

UNITED NATIONS
ECONOMIC
AND
SOCIAL COUNCIL



610700523 0324

Distr.
GENERAL



E/CF.14/374
E/CF.14/STC/WPCA/8
28 November 1966

Original: ENGLISH

ECONOMIC COMMISSION FOR AFRICA
Study Group on Tariff Classification
and Interpretation
5-20 December 1966

DOCUMENTS OFFICE
FILED
NO TO BE TAKEN

WORK ON CURRENT ECA CUSTOMS PROJECTS
IN WEST AND EASTERN AFRICA

TABLE OF CONTENTS

	<u>Paragraphs</u>
I. INTRODUCTION.....	1 - 4
II. TRANSIT TRADE.....	5 - 54
A. Senegal.....	7 - 13
B. Mauritania.....	14 - 20
C. The Gambia.....	21
D. Sierra Leone.....	22 - 26
E. Liberia.....	27 - 29
F. Ivory Coast.....	30 - 35
G. Dahomey.....	36 - 39
H. Togo.....	40 - 42
I. Niger.....	43 - 54
III. TRADE DOCUMENTATION.....	55 - 70
A. Senegal.....	56
B. Mauritania.....	57 - 58
C. The Gambia.....	59
D. Sierra Leone.....	60 - 61
E. Liberia.....	62
F. Ivory Coast.....	63
G. Dahomey.....	64
H. Togo.....	65
I. Niger.....	66
J. Malawi.....	67
K. Zambia.....	68 - 70

~~WORK ON~~ CURRENT ECA CUSTOMS PROJECTS
IN WEST AND EASTERN AFRICA

I. INTRODUCTION

1. The work of the ECA secretariat which is briefly described in this paper has its more immediate origins^{1/} in Recommendations "E" and "F"^{2/} of the Joint meeting of the ECA Working Party on Intra-African Trade and the OAU ad hoc Committee of Fourteen on Trade and Development, held in Addis Ababa in March, 1966.
2. In the first of these recommendations, member States were urged to collaborate with the secretariat in its efforts to extend the development of transit trade in West Africa and for this purpose, to come to an agreement on standard arrangements and procedures in respect of transit trade covering the entire sub-region.
3. In the second recommendation, member States were urged to accept the principle of standardization and simplification of trade documents, to notify ECA of such acceptance within six months, to collaborate with the secretariat and other international bodies on such programme and to set up national committees to promote it.
4. So far as the transit trade is concerned, the work of the secretariat has now reached the stage where it has been possible to recommend to member States in West Africa a common customs procedure for movements in transit based on the T.I.R. Convention and to submit the draft of a model convention for their consideration. This recommended procedure, together

^{1/} Previous recommendations on transit trade were made by the Working Party on Customs Administration in Africa (October, 1961) and the Expert Panel on Transit Traffic in West Africa (Accra, 1962). See E/CN.14/STC/WPCA/1 and E/CN.14/STC/TTWA/7.

^{2/} See E/CN.14/349, OAU/Trade/9.

with the model TIR-type convention, is contained in a separate paper^{1/} on the subject of transit trade. The object of this present document therefore is, firstly, to provide short background information to the above-mentioned main paper on the transit trade; and secondly, to report progress on the work done in connection with the simplification and standardization of export documents.

II. TRANSIT TRADE

5. Discussions were held during May and June 1966 between secretariat staff and the administrations of Senegal, Mauritania, The Gambia, Sierra Leone, Liberia, Ivory Coast, Dahomey, Togo and Niger. Commercial interests were also consulted in a number of these countries. This work was in line with the action proposed by the secretariat in a letter^{2/} to member States in July 1965 to the effect that it should carry out an examination of the basic requirements of West African countries as regards the provisions of a model customs convention relating to the transit trade. The objective was so to modify the original T.I.R. Convention as to keep it in line with the simpler approach which previous investigations^{3/} had indicated to be desirable.

6. There now follows a resume of the conditions relevant to the transit trade in each of the above countries, which have had to be taken into account in making the recommendations for a common transit regime for West Africa and in drafting a model convention for this purpose.

^{1/} See E/CN.14/STC/WPCA/7.

^{2/} ORG 420 STC/TRANS

^{3/} See Rapport sur la mission de M. Maurice Coquoz, haut fonctionnaire des douanes suisses dans divers pays de l'Ouest African effectuée du mai au juillet 1964.

A. Senegal

7. Senegal has a customs agreement with Mauritania and most goods destined for the latter country are imported and cleared after payment of duty at Dakar. Only about 10% of the total transit trade between Senegal and Mauritania is not so dealt with and this traffic is conveyed northwards from Dakar under bond accompanied by transit entries:

- (a) by rail to St. Louis and thence by Mauritanian-owned lorry to Rosso (for destinations east) or to Nouakchott; or
- (b) by unsecured lorry to Rosso and thence by Mauritanian-owned lorry to destination.

In the reverse direction there is little traffic apart from gum and skins for exportation.

8. Under an agreement with Mali, a part of Dakar port is leased to that country and cargo destined for Bamako is examined (by Mali customs officials) and cleared there. These goods are conveyed in plated railway wagons accompanied by transit entries to destination. The procedure would seem to be analogous to that of the T.I.F. Convention and appears to be entirely satisfactory.

9. Transit trade with Guinea is negligible.

10. There is little trade with The Gambia (except for goods passing as contraband into Senegal) but there is some traffic from Dakar moving across The Gambia in transit to South Senegal. By agreement with The Gambia, a common transit form is used, no bond is given and the vehicles are not secured. Revenue risks are considered to be nil for Senegal.

11. The general advantages of a T.I.R.-type convention are recognized there but the opinion is that such a convention would, for the time being at least, have little application in Senegal except for the very small transit traffic passing from Dakar to Mauritania. In response to these

views, it can be pointed out that this transit traffic might well increase in volume in the future and that in any case there are material advantages to be achieved now by way of greater security, through transport without intermediate unloading and speedier transit brought about by reduced port and frontier formalities. Also it seems more opportune to introduce new procedures now when traffic is minimal, than to wait until later when traffic might increase and present practices become even more firmly entrenched. Costs of vehicle conversion would then be higher and opposition to change even stronger.

12. Because of the absence of good roads in Senegal, there are few places where the traffic is sufficient to justify a common frontier customs station. There are no Senegalese stations on the Mauritania frontier. The only station of any significance from the point of view of trade is that at Kidira on the Guinea frontier and whilst it was accepted that a juxtaposed post there might have advantages it was not, for a number of reasons, a practicable proposal for the present.

13. In regard to The Gambia, there was only one place where a Gambian station existed opposite a Senegalese one and where a juxtaposed post was possible, that at the northern end of the Trans Gambian Road.

B. Mauritania

14. Except for consignments arriving at Port Etienne, the majority of imported goods reach Mauritania via Dakar. Because there is a customs union between Mauritania and Senegal, most of this traffic is cleared at Dakar, the duties being paid into the Senegal Treasury. Under the terms of the union agreement, Mauritania is entitled to 8.66% of the total customs revenues collected in both countries.

15. As stated above, about 10% of the Senegal/Mauritania traffic is not subjected to duty or cleared at Dakar but is transported under bond,

accompanied by transit entries to St. Louis (by rail) or to Rosso (by road), where unloading takes place, followed by reloading into Mauritanian-owned vehicles. No attempt is made to separate bonded from duty-paid goods. Some consignments are cleared at Rosso (those destined for eastern Mauritanian markets) and the remainder proceed to Nouakchott for clearance there. The greater part of this bonded traffic appears to be goods destined for diplomatic personnel or for various agencies entitled to duty free supplies.

16. Exports consist chiefly of iron ore and dried fish from Port Etienne and gum arabic and skins from Dakar. Duty on gum is collected at the Mauritanian frontier posts.

17. A new lighter wharf has been constructed at Nouakchott and there are hopes that it will soon be possible to satisfy most of Mauritania's import and export requirements without recourse to Dakar. Much will depend on wharf charges. There is a possibility therefore that the road traffic between Dakar and Mauritania might become much less in the future and bonded transit traffic negligible in consequence.

18. The advantages of a transit procedure modelled on the T.I.A. Convention are generally accepted, but with the same reservations as those expressed in Dakar.

19. In the true T.I.A. sense, there would seem to be very little of immediate interest to Mauritania. Nevertheless there is an advantage now, and possibly for the future if the high hopes for the wharf do not materialize, in ensuring that bonded goods are transported with maximum security, the minimum of customs examination and with documentation sufficient to ensure proper control. It would also be an advantage if through transport could be achieved and the unloading and reloading at Rosso avoided.

20. Apart from the preventive posts on the Senegal border, there are no customs stations on the frontier of Mauritania except at Rosso which is the station responsible for collecting duty on and controlling the traffic from Dakar. The preventive posts are designed to check contraband and to collect export duty on gum; there are no equivalent Senegalese posts and hence no possibility of juxtaposed stations.

C. The Gambia

21. The only real transit trade in The Gambia is that traversing the trans-Gambian Road from Dakar to Casamance (i.e., from North to South Senegal). The traffic is checked in at Farafenni against a transit document accepted by both the Senegal and The Gambian customs administrations. The only check on this traffic on exit from The Gambia is by Senegal. This is patently an anomaly and it renders the checks imposed by Gambia at Farafenni quite ineffective. It is accepted in principle that a system offering greater security should be introduced, allowing for the transport of Senegalese goods across The Gambia in secured lorries and that there is also a need for a Gambian customs post at the southern end of the trans-Gambian Road. In these circumstances, agreement might be sought with Senegal to permit juxtaposed posts at both ends.

D. Sierra Leone

22. There are three routes to Guinea and one to Liberia which are approved for the conveyance of bonded goods in transit. All except the eastern road to Guinea are adequately bridged or have vehicular ferries across rivers.

23. There is no restriction on the use of Sierra Leone roads by vehicles registered in contiguous countries provided temporary importation documents are completed at the frontier. This is a reciprocal arrangement. It is possible, therefore, to effect through transportation in one vehicle from port to destination except on the road through Yenga to Guinea where unloading to canoes takes place.

24. Although Sierra Leone has negligible road or rail transit traffic at present, formerly goods were moved under bond from Freetown to inland destinations, principally to Guinea, and the future might see a renewal of such traffic. Transit traffic is controlled to the extent that:

- (a) a bond is required;
- (b) customs transit documents must be presented;
- (c) conveyance is limited to certain approved routes;
- (d) certificates of landing (receipt), authenticated by customs in country of destination, are required before the bond is discharged;
- (e) a check of marks and numbers is made at quayside.

25. It is accepted in principle that the existing procedures from both revenue and a security viewpoint are inadequate and that further liaison with neighbouring countries is desirable.

26. There is also agreement in principle on the desirability of common customs stations with Guinea and Liberia. Three new Sierra Leone posts are to be erected but it is thought that plans are too far advanced to consider siting them alongside their Liberian counterparts. It is felt, however, that a juxtaposed post on the Liberian frontier between Turadu and Foya Kama would be of great help to commerce by halving the time it now takes to complete customs and immigration formalities.

E. Liberia

27. Liberia has little bonded transit traffic at present. Such traffic as there is comprises goods destined for Guinea (mainly uncrated machinery) and transported under bond from the free port of Monrovia to destination. Goods in transit in the reverse direction for shipment at Monrovia comprise in the main coffee, skins and palm kernels.

28. Liberia has an agreement with Guinea as to the use by the latter's transporters of Liberian roads, and vice versa. Goods are conveyed without transloading but in open lorries. Consideration is already being given to the use of vehicles affording proper security and capable of being sealed. A T.I.R.-type convention presents little difficulty for Liberia and agreement in principle at official level is forthcoming on all relevant points.

29. The need for common customs posts is likewise accepted in principle, particularly in the context of the pending economic union with Sierra Leone, Guinea and Ivory Coast. There is little prospect of these for the time being on the Guinea frontier but the possibility of a juxtaposed post with Sierra Leone between Turadu and Foya Kama is to be considered. Common customs stations at the frontier where rivers form the boundary are not considered practicable, unless such rivers are bridged or are crossed by vehicular ferries. It has been suggested that the Secretary for Union Matters might put forward at the next meeting proposals for Sierra Leone and Ivory Coast to consider juxtaposed posts.

F. Ivory Coast

30. Goods destined for Mali, Upper Volta and Niger are imported at Abidjan and for the most part are fully documented and examined there. After clearance they are conveyed under an acquit-à-caution by one of the following systems:

- (a) By rail to Bobo-Dioulasso and to Ouagadougou in Upper Volta in plombed railway wagons. No bond is executed.
- (b) By road, principally to Mali, in open lorries. A bond is executed. There is specific documentation per vehicle so that a satisfactory check could in theory be made at any time. Lorries operate in a pool system and each is subjected to a maximum load.

31. On rare occasions and principally for such commodities as cement and sugar, goods are not examined fully at Abidjan and are carried through to Ouagadougou in plombed railway wagons under a system which appears to be an adaptation of T.I.F. Convention. A special "Transports Internationaux par Fer" form is used, provision being made for stations of departure (from Ivory Coast) and entry (into Upper Volta) and for a certificate of final clearance by the customs at destination. Only about twenty consignments in fifteen hundred are so despatched.

32. The system in the Ivory Coast differs from that in most English-speaking countries in that instead of a check of marks and numbers only, an internal examination is made at quayside in sufficient proportion to ensure the accuracy of the documents and to identify the goods. Any losses which occur through pilferage or smuggling in course of transit can therefore be positively dealt with and the correct duty collected. The absence of a bond in respect of goods transported by rail has not to date resulted in any loss of revenue. The risk of smuggling is considered to be small in view of the much higher prices ruling in Mali and Upper Volta.

33. The customs administration, whilst favouring the adoption of a T.I.R.-type Convention for the relief it would bring by permitting a summary declaration on importation and an examination limited to a check of marks and numbers only, considers it most unlikely that importers and transporters will voluntarily agree to change the present system or to adapt their vehicles. As has been mentioned above, there is already a T.I.F.-type transit regime in operation which could at the present time be extended to cover all goods removed by rail. Yet except for the twenty or so consignments mentioned, no importer takes advantage of it and insists on full documentation in Abidjan (where presumably most business firms, including those operating in Upper Volta, are established) to minimize

the detailed work at destination. The necessary home consumption customs entry at destination is prepared from the acquit-à-caution and accepted as correct by the Upper Volta customs by virtue of the previous acceptance and checks at Abidjan. It is not known to what extent goods are re-examined at destination but it would appear that importers are under the firm impression that the T.I.R. system, despite the fact that it would avoid the delay occasioned by documentation and examination at Abidjan, would result in longer delays and difficulties at Ouagadougou and other inland destinations.

34. It is said, however, that both Upper Volta and Niger are interested in a T.I.R.-type Convention and are convinced that it would speed up traffic to and from the ports. It seems therefore that, as in other French-speaking countries, the principal opposition stems from commercial interests.

35. There is very little east/west traffic from Ivory Coast and insufficient in the opinion of the customs administration to justify the expense of juxtaposed frontier posts. In the north, however, a common post with Upper Volta is possible and also a common customs post on the Abidjan/Ouagadougou railway. The benefits accruing from such common customs posts are fully recognized.

G. Dahomey

36. Goods in transit pass from Cotonou by rail to Parakou and thence by unsecured lorry to Niamey. Transit documents are prepared at the commencement of the journey and these documents are discharged at destination, certified copies being returned in due course by the Niger customs to Parakou and to the issuing office at Cotonou. There is no physical customs control at Parakou. Cargoes relating to different transit documents are mixed together and it is difficult, if not impossible, to provide effective control at the frontier. Theft of goods in the port area and en route is common.

37. In the reverse direction, goods (groundnuts principally) are brought to Parakou for loading into railway wagons and transportation to port. It is obligatory to use the railway for goods in transit in either direction. There is an agreement^{1/} between the Dahomey and Niger Governments in regard to road transporters whereby vehicles registered in either country work in a pool and share the traffic.

38. It is agreed in principle that there is a strong case for adopting an improved regime modelled on the T.I.A. Convention and there is particular need for through transport in sealed wagons, lorries or containers. It is felt that under such a transit regime, a transit warehouse would be required at Parakou under customs surveillance. From Parakou, goods would be conveyed under seal accompanied by customs carnets relating to specific vehicles. It has been suggested that consideration might be given to the use of the existing railway warehouses on a temporary or permanent basis. It is considered feasible to allow the transport of goods from Cotonou for deposit in the transit warehouse at Parakou on a copy of the appropriate portion of the ship's manifest, i.e., the transit warehouse at Parakou would be regarded as an extension of the port. Model transit carnets for road transport have already been drafted by Niger and are being studied. They are not at present accepted in Dahomey.

39. The benefits of juxtaposed frontier stations are likewise accepted and consideration at the official level is already being given to the possibility of erecting such stations on the principal routes to Togo and Niger. The new juxtaposed Nigeria/Dahomey customs station at Igole/Idoroko is now completed.

^{1/} Known as "Opération Hironnelle."

H. Togo

40. Except for goods (mainly locally-grown produce) passing between Ghana and Nigeria, there is little transit trade through Togo. With the completion of the new port, however, in 1967 and the later improvement of the South/North main road, it is hoped that more goods destined for Upper Volta, Mali and Niger will be imported via Lomé. A T.I.R. system similar to that suggested for Dahomey is accepted as a practical possibility.

41. The proposal for juxtaposed customs stations is also accepted in principle especially for the Aflao (Togo/Ghana) and Grand Pope (Togo/Dahomey) frontier posts. Like The Gambia, Togo has at present little need of border preventive posts since inward smuggling, except for Japanese cloth and some locally-made French-type cigarettes, is small.

42. Unlike the French-speaking countries previously mentioned, Togo is not a member of the U.D.S.A.O.

I. Niger

43. The bulk of goods from overseas is transported to Niger via Cotonou in Dahomey. The system normal to French-speaking countries is followed as regards documentation, the goods being entered in detail on an acquit-à-caution according to the tariff. Transport is by rail to Parakou and thence to Niger in unsecured lorries, each vehicle being accompanied by a consignment note prepared after loading at Parakou. The whole operation is under the control of a single undertaking which is responsible to both the Dahomey and Niger Governments. Because of the shortage of trained staff in the frontier offices of Gaya and Bosso, checking of goods at the frontier is difficult and payment of duty has to be delayed (except for bulk goods such as cement) until Niamey is reached.

44. Losses by theft are estimated to be in the order of 5-10%, depending on the nature of the commodity in transit. Concern is particularly felt at the considerable difference in price between goods in Cotonou and similar articles in Niamey. It is accepted that improvements in security might have the effect of reducing overheads to transporters, and hence retail prices.

45. The need for a change in transit procedures is likewise accepted and in fact efforts have already been made to persuade the Government of Dahomey to accept officials of the Niger customs administration at Parakou with a view to the collection of duty there and the issue of through transit documents per vehicle to destination. To date no agreement has been reached on this project.

46. The merits of a T.I.R.-type Convention are generally recognized in this connection but difficulties are anticipated over the provision of secure vehicles. It is not easy to accept, however, that the difficulties are as great as the transport firms would have officials believe. In fact, most lorries engaged in this traffic appear to be very suitable for modification with a minimum of expanded metal.

47. Reference should be made here to the existence of a T.I.M.-type carnet system used mainly for small entrepreneurs buying goods wholesale or retail in Lome, Accra or Cotonou and transporting them by road to Niger. At the frontier, a carnet is purchased from the customs and is prepared for the cargo carried. Where the driver is illiterate, the customs themselves prepare the carnet. It is guaranteed by the Niamey Chamber of Commerce and for this guarantee a charge of 0.5% of the value of the goods is made. A similar system exists for goods imported via Abidjan/Ouagadougou. At the latter customs office, carnets are prepared which cover the goods only as far as the Upper Volta frontier where new carnets have to be completed to cover the journey to Niamey. It is agreed that attempts should be made to achieve through documentation under this system on a single carnet from Ouagadougou.

48. In general it is accepted that a T.I.R.-type Convention would bring much-needed improvements to the existing regime but pessimism exists in regard to the reaction of transporters over vehicle adaptation. Moreover, little can be attempted outside the framework of the UDEAO.

49. The benefits arising from juxtaposed customs posts are accepted in Niger. A draft convention was in fact sent to Nigeria in 1964 together with plans for three specific frontier posts. If this proposal were actively pursued, it would be of considerable benefit in the context of a T.I.R.-type transit regime.

50. To summarize the position as regards customs transit regimes in West Africa, improvements in existing procedures are most needed in the English-speaking countries, particularly in Nigeria, and it would appear that the greatest possibility of early agreement in regard to the adoption of improved practices modelled on the T.I.R. Convention lies in these countries.

51. The tendency for the French-speaking countries to accept new procedures only within the framework of UDEAO is understood and accepted and it is hoped that some joint action will be taken in regard to the adoption of a suitable transit convention, particularly in regard to countries such as Dahomey, where the transit regime leaves a great deal to be desired.

52. In all countries, but particularly the French-speaking, the fiercest opposition to change is likely to be encountered from transport interests. This conservative and laissez faire attitude has often been experienced in the past and will require positive and firm action by governments if changes are to be effected. At the same time, every effort should be made to convince transporters, particularly those operating on a small scale, that the economies to be derived from an improved system should more than offset the cost of bringing their vehicles up to the required standards of security.

53. The main difficulties in the way of setting up of juxtaposed customs stations under the terms of border conventions governing trade and mutual assistance to prevent smuggling are:

- (a) absence of good roads and sufficient inter-territorial traffic to justify the expense of setting up common customs stations;
- (b) lack of funds for building such stations;
- (c) political differences between neighbouring countries;
- (d) practical problems of controlling long land frontiers;
- (e) the benefits revenue-wise which accrue to some countries from which high duty goods are smuggled to others.

54. All countries recognize the value of border conventions in so far as juxtaposed customs stations are concerned and a number are exploring the possibility of their erection on main routes wherever the traffic is sufficient to justify this.

III. TRADE DOCUMENTATION

55. Exploratory talks were held between secretariat staff and the Governments of Senegal, Mauritania, The Gambia, Sierra Leone, Liberia, Ivory Coast, Dahomey, Togo, Niger, Malawi and Zambia on the subject of simplification and standardization of export documents. Their object was to discover the attitudes of both the administrations and commercial interests towards the adoption of an aligned series of export documents, based on the ECE layout key, and the means of putting this system into effect in accordance with the recommendation of the Joint ECA and OAU Working Party. The results of these discussions are briefly described below.

A. Senegal

56. Senegal displays interest in the subject of an aligned series of documents but it will rest with the UDEAO to take any practical steps in this direction. The principle of simplification and standardization of export documents, and indeed other customs documents, is one which arouses much support.

B. Mauritania

57. The proposals put forward in regard to export documentation are, with certain reservations, accepted in Mauritania, provided they are also accepted by other member countries of the UDEAO. The question arises of the need for customs entries in French-speaking countries to be in the form of a folder so as to contain other documents such as invoices presented with them. This does not seem to present much difficulty since either the form could be aligned exactly to the layout recommended by ECE and the relative accompanying documents be stapled or affixed to it or the existing practice could continue with the ECE layout and size constituting one half of a double form.

58. Present exports are such that documentation in Mauritania is minimal and commercial interests, whilst they accept the benefits of any steps resulting in standardization and simplification, do not feel that the present project in regard to export documents was of any immediate interest to Mauritanian exporters.

C. The Gambia

59. Gambian officials welcome the ECA proposals for conformity with an international standard and for the simplification of documents and procedures which they would bring. Exporters are also interested but consider that, with exports limited to groundnuts, oil-cake and oil that the aligned

system of documents may be a little sophisticated for The Gambia's immediate needs. It is felt, however, that whether or not commercial firms adopted the new system, official export documents should be redesigned to fall in with an aligned series.

D. Sierra Leone

60. Exports from Sierra Leone are mainly diamonds, iron ore and locally-grown produce and the documents required per shipment are insufficient in the opinion of commercial representatives to justify the expense of the machinery required for an aligned series of documents. No saving of staff could be effected and no immediate commercial advantage would be gained by the adoption of an aligned series. It is accepted, however, that whilst the new system has little immediate application in Sierra Leone, it could have in the future and it is agreed that official forms should be redesigned to conform with the ECE layout key, so that no problems would arise in the event of future adoption by any interested firm or board.

61. Officials are also of the opinion that customs and exchange control forms might be redesigned on ECE lines and will give sympathetic consideration to any draft forms submitted to them.

E. Liberia

62. The principle of aligned documents and the need to redraft the customs export entry to conform with such a system are accepted by officials. Everything will be done to ensure that official documents are aligned, so that no difficulties will be experienced by any exporter who desires to make the change. It is hoped that the work of drafting the necessary documents will be done by ECA. A national committee has recently been established to promote the programme.

F. Ivory Coast

63. The views expressed in regard to the alignment and simplification of official export documents are similar to those put forward in Dakar and Nouakchott, i.e., that the ECA proposals are acceptable in the main and can be adopted if general agreement is reached between all members of the UDEAO.

G. Dahomey

64. The proposals are accepted in principle but, as with other French-speaking countries, only within the framework of the UDEAO.

H. Togo

65. The proposals are accepted in principle although reservations are made in connection with the difficulties which would arise over the detailed statistical data now required on customs entries.

I. Niger

66. Here also the proposals are accepted in principle, although it is felt by most that they have little application in Niger for the foreseeable future.

J. Malawi

67. Malawi displays interest in the system of an aligned series of export documents. It is considered that when customs forms have to be redesigned, consequent upon the introduction of the new Management and Tariff Acts, the opportunity should be taken of aligning them with the ECE layout key. At the same time, consultation with business interests would be held to consider the possibility of their adopting an aligned series of export documents.

K. Zambia

68. Zambia is interested in the proposal for an aligned series in conformity with an international standard but wishes to make a study of the technical implications and costs of the system for exporters themselves before it can commit itself further.

69. To summarize the position, official circles in all the countries consulted on this matter are agreed on the value of an aligned series of standardized and simplified export documents and they accept in principle the AOA proposals for redesigned official documents based on the ECE layout key, but with the following reservations:

- (a) In regard to the French-speaking countries, there must be agreement at UDEAC level on the preparation of a series acceptable to all countries. Difficulties arising from the existence of the present folder-type of customs entry and the detailed breakdown now required for duty and statistical purposes, must also be resolved. These difficulties are not, however, regarded as insuperable.
- (b) No country feels able at present to undertake the work of preparing the requisite model of an aligned series of forms and it is generally requested that AOA should undertake this project.

70. Considerable interest is shown by the commercial interests with whom the proposals have been discussed, but many are sceptical so far as to the value of such a system, except where justified by the volume of work on export documentation. There can be little doubt, however, that by this standard there are many large-scale exporters of African products who may be expected, on greater familiarity with the technical implications and costs of the system, to adopt it eventually for the undoubted economies and efficiencies to which it gives rise.