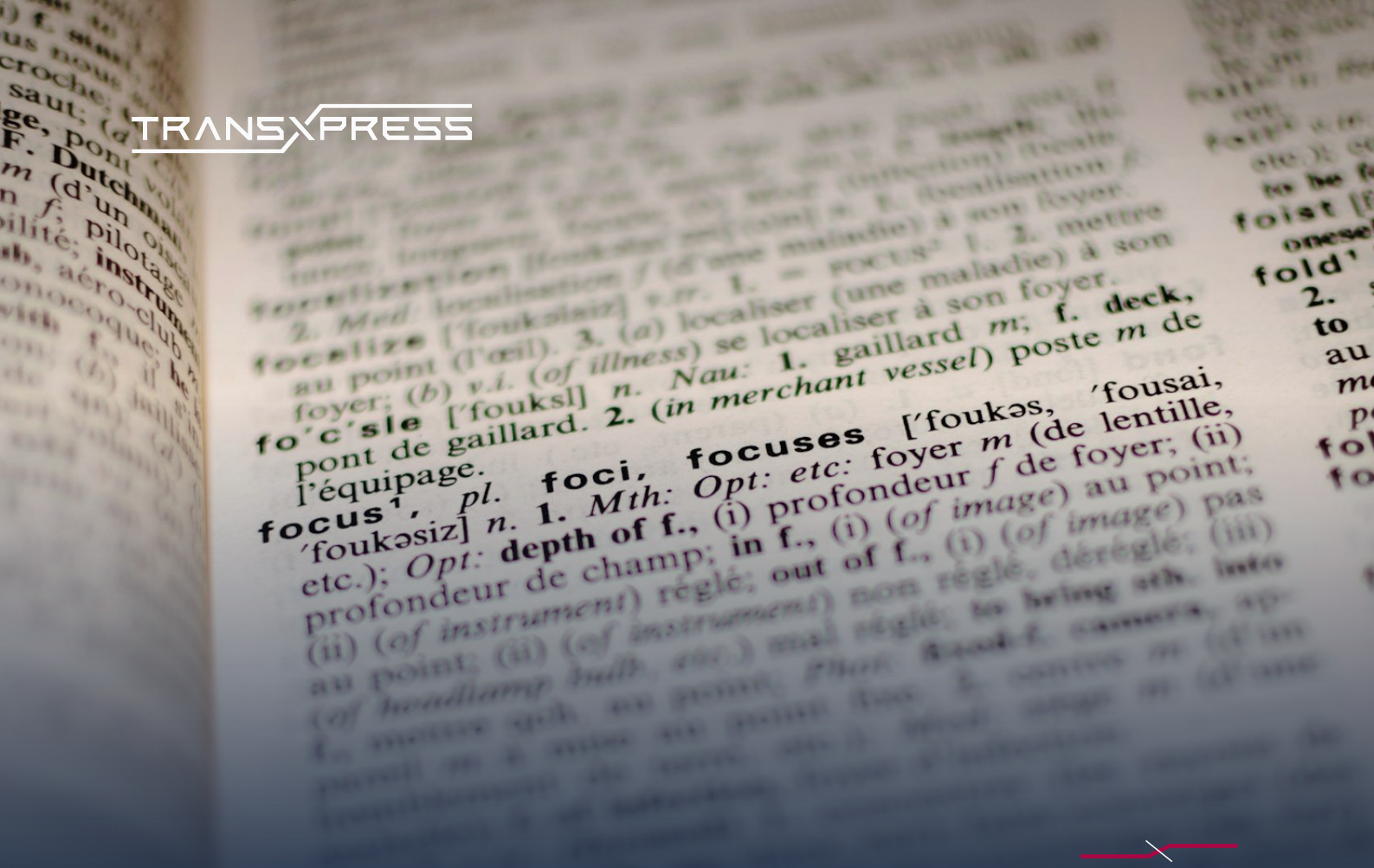


PRACTICAL GUIDE · FREIGHT FORWARDING AND CUSTOMS

Glossary of freight forwarding and customs clearance in Guinea: IM4, BAE, DO, free time, liquidation, CAF

An import file in Guinea uses its own vocabulary: IM4, BAE, DO, liquidation, franchise, valeur CAF. Most of these terms are French and appear on every exchange with your forwarder, every invoice and every receipt. This glossary keeps the French term, gives an English equivalent and explains each one simply, in the order they come up during an import.

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01 The essential terms in brief

In a customs clearance file in Guinea, the IM4 is the import declaration for home use, the liquidation is customs' calculation of duties and taxes, the BAE (bon à enlever, release order) is customs' authorisation to take the goods out, the DO (delivery order) is the shipping line's authorisation, the franchise is the free time at the port, and the valeur CAF (CIF value) is the basis for duties: goods, insurance and freight to Conakry.

The definitions below are grouped by step: purchase and transport, customs declaration, duties and taxes, port and shipping line, delivery and invoicing. They describe general practice; the detail of each procedure depends on the regulations in force.

02 Purchase and transport

- Incoterm: international rule that sets who pays for transport and insurance, and where risk passes from seller to buyer (for example FOB, CFR, CIF, DAP).
- Facture commerciale (commercial invoice): the seller's final invoice; it carries the description, quantity and value declared to customs.
- Liste de colisage (packing list): details of the packages, their gross and net weights, dimensions and contents.
- Connaissement (bill of lading, B/L): sea transport document issued by the shipping line; it proves loading and gives title to the goods on arrival.
- LTA, lettre de transport aérien (air waybill, AWB): the equivalent of the bill of lading for air freight.
- Certificat d'origine (certificate of origin): document certifying the country of origin of the goods; certain preferential regimes depend on it.

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03 The customs declaration

- Commissionnaire en douane agréé (licensed customs broker): professional authorised to declare goods on behalf of the importer; this is the role of the customs forwarder.
- SYDONIA (ASYCUDA): the customs computer system on which declarations are lodged and tracked.
- Déclaration en douane (customs declaration): document telling customs the goods, their value, origin, classification and the chosen procedure.
- IM4 (home-use declaration): the goods enter Guinea for good once duties and taxes are paid.
- Code SH, NTS (HS code, tariff code): the tariff classification code of the goods; in Guinea, the nomenclature has ten digits.
- Circuit de contrôle (inspection channel): the level of control assigned to the declaration, from a simple document check to a scanner or physical inspection.
- Régime suspensif (suspensive procedure): a procedure where duties are suspended rather than paid, for example temporary admission, bonded warehouse or transit.
- Transit sous douane (customs transit): movement of goods through Guinea to another country, for example Mali, without paying Guinean import duties.
- Exonération (exemption): full or partial relief from duties and taxes granted by a text, an agreement or a decision, under conditions.

04 Duties and taxes

- TEC CEDEAO (ECOWAS Common External Tariff, CET): applied in Guinea; it places each product in a customs duty band of 0, 5, 10, 20 or 35%.
- Valeur en douane (customs value): the value customs uses to calculate duties; usually the CIF value.
- Valeur CAF (CIF value, cost, insurance, freight): price of the goods, plus insurance and freight to Conakry.
- Droit de douane, DD (customs duty): duty calculated on the customs value according to the CET band.
- RTL, PC, CA (levies): charges added to customs duty under the tariff, respectively a fee, the ECOWAS community levy and the African Union contribution.
- TVA à l'importation (import VAT): value added tax, at the standard rate of 18% in Guinea, unless exempted by the tariff or by a text.
- Liquidation (assessment): customs' official calculation of the duties and taxes payable on a declaration.
- Quittance (payment receipt): receipt for duties and taxes, issued after payment at the bank or the customs office.

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05 At the port and with the shipping line

- BAE, bon à enlever (release order): customs' authorisation to take the goods out, once the declaration is checked and duties are paid.
- DO (delivery order): the shipping line's authorisation to deliver the container, after the bill of lading is surrendered and its charges are paid.
- Franchise (free time): the free period granted by the shipping line or the terminal to collect the goods or return the container.
- Surestaries (demurrage): shipping line charges when the full container stays in the port beyond the free time.
- Détention (detention): shipping line charges when the container, once out of the port, is not returned empty within the agreed time.
- Magasinage (storage): storage charges billed by the terminal or the port after the free period.
- Caution conteneur (container deposit): deposit required by the shipping line to secure the return of the empty container in good condition; it is refunded after inspection.

06 Delivery and invoicing

- Lettre de voiture (consignment note, CMR): road transport document that travels with the truck and describes the goods, the shipper and the consignee.
- POD (proof of delivery): document signed by the consignee on receipt, with any reservations.
- Débours (disbursements): sums paid by the forwarder on the client's behalf (duties, taxes, port, shipping line) and re-invoiced at actual cost, with their receipts.
- Prestation (service fee): the forwarder's remuneration for its service, invoiced on a line separate from the disbursements.

07 What we do for you

TransXpress declares and clears your goods at the port and airport of Conakry, explains every document in your file and re-invoices disbursements at actual cost, with their receipts, our service fee appearing on a separate line. Send us the document or invoice you want to understand, with your file number.

? Frequently asked questions

What is the difference between the BAE and the DO?

The BAE is issued by customs, once the declaration is checked and duties are paid. The DO is issued by the shipping line, after the bill of lading is surrendered and its charges are paid. Both are

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needed to take the container out.

What does IM4 mean?

It is the home-use declaration: the goods are imported into Guinea for good and duties and taxes are paid.

What is the CIF value (valeur CAF)?

It is the price of the goods plus insurance and freight to Conakry. It is usually the basis for calculating customs duties.

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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