

PRACTICAL GUIDE · FREIGHT FORWARDING AND CUSTOMS

Mining convention exemptions: how to apply them to customs clearance in Guinea

Mining companies that have signed a convention with the Guinean State often benefit from customs and tax advantages on goods imported for their project. But each import must meet the agreed conditions: the right beneficiary, the right goods, the right exemption certificate. Without them, the file stays blocked at the port or duties are claimed. Here is the principle, without going into the clauses specific to each convention.

TRANSXPRESS SARL · Conakry, Guinea

October 2026 edition

transxpress.co/en/guides/exonerations-conventions-minieres-dedouanement-guinee/

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01 How does a mining exemption work at customs clearance?

At customs clearance, an exemption under a mining convention applies when three conditions are met: the importer is indeed a beneficiary of the convention (the title-holding company or, depending on the case, a recognised subcontractor), the imported goods appear on the list of goods eligible for exemption, and the declaration is lodged under the exemption regime with the corresponding certificate. If any of these is missing, customs in principle applies the standard regime.

Each convention has its own clauses: scope of the advantages, duration, project phases covered (exploration, construction, operation), beneficiaries. The general rules of the Mining Code and customs regulations also apply. Always start from the text of your convention and the authorisations in force.

In practice, the work is done upstream: the approved list, the exemption certificate and the invoices must match before the vessel arrives. At the port it is too late to correct a list or obtain a new certificate without storage and demurrage charges building up.

02 The list of exempt goods

The goods eligible for exemption are generally defined in advance in a list, often called the mining list, drawn up by the beneficiary and approved by the competent authorities. It describes the equipment, machines, parts, consumables or materials needed for the project.

- Describe each item precisely and consistently with the future invoice: a vague description complicates matching.
- Give the tariff position when known: it makes checking easier.

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- Update the list before ordering an item that is not on it: goods outside the list are in principle taxed normally.

> Depending on the convention, some goods such as passenger cars, office furniture or everyday consumer products may be excluded or treated differently. Check your text.

03 The exemption certificate

For each import, or for a series of imports depending on current practice, customs asks for a document authorising the exemption: a certificate, decision or endorsement issued by the competent authority. It links the convention, the approved list and the goods actually imported.

- Apply for the certificate before the goods arrive: the time needed to obtain it adds to the stay at the port.
- Check that it covers the quantities, descriptions and value of the goods to be declared.
- Check its validity and the exact name of the beneficiary: a certificate in the name of another group entity is not valid for the declared importer.

04 The declaration under the exemption regime

1. Matching the documents: commercial invoice, packing list, bill of lading (B/L), approved mining list and exemption certificate.
2. Lodging the declaration on SYDONIA by the licensed customs broker, under the regime code for the exemption.
3. Customs checks that the goods declared match the certificate, and may carry out a physical inspection.
4. Assessment of any amounts still payable, and payment.
5. Release order (BAE), then gate-out and transport to the site.

A mismatch in description, quantity or value between the invoice and the certificate is the most frequent cause of hold-ups. Checking these three items before arrival avoids most difficulties.

05 What is often still payable

An exemption does not always remove every amount paid on import. Depending on the texts applicable to your convention, some levies may remain payable, for example community levies or fees linked to services. Charges that pay for a service are in principle not covered by a customs exemption: port, terminal, shipping line, storage or inspection charges.

The treatment of import VAT also depends on the convention's provisions and the tax legislation in force. The assessment issued by customs shows, line by line, what is exempt and what is paid.

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> Always budget for non-exempt amounts and port charges: an exemption granted does not mean clearance without payment.

06 After clearance: use and transfer of the goods

Goods imported under exemption are intended for the mining project. Selling them, transferring them to a third party or using them outside the agreed framework can make the suspended or exempted duties and taxes payable, under the regulations in force. Keep a clear audit trail: declaration, exemption certificate, assignment on site.

Subcontractors should check whether they can benefit from their principal's convention and on what conditions: this is settled before importing, not at the port.

07 What we do for you

TransXpress matches your invoices against the mining list and the exemption certificate before arrival, declares under the appropriate regime in Conakry, checks the assessment and delivers to site. Non-exempt amounts and port charges are re-invoiced to you at actual cost, with their receipts. Send us the invoice, the packing list and the reference of your exemption certificate.

? Frequently asked questions

Does a mining convention exempt all import duties?

Not necessarily. The scope of the advantages depends on each convention and the applicable texts; some levies and service charges (port, terminal, shipping line) generally remain payable.

Can a subcontractor import under exemption?

It depends on the convention and the authorisations granted. This is checked with the title holder and the competent authority before importing.

What happens if an item is not on the mining list?

In principle it is cleared under the standard regime, with payment of duties and taxes, unless the list is updated beforehand.

General information guide written by TransXpress. Customs rules and procedures change: every file is checked against the documents and the regulations in force. This guide is neither a quotation nor a commitment.

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