1.3 Côte d'Ivoire Customs Information

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Côte d'Ivoire Customs Information

Duties and Tax Exemption

Information regarding Côte d'Ivoire duties and tax exemption unavailable

For contact information regarding government customs authorities, please see the following link: 4.2.1 Côte d'Ivoire Government Contact List

For additional contact information regarding government customs authorities, please see the following document: Côte d'Ivoire douanes Contacts

Emergency Response:

[Note: This section contains information which is related and applicable to ‘crisis’ times. These instruments can be applied when an emergency is officially declared by the Government. When this occurs, there is usually a streamlined process to import goods duty and tax free.]

<table>
<thead>
<tr>
<th>Agreements / Conventions Description</th>
<th>Ratified by Country?</th>
</tr>
</thead>
<tbody>
<tr>
<td>WCO (World Customs Organization) member</td>
<td>No</td>
</tr>
<tr>
<td>Annex J-5 Revised Kyoto Convention</td>
<td>No</td>
</tr>
<tr>
<td>OCHA Model Agreement</td>
<td>No</td>
</tr>
<tr>
<td>Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)</td>
<td>No</td>
</tr>
<tr>
<td>Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)</td>
<td>The customs regulations in Côte d'Ivoire are also regulated by the directives of: Communauté Economique des Etats de l'Afrique Occidentale – CEDEAO Union Economique et Monétaire Ouest Africain - UEMOA (Full membership)</td>
</tr>
</tbody>
</table>

Exemption Regular Regime (Non-Emergency Response):

A complete brief on all the import / export / transit customs formalities can be found on the website of the Customs Authorities of Côte d'Ivoire: Côte d'Ivoire Customs Authorities

In Côte d'Ivoire, a 100% exemption of duties and taxes is granted to UN agencies and duly registered NGOs. UN agencies and some NGOs are allowed import/export food and non-food items in the framework of their operations. Sugar importation however requires prior authorisation from the Government. This authorisation is hard to obtain, considering there is a presidential decree restricting the importation of sugar in order to protect local production. As a rule a development or aid project is covered by a Letter of Understanding signed by the relevant UN agency or NGO and the Government through the Ministry of Planning and Development in liaison, depending on the nature of the project, with the Ministry of Foreign Affairs, Economy and Finance, Agriculture or Health. The Letter of Understanding should list in detail the quantities and types of food aid and NFIs that can be imported / exported.
There is an automatic electronic customs clearance system in place. Duly registered Customs and Forwarding agents have access to the system. The customs reference code is SYDAM (Système de Dédouanement Automatique des Marchandises). The Customs Department is placed under the authority of the Ministry of Economy and Finance. Currently, the customs authorities are significantly improving the communication channels between their clients and their different departments. They have put in place a working tool called “Douane à l’écoute” in order to be close to their clients, receive their claims and find solutions to their concerns.

### Organisational Requirements to obtain Duty Free Status

**United Nations Agencies**

- UN Agencies and NGOs need to be duly recognised and registered with the Ministry of Planning and Development. Their assistance or development project should be covered by a Memorandum or Letter of Understanding signed by the Ministry of Planning and Development setting out clearly the objectives of the project and the duties of all project stakeholders (government, state agencies and services, local authorities, UN Agency or NGO). This document should also list the means and assets to be activated in line with the project. Furthermore, UN Agencies and NGOs must comply with article 159 of the “Code des Douanes”.

**Non-Governmental Organisations**

- UN Agencies and NGOs need to be duly recognised and registered with the Ministry of Planning and Development. Their assistance or development project should be covered by a Memorandum or Letter of Understanding signed by the Ministry of Planning and Development setting out clearly the objectives of the project and the duties of all project stakeholders (government, state agencies and services, local authorities, UN Agency or NGO). This document should also list the means and assets to be activated in line with the project. Furthermore, UN Agencies and NGOs must comply with article 159 of the “Code des Douanes”.

### Exemption Certificate Application Procedure:

UN agency or NGO receives the full set of shipping documents (sea or air).

UN agency or NGO prepares an “Attestation de valeur CIF” in line with the shipping documents received.

The Franchise form (the duties and taxes exoneration application form) is prepared in 3 copies and submitted together with the copy of the B/L and the “Attestation de valeur CIF” to the Ministry of Foreign Affairs. The Franchise form, once signed by the Ministry for agreement, is then submitted to the Customs Authority for the second level of signature (Chef de Section des Exonérations).

Applications for exoneration of customs duties and taxes are lodged with:

Bakou Annick  Directeur du Protocole II

Ministère des Affaires Etrangères

Tel : + 225 20 21 51 62

### Exemption Certificate Document Requirements

<table>
<thead>
<tr>
<th>Duties and Taxes Exemption Certificate Document Requirements (by commodity)</th>
<th>Food</th>
<th>NFI (Shelter, WASH, Education)</th>
<th>Medicines</th>
<th>Vehicles &amp; Spare Parts</th>
<th>Staff &amp; Office Supplies</th>
<th>Telecoms Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>D&amp;T Exemption Certificate</td>
<td>3 originals of application form for D &amp; T exemption</td>
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</tr>
<tr>
<td>Invoice</td>
<td>One original of “attestation de valeur CIF”</td>
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<td>One original of “attestation de valeur CIF”</td>
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</tr>
<tr>
<td>AWB/BL/Other Transport Documents</td>
<td>I copy of B/L or AWB</td>
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</tbody>
</table>
Additional Notes

1) The clearance of cargoes and commodities under exoneration of duties and taxes, considering the extra formalities to be accomplished, more time than the clearance of normal commercial cargo. The exoneration form application process at the level of Ministry of Foreign Affairs (Division: Protocole II) takes two weeks as a rule. In case of urgency this process can be shortened but will definitely still take five to six days. Another three to five days are required for the processing of the documents at the level of the “Section des Exonérations” of Côte d'Ivoire Customs.

2) Hospital and dispensary medical equipment are often assimilated with medicines and the same regulations as for medicines will apply. Importation is therefore subject to the prior approval of the Ministry of Health.

Customs Clearance

General Information

<table>
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| **Document Requirements** | Simultaneously with the application for D & T exoneration at the Ministry of Foreign Affairs, an application must be lodged with the “Office Ivoirien des Chargeurs – OIC” for the issuance of a “Bordereau de Suivi de Cargaison - BSC” (Cargo Tracking Note). This document is issued free of charge on the strength of the “Franchise Form” duly signed by the Ministry of Foreign Affairs. For commercial cargoes and consignments which do not benefit of D & T exoneration, the BSC will be charged 25 € per bill of lading.

Once the duly approved “Franchise Form” and “BSC Form” are on hand then the complete set of original documents (comprising: B/L, certificates of Health, phytosanitary certificate, non-GMO certificate, certificate of origin, packing list, plus the Franchise form (exoneration form), the “attestation de valeur CIF” and the BSC) is handed over to the forwarding agent, preferably minimum 72 hours prior to the vessel’s arrival.

The forwarding agent then accomplishes all the necessary (legal) customs and clearance formalities. The forwarding agent must be duly recognised and registered with the Customs Authority. The appointment of a competent C & F agent (in French: “déclarant en douane” or “transitaire”) is therefore strongly recommended.

Once the customs formalities accomplished the C & F agent will take delivery of the goods, have these removed from the port area and will arrange the despatch of the goods to the designated warehouse of the UN agency or NGO. (In the Abidjan or San Pedro area or directly up-country as the case may be) o Consignments and particularly food-aid commodities can be subject to customs and phytosanitary agents’ physical inspection.

NB : - Vehicles are submitted to the regime of temporary admission (Admission Temporaire ou d’Exonération). Medicines will require an authorization from the Ministry of Health plus a gift certificate.

| Embargoes | Restrictions on sugar imports. |
| Prohibited Items | n/a |
| General Restrictions | GMO commodities cannot be imported. |

Customs Clearance Document Requirements

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<tr>
<td>Invoice</td>
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</tbody>
</table>
For the full text and signatories of Tampere Convention, please see the following website:

Website of the International Telecommunications Union

For full text of OCHA Customs Model agreement, please see the following website:

OCHA Website

Transit Regime

Usually, the customs transit formalities and the on-carriage are organised on a door-to-door basis either by a shipping agent (in French: consignataire) if the commodities are covered by a shipping line through bill of lading or else by a C & F agent (in French transitaire / agent en douane). It is the responsibility of the shipping line agent or, in the absence of a through bill of lading, of the C & F agent to handle all the transit customs facilities, put a customs bond in place commensurate with the requirements of the Customs Authorities of CI. It is also his responsibility to organize the transport to final destination, accomplish the exit/entry border formalities and secure on arrival at final destination the necessary documents to obtain the release of his bond.

Strictly speaking the transit of relief goods through the ports of Abidjan and San Pedro to the neighboring countries is foremost the responsibility of the shipping agent or the C & F agent. He carries the full legal responsibility towards the Customs Authorities of CI for the commodities during the transit journey inside CI. The shipping agent or the C & F agent has to satisfy the customs that the commodities have left Côte d’Ivoire and have reached their final destination. UN agencies and NGOs should therefore limit themselves to monitor the transit journey through Côte d’Ivoire territory leaving the responsibility of the transit squarely with the shipping agent or the C & F agent.

The C&F agent in Côte d’Ivoire can either be appointed by the UN agency or NGO to which the goods are consigned in the country of final destination or alternatively appointed by their counterpart in Côte d’Ivoire itself. In practice:

(b) An escort is then suggested by the Ministry of Foreign Affairs and Customs Authorities to accompany the convoy, though Customs Officials in Abidjan have indicated that this is not anymore the case since customs escorts have been discontinued in Government controlled territory.

(c) The full set of shipping documents together with the Ministerial approval is submitted to the shipping agent (in the case of a through bill of lading) or as the case may be to the C & F agent entrusted with the transit operation.

(d) In the case of road transport distinctive signs (flags and/or stickers) displayed on trucks and the issuance of a UN agency or NGO Waybill covering the relief commodities will greatly enhance the hassle-free transit at roadblocks and border crossing points.

Transit goods are either covered by a “Déclaration de transit ordinaire – TI” or a “Déclaration de Transit Routier Inter-Etats – TRIE”, this latter regime applies only to goods moving inside CEDEAO countries.

A bond, if required, can be put up in three different ways:

- The transit goods are covered by the general bond a reputable C & F agent has permanently in place with the Customs;
- A certified check to order of the Customs to the tune of the import dues and taxes to be paid if the goods are not re-exported;
- A bank guarantee issued by a reputable bank.

For additional information regarding Côte d’Ivoire Customs procedure, please see the following documents:

Côte d’Ivoire Customs Additional Information

Cote d’Ivoire OCHA Qui a un bureau
Note: The information provided in the attached documents, which has been taken from the old DLCA, does not match the structure of the new LCA and is therefore provided separately.