

1.2 Central African Republic Customs Information

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Duties and Tax Exemption

For contact information regarding government custom authorities, please follow the link below:

[4.1 Central African Republic Government Contact List](#)

As per the agreement with the Central African Republic Government, WFP food importations are exempt from customs duties and other related taxes. In order to benefit from the above tax exemption, WFP should follow the procedure:

[CAR Tax Exemption Procedure](#)

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.]

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	Yes
Annex J-5 Revised Kyoto Convention	n/a
OCHA Model Agreement	Yes
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	Yes
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	Yes

Customs Clearance

- The Central African Customs Office in Douala

In order to improve the collection of customs related taxes, the Central African Government opened a customs office branch in Douala, as over 80% of the country's international trade transits through this port.

Cargo imported through the port of Douala should be customs-cleared and taxes paid at Port level. Once in the Central African territory, only inspections should be done to avoid eventual fraud, as a substitution of cargo during the voyage. Unfortunately, this is not the case, as many merchants are complaining that they have to pay same fees again or additional taxes in Bangui.

- The 'Feuille de route'

For goods, which are not cleared at the port of Douala (some UN [\[KG1\]](#) consignments, goods purchased in neighbouring countries), customs clearance should normally be done at the border entry point.

However, the importer may want to clear the goods only in Bangui. In such case, a waybill ('feuille de route') is issued with information on the quantity, quality and value of the goods. This document should be stamped at various checkpoints along the corridor up to Bangui where the goods will be finally customs cleared.

- Bureau d'Affrètement Routier Centrafricain (BARC)

The Bureau d'Affrètement Routier Centrafricain (BARC) watches over the strict respect of the quota of cargo between Cameroonian and Central African transporters. It should be mentioned that as per an agreement with the two countries, 60% of cargo in transit at Douala Port to the Central African Republic should be transported on Central African trucks, whereas the remaining 40% should be transported on Cameroonian trucks.

- BARC charges

In addition to customs duties and related taxes, there is a specific fee to be paid to the BARC, which is 6% of the freight (transport cost). It should be mentioned that UN agencies are not exempt from these fees.

- UN agencies

In order to benefit from the above tax exemption, UN agencies should follow the procedure described hereafter:

Early transmission to the clearing agent of all cargo related documents and the certificate of tax exemption

- Cargo related documents

Prior to the arrival of the cargo (trucks from Douala or direct importation by air), UN agencies must transmit all cargo related documents to their clearing agent. The documentation includes: the commercial invoices or certificate of value, the bill of lading (for cargo transiting through the port of Douala) or the airway bill (for cargo imported by air) and the donation certificate. For food cargo only, additional documents are the phytosanitary certificates and, if available, a non-radiation or non-GMO certificate.

- Certificate of tax exemption

In order to be exempt from customs duties and related taxes, UN agencies must imperatively submit a request for tax exemption. It should be mentioned that UN agencies do not benefit from a permanent and general tax exemption. Therefore, a request must be submitted for each consignment (bill of lading or airway bill) imported. To this effect, UN agencies must fill in and sign a special administrative form (F2 for food and ICT equipment, F3 for fuel, etc.).

Depending on the allocation of the cargo, the request for tax exemption is sent either (directly) to the customs (this is the case when the cargo is destined to the project, such as food) or to the Ministry of External Relations (MOFA), who will then transmit it to the Customs (this is the case when the cargo is not destined to the project but to be used by UN agencies as an asset/equipment: vehicles, V-SAT equipment, computers etc.).

It should be recalled that UN agencies or its forwarder must provide the following information in the request:

The reference of the agreement with the government on the basis of which the exemption from taxes is requested.

The amount of tax which should have been paid as per the common procedure, so as to estimate the loss for the government.

Early transmission to the clearing agent

It should be mentioned that the clearing agent cannot commence/finalize the clearance process without the attestation of tax exemption delivered by the customs. Therefore, UN agencies should ensure that this document is obtained as early as possible.

Normally the tax exemption is granted within 72 hours from the submission of the request. The clearing agent should therefore receive all the above documents (cargo related documentation and certificate of tax exemption) at least 8 days before the expected time of arrival of the cargo in order to have sufficient time to clear the goods.

Clearance of the cargo at the customs

The clearing agent must commence the customs clearance process as soon as he has all the documents listed above (cargo related documents and the tax exemption certificate). He should raise a customs declaration for home use. As mentioned above, WFP (and other UN agencies) is exempt from customs duties, the value-added tax and other customs related taxes. However, the below taxes are due for the following articles:

- Computer equipment tax (0.5% of the CAF value) for the importation of equipment (computers, V-SAT, etc.)
- CMF tax (0.1% of the CAF value) for the importation of vehicles.

Where applicable, once the different taxes have been paid, the Delivery Note ('Bon à enlever') is stamped on the customs declaration to certify the completion of the clearing process. Therefore, the goods can be retrieved.

Direct retrieval ('enlèvement direct')

In case of high/urgent need of the cargo, the clearing agent can initiate a special procedure in order to retrieve the cargo from the customs before the clearing process is finalised. If the authorisation for direct retrieval of goods is granted, it is generally with strict conditions about the early regularisation of the declaration. To this effect, the Customs will clearly define a deadline when all the regularizing documents should be submitted.

Note: It should be mentioned that UN agencies are exempt from the verification of importation at load port and should not raise a declaration of commercial importation in order to import goods/food in the Central African Republic.

Customs clearance at Douala port for cargo in transit to the Central African Republic

About 80% of cargo imported into the Central African Republic transits through the port of Douala. Being in transit, these cargoes are exempt from customs duties and related taxes (value added tax) applicable to importation for home use in Cameroon. However, the proof that the goods actually arrive in the Central African Republic must be submitted to the Cameroon Customs in order to close the file. Since huge financial sanctions can be incurred, it is hereby advised to refer preferably to clearing agents having a representation both in Douala and the Central African Republic in case of cargo imported through this port.