

English edition

RULES, REGULATIONS & CUSTOMS DECLARATION FORMS RELATED TO THE ECOWAS TRADE LIBERALISATION SCHEME

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DECISION C/DEC 3/5/80 ECOWAS OFFICIAL JOURNAL, VOL 2, JUNE 1980

RULES ON THE PROOF AND VERIFICATION OF THE ORIGIN OF COMMUNITY GOODS AND PROCEDURES APPLICABLE TO THE MOVEMENT OF GOODS

WITHIN THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES

In accordance with Article 15 paragraph 2 and Article 23 paragraph 2 of the ECOWAS Treaty, stipulating that Member States shall take the necessary measures to harmonise their customs regulations and procedures, and in accordance with Article 12 of the Protocol relating to the definition of products originating from Member States, the rules and regulations below shall apply to the establishment of the proof and verification of the origin and the movement of goods within the Community.

SECTION I

RULES ON THE PROOF AND VERIFICATION OF GOODS ORIGINATING FROM THE COMMUNITY

CHAPTER I: The following shall be proof of goods originating from ECOWAS Member States.

Article 1

Article 1 - Goods satisfying the conditions defined in Articles 2 and 5 of the Protocol on the definition of the concept of goods originating from the Community.

Article 2

Article 2 - Goods imported from Member States shall enjoy preferential treatment (stand-still, reduction and abolition of customs tariffs) attributed to their origin only if origin and direct dispatch of the said goods from the producing country to the importing country are duly established.

The origin of goods originating from Member States shall be established through the presentation of an ECOWAS certificate of origin which shall accompany the said goods.

The ECOWAS certificate of origin shall be issued by competent authorities of the exporting Member States where the goods were produced and countersigned by the customs departments of that Member State.

The ECOWAS certificate of origin shall be issued upon request by the manufacturer, the exporter or the supplier (see annex for sample).

Article 3

There shall be, at least, 2 copies of the ECOWAS certificate of origin; the original, which shall be arranged in colour, shall accompany the goods, and the duplicate shall be kept by the competent authority.

Article 4.

The ECOWAS certificate of origin shall be used for the direct dispatch of goods originating from

Member States should products originating from one Member State, as a result of a given customs regime in the initial importing member country, a movement certificate shall be used.

Article 5

The ECOWAS movement certificate shall be issued by the competent authority appointed for the purpose, by the re-exporting member State, and countersigned by the customs services of that State. Application for a movement certificate shall be made on a pre-established form (see sample in annex).

There shall be two copies of the movement certificate; the original which is pink in colour, shall accompany the good, and the duplicate kept by the competent authority.

Article 6.

The certificate of origin as defined under Article 2 of these Regulations, and the movement certificate defined Article 5, shall come into force as from 29th May, 1977.

CHAPTER II

VERIFICATION OF THE COMMUNITY ORIGIN OF PRODUCTS

Article 7

The ECOWAS certificate of origin, prepared in compliance with the provisions of Chapter I, Article 2, shall be the proof of the community origin of non-manufactured goods.

Article 8

In addition to producing the ECOWAS certificate of origin for manufactured goods, such goods, whenever technically possible, should carry either on themselves or in their inner packing, indelible markings allowing for their identification their inner packing, the indelible label "Made in (name of ECOWAS Member State)" or any other marking allowing for their identification.

Article 9

In cases of doubt, the Customs authorities of the Member State of importation shall request a verification of the certificate of origin or the movement certificate, as the case may be, by returning them to the issuing customs authorities.

CHAPTER III

RULES APPLICABLE TO PACKING

Article 10.

If for the purposes of assessment and payment of customs duties a Member State treats goods and packings separately, a certificate of origin or a movement certificate drawn up in conformity with the provisions of Article 2 or Article 5 of this Regulation shall be produced.

Article 11

The packings mentioned in Article 10 above shall bear indelible identification marks.

CHAPTER IV**OFFENCES AND PENALTIES****Article 12**

Without prejudice to the provisions of Article XIII of the Protocol concerning the definition of products originating from Member States of ECOWAS, offences committed under Chapters I, II and III shall be dealt with as in Customs cases or by competent Courts of Law.

SECTION II: RULES GOVERNING THE MOVEMENT OF GOODS WITHIN ECOWAS**CHAPTER I****CUSTOMS AND STATISTICAL DOCUMENTS****Article I**

In order to facilitate the movement of goods within the Community, harmonized customs and statistical documents will be used, namely:

- (a) Certificates of origin (ECOWAS pattern)
- (b) Certificates of movement (ECOWAS pattern)
- (c) Customs bills of entry (ECOWAS pattern applicable to the different customs regimes).

On the recommendation of the Trade, Customs, Immigration, Monetary and Payments Commission, the Council of Ministers will consider and approve the contents of these documents.

CHAPTER II**GENERAL RULES GOVERNING THE EXPORTATION AND IMPORTATION OF GOODS MEANT FOR INTRA-COMMUNITY TRADE****Article 2**

Concerning the exportation or re-exportation of goods meant for intra-community trade to a Member State the exporter shall submit to the Customs Clearance offices several copies of the bills of entry of exportation or reexportation (ECOWAS pattern), three of which, shall be sent to the following destinations :

- The First two copies including the original shall be retained in the Customs Office.
- The third copy shall be used if necessary as a "transit" between the Customs Office and the actual exit post of the complying Member State.

The registration and verification of the bills of entry.

Article 3

If a Member State intends to import goods meant for intra-Community trade for the purposes of home consumption, it shall deposit the bills of entry for home consumption, (ECOWAS pattern) in as many copies as required at the Customs Office of importation.

The registration, and verification of the import bills of entry, the assessment and collection of duties and charges should be done in accordance with the regulations in force in each Member State.

CHAPTER III

— Special Rules concerning the re-exportation of goods from non Member States to a Member State (Article 2 of the Protocol on the re-exportation within ECOWAS of goods imported from a non-Member State).

Article 4

Where the re-exportation of foreign originating goods is authorised by a first importing Member State, the duties and charges collected at the arrival of the goods shall be refunded in accordance with the provisions of the Protocol concerning the re-exportation within the ECOWAS of imported goods from non-Member States.

When a Member State is re-exporting the above stated goods to another Member State, the re-exporter shall submit at the Customs Clearing Office an export bill of entry supported by a Movement Certificate (ECOWAS pattern).

The export bill of entry shall be issued under the same conditions as those envisaged in Article 2 of Chapter II. An extra copy of this bill is used as visa by the clearing.

The Member State which imports the goods for homeconsumption shall impose and collect the duties and charges due on such goods.

The registration and verification of export bills of entry and the assessment of export duties and charges shall be carried out in accordance with the regulations prevailing in each Member State.

CHAPTER IV**RULES GOVERNING THE TRANSIT OF GOODS MEANT FOR INTRA-COMMUNITY TRADE****Article 5**

Goods meant for intra-Community trade exported or re-exported to a Member State shall be issued a transit bill of entry (ECOWAS pattern) prior to conveyance to the importing Member State.

The transit bills of entry, (ECOWAS pattern) shall be made in as many copies as required, four of which shall be distributed as follows:-

- the first two copies including the original are kept by the Customs Registration Office.
- the third copy is used if necessary as a "transit" between the Customs registration office and the actual exit post of

the territory of the exporting Member State.

- the fourth copy accompanies the goods to the Customs office of destination. This copy is released, certified and returned

to the exporting Customs Office by the Customs office of destination. The particulars of release shall indicate the Customs regime applicable to the imported goods at the point of destination.

<p>1. Producteur (Nom ou raison sociale, adresse) Producer (Name or trade name, address)</p> <hr/> <p>4. Agrément CEDEAO Numero ECOWAS Approval number</p> <hr/> <p>5. Destinataire (Nom ou raison sociale, adresse) Consignee (Name or trade name, address)</p>	<p>2. Numéro Number</p> <hr/> <p>3. Critères d'origine - origin criteria (*) (Application des dispositions de l'art. 2 du protocole sur l'origine). (Application of provisions of Art. 2 of the Protocol on origin).</p> <p><input type="checkbox"/> Produits entièrement obtenus conformément à l'Art. 5 du Protocole. Goods wholly produced in accordance with Art 5 of the Protocol.</p> <p><input type="checkbox"/> Le produit des matières Communautaire dont la valeur représente 40% au moins du total des matières mises en oeuvre Goods containing at least 40% of the total of Community origin.</p> <p><input type="checkbox"/> Le produit contient au moins 60% en quantité de matières premières Communautaires. Goods containing at least 60% of the whole materials of Community origin.</p> <p><input type="checkbox"/> Le produit a reçu dans le processus de fabrication une valeur ajoutée d'au moins 35% du prix de revient ex-usine hors taxes Goods which have received an added value of at least 35% of the ex factory price before tax.</p>		
<p>6. Marques, numéros, nombre et nature des colis; description des marchandises Marks, numbers, number and kind of packages; description of goods</p>	<p>7 Nomenc. CEDEAO ECOWAS Nomenc.</p>	<p>8. Poids Brut Gross weight</p>	<p>9. Valeur Gross weight Invoice value</p>
<p>10. Déclaration de l'Expéditeur, du Producteur ou du Fournisseur Declaration by Exporter, Producer or Supplier Je déclare que les mentions ci-dessus reprises sont exactes et que les marchandises remplissent les conditions pour l'obtention du présent document. I declare that the above mentioned particulars are correct and that the goods satisfy the requirements for the award of the présent document.</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Lieu et date Place and date</p> <p style="text-align: right;">.....</p> <p style="text-align: right;">Signature</p>			
<p>11. Visa de l'Autorité Compétente Certification by Appropriate Authority Déclaration certifiée conforme quant au critère d'origine retenu. The original criterion mentioned is certified correct.</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Lieu et date Place and date</p> <p style="text-align: right;">.....</p> <p style="text-align: right;">Signature et cachet (**) Signature and stamp</p>	<p>12. Visa du Service des Douanes Certification by Customs Je certifie que le présent certificat répond aux conditions d'authenticité de régularité requises I certify that this document satisfies the authenticity and accuracy required</p> <p>Déclaration d'Exportation No..... Export Entry No.</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Lieu et date Place and date</p> <p style="text-align: right;">.....</p> <p style="text-align: right;">Signature et cachet Signature and stamp</p>		

<p>13. DEMANDE DE CONTROLE A ENVOYER REQUEST FOR VERIFICATION</p> <p>A (adresse du Bureau des Douanes emetteur)</p> <p>To (address of the issuing Customs Authorities)</p> <p>Le controle de l'authenticité et de régularité est sollicité. Verification of authenticity and accuracy of this certificate is required.</p> <p>..... Lieu et date Place and date</p> <p>..... Signature et cachet Signature and stamp(**)</p>	<p>14. RESULTAT DU CONTROLE RESULT OF VERIFICATION</p> <p>Le controle effectué a permis de constater que le present certificat(*):</p> <p>Verification carried out establishes that the present certificate(*):</p> <p><input type="checkbox"/> a bien été delivré par le Bureau des Douanes indiqué et que les mentions qu'il contient sont exactes. has been duly issued by this office and that the particulars are correct.</p> <p><input type="checkbox"/> ne répond pas aux conditions d'authenticité et de régularité requises. does not satisfy the conditions of authenticity and accuracy.</p> <p>..... Lieu et date Place and date</p> <p>..... Signature et cachet Signature and stamp (**)</p>
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(*) Mettre une croix dans la case concernee suivant le cas.

Put a cross in the box as applicable.

(**) Nom du signataire, fonctions exercées en caractères d'imprimerie (le cas échéant No matricule).
Name of signatory, rank in printed letters (otherwise, indicate registration number).

NOTES

1. Le certificat ne doit comporter ni grattages ni surcharges. Les modifications eventuelles qui y sont apportees doivent etre effectuees en biffant les indications erronees et en ajoutant, le cas echeant, les indications voulues. Toute modification ainsi operee doit etre approuvee par celui qui a etabli le certificat et visee par les autorites competentes et douanieres de l'Etat Membre de delivrance.

—Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alterations must be initialled by the person who completed the certificate and endorsed by the competent and customs authorities of the issuing Member State.

2. Les articles indiqués sur le certificat doivent se suivre sans interlignes et chaque article doit etre precede d'un numero d'ordre. Immédiatement au-dessous du dernier article doit etre tracee une ligne horizontale. Les espaces non utilises doivent etre batonnées de facon a rendre impossible toute adjonction ulterieure.

— No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Les marchandises sont designees selon les usages commerciaux avec les précisions suffisantes pour en permettre l'identification.

—Goods must be described in accordance with commercial practice and with sufficient details to enable them to be identified.

<p>1. Producteur (Nom ou raison sociale, adresse) Producer (Name or trade name, address)</p>	<p>1' Numero Number</p>		
<p>4. Agrément CEDEAO Numéro ECOWAS Approval Number</p>	<p>3. Criteres d'origine – Origin criteria (*) Application des dispositions de l'art. 2 du protocole sur l'origine). (Application of provisions of Art. 2 of the protocol on origin).</p>		
<p>5. Destinataire (Nom ou raisons sociales, adresse) Consignee (Name of trade name, address)</p>	<p><input type="checkbox"/> Produits du Cru Unprocessed Goods</p> <p><input type="checkbox"/> Produits de l'Artisanat Traditionnel Traditional Handicraft</p>		
<p>6. Marques, numéros, nombre et nature des colis; description des marchandises Marks, numbers, number and kind of packages, description of goods</p>	<p>7. Nomencl. CEDEAO ECOWAS Nomencl</p>	<p>8. Poids Brut Gross weight</p>	<p>9. Valeur facture Invoice Value</p>
<p>10. Déclaration de l'Expéditeur, du Producteur ou du Fournisseur Declaration by Exporter, Producer or Supplier</p> <p>Je déclare que les mentions ci-dessus reprises sont exactes et que les marchandises remplissent les conditions pour l'obtention du présent document.</p> <p>I declare that the above mentioned particulars are correct and that the goods satisfy the requirements for the award of the present document.</p>			
<p>_____</p> <p>Lieu et date Place and date</p>		<p>_____</p> <p>Signature</p>	
<p>11. Visa de l'Autorité Compétente Certification by Appropriate Authority Déclaration certifiée conforme quant au critère d'origine retenu. The original criterion mentioned- is certified correct.</p>	<p>12. Visa/du Service des Douanes Certification by Customs</p> <p>Je certifie que le présent certificat répond aux conditions d'authenticité de régularité requises I certify that this document satisfied the authenticity and accuracy required.</p> <p>Déclaration d'Exportation No. Export Entry No.</p>		
<p>_____</p> <p>Lieu et date Place and date</p>	<p>_____</p> <p>Signature et cachet Signature and stamp</p>	<p>_____</p> <p>Lieu et date Place and date</p>	<p>_____</p> <p>Signature et cachet Signature and stamp</p>

13. DEMANDE DE CONTROLE A ENVOYER
REQUEST FOR VERIFICATION

A
(adresse du Bureau des Douanes emetteur)

To
(address of the issuing Customs Authorities)

Le controle de l'authenticité et de régularité est sollicité.
Verification of authenticity and accuracy of this
certificate is required.

.....
Lieu et date
Place and date

Signature et cachet
Signature and stamp (**)

14. RESULTAT DU CONTROLE
RESULT OF VERIFICATION

Le controle effectué a permis de constater que le
present certificat(*):

Verification carried out establishes that the present
certificate(*):

a bien été delivré par le Bureau des Douanes
indiqué et que les mentions qu'il contient sont exactes.
has been duly issued by this office and that the
particulars are correct.

ne répond pas aux conditions d'authenticité et de
régularité requises.
does not satisfy the conditions of authenticity
and accuracy.

A
Lieu et date
Place and date

Signature et cachet
Signature and stamp (**)

(*) Mettre une croix dans la case concernée suivant le cas.
Put a cross in the box as applicable.

(**) Nom du signataire, fonctions exercées en caractères d'imprimerie (le cas échéant No matricule).
Name of signatory, rank in printed letters (otherwise, indicate registration number).

NOTES

1. Le certificat ne doit comporter ni grattages ni surcharges. Les modifications éventuelles qui y sont apportées doivent être effectuées en biffant les indications erronées et en ajoutant, le cas échéant, les indications voulues. Toute modification ainsi opérée doit être approuvée par celui qui a établi le certificat et visée par les autorités compétentes et douaniers de l'Etat Membre de délivrance.

—Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alterations must be initialled by the person who completed the certificate and endorsed by the competent and customs authorities of the issuing Member State.

2. Les articles indiqués sur le certificat doivent se suivre sans interlignes et chaque article doit être précédé d'un numéro d'ordre. Immédiatement au-dessous du dernier article doit être tracée une ligne horizontale. Les espaces non utilisés doivent être bâtonnés de façon à rendre impossible toute adjonction ultérieure.

— No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Les marchandises sont désignées selon les usages commerciaux avec les précisions suffisantes pour en permettre l'identification.

—Goods must be described in accordance with commercial practice and with sufficient details to enable them to be identified.

**CERTIFICAT DE CIRCULATION
MOVEMENT CERTIFICATE**

1. Réexportateur (Nom ou raison sociale, adresse) Reexporter (Name or trade name, address)	2. Numéro Number	
4. Destinataire (Nom ou raison sociale, adresse) Consignee (Name or trade name, address)	3. Certificat d'origine No. Certificate of origin Délivré le Issued on. A: At. Republique Republic of	
6. Mode de transport Means of transport	5. Pays de destination Country of destination 7. Régime douanier antérieur Former Customs procedure Declaration No. du of	
8. Marques et No., nombre et nature des colis; description des marchandises Marks and No., number and kind of packages; description of goods	9. Nomenc. CEDEAO ECOWAS Nomenc.	10. Poids brut Gross weight
11. Déclaration du Réexportateur Declaration of Reexporter.		
12. Visa de l'autorité compétente Certification by appropriate authority Nous soussigné certifie que les mentions ci-dessus sont exactes I, the undersigned. certify that the declarations made above are correct <div style="display: flex; justify-content: space-between;"> <div style="width: 45%; text-align: center;"> Lieu et date Place and date </div> <div style="width: 45%; text-align: center;"> Signature et cachet Signature and stamp </div> </div>	13. Bureau des douanes de Customs office of Déclaration de réexportation Particulars of reexport entries Model No., date Entry No., date <div style="display: flex; justify-content: space-between;"> <div style="width: 45%; text-align: center;"> Lieu et date Place and date </div> <div style="width: 45%; text-align: center;"> Signature et cachet Signature and stamp </div> </div>	
1) Nom du signataire. Name of signatory		

<p>13. DEMANDE DE CONTROLE A ENVOYER REQUEST FOR VERIFICATION</p> <p>A (adresse du Bureau des Douanes emetteur)</p> <p>To (address of the issuing Customs Authorities)</p> <p>Le controle de l'authenticité et de régularité est sollicité. . Verification of authenticity and accuracy of this certificate is required.</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Lieu et date Place and date</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Signature et cachet Signature and stamp (**)</p>	<p>14 RESULTAT DU CONTROLE RESULT OF VERIFICATION</p> <p>Le controle effectué a permis de constater que le present certificat(*): Verification carried out establishes that the present certificate(*):</p> <p><input type="checkbox"/> a bien ete delivré par le Bureau des Douanes indiqué et que les mentions qu'il contient sont exactes. has been duly issued by this office and that the particulars are correct.</p> <p><input type="checkbox"/> ne répond pas aux conditions d'authenticité et de régularité requises. does not satisfy the conditions of authenticity and accuracy.</p> <p>A Lieu et date Place and date</p> <p style="text-align: center;">.....</p> <p style="text-align: center;">Signature et cachet Signature and stamp (**)</p>
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(*) Mettre une croix dans la case concernee suivant le cas.
Put a cross in the box as applicable.

(**) Nom du signataire, fonctions exercées en caractères d'imprimerie (le cas échéant No matricule).
Name of signatory, rank in printed letters (otherwise, indicate registration number).

NOTES

1. Le certificat ne doit comporter ni grattages ni surcharges. Les modifications eventuelles qui y sont apportées doivent etre effectuees en biffant les indications erronees et en ajoutant, le cas echeant, les indications voulues. Toute modification ainsi operee doit etre approuvee par celui qui a etabli le certificat et visee par les autorites competentes et douanieres de l'Etat Membre de delivrance.

– Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alterations must be initialled by the person who completed the certificate and endorsed by the competent and customs authorities of the issuing Member State.

2. Les articles indiqués sur le certificat doivent se suivre sans interlignes et chaque article doit etre precede d'un numero d'ordre. Immédiatement au-dessous du dernier article doit etre tracee une ligne horizontale. Les espaces non utilises doivent etre batonnées de facon a rendre impossible toute adjonction ulterieure.

– No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Les marchandises sont designees selon les usages commerciaux avec les précisions suffisantes pour en permettre l'identification.

Goods must be described in accordance with commercial practice and with sufficient details to enable them to be identified.

**DECISION C/DEC. 3/11/82 (ECOWAS OFFICIAL JOURNAL VOL. 4 SUPPLEMENT, NOVEMBER 1982
REGULATIONS ON THE CODING OF CUSTOMS, STATISTICAL AND TAX REGIMES.**

FOREWORD

In pursuance of Decisions:

C/DEC.7/11/79, decision of the Council of Ministers on the Trade Liberalisation Programme, Commercial Cooperation and its related problems; and

C/DEC.3/5/80, decision of the Council of Ministers on proof and verification of the Community origin of goods and the procedures applicable to the movement of goods within the Community, published in the ECOWAS Official Journal Volume 2 of June 1980, the present regulation has been drawn up with a view to establishing the codification for the computerisation of statistical and customs data within the framework of the trade between the Member States of the Community.

A certain number of standard and compulsory elements have been laid down; these will facilitate:

- the calculation of compensation
- the preparation of external trade statistics.

They relate to:

- the format
- the content of the compulsory areas
- the number of sheets and copies with borders of different colours for each destination

The choice of other standard elements is left to each country; these apply to:

- the colour of each type of printed material, each of these being naturally differentiated by a distinctive colour, depending on whether it is the C,E,S or R. Declaration Form. This choice of colours is at the discretion of each administration in order to avoid a complete modification of working procedures associated with other colours to which officials may be accustomed.
- However, it is desirable that for countries which have not yet adopted or evolved a new declaration form the choice of colours will correspond to that recommended in Title I, Chapter I, Section I, so that eventually the same colour will be used in all Member countries for each category of customs declaration form.
- The use of areas and boxes marked "FREE DISPOSAL" which will afford each country the possibility of using these spaces to suit their national considerations, to satisfy their own control and statistics requirements and fiscal or general information on trade flow.

TITLE ONE

CHAPTER I

GENERAL PROVISIONS

SECTION I. FORMAT OF THE DETAILED DECLARATION FORM

The format of the detailed declaration forms is that determined by the decision - making bodies of ECOWAS. The forms include a number of "Free Disposal" (F.D.) boxes for use by each Member State.

The number of customs declaration forms is henceforth limited to four:

- Form C, white for the Home Use regime
- Form E, yellow: for Export
- Form S, pink: for the temporary admission and warehousing regime
- Form R, green: for Re-export

These forms have an external dimension of 21 x 29. 7 (ISO A4). They appear in the form of folders and interpolated sheets. Interpolated sheets are used when all statements pertaining to the goods declared cannot be accommodated on the folder form.

The number of interpolated sheets used, each allowing for the declaration of three articles, shall not exceed three in number. One folder and the three sheets shall thus allow for a maximum of eleven articles to be declared. The cost of supply of printed materials shall be borne by the declarer.

SECTION 2. NUMBER OF FIGURES TO BE USED IN EACH BOX OF THE DETAILED DECLARATION FORM

The number of characters used in each box of the declaration form may be fixed or may vary.

fixed number: country code: 3 figures
regime code: 4 figures
date of registration: 6 figures
country of provenance: 3 figures
means of transport: 1 figure
nationality of means of transport Code: 3 (figures)
nomenclature: 6 figures
country of origin: 3 figures
tax code: 2 figures
dutiable value code: 2 figures
rate of duty code: 6 figures,
where a decimal point counts as a digit.

- variable number: in certain boxes, the number of figures to be carried may be below the maximum number. For example, the total value cannot exceed two figures but may be between one and eleven. The figure shall be inserted on the right of the boxes in all cases, without any commas or decimal points and always rounded to the nearest whole number;

example: a value of 500000F will be written as

.....500000

Codes having a variable number of figures are:

- office code: 1 to 4 figures
- registration number: 1 to 6 figures
- cashier's number: 1 to 6 figures
- number of the importer or exporter: 1 to 13 figures
- net weight: 1 to 9 figures
- complementary quantities: 1 to 9 figures
- FOB value: 1 to 11 figures
- gross weight: 1 to 9 figures
- CIF value: 1 to 11 figures
- dutiable value: 1 to 11 figures
- amount: 1 to 11 figures.

The type of characters which may be used shall, depending on the box being filled, be either:

- numerical: figures from 0 to 9, or
- alphabetical: letters A to Z, or
- alphanumerical: combination of figures and letters.

Each element of the declaration form is examined in detail in Chapters I to 4 of Title II.

SECTION 3. NUMBER OF COPIES OF THE DECLARATION

Detailed declarations must, irrespective of the form used, be submitted in quintuple at least.

- the 1st: the inspection copy
- the 2nd: the statistical copy, with a violet border
- the 3rd: the control copy retained by the section with a green border.
- the 4th: the 'good for release' copy; with a red border
- the 5th: the declarer's copy, with a maroon border

The destination of each copy shall be indicated in the upper right hand corner. These markings also apply to interpolated sheets.

In certain cases, the Customs authorities may demand the production of extra copies which shall have a grey border.

SECTION 4. PRESENTATION OF THE DECLARATION

Detailed declarations must be typewritten.

The use of 1/12 inch or "elite" typewriters is recommended; the model ECOWAS declaration forms have been produced on this basis.

SECTION 5. CONTENTS OF THE DECLARATION

Each declaration must deal solely with goods despatched by a single sender to a single consignee.

CHAPTER II

STRUCTURE OF THE DETAILED DECLARATION FORM

This chapter deals solely with the standards and codes applicable to statistical and customs data required to meet the needs of the Community. Each customs administration is required to integrate them into its national regulations pertaining to customs declaration forms.

SECTION I. SEGMENT FOR GENERAL INFORMATION

This comprises:

- the country code: preprinted for each country: it is placed in the upper left hand corner and precedes the inscription "ECOWAS CUSTOMS DEPARTMENT OF"
- the title of the declaration form corresponds to the Customs regime under which the goods are declared:

HOME USE EXPORT

Temporary admission and warehousing regimes:

RE-EXPORT

- the codification of the customs, statistical regime: the identifying letter C, S, E, or R is preprinted in the box titled "regime".
- the codification for the customs office where the declaration is registered.
- the registration date of the declaration
- the registration No. of the declaration.
- the cashier's No.
- the number of the importer or exporter
- the country of provenance or destination written in coded form
- the means of transport and its nationality written in coded form.

SECTION 2 - SEGMENT FOR INFORMATION ON THE GOODS

This comprises:

- the article number
- the nomenclature number (up to 6 letters)
- the net weight

or
 ..12345AB
 The trade register number or a statistical or tax number up to a maximum of 13 figures is acceptable.

COUNTRY OF PROVENANCE CODE
 3 digits
 See COUNTRY CODE at the Annex

CODE AND MEANS OF TRANSPORT
 1 digit
 From 0 to 9. See annex on CODIFICATION OF MEANS OF TRANSPORT

NATIONALITY CODE OF MEANS
 3 digits
 See COUNTRY CODE at the Annex Codification of African multinational transport companies is done in a particular manner:

- goods sent by post if the nationality of the means of conveyance is not clear: 954
- undertermined nationalities: 958
- Abidjan - Niger Railways Corporation: 960
- Air Afrique: 961
- Benin - Niger Common Organisation: 962
- Dakar - Niger Railways Corporation: 963

On interpolated sheets, the codification is done in the same manner, using the same codes and according to the same rules.

SECTION II. SPECIFIC DATA ON ARTICLES

ARTICLES NUMBER:
 2 digits
 between 01 and 11
 Each standard folder provides for 2 articles and each interpolated sheet provides for 3 articles

The article number must be written only on the interpolated sheets. It is preprinted on the folder. The total number of articles must not exceed eleven, entered on the interpolated sheets and the folder.

NOMENCLATURE NUMBER
 6 digits
 Products are listed according to the ECOWAS nomenclature and are designated by 6 digits

In anticipation of future developments a supplementary space has been provided for the insertion of a seventh digit or a key letter. The six digits are inserted on the right and may not be added to on the left with zeros

WEIGHT:- NET GROSS
 1 - 9 digits
 The digits should be written in the box without any separation like commas, blank spaces or full stops to differentiate thousands, millions. Example:

- 100 000: forbidden
- 100.000 forbidden
- 100,000: forbidden
- 100 000: sole authorised version

The figure shall be inserted on the right and shall not be added to on the left with zeros

.. 100000

It is rounded off to the nearest kilogramme.

The symbols Gr, Kg.,*ounces (Oz) pounds (lb) are to be avoided. Only figures representing the weight should be written, without any units.

COMPLEMENTARY QUANTITIES:
 1 to 9 digits
 These should be cited only when required by the TARIFF and should not have any decimals but may be rounded off to the nearest whole number.

Like the weight, they should be written without spaces, hyphens, commas or full stops. They are placed on the right and are not to be added to with zeros on the left.

VALUE:- FOB CIF
 1 to 11 digits

This must be stated in national currency. The sign for the currency must not appear; it is inferred from the country code at the head of the declaration form. Thus it is not necessary to write F for Franc or S for Dollar or £ for pound. *

The amount must not contain any decimals and must be rounded to the nearest whole number. The value amount must not exceed 11 digits; where this is the case, there shall be created two articles each equal to half of the sum and these shall replace the single article.

The box shall be filled with a figure without any spaces, hyphens, full stops or commas, placed on the right and shall not be added to on the left with zeros.

COUNTRY OF ORIGIN CODE
 3 digits
 See COUNTRY OF PROVENANCE CODE AT ANNEX

TAX
 2 digits
 The tax shall be expressed in code. The codes are set out in an Annex. When the tax has only one digit it shall be written to the right and added to on the left with a zero.

DUTIABLE VALUE:
 1 to 11 digits
 It is a value, quantity, weight etc See VALUE

DUTIABLE VALUE CODE:
 2 Digits
 This code corresponds with the type of dutiable value (CIF value, mercurial value, gramme, kilo, cubic metre, etc)

RATE:
 6 alphadigits
 The rate must be shown in decimal form, the decimal point counting as one digit. If the rate contains no decimal, it shall be completed by zeros on the right of the decimal point. If the whole number has fewer than three figures, it shall be added to on the left with zeros.

Examples:

Rate = 18.25% shall be written 018.25

Rate = 115.25% shall be written 115.25

Rate = 18% shall be written 018.00

The number of decimals is restricted to two. Any decimal beyond the second place shall not be recorded.

Example:

Rate = 11.831% shall be written 011.83

AMOUNT See. VALUE
1 to 11 digits The amount of tax is rounded off to the nearest currency unit

SECTION III. LOSS OF REVENUE

ARTICLES NUMBER: See ARTICLES NUMBER
2 digits (between 01 and 11)

TAX CODE See TAX CODE
2 digits

RATE: See RATE
6 alphasdigits

AMOUNT
1 - 11 digits

LOSS OF REVENUE See VALUE
1 - 11 digits

**CHAPTER II
EXPORT**

SECTION I

GENERAL INFORMATION

Country Code See Chapter I
Number of Exporter ;
Regime E Pre-Printed "
Office Number "
Registration Number "
Date "
Cashier's Number "

SECTION II

ARTICLES SEGMENT

Article Number See Chapter I
Nomenclature "
Net Weight "
Complementary Quantities "
Fob Value "
Country of Origin "
Gross Weight "
Exit Point Value "
Tax Code "
Dutiable Value "
Dutiable Value Code "
Rate "
Amount "

CHAPTER III

TEMPORARY ADMISSION AND WAREHOUSING REGIMES

SECTION I General Information

Country Code See Chapter I
Regime S preprinted "
Office Number "
Date "
Registration Number "
Cashier's Number "
Number of Importer/Exporter "
Country Whence Code "
Country of Destination "
Means of Transport Code "
Nationality Means of Transport Code "

SECTION II Articles Segment

Article Number See Chapter I
Nomenclature "
Net Weight "
Supplementary Quantities "
Fob Value "
Country of Origin Code ;
Gross Weight "
Customs Value "
Tax Code "
Dutiable Value "
Dutiable Value Code "
Rate "
Amount "

**CHAPTER IV
RE-EXPORT**

SECTION I General

Country Code See Chapter II
Number of Exporter "
Regime R preprinted "
Office Number See Chapter I
Date "
Registration Number "
Cashier's Number "
Country of Destination Code "
Means of Transport Code "
Nationality of Means of Transport Code "
Transport Code "

SECTION II Article Segment

Article Number See Chapter I
Nomenclature "
Net Weight "
Complementary Quantities "
Fob Value "
Country of Origin Code "
Exit Point Value "
Tax Code "
Dutiable Value "
Dutiable value code "
Rate "
Amount.

ANNEX I
COUNTRY CODE

004	Afghanistan	116	Kampuchea, Democratic
	Afghanistan		Kampuchea Democratique
008	Albania	120	Cameroon, United Republic of
	Albanie		Cameroun, Republique-Unie De
010	Antarctica	124	Canada
	Antarctique		Canada
012	Algeria	128	Canton and Enderbury Islands
	Algerie		Canton et Enderbury, Iles
016	American Samoa	132	Cape Verde
	Samoa Americaines		Cap - Vert
020	Andorra	136	Cayman Islands
	Andorre		Caimanes, Iles
024	Angola	140	Central African Rep.
	Angola		Centrafricaine Rep.
028	Antigua	144	Sri Lanka
	Antigua		Sri Lanka
032	Argentina	148	Chad
	Argentine		Tchad
036	Australia	152	Chile
	Australie		Chile
040	Austria	156	China
	Autriche		Chine
044	Bahamas	158	Taiwan, Province of
	Bahamas		China
048	Bahrain		Taiwan, Province
	Bahreïn		De Chine
050	Bangladesh	162	Christmas Island
	Bangladesh		Christmas, Ile
052	Barbados	166	Cocos (Keeling)
	Barbade		Islands
056	Belgium		Cocos (Keeling)
	Belgique		Iles des
060	Bermuda	170	Colombia
	Bermudes		Colombie
064	Bhutan	174	Comoros
	Bhoutan		Comoros
068	Bolivia	178	Congo
	Bolivie		Congo
072	Botswana	180	Zaire
	Botswana		Zaire
074	Bouvet Island	184	Cook, Islands
	Bouvet Ile		Cook, Iles
076	Brazil	188	Costa Rica
	Bresil		Costa Rica
084	Belize	192	Cuba
	Belize		Cuba
086	British Indian Ocean Territory	196	Cyprus
	Ocean Indien, Territoire Britannique De		Chypre
090	Solomon Islands	200	Czechoslovakia
	Salomon Iles		Tchecoslovaquie
092	British Virgin Islands	204	Benin
	Vierges Britanniques' Iles		Benin
096	Brunei	208	Denmark
	Brunei		Danemark
100	Bulgaria	212	Dominica
	Bulgarie		Dominique
104	Burma	214	Dominican Rep.
	Birmanie		Dominicaine, Rep.
108	Burundi	216	Dronning Maud Land
	Burundi		Terre De La Reine Maud
112	Byelorussian Soviet Socialist	218	Ecuador
	Rep. Bielorussie, RSS de		Equateur
		222	El Salvador
			El Salvador

226	Equatorial Guinea Guinee Equatoriale	360	Indonesia Indonesie
230	Ethiopia Ethiopie	364	Iran Iran
234	Faeroe Islands Feroe, Iles	368	Iraq Iraq
238	Falkland Islands (Malvinas) Falkland, Iles (Malvinas)	372	Ireland Irlande
242	Fiji Fidji	376	Israel Israel
246	Finland Finlande	380	Italy Italie
250	France France	384	Ivory Coast Cote D'Ivoire
254	French Guiana Guyana Francaise	3888	Jamaica Jamaique
258	French Polynesia Polynesie Francaise	392	Japan Japon
262	Djibouti Djibouti	396	Johnston Island Johnston, Ile
266	Gabon Gabon	400	Jordan Jordanie
270	Gambia Gambie	404	Kenya Kenya
278	German Democratic Republic Allemagne, Rep. Democratique	408	Korea, Democratic People's Republic of Coree, Rep. Populaire Democratique De,
280	Germany, Fed. Republic of Allemagne, Rep. Federale De		
288	Ghana Ghana	410	Korea, Rep. of Coree, Rep. De
292	Gibraltar Gibraltar	414	Kuwait Koweit
296	Kiribati Kiribati	418	Lao People's Democratic Rep. Lao, Rep. Democratique Populaire
300	Greece Grece	422	Lebanon Liban
304	Greenland Groenland	426	Lesotho Lesotho
308	Grenada Grenade	430	Liberia Liberia
312	Guadeloupe Guadeloupe	434	Liechtenstein Liechtenstein
316	Guam Guam	434	Libyan Arab Jamahiriya Libyenne, Jamahiriya Arabe
320	Guatemala Guatemala	438	Liechtenstein Liechtenstein
324	Guinea Guinee	442	Luxembourg Luxembourg
328	Guyana Guyane	446	Macau Macao
332	Haiti Haiti	450	Madagascar Madagascar
334	Heard and McDonald Island Heard Et McDonald, Iles	454	Malawi Malawi
336	Vatican City State (Holy See) Etat De La Cite Du Vatican (Saint-Siege)	458	Malaysia Malaisie
340	Honduras Honduras	462	Maldives Maldives
344	Hong Kong Hong Kong	466	Mali Mali
348	Hungary Hongrie	470	Malta Malte
352	Iceland Islande	474	Martinique Martinique
356	India Inde	478	Mauritania Mauritanie
		480	Mauritius Maurice

484	Mexics Mauri	624	Guinea Bissau Guinee Bissau
484	Mexico Mexique	626	East Timor Timor Oriental
488	Midway Islands Midway, Iles	630	Puerto Rico Porto Rico
492	Monaco Monaco	634	Qatar Qatar
496	Mongolia Mongolie	638	Reunion Reunion
500	Montserrat Montserrat	642	Romania Roumanie
504	Moroco Maroc	646	Rwanda Rwanda
508	Mozambique Mozambique	654	St. Helena Ste. Helene
512	Oman Oman	658	St. Kitts-Nevis-Anguilla St. Christophe-et-Nieves et Anguilla
516	Namibia Namibie	662	Saint Lucia Sainte Lucie
520	Nauru Nauru	666	St Pierre and Miquelon Saint-Pierre-et-Miquelon
524	Nepal Nepal	670	Saint Vincent and the Grenadines
528	Netherlands Pays Bas	670	Saint Vincent and the Grenadines
532	Netherlands Antilles Antilles Neerlandaises	674	St. Vincent-et-Grenadines San Marino
536	Neutral Zone Zone Neutre	678	Sao Tome and Principe Sao Tome et Principe
540	New Caledonia Nouvelle Calédonie	682	Saudi Arabia Arabie Saoudite
548	Vanuatu Vanuatu	686	Senegal Senegal
554	New Zealand Nouvelle Zelande	690	Seychelles Seychelles
558	Nicaragua Nicaragua	694	Sierra Leone Sierra Leone
562	Niger Niger	702	Singapore Singapour
566	Nigeria Nigeria	704	Viet Nam Viet Nam
570	Niue Nioue	706	Somalia Somalie
574	Norfolk Island Norfolk, Ile	710	South Africa Afrique Du Sud
578	Norway Norvege	716	Zimbabwe Zimbabwe
582	Pacific Islands Pacifiques, Iles Du	720	Yemen, Democratic Yemen Democratique
586	Pakistan Pakistan	736	Sudan Soudan
590	Panama Panama	740	Suriname Suriname
598	Papua New Guinea Papouasie-Nouvelle-Guinee	744	Svalbard and Jan Mayen Islands Svalbard et Ile Jan Mayen
600	Paraguay Paraguay	748	Swaziland Swaziland
604	Peru Perou	752	Sweden Suede
608	Phillippines Philippines	756	Switzerland Suisse
612	Pitcairn Island Pitcairn, Ile	760	Syrian Ara Republic Syrienne, Republique
616	Poland Pologne	764	Thailand Thailande
620	Portugal Portugal		

768	Togo	840	United States
	Togo		Etats Unis
772	Tokelau	849	United States Miscellaneous
	Tokelaou		Pacific Islands
776	Tonga		Pacifique Diverses Iles Du
	Tonga		(Etats Unis)
780	Trinidad and Tobago	850	United States Virgin Islands
	Trinite et. Tobago		Vierges Americaines, Iles
784	United Arab Emirates	854	Upper Volta
	Emirats Arabes Unis		Haute Volta
788	Tunisia	850	Uruguay
	Tunisie		Uruguay
792	Turkey	862	Venezuela
	Turquie		Venezuela
796	Turks and Caicos Islands	818	Egypt
	Turks et Caiques, Iles		Egypte
798	Tuvalu	826	United Kingdom
	Tuvalu		Royaume Uni
800	Uganda	872	Wake Island
	Ouganda		Wake, Ile De
804	Ukrainian SSR	876	Wallis and Tutuna Islands
	Ukraine, RSS		Wallis Et Futuna, Iles
810	Ussr	882	Samoa
	Ussr		Samoa
724	Spain	886	Yemen
	Espagne		Yemen
732	Western Sahara	890	Yugoslavia
	Sahara Occidental		Yougoslavie
834	Tanzania, United Republic of	894	Zambia
	Tanzanie, Republique Unie De		Zambie

ANNEX 2

2 - Figures

CODIFICATION OF CUSTOMS, STATISTICAL AND TAX REGIMES

GENERAL PRINCIPLES: We utilise :

- A letter for document code
- A figure for customs regime code
- Two figures for tax and statistical code

1 - Letters :

- C. Home use
- S. Temporary admission and warehousing
- E. Exports
- R. Reexport

a) Customs Regime :

Codified in conformity with the table below, the letter plus the "regime figure" are obligatory. This code determines the traditional customs regime.

b) Tax and statistical "sub-regime":

It allows for the regrouping of all the codes for the statistical and tax regimes:

The tables presented below contain essentially all the existing regimes. The third figure corresponds to a statistical regime within the Community standard. The figure may be used by each country to represent specific tax regimes; if not specifically denominated for national needs, it will always be designated as O.

CUSTOMS REGIMES CODES

Home Use C		Temporary admission and warehousing Regime S		Exports E		Reexports R	
C1	Release for direct Home use, following warehousing, transit or transshipment of non-petroleum products	S1	Entry for Warehousing, transit or transshipment of non-petroleum products.	E1	Direct Export of non-petroleum products.	R1	Reexportation following warehousing, transshipment of non petroleum products.
C2	Idem for petroleum products	S2	Idem for petroleum products	E2	Idem for petroleum products	R2	Idem for petroleum products
C3	Home use following warehousing of non-petroleum products	S3	Entry for warehousing of non-petroleum products	E3	Export following warehousing of non petroleum products (National products).	R3	Reexportation following warehousing of the non-petroleum products
C4	Idem for petroleum products	S4	Idem for petroleum products	E4	Idem for petroleum products	R4	Idem for petroleum products
C5	Release for Home Use following temporary admission (T.A.)	S5	Entry for temporary admission (T.A.)			R5	Reexportation following temporary admission (T.A.)
C6	Release for Home Use following temporary importation (T.I.)	S6	Entry for temporary importation (T.I.)			R6	Reexportation following temporary importation (T.I.)
						R7	Reexportation following release for home Use (National products)
C8	Home use or reimportation following temporary exportation for repairs and exhibition etc....			E8	Temporary export for Commissioning, repairs exhibition etc...		
C9	Other cases of release for Home use	S9	Other cases of temporary admission and warehousing regimes	E9	Other cases of Exports	R9	Other cases of reexportation.

CODE FOR THE STATISTICAL AND TAX "SUB-REGIMES" I

- C1 Home use after warehousing and transit or transshipment of non-petroleum products.
 C 100 Common Regime
 C 110 Grants and aids
 C 120 Duty free admission
 C 130 Investment Code
 C 140 Diplomatic privileges
- C2 Home use after warehousing, transit or transshipment of petroleum products.
 C 200 Common Regime
 C 210 Grants and aids
 C 220 Duty free admission
 C 230 Investment Code
 C 240 Diplomatic privileges
- C3 Home use following warehousing of non-petroleum products.
 C 300 Common Regime
 C 310 Grants and aids
 C 320 Duty free admission
 C 330 Investment Code
 C 340 Diplomatic privileges
- C4 Home use following the warehousing of petroleum products.
 C 400 Common Regime
 C 410 Grants and aids
 C 420 Duty free admission
 C 430 Investment Code
 C 440 Diplomatic privileges
- C5 Home use following temporary admission
 C 500 Common Regime
 C 510 Grants and aids
 C 520 Duty free admission
 C 530 Investment Code
 C 540 Diplomatic privileges
- C6 Home use following temporary importation
 C 600 Common Regime
- C8 Home use or reimportation following temporary export for repairs, exhibition etc.
 C 800 Common Regime
 C 810 Grants and aids
 C 820 Duty free admission
 C 830 Investment Code
 C 840 Diplomatic privileges
- C9 Other cases of Home use
 C 930 Release from free zone
- S1 Warehousing, Transit or transshipment of non-petroleum products
 S 100 Common regime
- S2 Warehousing, transit or transshipment of petroleum products
 S 200 Common regime
- S3 Warehousing of non-petroleum products.
 S 300 Direct entry into private warehouse
 S 301 Change of warehouse
 S 302 Entry into private warehouse following temporary admission
- S 310 Direct entry into public warehouse
 S 311 Change of warehouse
 S 312 Entry into public warehouse following temporary admission
- S 320 Direct entry into industrial warehouse
 S 321 Change of warehouse
 S 322 Entry into industrial warehouse following temporary admission
- S4 Warehousing of petroleum products
 S 400 Direct entry into private warehouse
 S 401 Change of warehouse
 S 402 Entry into private warehouse following temporary admission
 S 420 Direct entry into industrial warehouse
 S 421 Change of warehouse
 S 422 Entry into industrial warehouse
 S 450 Direct importation into excise factory
- S5 Temporary admission
 S 500 Common regime
- S6 Temporary importation
 S 600 Common regime
- S9 Other cases of temporary admission and warehousing regimes
 S 900 Entry into free zone
- E1 Direct export of non-petroleum products
 E 100 Common Regime except supplies
 E 180 Supplies
- E2 Direct export of petroleum products
 E 200 Common Regime except supplies
 E 280 Supplies
- E3 Export following warehousing of non-petroleum products
 E 300 Common Regime
- E4 Export following warehousing of petroleum products
 E 400 Common Regime
- E8 Temporary exports
 E 800 Temporary exports for commissioning
 E 810 Temporary exports for repairs
 E 820 Temporary exports for trade exhibition
 E 830 Temporary exports for non commercial exhibition
 E 840 Other cases of temporary exports
- E9 Other Exports
 E930 Exports to ECOWAS Member States out of free zones
 E940 Exports to third countries out of free zones
- R1 Direct reexportation of non-petroleum products.
 R 100 Reexportation following warehousing
 R 110 Reexportation following transshipment
 R 120 Reexportation following transit
 R 180 Reexportation as supplies
- R2 Direct reexportation of petroleum products.
 R 200 Reexportation following warehousing
 R 210 Reexportation following transshipment
 R 220 Reexportation following transit
- R3 Reexportation following warehousing of non-petroleum products
 R 300 Reexportation following private warehousing
 R 310 Reexportation following public warehousing
 R 320 Reexportation following industrial warehousing
 R 380 Reexportation as supplies

R4	Reexportation following warehousing of petroleum products.
R 400	Reexportation following private warehousing
R 420	Reexportation following industrial warehousing
R 450	Reexportation following warehousing in excise factory
R 480	Reexportation for supplies
R5	Reexportation following temporary admission
R 500	Common Regime
R6	Reexportation following temporary importation
R 600	Common Regime
R7	Reexportation following Home use (nationalised products).
R 700	Common Regime
R 780	Reexportation for supplies
R9	Other cases of reexportation
R930	Reexportation out of free zone to ECOWAS Member States
R 940	Reexportation out of free zone to third countries.

ANNEX 3

CODIFICATION OF MEANS OF TRANSPORT

0	Waterways
1	Sea
2	Rail
3	Air
4	Land
5	Containers Sea
6	Containers Rail
7	Containers Air
8	Containers Land
9	Others

ANNEX 4

CODIFICATION OF TAXES

The codification of taxes is at the discretion of each State according to its nomenclature of duties and taxes.

ANNEX 5

CODES APPLICABLE TO COMPLEMENTARY AND MERCURIAL UNITS OF MEASUREMENT

Units relating to Weight

-	Gramme	01
-	Kilo/net	02
-	Quintal	03
-	Tonne/net	04
-	Tonne/gross	05
-	Kilo ½ gross	06
-	Kilo gross	07
-	Units relating to Length	
-	Metre	08
-	Centimetre	09

Units relating to Volume		
-	Litre	10
-	Half Litre	11
-	Litre of pure alcohol	12
-	Hectolitre	13
-	Hectolitre of pure alcohol	14
-	Cubic metre	15

Units relating to energy power

-	Kilowatt	16
-	Thousand kilowatt hour	17
-	Cylinder/Cm ³ —	18
-	Cylinder/horse power	19

Miscellaneous complementary units

-	Pair	20
-	Number (or unit)	21
-	Carat	22
-	Box	23

Units relating to Value

-	CIF value	24
-	FOB value	25
-	Mercurial value	26

Units relating to Area

-	m ²	27
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ANNEX 6

INSTRUCTIONS ON THE USE OF THE SUMMARY TABLE RELATING TO LOSS OF REVENUE

This table on the summary of losses of revenue will be used in the calculation of losses in revenue pending the final take off of the automatic system.

- The country code and the identifying letter C of the declaration for home use regime are preprinted.

the date of registration of the declaration
the registration number of the declaration
the cashier's number

as shown on page I recto of the declaration form

the total normal duties
the total duties levied
the total loss of revenue as shown on page 4 of the declaration after the certificate of inspection

- All numbers carried shall be stated on the right and shall not be completed on the left by zeros.

SUMMARY TABLE ON THE LOSS OF REVENUE

COUNTRY CODE		ECOWAS CUSTOMS DECLARATION OF					
REGIME CODE	OFFICE NUMBER	REGISTRATION DATE	REGISTRATION NUMBER	CASHIER'S NUMBER	NORMAL DUTIES	DUTIES LEVIED	LOSS OF REVENUE
C C							
C C C							
C C C							
C C C							
C C C							
C C C							
C C C							
C C C							

EXPLANATORY NOTES

I. PRESENTATION OF THE ECOWAS CUSTOMS MODEL FORMS

- 1.1 The size of the ECOWAS Customs Model Forms is the international ISO size A 4 (210 x 297 mm, 8.27 x 11.69 inches).
- 1.2 The model forms are provided with a 10 mm top margin and a 20 mm left-hand filling margin.
- 1.3 Most of the model forms are in the form of a folder. Supplementary copies (single sheets) intended for various purposes (statistics, accounting, importer's or exporter's copy, etc) can be produced by duplication of the first page of the model form. The choice of the reproduction method (carbon copying, spirit duplication, reprography, etc) as well as the number of supplementary copies are left to the discretion of each Member-State.
- 1.4 Each model can accommodate two items. Additional sheets are provided for cases when more than two items should be entered. These additional sheets may be in the form of sets; the number of sheets in each set is left to the discretion of each Member State.
- 1.5 The model forms include a number of "Free disposal areas" (or F.D). Such boxes are left to each Member Country disposal for entering statements which are required by their legislation or regulations but do not appear on the model forms (e.g. additional statistical information).
In certain boxes, a place located in the upper righthand corner is intended for entering a code (e.g. country of provenance, country of destination). Some other boxes are entitled "Code" (e.g. mode of transport, nationality, tax). The numeric codes corresponding to the relevant statements in the Customs entries should be entered in those boxes for subsequent ADP and statistical processing.

II. PARTICULARS TO BE ENTERED ON THE CUSTOMS FORMS

2.1 Boxes "Importer", "Exporter", "Consignee"

Importers, exporters or consignees should be identified by their name and address. In addition to these particulars, a space is provided in the upper righthand corner of the box "Importer" or "Exporter" for entering their identification No. (e.g. Index No; Registration No. in the Trade Registry, etc)

2.2 Box "Closing of previous document"

This box is intended for references to Customs entries relating to the Customs regimes which were applied initially to the goods concerned.

2.3 Box "Regime"

In this box the letter corresponds to the document code. When combined with a figure, such a letter indicates what Customs regime applies.

- Examples **C for Home Consumption**
 C 1 : Clearance for Home Use directly on Importation
 C 2 : Clearance for Home after Warehousing
 C 3 : Clearance for Home Use after Temporary Admission

C 4 : Other cases of Clearance for Home Use

E for exportation

- E 1 : Outright Exportation
- E 2 : Exportation after Clearance for Home Use in the Country of First Importation for Goods originating in another Member Country or of third origin (outside the Community)

R for Re-Exportation

- R 1 : Re-exportation after warehousing
- R 2 : Re-Exportation after Temporary Admission
- R 3 : Other cases of Re-Exportation

S for Conditional relief

- S 1 : Temporary Admission
- S 2 : Warehousing

2.4 Box "Declarant"

This box is intended for identification (name or trade name, address), of the legal or natural person who is responsible vis-a-vis the Customs Administration. These particulars can be pre-printed on the forms or stamped. A space is provided in the upper righthand corner of the box for entering the Registration No. of the Declaration and a reference number identifying the operation concerned in the Declarant's books, if any. (As to the declarant's undertaking, it will be worded in accordance with the legal prescriptions in each Member State and will be pre-printed in the box entitled "Declaration" at the bottom of the forms).

2.5 Box "Transport and Identification of means of transport"

This box is intended for :

- 1. Identification of external mode of transport and means of transport used, for coastal states
- 2. Identification of inland transport and of the owner of the means of transport used, for landlocked countries only.

2.6 Box "Export document references"

In this box are entered the references of the export entry which accompanies the goods from the Member State of first importation to the Member State where goods will be cleared for home consumption.

2.7 Box "Import entry references"

This box is filled in the case of goods which were first cleared for home use in the exportation country. The references to the Customs entry for home consumption should be entered.

2.8 Box "Packages: Marks, Nos., number, kind Goods: Description, Value, Weight"

2.8.1 For each item in the entry, Marks and numbers identifying the packages, as well as their number and kind should be entered. The number should be repeated in words

Example:

R.A.C. 500 (five hundred) jute bags
LONDON
1-500

2.8.2 The goods will be described in accordance to the ECOWAS nomenclature. The value, gross weight and net weight will be entered in words after the goods description.

2.9 Box "CIF value"

For the purpose of levying ad valorem customs, duties the value of any goods imported for home use shall be taken to be the normal price, that is to say, the price which they would fetch at the time when the duty becomes payable, on a sale in the open market, between a buyer and a seller independent of each other

The normal price of any imported goods shall be determined on the following assumption:-

- (a) that the goods are delivered to the buyer at the port or place of introduction into the country of importation;
- (b) that the seller bears all costs, charges and expenses incidental to the sale and delivery of the goods at the port or place of introduction, which are hence included in the normal price;
- (c) that the buyer bears any duties or taxes applicable in the country of importation, which are hence not included in the normal price.

2.10 Box "F.O.B. Value"

The F.O.B. value or value free on board shall, in addition to export duties, taxes and charges (if any), be composed of the following expense items:-

- carriage and freight from inland location to the frontier of the country of export;
- cost of packing, including fees for sending containers;
- commission and brokerage;
- insurance expenses incurred for insuring the risk in bringing the goods from inland to the frontier on board the exporting vessel;
- loading charges;

1. *This definition shall be modified in due course to conform with the new GATT concept of Value.*

- costs, charges and expenses of preparing documents involved in the transaction, including consular fees.

2.11 Box "Exit Point Value"

This is the value of the goods at the exit point including, where applicable, the transport cost up to the border but excluding the following:

- (a) amount of export duties
- (b) internal tax and similar charges incurred by the exporter.

2.12 "Tax" Box

In this box is indicated the nature and type of tax due.

2.13 "Dutiable Value" Box

In this box is indicated the basis for the computation of duties and taxes applicable, i.e., taxable value.

2.14 "Licence and deduction" box

The licence is a permit to import or to export - it must be made in the name of the sender or the consignee and must be in the same currency as that indicated for the quantity declared.

2.15 "Guarantor" Box

This box contains the undertaking by the guarantor; it will be expressed in the form currently in use in the Member State.

2.16 "Declaration" Box

This box contains the Undertaking to be made by the Declarant which will take the form currently being used by the Member State concerned. This undertaking shall be considered valid only when it is duly signed by the declarant and bears the date of signature.

2.17 "Means of Identification" Box

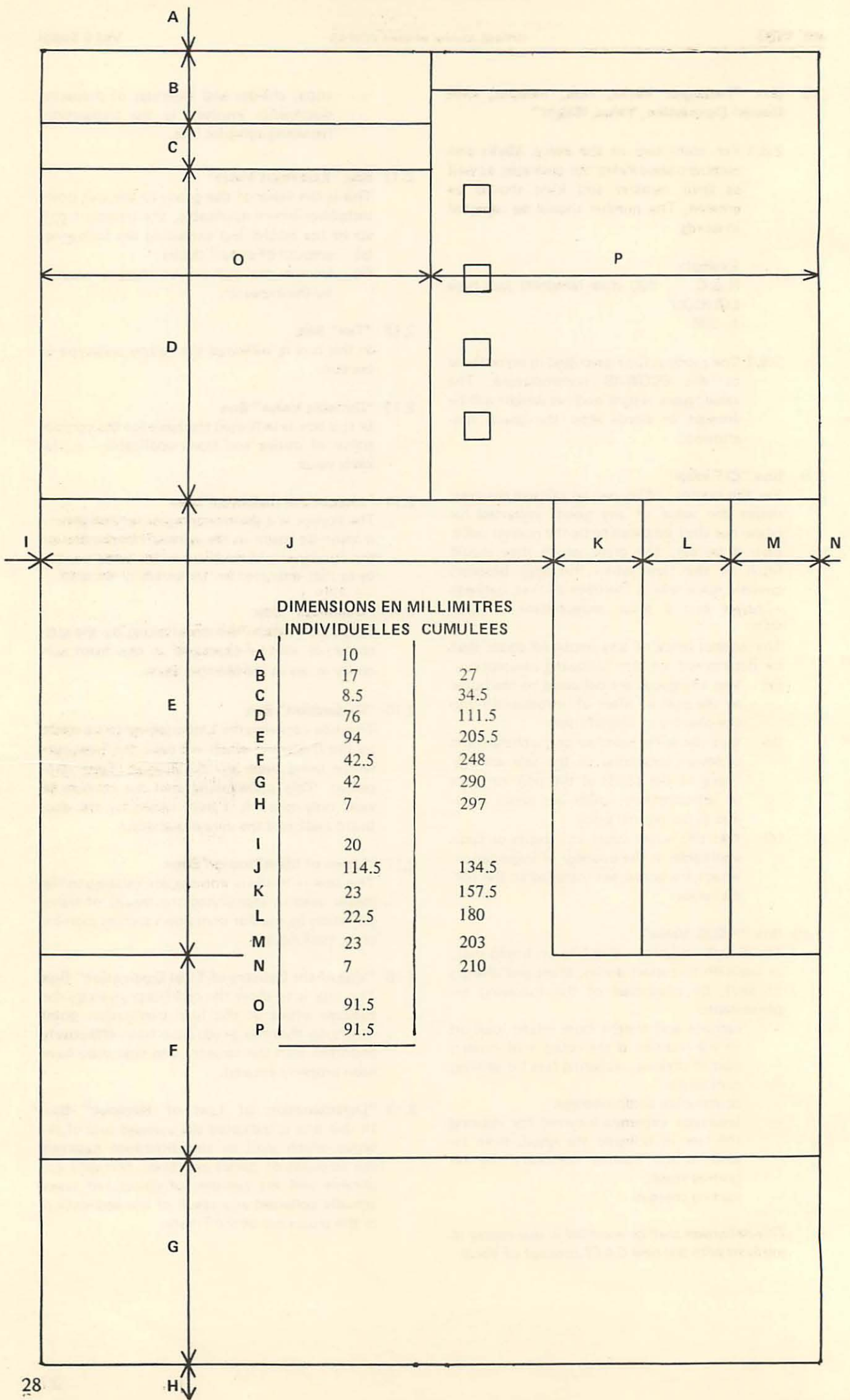
This box is to show information relating to the means used in identifying the means of transportation by road or containers such as plombs, seals, marking, etc.

2.18 "Visa of the Country of Final Destination" Box

This box is to show the certificate given by the customs office at the final destination point certifying that the goods have been effectively imported into the country and that they have been properly entered.

2.19 "Determination of Loss of Revenue" Box

In this box is indicated the assessed loss of revenue which shall be the difference between the amounts of duties and taxes normally applicable and the amounts of duties and taxes actually collected as a result of the application of the provisions of the Treaty.



DIMENSIONS EN MILLIMETRES
INDIVIDUELLES CUMULEES

A	10	
B	17	27
C	8.5	34.5
D	76	111.5
E	94	205.5
F	42.5	248
G	42	290
H	7	297
I	20	
J	114.5	134.5
K	23	157.5
L	22.5	180
M	23	203
N	7	210
O	91.5	
P	91.5	

	<input data-bbox="786 353 833 404" type="checkbox"/> <input data-bbox="786 484 833 534" type="checkbox"/> <input data-bbox="786 615 833 665" type="checkbox"/> <input data-bbox="786 746 833 796" type="checkbox"/>		

ECOWAS CUSTOMS DEPARTMENT OF		GOODS DECLARATION FOR HOME USE				Copy			
FREE DISPOSAL		Closing of previous doc.	C	Regime	Office	Code	Date		
		Transport doc.	FREE DISPOSAL			Registr. No.	Cashier's No.		
Importer		Declarant							
FREE DISPOSAL		Country of provenance			FREE DISPOSAL				
		Documents attached							
Identification of means of transport		Export Document reference							
Mode	Code	Nationality	Code	Doc. code	Office	Number	Date		
Article	01 Packages: Marks, Nos., Number, kind Goods: Description; value; weight			Nomen.No.	Net weight	Comp.quantity	FOB value		
Country of origin				Code	Gross weight	F.D.			
FREE DISPOSAL						CIF value			
Tax				Dutiable value	Goods	Rate	Amount		
Import licence No.				Deductions: Value,		Quantity			
TOTAL									
Article	02 Packages: Marks, Nos., Number, kind Goods: Description, value; weight			Nomen.No.	Net weight	Comp.quantity	FOB value		
Country of origin				Code	Gross weight	F.D.			
FREE DISPOSAL						CIF value			
Tax				Dutiable value	Code	Rate	Amount		
Import licence No.				Deductions: Value,		Quantity			
TOTAL									
FREE DISPOSAL		Declaration							
		Signature			Date				

ECOWAS CUSTOMS DEPARTMENT OF		GOODS DECLARATION ADDITIONAL SHEET			Copy	
FREE DISPOSAL		Closing of previous doc.	C	Office	Code	Date
		Transport doc.	FREE DISPOSAL		Registr. No.	Cashier's No.
		Declarant				
Article		Nomen.No	Net weight	Comp.quantity	FOB value	
□	Packages: Marks, Nos., Number, kind Goods: Description; value; weight	Country of origin		Code	Gross weight	F.D.
FREE DISPOSAL					CIF value	
		Tax	Dutiable value	Rate	Amount	
Import licence No. Deduction: Value, Quantity		TOTAL				
Article		Nomen.No	Net weight	Comp.quantity	FOB value	
□	Packages: Marks, Nos., Number, kind Goods: Description; value; weight	Country of origin		Code	Gross weight	F.D.
FREE DISPOSAL					CIF value	
		Tax	Dutiable value	Code	Rate	Amount
Import licence No. Deduction: Value, Quantity		TOTAL				
Article		Nomen.N	Net weight	Comp.quantity	FOB value	
□	Packages: Marks, Nos., Number, kind Goods: Description; value; weight	Country of origin		Code	Gross weight	F.D.
FREE DISPOSAL					CIF value	
		Tax	Dutiable value	Code	Rate	Amount
Import licence No. Deduction: Value, Quantity		TOTAL				
FREE DISPOSAL						

ECOWAS CUSTOMS DEPARTMENT OF		RE – EXPORT ENTRY			Copy			
Exporter		Regime	Office	Code	Date			
		E						
Consignee		FREE DISPOSAL		Registr. No.	Cashier's No.			
		FREE DISPOSAL		Country of first destination				
Country of origin								
Identification of means of transport Mode		Code	Nationality	Code	Documents attached			
Article		Document Code	Office	number	Date			
01	Packages: Marks, Nos., number, kind Goods: Description; value; weight		Nomen. No	Net weight	Comp. quant.	FOB value		
			Country of destination	Code	Gross weight	F.D.		
			FREE DISPOSAL				Exit point value	
			Tax	Dutiable value	Code	Rate	Amount.	
Export licence or authorization No.		Deductions: Value	Quantity					
Article		TOTAL						
02	Packages: Marks, Nos., number, kind Goods: Description; value; weight		Nomen.No.	Net weight	Comp.quant.	FOB value		
			Country of destination	Code	Gross weight	F.D.		
			FREE DISPOSAL				Exit point value	
			Tax	Dutiable value	Code	Rate	Amount	
Authorization No.		TOTAL						
Signature		Declaration						
		date		Signature		Date		

ECOWAS CUSTOMS DEPARTMENT OF				CUSTOMS DECLARATION FOR WAREHOUSING				Copy				
Agreed Warehouse: No., Location			Closing of prev. document	Regime S3		Office		Code	Date			
			Transport document		FREE DISPOSAL			Registr. No.	Cashier's No.			
Importer			Declarant									
FREE DISPOSAL			Country whence				Country of destination					
			Documents attached									
Identification of means of transport			Export Document references									
Mode	Code	Nationality		Code	Doc. code	Office	Number	Date				
01	Packages: Marks, Nos., number, kind Goods: Description, value, weight			Nomen.No	Net weight	Comp.quant.	FOB value					
				Country of origin		Code	Gross weight	CIF value				
				FREE DISPOSAL						Customs value		
				Tax	Dutiable value	Code	Rate	Amount				
Licence No.	Deductions: Value		Quantity		TOTAL							
02	Packages: Marks, Nos., number, kind Goods: Description, value, weight			Nomen.No.	Net weight	Comp.quant.	FOB value					
				Country of origin		Code	Gross weight	CIF value				
				FREE DISPOSAL						Customs value		
				Tax	Dutiable value	Code	Rate	Amount				
Licence No.	Deductions: Value		Quantity		TOTAL							
The bond (Particulars and declaration)			Declaration									
Signature			Date		Signature			Date				

FREE DISPOSAL

	ECOWAS CUSTOMS DEPARTMENT OF	WAREHOUSING Additional sheet	Copy
Agreed Warehouse: No., Location		Closing of prev. document	Regime S3
		Office	Code
		Date	
Transport document		FREE DISPOSAL	Registr.No. Cashier's No.
Importer		Declarant	
Article	Packages: Marks, Nos., number, kind Goods: Description, value, weight		
	Nomen. No.	Net weight	Comp.quant. FOB value
	Country of origin	Code	Gross weight CIF value
	FREE DISPOSAL		Customs value
	Tax	Dutiable value	Code Rate Amount
Article	Licence No.	Deductions: Value,	Quantity
	TOTAL		
Article	Packages: Marks, Nos., number, kind Goods: Description; value, weight		
	Nomen. No.	Net weight	Comp.quant. FOB value
	Country of origin	Code	Gross weight CIF value
	FREE DISPOSAL		Customs value
	Tax	Dutiable value	Code Rate Amount
Article	Licence No.	Deductions: Value,	Quantity
	TOTAL		
Article	Packages: Marks, Nos., number, kind Goods: Description, value, weight		
	Nomen. No.	Net weight	Comp.quant. FOB value
	Country of origin	Code	Gross weight CIF value
	FREE DISPOSAL		Customs value
	Tax	Dutiable value	Code Rate Amount
	Licence No.	Deductions: Value,	Quantity
	TOTAL		
The bond (Particulars and declaration)		Declaration	
_____ Signature		_____ Date	
_____ Signature		_____ Date	

TOTAL OR PARTIAL DISCHARGE OF THE BOND

References of Customs Entries			Quantities		Value	Date and Visa
Kind	Number	Date	Weight	Other quantities		

EXTENSION OF PERIOD FOR WAREHOUSING

Kind	Number	Date	Weight	Other quantities	Value	Date and Visa

Free disposal

STATE OF KERALA DEPARTMENT OF REVENUE

OFFICE OF THE DISTRICT OFFICER, REVENUE
MADRAS

CERTIFICATE OF INSPECTION

PASSED FOR WAREHOUSING
WITH
ESCORT
WITHOUT

PASSED FOR RELEASE

Inspector (Name and No)

Date and signature

RELEASED

Date

Signature Proper Off.

ESCORTED

Date

Signature Escort

RECEIVED

Under No

Folio No

Date

Signature Bonder

Free disposal

ECOWAS CUSTOMS DEPARTMENT OF		CUSTOMS DECLARATION FOR TEMPORARY ADMISSION			Copy			
FREE DISPOSAL		Closing of prev. document	Regime S 5.	Office	Code	Date		
		Transport document	FREE DISPOSAL		Registr. No.	Cashier's No.		
Importer		Declarant						
FREE DISPOSAL		Country whence		Country of destination				
		Documents attached						
Identification of means of transport		Export Document references						
Mode	Code	Nationality	Code	Doc. code	Office	Number	Date	
01	Packages: Marks, Nos., number, kind Goods: Description, value, weight		Nomen.No.	Net weight	Comp.quant.	FOB value		
			Country of origin	Code	Gross weight	CIF value		
			FREE DISPOSAL				Customs value	
			Tax	Dutiable value	Code	Rate	Amount	
			Licence No.		Deductions: Value,		Quantity	
02	Packages: Marks, Nos., number, kind Goods: Description, value, weight		Nomen.No.	Net weight	Comp.quant.	FOB value		
			Country of origin	Code	Gross weight	CIF value		
			FREE DISPOSAL				Customs value	
			Tax	Dutiable value	Code	Rate	Amount	
			Licence No.		Deductions: Value,		Quantity	
The bond (Particulars and declaration)		Declaration						
Signature		Date		Signature		Date		

ECOWAS CUSTOMS DEPARTMENT OF		TEMPORARY ADMISSION Additional sheet			Copy	
Agreed Warehouse: No., Location		Closing of prev. document	Regime S5	Office	Code	Date
		Transport document	FREE DISPOSAL		Registr.No.	Cashier's No.
Importer		Declarant				
Article	Packages: Marks, Nos., number, kind Goods: Description, value, weight		Nomen. No.	Net weight	Comp.quant.	FOB value
			Country of origin	Code	Gross weight	CIF value
			FREE DISPOSAL			Customs value
		Tax	Dutiable value	Code	Rate	Amount
	Licence No.	Deductions: Value,	Quantity	TOTAL		
Article	Packages: Marks, Nos., number, kind Goods: Description; value, weight		Nomen. No.	Net weight	Comp.quant.	FOB value
			Country of origin	Code	Gross weight	CIF value
			FREE DISPOSAL			Customs value
		Tax	Dutiable value	Code	Rate	Amount
	Licence No.	Deductions: Value,	Quantity	TOTAL		
Article	Packages: Marks, Nos., number, kind Goods: Description, value, weight		Nomen. No.	Net weight	Comp.quant.	FOB value
			Country of origin	Code	Gross weight	CIF value
			FREE DISPOSAL			Customs value
		Tax	Dutiable value	Code	Rate	Amount
	Licence No.	Deductions: Value,	Quantity	TOTAL		
The bond (Particulars and declaration)			Declaration			
Signature _____ Date _____			Signature _____ Date _____			

Free disposal

CERTIFICATE OF INSPECTION

PASSED FOR TEMPORARY ADMISSION

PASSED FOR RELEASE

Inspector (Name and No)

Date and Signature

RELEASED

Free disposal

Date

Signature

ECOWAS CUSTOMS DEPARTMENT OF		RE – EXPORT ENTRY			Copy		
Exporter		Regime	Office	Code	Date		
		R					
Consignee		FREE DISPOSAL		Registr. No.	Cashier's No.		
FREE DISPOSAL		FREE DISPOSAL		Country of first destination			
				Country of origin			
Identification of means of transport		Documents attached					
Mode		Code	Nationality	Code			
Article	Time limit for transport	For returning the entry					
01	Packages: Marks, Nos., number, kind Goods: Description; value; weight	Nomen. No.	Net weight	Comp. quant.	FOB value		
		Country of destination	Code	Gross weight	F.D.		
		FREE DISPOSAL				Exit point value	
		Tax	Dutiable value	Code	Rate	Amount.	
		Authorization Number no.		TOTAL			
02	Packages: Marks, Nos., number, kind Goods: Description; value; weight	Nomen.No.	Net weight	Comp.quant.	FOB value		
		Country of destination	Code	Gross weight	F.D.		
		FREE DISPOSAL				Exit point value	
		Tax	Dutiable value	Code	Rate	Amount	
		Authorization No.		TOTAL			
The Bond (Particulars and declaration)		Declaration					
Signature		date		Signature		Date	

CERTIFICATE OF EMBARKATION
(SHIPMENT)

VISA AT THE EXIT OFFICE

Date

Date

Proper Officer's signature

Proper Officer's signature

MEANS OF IDENTIFICATION

CERTIFICATE OF INSPECTION AT THE CUSTOMS OFFICE OF DESTINATION

Date

Proper Officer's signature

CERTIFICATE OF DISCHARGE AT THE ISSUANCE OFFICE

CLOSING OF PREVIOUS DOCUMENTS

CERTIFICATE OF INSPECTION

RELEASE FOR RE - EXPORT

Free disposal

**NOMENCLATURE RELATING TO IMPORT DUTIES AND TAXES AND INDIRECT
INTERNAL TAXES AND DUTIES
MEMBER STATE ! REPUBLIQUE POPULAIRE DU BENIN**

CATEGORY	REMARKS
<p>A. Customs Duty and Taxes of Equivalent Effect</p> <p>a) Actual customs duty : – Customs surtax or customs duty</p> <p>b) Fiscal entry duties – Fiscal entry duty</p> <p>c) Service Taxes – Statistical tax – Fiscal tax 2% – Customs stamp duty – Exceptional equipment tax</p> <p>B. Indirect Internal Tax Collected on Imported Goods</p> <p>a) Discriminatory – by their nature Entry duty on alcoholic drinks – by their rate – None – Non discriminatory – Lumpsum tax representative of the tax on transactions Local consumption tax – Entry duty on alcoholic drinks – Special amortization tax – Temporary equipment tax – Prices stabilisation and support taxes – Road fund tax on petroleum products</p> <p>C. Tax not collected by Customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duties such as taxes on import licences: – None</p>	

MEMBER STATE : CAPE VERDE

CATEGORY	REMARKS
<p>A. Customs Duties and Taxes of Equivalent Effect</p> <p>a) Actual customs duty: – Customs duty</p> <p>1) Fiscal entry duties None</p> <p>c) Service taxes – "Emolumentos Gerais" 5%</p> <p>B. Internal Indirect Tax collected on Imported Goods</p> <p>a) discriminatory – by their nature None</p> <p>b) non discriminatory Tax on local consumption and manufacturing</p> <p>C. Taxes not collected by the Customs on imported goods Taxes of equivalent effect to customs duty such as taxes on import licences None</p>	

MEMBER STATE : IVORY COAST

CATEGORY	REMARKS
<p>A. Customs Duties and Taxes of Equivalent effect</p> <p>a) Actual customs duty – Customs duties with variable rates</p> <p>b) Fiscal entry duties – Fiscal entry duty</p> <p>c) Service taxes) for OIC – Service tax)</p> <p>B. Internal Indirect tax collected on imported goods</p> <p>a) Discriminatory – by their nature None – by their rates None</p> <p>b) Non discriminatory -- VAT on import – Specific tax on alcoholic drinks, tobacco and tobacco base products, on bullets for hunting and petroleum products</p> <p>C. Taxes not collected by the customs on imported goods</p> <p>– Taxes of equivalent effect to customs duty such as on importations taxes None</p>	

MEMBER STATE : GAMBIA

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual Customs duties Import duties with variable rates</p> <p>b) Fiscal entry duties – Import tax</p> <p>c) Service taxes – None</p> <p>B. Indirect internal taxes collected on imported goods</p> <p>a) Discriminatory – by their nature None – by their rates None</p> <p>b) Non discriminatory – indirect consumption taxes on beer and groundnut</p> <p>C. Taxes not collected by customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duties such as taxes on import licenses None</p>	

MEMBER STATE : GHANA

CATEGORY	REMARKS
<p>A. Customs duty and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> - With variable rates <p>b) Fiscal entry duty</p> <ul style="list-style-type: none"> - Special entry duty <p>c) Service development tax</p> <ul style="list-style-type: none"> - None <p>B. Indirect internal tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> - by their nature None - None - by their rate None <p>b) Non discriminatory</p> <ul style="list-style-type: none"> - by their nature - consumption tax - sales tax <p>C. Tax not collected by Customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duties such as taxes on import licences</p> <ul style="list-style-type: none"> - None 	

MEMBER STATE : R. P. R. DE GUINEA

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> - Customs duty <p>b) Fiscal entry duties</p> <ul style="list-style-type: none"> - Fiscal entry duty - Special entry tax on flour <p>c) Service taxes</p> <ul style="list-style-type: none"> - Statistical tax <p>B. Internal indirect tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> - by their nature None - by their rates None <p>b) Non discriminatory</p> <ul style="list-style-type: none"> - Stamp duty - Tax on turnover - Specific tax on alcoholic drinks, tobacco, matches and petroleum products <p>C. Taxes not collected by the customs on imported goods</p> <p>Taxes of equivalent effect to customs duty such as taxes on import licences</p> <p>None</p>	

MEMBER STATE : GUINEA BISSAU

CATEGORY	REMARKS
<p>A. Customs duty and taxes of equivalent effect</p> <p>a) Actual customs duty — Customs duty</p> <p>b) Fiscal entry duty — None</p> <p>c) Service taxes Contribution for services rendered Sealing tax — Emolumentos Gerais 5%</p> <p>B. Indirect internal tax collection on imported goods</p> <p>a) Discriminatory — by their nature None — by their rates None</p> <p>b) None discriminatory — Tax on local consumption and manufacturing</p> <p>C. Tax not collected by Customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duties such as taxes on import licences None</p>	

MEMBER STATE : BURKINA FASO

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty — Customs duty</p> <p>b) Fiscal entry duties — Fiscal duty on imports — Surtax on imports</p> <p>c) Service taxes Statistical tax (1) Customs : stamp duty</p> <p>Internal indirect tax collected on imported goods</p> <p>a) Discriminatory — by their nature None — by their rates None</p> <p>b) Non discriminatory Specific tax on alcohol drinks, tobacco and Cigarettes, cola nuts, catridges, and petroleum products</p> <p>C. Taxes not collected by the customs on imported goods</p> <p>Taxes of equivalent effect to customs duty such as taxes on import licences — None</p>	
<p>(1) Classification to be reviewed after relevant basic texts have been produced</p>	

MEMBER STATE : LIBERIA

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> - Customs duty with variable rates <p>b) Fiscal entry duty</p> <ul style="list-style-type: none"> - Imports duty - Surtax <p>c) Service tax</p> <ul style="list-style-type: none"> - Stamp duty <p>B. Internal indirect tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> - by their nature None - by their rates None <p>b) Non discriminatory</p> <p>Indirect tax with variable rates on sales</p> <p>C. Taxes not collected by the customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duty such as taxes on import licences</p> <p>None</p>	

MEMBER STATE : MALI

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> - Customs duty <p>b) Fiscal entry duties</p> <ul style="list-style-type: none"> - Fiscal import duty <p>c) Service duty</p> <p>None</p> <p>B. Internal indirect tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> - by their nature None - by their rates None <p>b) Non discriminatory</p> <ul style="list-style-type: none"> - Contributions on services rendered - Tax on business transactions and services - Prices stabilisation tax Local taxes on tobacco, fish, salt, sugar, milk, tea, catridges and petroleum products <p>C. Taxes of equivalent effect to customs duty such as taxes on import licences</p> <p>None</p>	

MEMBER STATE : MAURITANIA

C A T E G O R Y	R E M A R K S
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> - Customs duty <p>b) Fiscal entry duties</p> <ul style="list-style-type: none"> - Fiscal entry duty - Lump sum tax on imports <p>c) Service taxes</p> <ul style="list-style-type: none"> - Statistical tax <p>B. Internal indirect tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> - by their nature None - by their rates - movement tax on meat (1) <p>b) non discriminatory</p> <ul style="list-style-type: none"> - Tax on turnover - Refining tax on petroleum products - Specific taxes on alcoholic drinks, tobacco, green tea, petroleum products - short term relief tax (1) <p>C. Taxes not collected by the customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duty such as taxes on import licences:</p> <ul style="list-style-type: none"> - None 	<p>(1) Classification to be reviewed after relevant texts have been produced</p>

MEMBER STATE : NIGER

C A T E G O R Y	R E M A R K S
<p>A. Customs duty and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> - Customs duty <p>b) Fiscal entry duty</p> <ul style="list-style-type: none"> - Fiscal entry duties <p>c) Services tax</p> <ul style="list-style-type: none"> - Statistical Tax (1) <p>B. Indirect internal tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> - by their nature tax on cola - by their rates Specific tax on tobacco <p>b) Non discriminatory</p> <ul style="list-style-type: none"> - Production tax - tax on transactions - Specific tax on alcoholic drinks, tobacco, cigarettes and petroleum products <p>C. Tax not collece</p> <p>Tax not collected by customs on imported goods Such as tax on import licences</p>	<p>(1) Classification to be reviewed after relevant texts have been produced.</p>

MEMBER STATE : NIGERIA

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> – Customs duty with variable rates <p>b) Fiscal entry duties</p> <ul style="list-style-type: none"> – None <p>c) Service tax</p> <ul style="list-style-type: none"> – Import surcharge <p>B. Internal indirect taxes collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> – by their nature None – by their rates None <p>b) Non discriminatory None</p> <p>C. Taxes not collected by the customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duty such as taxes on import licences</p> <ul style="list-style-type: none"> – None 	

MEMBER STATE : SENEGAL

CATEGORY	REMARKS
<p>A. Customs duty and taxes of equivalent effect</p> <p>a) Actual customs duty</p> <ul style="list-style-type: none"> – Customs duty <p>b) Fiscal entry duty</p> <ul style="list-style-type: none"> – Fiscal entry duties <p>c) Service taxes</p> <ul style="list-style-type: none"> – Service taxes on behalf of COSES <p>B. Indirect internal tax collected on imported goods</p> <p>a) Discriminatory</p> <ul style="list-style-type: none"> – by their nature Parafiscal tax on imported cloth Specific tax on edible fat (1) – by their rates specific tax on beer, tobacco and cigarette <p>b) Non discriminatory VAT on import Refinery tax Specific tax on table wine, other wines, other alcohols and beverages, coffee, tea, cement, cola and petroleum products</p> <p>C. Tax not collected by customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duties such as taxes on import licences</p> <p>None</p>	<p>(1) Classification to be reviewed after relevant basic texts have been produced</p>

MEMBER STATE : SIERRA LEONE

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duty — Customs duty with variable rates</p> <p>b) Fiscal entry duties — Import tax</p> <p>c) Service tax None</p> <p>B. Internal indirect taxes collected on imported goods</p> <p>a) Discriminatory — by their nature None — by their rates None</p> <p>b) Non discriminatory None</p> <p>C. Taxes not collected by the customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duty such as taxes on import licences — Tax on import licences</p>	

MEMBER STATE : TOGO

CATEGORY	REMARKS
<p>A. Customs duties and taxes of equivalent effect</p> <p>a) Actual customs duties None</p> <p>b) Fiscal entry duties Fiscal entry duty Local tax</p> <p>c) Service taxes Statistical tax Customs stamp duty</p> <p>B. Internal indirect taxes collected on imported goods</p> <p>a) discriminatory — by their nature None — by their rates Super tax on alcohol</p> <p>b) non-discriminatory Lumps um tax representative of the tax on transax transactions Road fund tax</p> <p>C. Taxes not collected by the Customs on imported goods</p> <p>a) Taxes of equivalent effect to customs duty such as taxes on import licences None</p>	

CARNET TRIE CEDEAO

ECOWAS ISRT LOG-BOOK

NUMERO

NUMBER

DECLARATION OF INVESTMENT RIGHTS
DECLARATION DE DROITS D'INVESTISSEMENT

RENSEIGNEMENTS DU MOYEN DE TRANSPORT
DESCRIPTION OF TRANSPORT VEHICLE

Immatricule en _____

Registered on:

Nom du propriétaire _____

Name of the owner:

Marque _____

Mark:

Autorisation de Transport n° _____

Transport authorization n°

Sous n° _____

Number:

Adresse _____

Address:

N° de Série (carte grise) _____

Serial numbers (gray card).

