

UNITED NATIONS  
ECONOMIC  
AND  
SOCIAL COUNCIL



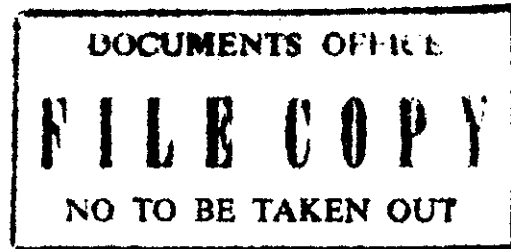
52702  
Distr.  
LIMITED

E/CN.14/WA/EC/2/Add.2  
9 November 1967

ENGLISH  
Original: FRENCH



ECONOMIC COMMISSION FOR AFRICA  
First Meeting of the Interim Council  
of Ministers for the Establishment of  
an Economic Community of West Africa  
Dakar, 21-24 November 1967



IMPORT DUTIES APPLICABLE TO THIRD COUNTRIES BY THE  
STATES OF THE ECONOMIC COMMUNITY  
OF WEST AFRICA

M67-1524

IMPORT DUTIES APPLICABLE TO THIRD COUNTRIES BY THE  
STATES OF THE ECONOMIC COMMUNITY OF WEST AFRICA

In the international relations of the West African countries, the import duties applicable to third countries and even the definition of third countries in each particular case appear to be so complex at first glance that a recapitulation of the position is necessary.

As far as the WACU states, the Ivory Coast, Dahomey, Upper Volta, Mali, Mauritania, the Niger and Senegal, are concerned, the other countries of the franc zone (UDEAC and Madagascar) and the countries of the European Economic Community, which receive preferential treatment, are not considered third countries. But the policies applied differ from case to case, the only common feature being the absence of Customs duties proper.

In fact, the association of each WACU member State with the EEC, whose member countries receive the same advantages as France and the other countries of the franc zone, has made it possible for the WACU countries to grant each other reciprocal preferential duty based on that enjoyed by the EEC (i.e. a preference which amounts to 50 per cent of the aggregate of the most favourable fiscal duties, i.e. those applied to the EEC).

Customs duties as well as fiscal and additional duties of WACU countries are applied to imports from all other countries, including the other countries of the Economic Community of West Africa.

For Nigeria and Togo, the situation is different. As countries associated with the EEC, (Nigeria having a special association arrangement and Togo enjoying the same treatment as that accorded to the eighteen associated African countries) members of the EEC are not third countries for them. They receive preferential treatment in Nigeria under the special agreement in force there, and in Togo under the terms of the Yaoundé Convention.

However, Nigeria and Togo have third country status to each other, as well as to each of the WACU states associated with the EEC, the other African countries and the rest of the world.

The third country concept governs the reciprocal relations of Ghana, Sierra Leone and Liberia, as it does those that they maintain with the rest of the world, including the African countries.

In the Gambia, preferential duties are granted to imports from the United Kingdom and the other Commonwealth countries. The other countries of the world are considered third countries, and the duties in force are applied to them. Certain food products from Senegal, Ghana, Nigeria and Sierra Leone are, however, exempt from duty.

Summary of duties and tariffs in force

The Ivory Coast: non-preferential fiscal duty averaging from 10 to 15 per cent and Customs duties which range from 5 to 25 per cent. Added to the Customs duty is the value added tax (TVA), whose normal rate is 14 per cent of the duty paid. For certain products TVA may be as high as 23 per cent or as low as 5 per cent.

Dahomey: non-preferential fiscal duty of 10 - 15 per cent and Customs duties of 10 - 15 per cent plus additional taxes, namely:

Statistical tax at 1 per cent of c.i.f. value;

Standard tax at 21, 11 or 6 per cent of Customs duties plus the statistical tax;

Excise duties inter alia, on rice, sugar, beverages and petroleum products;

Fiscal tax of fr CFA 2 per 1,000 on merchandise worth over fr CFA 25,000;

Customs stamp duty at 3 per cent of the total of the above-mentioned duties and taxes, including non-preferential fiscal duty and Customs duties;

Turnover tax at 1.8 per cent.

Upper Volta: non-preferential fiscal duty of 10 - 15 per cent and Customs duties of 5 - 25 per cent, plus additional taxes, namely:

Statistical tax at 1 per cent of the c.i.f. value;  
Standard tax at 25 per cent of the duties paid and the statistical tax;  
Temporary development tax at 10 per cent of the c.i.f. value;  
Local stamp duty at 3 per cent of the c.i.f. value;  
Price control tax at 1.5 per cent of the c.i.f. value;  
Standard tax at 2.22 or 25 per cent.

Mali: non-preferential fiscal duty of 10 - 15 per cent and Customs duties of 5 - 25 per cent, plus:

Statistical tax at 20 Malian francs per metric ton, reduced to 10 Malian francs for certain raw materials;  
Standard tax on the amount of duties paid; the normal rate is 20 per cent, but there are reductions for certain commodities and increases for luxury goods; the tax is scaled from 5.73 to 47.8 per cent;  
Special import tax on the value established by Customs, at 6 per cent for most merchandise, but at 15 per cent for textiles, garments and footwear;  
Business and services tax at 27.5 per cent on consumer goods and 65 per cent on food, according to the c.i.f. value; the tax is not so high for petroleum products;  
Excise duty on petroleum products, alcoholic beverages and tobacco.

Mauritania: non-preferential fiscal duty at 10 - 15 per cent and Customs duties at 5 - 25 per cent, plus:

Standard tax at 20 - 30 per cent;  
Turnover tax of 10 - 22 per cent;  
Statistical tax of fr CFA 4 per item or unit of measurement;  
Some excise duties.

The Niger: non-preferential fiscal duty at 10 - 15 per cent and Customs duties at 5 - 25 per cent, plus:

- Statistical tax at 1 per cent;
- Standard tax at 25 per cent;
- Turnover tax at 10 - 22 per cent of c.i.f. value;
- Transaction tax at 10 per cent on perfumery goods, cotton goods, knitted goods and household utensils made of aluminium.

Senegal: non-preferential fiscal duty at 10 - 15 per cent and Customs duties at 5 - 25 per cent, plus the same additional taxes as in Mauritania, and also the specific tax on petroleum products of fr CFA 15.5 - 25.5 per litre.

Togo: which is not a member State of WACU, but belongs to the West African Monetary Union and is associated with the EEC, does not levy any Customs duties but does charge ad valorem fiscal duties at 5 - 30 per cent. There are also additional taxes:

- A transaction tax at 17 per cent;
- A statistical tax at 1 per cent;
- A warehouse tax at 1 per cent;
- Fiscal stamp at 2 per cent on all Customs invoices;
- Special import duty of fr CFA 5 per 100 kg.;
- Luxury tax on textiles, alcoholic beverages and perfumery goods of fr CFA 40;
- Phytosanitary tax of fr CFA 125 per ton on vegetables, fresh fruit, rice, tea, flour and starch, unmanufactured tobacco and tobacco manufactures, sacks and other jute goods;
- Light dues of fr CFA 20 per ton;
- Berthage dues varying according to product from fr CFA 125 to fr CFA 510 per 100 kg. It amounts to fr CFA 900 per ton for cement and fr CFA 1,300 for other building materials.

In Ghana: the tariff comprises import duties levied on all goods, regardless of origin. Duties may be specific or ad valorem or a combination of the two. In the latter case, the higher of the two rates is used.

Ad valorem duties range from 10 to 66 2/3 per cent and are as high as 100 per cent on luxury articles. These duties are frequently altered. Specific duties are calculated in cedis (1 cedi = \$1.40).

Taxes in addition to import duty are:

The purchase tax on automobiles ranging from 5 to 100 per cent;  
The sales tax of 11 per cent levied on most products with the exception of all unprocessed foods produced in West Africa, all food manufactures except preserved fruits coming from Ghana, and agricultural or horticultural machines.

Certain articles are subject to excise duty, inter alia, footwear (plastic or rubber sandals) or 15 per cent of the selling price, meat preserves at 2 per cent of the selling price, edible oils at 0.12 cedi per gallon, refined sugar at 0.30 cedi per cwt, textiles and textile products at 15 per cent of the selling price.

In Nigeria: the Customs tariff comprises import duties, which apply to all goods regardless of origin. Duties are specific (in Nigerian pounds according to weight, quantity, etc.) ad valorem, or a combination of the two. The higher duty is applied in the latter case.

Ad valorem duties range from 5 to 40 per cent but for non-essential or luxury articles the rate is between 50 and 100 per cent.

A large number of goods that are essential or necessary for economic development are exempt from duty.

There are no additional duties in Nigeria, except for the excise duties imposed on certain articles and a purchase tax on petrol and diesel oil.

Preferential treatment is granted to twenty-six products covered by Nigeria's convention of association with the EEC. It seems probable that Nigeria will follow the practice adopted by most states associated with the EEC in allowing all goods regardless of origin to enter duty-free, except for the twenty-six products, when imported from countries outside the EEC.

For most of these twenty-six articles, low duties are to be levied on those coming from countries outside of the EEC and goods from within the EEC are to enter Nigeria duty-free.

In the Gambia: Customs duties at low rates are imposed on goods from the United Kingdom and the other Commonwealth countries, while higher rates are applied to articles from other countries. Duties are specific (by weight, quantity, etc.) or ad valorem from  $12\frac{1}{2}$  to 25 per cent. Where a combination of the two is used, the higher duty is applied. There are no additional duties in the Gambia.

Food from West Africa is exempt from duty (except for the following items: beverages, coffee, rice, sugar, flour, edible oils, groundnuts, cola produced in Senegal, Sierra Leone, Ghana or Nigeria).

Sierra Leone: levies Customs duties on imports from all countries. They may be specific (based on weight, quantity, etc.) or ad valorem, or a combination of the two. In the case of a combination, the higher rate is applied.

Ad valorem duties range from  $2\frac{1}{2}$  to 40 per cent, the highest rates being imposed on luxury items and non-essential consumer goods.

There are no additional taxes on imports except for the excise duty on tobacco.

Specific duties are calculated in leones, 1 leone = \$1.40.

In Liberia: Customs duties, which are levied on all imported goods, may be specific or ad valorem (from 10 to 30 per cent). Goods necessary for education, health care and economic development (particularly mining) are duty-free.

In addition to import taxes there are the following:

The 15 per cent surtax on duties paid;

The duty collected for transport over public thoroughfares, which is 5 per cent of the c.i.f. value of the merchandise;

The luxury tax on specific items levied according to quantity or ad valorem.