

# 1.3 Democratic Republic of Congo Customs Information

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Customs clearance at the main port of Matadi is hampered by numerous factors such as the lack of quay and adequate equipment.

As a result, the required 10 days to unload a ship can be extended and thus delay the customs clearance procedure.

## Duties and Tax Exemption

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

### 4.1 Democratic Republic of Congo Government Contact List

There was a way of bypassing the normal procedure in order to quickly take control of goods in DRC in case of emergency. But the law changed this year. This new procedure is called '*Déclaration Provisoire et/ou Incomplète*' (or '*Uncompleted and/or Temporary Declaration*') and is established by a circular from DGDA dated back in September 2015. Scanned PDF of Custom Authority (in attachment):

[Circulaire 008 12 septembre 2015](#)

[Instruction DGDA 001 12 octobre 2015](#)

This procedure applies to all donated goods to the UN or NGOs operating in DRC and is the same for all sea, land, and air entry points. The list of goods that fall under the duties and taxes exemption can be found on article 339 of the 2010 DRC Customs code.

At this stage, it is too early to know exactly what the major changes and difficulties aid organizations will face. The DGDA itself is unsure how in practice it will happen. Potential changes include:

- Shipments will still be allowed to get out of custom facilities, but it will no longer be possible to proceed with more than one shipment at a time. This may delay humanitarian operations if relief goods are coming in different shipments.
- Every shipment must be cleared within 14 days, which question the ability of DGDA and the Forwarding Agents to deal with that in such a short period of time.
- An unclear definition of relief items – “emergency shipments in case of disasters” – could be interpreted as not covering all types of goods imported by aid organizations.

Unfortunately, the same month (October 2015), other information was released about the Quality Control procedure. Since 2006, and until October 2015, the national agency for control [Office Congolais de Contrôle \(OCC\)](#) was assisted by VERITAS (locally known in DRC as BIVAC) for controlling goods abroad departing to DRC. This had considerably helped the controls process at domestic level, as OCC agents had less work to do and could focus only on goods not checked by BIVAC (= where VERITAS had no offices at the departing point and therefore couldn't check the goods).

It seems that the contract between BIVAC and DRC has not been renewed and, consequently, the OCC will have to do all the controls itself. The economic operators in DRC have serious doubts about their capacity to do it and are afraid of additional delays for releasing goods. Please note that OCC takes samples of almost every types of item entering in the country, and charge for it (for standard checking and lab analysis). The OCC price catalogue is available in Kinshasa.

## 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.]

In the following table, state which of the following agreements and conventions apply to the country and if there are any other existing ones

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	01.01.1993 (Source: <a href="#">World Customs Organization Membership website</a> )
Annex J-5 Revised Kyoto Convention	Yes
OCHA Model Agreement	No information

<p><b>Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)</b></p>	<p><b>No</b></p>
<p><b>Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)</b></p>	<p><b>Yes</b></p> <p><b>Common Market for Eastern and Southern Africa (COMESA)</b></p> <ul style="list-style-type: none"> <li>DR Congo is one of the 19 Member States forming the Common Market for Eastern and Southern Africa (COMESA), the largest Regional Economic Community (REC) in Africa.</li> </ul> <p>Having successfully launched its Customs Union in 2009, COMESA is continuing on the road of regional integration by supporting the continual creation of better investment conditions, making it an increasingly internationally competitive economic community.</p> <p><b>Economic Community of Central African States (ECCAS)</b></p> <ul style="list-style-type: none"> <li>DR Congo is one of the 11 Member States forming the Economic Community of Central and Eastern Africa States (ECCAS), the Regional Economic Community (REC)</li> </ul> <p><b>Southern African Development Community (SADC)</b></p> <ul style="list-style-type: none"> <li>Currently SADC has a membership of 15 Members including DRC.</li> </ul> <p><b>Economic Community of the Great Lakes Countries (ECGLC)</b></p> <ul style="list-style-type: none"> <li>DR Congo is one of the 3 members of the Economic Community of the Great Lakes Countries (ECGLC). ECGLC membership includes Burundi, DR Congo and Rwanda</li> </ul> <p><b>African Trade Insurance Agency (ATI)</b></p> <ul style="list-style-type: none"> <li>DR Congo is a Member of the African Trade Insurance Agency (ATI), one of the COMESA Institutions. ATI is a multilateral financial institution providing export credit insurance, political risk insurance, investment insurance and other financial products to help reduce the business risks and costs of doing business in Africa. ATI facilitates exports, foreign direct investment into and trade flows within the continent</li> </ul> <p>(Source: <a href="#">DR Congo Investment Promotion Agency</a>)</p>

## Exemption Regular Regime (Non-Emergency Response):

[Note: This section should contain information on the usual duties & taxes exemption regime during non-emergency times, when there is no declared state of emergency and no streamlines process (e.g. regular importations/development/etc..)]

DR Congo's tax and duties system is based on a three-pillar structure:

1. Direction Générale des Impôts: the Directorate General for taxation is responsible for all matters relating to the basis, control, recovery and disputes of taxation in the DR Congo. These competences are exclusive and the DGI has to give account for their actions to the Minister of Finance.
2. Direction Générale des Douanes et Accises: the Directorate General for customs and excise taxation is competent in the fields of collection of duties, surveillance of State borders, and finding customs and excise infractions.
3. Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participations: the Directorate General for fees, dues and royalties is also placed directly under the authority of the Minister of Finance and its mission includes the collection of all fees, dues and royalties due in the DR Congo.

The Decree Law dated February 10, 1969 relating to income tax describes the main income tax requirements (Income Tax Decree). Most income related taxes are governed by this text but there are also other taxes set out in specific regulations.

### Customs

Following a modernisation process under impulse of the Directorate General of Customs and Excises, a new Customs Code has been proclaimed by the President by means of Ordinance-Law nr. 10/002 dated 20 August 2010 which entered into force on the 21st of February 2011.

- Declarations: besides the normal regime where a declaration must be done three days after the arrival of the goods, a new regime allowing declarations prior to arrival of the goods has been installed, thus allowing to anticipate and facilitate the release of goods. Moreover, there is also a possibility to make a provisional or incomplete prior declaration and, if necessary, modify the latter.
- Representation: one of the other novelties is the possibility to have a representative take care of the customs formalities.

### Important Laws

- Decree n°011/42 of November 22nd, 2011 regarding implementation measures of the Government
- Decree n°10/001 of August 20th, 2010 regarding institution of the Value Added Tax;
- Ministerial Decree n°065/CAB/MIN/FINANCES/2011 of 29th November, 2011 determining the complementary repayment mode of the Value Added Tax credit;

- Ministerial Decree n°071/CAB/MIN/FINANCES/2011 of 30th December, 2011 suspending the collection of the Value Added Tax on some vital commodities;
- Interministerial Decree n°019/CAB/MIN/AF/2011 and n°317/CAB/MIN/FINANCES/2011 of 23<sup>rd</sup> December, 2011 which institute a commission in charge of examining quotas of goods intended to official usage of consular and diplomatic missions and representations of international organizations to be exempted from the Value Added Tax;
- Ministerial Decree n°072/CAB/MIN/FINANCES/2011 of 30th December, 2011 suspending the collection of the Value Added Tax on import for producing oil companies and mining enterprises depending on conventional regime;
- Ministerial Decree n°067/CAB/MIN/FINANCES/2011 of 29th November, 2011 determining approval conditions of tax representatives of indebted people for Value Added Tax established or domiciled out of the Democratic Republic of Congo;
- Interministerial decree n°016/CAB/MIN/SANTE/2011 and n°328/CAB/MIN/FINANCES/2011 of the 28th December, 2011 determining the list of pharmaceutical inputs exempted from the Value Added Tax;
- Ministerial decree n°037/CAB/FINANCES/2011 of 11th August, 2011 regarding change of the liability threshold at Value Added Tax; Memorandum n°01/0197/DGI/DG/CR/TSHI 2011 regarding provision on the mode of statements of stocks by the retailer of imported products. (Source: [DR Congo Investment Promotion Agency](#))

**Other national customs legislation lists:**

Nouveau code douanier

Les lois

Les décrets lois

Arrêtés ministériels

Instructions et note de service

(Source: [Direction Générale des Douanes et Accises](#))

**Customs regimes:**

Import customs regime (Refer to the DRC 2010 customs code for more details)

Transit regime (Refer to the DRC 2010 customs code for more details)

Export customs regime (Refer to the DRC 2010 customs code for more details)

Particular customs regime including duties and taxes exemption regime (Refer to the DRC 2010 customs code for more details)

For the customs department organization chart, please go to <http://douanes.gouv.cd/>

<b>Organizational Requirements to obtain Duty Free Status</b>
<b>United Nations Agencies</b>
<p>A letter of agreement (Lettre d'entente) to be written and submitted to the Ministry of Foreign affairs for registration and 100% duty free status.</p> <p>The letter should include the following:</p> <ol style="list-style-type: none"> <li>1. The nature and the scope of the agencies work (e.g. Food Aid)</li> <li>2. The projected area of operation</li> <li>3. The type of goods to be imported along with the taxes exemption on those goods.</li> </ol> <p>The Ministry of Foreign Affairs will reply to the Letter of Agreement by notifying the organization of its duty free status. The process takes less than one month and no cost is involved.</p> <p>The duty free status is recognized to UN agencies in accordance with the Convention on the Privileges and Immunities of the United nations of February 1946.</p>
<b>Non Governmental Organizations</b>
<p>Locals and International NGOs are governed by the law #004/2001 of July 20<sup>th</sup> 2001 on General provision for Non profit organization and utility institutions in DR Congo.</p> <p>NGOs should have prior registration with their sectorial Ministry and be authorized by the Ministry of Justice.</p> <p>Tax exemptions are granted by the Ministry of Plan.</p> <p><b>Tax exemption procedure for Local NGOs:</b></p> <ol style="list-style-type: none"> <li>1. Order from the Ministry of Justice providing legal personality or the provisional authorization to operate from the sectorial ministry or the Governor of the province or the acknowledgement confirming the submission of the request to the Ministry of justice.</li> <li>2. Favorable opinion on tax exemption from the sectorial ministry.</li> <li>3. The Project the items are being purchased for.</li> <li>4. The Certificate of registration delivered by the Ministry of Plan.</li> <li>5. The bylaws of the Non profit organization certified by a notary.</li> </ol>

6. The joint ministerial order from the ministry of Plan and Finance.

#### Tax exemption procedure for INGO

1. The framework agreement with the DRC Government.
2. Favorable opinion on tax exemption from the sectorial ministry.
3. The Project the items are being purchased for.
4. The Certificate of registration delivered by the Ministry of Plan.
5. The bylaws of the Non profit organization certified by a notary.
6. The joint ministerial order from the ministry of Plan and Finance.

Please refer to the [Guide pratique pour la constitution des ONG en République Démocratique du Congo](#) for the detailed procedure of the registration of local and International NGOs.

[PDF: Guide pratique pour la constitution des ONG en RDC](#)

## Exemption Certificate Application Procedure:

Duties and Taxes Exemption Application Procedure
<p><b>Generalities (include a list of necessary documentation)</b></p> <ul style="list-style-type: none"> <li>• UN agencies must sign a letter of agreement with the Ministry of Foreign Affairs.</li> <li>• Local and International NGOs must sign a framework agreement with the Ministry of Plan. Please refer to the <a href="#">Guide pratique pour la constitution des ONGs en République Démocratique du Congo</a></li> <li>• The focal point at the Ministry of Planning for all tax exemption matters for NGO is Mr. Herman Kakule Mukululuki (see <a href="#">4.2.1 Democratic Republic of Congo Government Contact List</a> for further details)</li> </ul>
<p style="text-align: center;"><b>Process to be followed (step by step or flowchart)</b></p> <p><b>UN agencies</b></p> <p><b>First step:</b></p> <p>At least 7 days before the arrival of the goods in the DRC by air, sea or road, the following documents must be submitted by the UN agency to the clearing agent:</p> <p><u>Documents of origin</u></p> <ul style="list-style-type: none"> <li>• Certificate of Origin</li> </ul> <p><u>Commercial documents</u></p> <ul style="list-style-type: none"> <li>• Invoice</li> <li>• Packing List</li> </ul> <p><u>Transport documents</u></p> <ul style="list-style-type: none"> <li>• Bill of Lading (bill of lading) or Air Way Bill (Air Waybill)</li> </ul> <p><u>Administrative documents</u></p> <ul style="list-style-type: none"> <li>• Donation or Gift certificate</li> <li>• Health certificate</li> <li>• phytosanitary certificate</li> <li>• Import license</li> <li>• Certificate of Insurance</li> </ul> <p>To secure the donation certificate, Some UN agencies like, WFP, use to submit a request for gift certificate to their line ministry (the Ministry of Social Affairs, Humanitarian Action and National Solidarity.) The contact person is M. Mathieu Mikobi (see <a href="#">4.2.1 Democratic Republic of Congo Government Contact List</a> for further details)</p> <p><b>Second step :</b></p> <p>The clearing agent will fill in the declaration of duty exemption on importation form (IE) and will submit it together with the commercial, transport, origin and administrative documents to the Directorate General of Customs and Excise (DGDA)</p> <p><b>Third step</b></p> <p>Once the declaration on import duty exemption form (IE) is approved and stamped by DGDA, the clearing agent returns it to the UN agency which submits it along with the shipping documents of the goods to the Ministry of Foreign Affairs together with the Note Verbale.</p> <p>The approval period of the Note Verbale varies from two (2) to ten (10) days depending on the applicant organizations.</p> <p><b>Fourth step</b></p>

Once the approval of the "Note Verbale" is obtained from the Ministry of Foreign Affairs, the entire document comprising of the shipping documents, the "Note Verbale" and the approved declaration on import duty exemption form (IE) must be handed over to the clearing agent for starting the clearance process of the goods. In practice, the clearing agent ensures that the documents are sealed at the point of entry by various departments of DGDA. Then the goods will be inspected by the OCC. The documents requested by the OCC are:

- Bill of Lading (Bill of Lading) or Air Way Bill (Air Waybill) or consignment not
- Packing List
- Certificate of origin etc..

The goods will be released after completion of all four steps.

## NGOs

### First step :

At least 7 days before the arrival of the goods in the DRC by air, sea or road, the following documents including the **framework agreement** and the inter ministerial decree must be submitted by the NGO to the clearing agent:

#### Documents of origin

- Certificate of Origin

#### Commercial documents

- Invoice
- Packing List

#### Transport documents

- Bill of Lading (bill of lading) or Air Way Bill (Air Waybill)

#### Administrative documents

- Donation or Gift certificate
- Health certificate
- phytosanitary certificate
- Import license
- Certificate of Insurance

### Second step :

The clearing agent will fill in the declaration of duty exemption on importation form (IE) and will submit it together with the commercial, transport, origin and administrative documents to the Directorate General of Customs and Excise (DGDA)

### Third step

Once the declaration on import duty exemption form (IE) is approved and stamped by DGDA, the clearing agent will submit them to the DGDA at the point of entry of the goods and start the clearing process in the same condition as in the fourth step for the UNs above.

**For an overview of the Process of the Duties and Taxes Exemption Application Procedure in Flowcharts, please select the following document: [Democratic Republic of Congo Customs Information Additional Information](#)**

## Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
<b>Invoice</b>	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs
<b>AWB/BL/Other Transport Documents</b>	Yes, 1 Original AWB or BL Applies to UN and NGOs	Yes, 1 Original AWB or BL Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs

<b>Donation/Non-Commercial Certificates</b>	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs
<b>Packing Lists</b>	Yes Applies to UN and NGOs	Yes Applies to UN and NGOs	Yes Applies to UN and NGOs	Yes Applies to UN and NGOs	Yes Applies to UN and NGOs	Yes Applies to UN and NGOs
<b>Other Documents</b>	IE Form (Applies to UN and NGOs) Note Verbale (Applies to UN ) Interministerial ordinance(Applies to NGOs)	IE Form (Applies to UN and NGOs) Note Verbale(Applies to UN ) Interministerial ordinance (Applies to NGOs)	IE Form (Applies to UN and NGOs) Note Verbale (Applies to UN ) Interministerial ordinance(Applies to NGOs)	IE Form (Applies to UN and NGOs) Note Verbale (Applies to UN ) Interministerial ordinance(Applies to NGOs)	IE Form (Applies to UN and NGOs) Note Verbale (Applies to UN ) Interministerial ordinance(Applies to NGOs)	IE Form (Applies to UN and NGOs) Note Verbale (Applies to UN ) Interministerial ordinance(Applies to NGOs)
<b>Additional Notes</b>						
No difference between UNs and NGOs regarding the shipping documents e.g commercial documents, transport documents, administrative documents and documents of origin.						

## Customs Clearance

### General Information

DRC has adopted the SYDONIA software project with the aim of improving its customs clearance efficiency.

The system had yield significant results by reducing the lead time for customs clearance completion as well as strengthening the customs control and increasing revenue collected by customs authorities.(Source:UNCTAD)

<b>Customs Information</b>	
<b>Document Requirements</b>	<p><u>Documents of origin</u></p> <ul style="list-style-type: none"> <li>• Certificate of Origin</li> </ul> <p><u>Commercial documents</u></p> <ul style="list-style-type: none"> <li>• Invoice</li> <li>• Packing List</li> </ul> <p><u>Transport documents</u></p> <ul style="list-style-type: none"> <li>• Bill of Lading or Air Way Bill or Consignment Note</li> </ul> <p><u>Administrative documents</u></p> <ul style="list-style-type: none"> <li>• Donation or Gift certificate</li> <li>• Health certificate (if applicable)</li> <li>• Phytosanitary certificate (if applicable)</li> <li>• Import license (if applicable)</li> <li>• Certificate of Insurance</li> </ul> <p><u>Approved Declaration of duty exemption on importation</u></p> <p><u>form(IE Form)</u></p> <p><u>Note verbale and Letter of Agreement (Applies to UN)</u></p> <p><u>Interministerial ordinance(rête interministériel) and framework</u></p> <p><u>Agreement (Accord cadre) (NGOs)</u></p>
<b>Embargoes</b>	<a href="#">DRC Information on Embargoes</a>
<b>Prohibited Items</b>	<a href="#">DRC Information on prohibited items</a>

## Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
<b>D&amp;T Exemption Certificate</b>	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs	Yes, 1 Original 1 Copy Applies to UN and NGOs
<b>Invoice</b>	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs
<b>AWB/BL/Other Transport Documents</b>	Yes, 1 Original 1 Copy Applies to UN and NGO	Yes, 1 Original 1 Copy Applies to UN and NGO	Yes, 1 Original 1 Copy Applies to UN and NGO	Yes, 1 Original 1 Copy Applies to UN and NGO	Yes, 1 Original 1 Copy Applies to UN and NGO	Yes, 1 Original 1 Copy Applies to UN and NGO
<b>Donation/Non-Commercial Certificates</b>	Yes Applies to UN and NGO	Yes Applies to UN and NGO	Yes Applies to UN and NGO	Yes Applies to UN and NGO	Yes Applies to UN and NGO	Yes Applies to UN and NGO
<b>Packing Lists</b>	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs	Yes, 1 Original Applies to UN and NGOs
<b>Phytosanitary Certificate</b>	n/a	n/a	Yes Applies to UN and NGOs	n/a	n/a	n/a
<b>Other Documents</b>	Health Certificate	n/a	n/a	n/a	n/a	Certificate of conformity
<b>Additional Notes</b>						
Import licence for specifics drugs For Telecoms equipment, the certificate of conformity and an authorization from the National Intelligence Agency (ANR) of DR Congo.						

## Transit Regime

There are 4 different transit regimes in DRC.

- Customs Declaration for goods paying duties and taxes
- Customs declaration for goods partially or totally exempted of paying duties and taxes
- Customs Declaration to transfer goods from ports, airports, international borders to bonded yard or warehouse
- Transit Declaration to transfer goods from a border (port/ airport/ border) to another country (i.e.: Matadi Maritime Port – Kinshasa Dry Port – across the Congo River to Brazzaville (Rep. of Congo).

Escorts are compulsory for all bonded goods transferred from borders, ports, airports to destination where goods will finally be customs cleared. Transporters (Trucking Companies/ Air transporters) entrusted to do such transfers, must have a special licence obtained from the Customs authorities called (***TRD or Transport sous douane***).

Bonded warehouses can be either public (managed by customs authorities) or private (with a compulsory customs presence). In general largest freight forwarding companies own their private bonded warehouses and bonded yards. This is the case for GTM and other clearing agents. Some private companies managed their own bonded warehouses to facilitate the custom clearing procedures for their own business (i.e. Automobile Dealers).

**For additional Information on Entry Points please select the following document: [Democratic Republic of Congo Customs Information Additional Information](#)**