finance

SIERRA LEONE

Mr. G.S. Thompson, Customs Collector

UPPER VOLTA

Mr. G. Lugros, Director of Customs

Mr. J.P. Tapsoba, Inspector

EQUATORIAL CUSTOMS UNION

(Joint Customs services of the Central African Republic, Chad
and Congo (Brazzaville))

Mr. Philippe Pain, Director of Customs

Observers

France

Mr. Y. Pelafigue, Inspector of Customs

Mr. J. Mullender, Chief of the Permanent Aid and Co-operation
Mission of the French Republic, Dakar

Senegal

Mr. Cheik Amidou Kane, Ministry of Commerce and Industry
Mr. J. Maillocheau, Ministry of Commerce and Industry
Mr. Sih Sarr, Director of Foreign Trade
Mr. Amadou Seck, Ministry of Technical Assistance and Co-operation

Customs Co-operation Council (CCC)

Mr. J.B. Barrell
Mr. M.V. Torradas

General Agreement on Tariffs and Trade (GATT)

Mr. J. Royer, Deputy Executive Secretary

Customs Union of West African States

Mr. Abdourakhemane Dia, Secretary-General

Secretariat

Mr. Stein Rossen, Director, Research Division, ECA
Mr. Nicolas Plessz, Economist, Trade Unit, ECA
Mr. Erling Nypan, Economist, Trade Unit, ECA
Mr. Jean Queloz, Customs Expert, Consultant, ECA
Mr. Kaare Ofstad, Statistician, ECA
Mr. Ibrahima Ba, Statistician, ECA

ANNEX IV

LIST OF DOCUMENTS

Working papers submitted by the Secretariat

Problems of Customs Administration in West Africa E/CN.14/STC-WPCA 1

The organization of a Customs Training Programme in English-speaking countries in West Africa E/CN.14/STC-WPCA 4

Cours d'instruction douanière en Afrique Occidentale
E/CN.14/STC-WPCA 4

Papers submitted by the Customs Co-operation Council Secretariat

The Customs Co-operation Council E/CN.14/STC-WPCA 2

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