TRANSXPRESS



PRACTICAL GUIDE · FREIGHT FORWARDING AND CUSTOMS

ECOWAS origin: when do goods qualify for preferential treatment in Guinea?

Cement from Senegal, foodstuffs from Côte d'Ivoire, materials from Ghana or Nigeria: part of what Guinea imports comes from the region, by road or by sea. These goods can, under conditions, enter free of customs duty thanks to the ECOWAS preferential regime. The conditions are precise, and many importers discover them at the assessment stage.

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01 When does preferential treatment apply?

Goods qualify for ECOWAS preferential treatment in Guinea when they originate in another member state under the community rules of origin, when, for an industrial product, the product and its manufacturer are approved under the trade liberalisation scheme, and when they are accompanied by a valid ECOWAS certificate of origin. They then enter exempt from the customs duty of the Common External Tariff (CET). Where the goods are shipped from is not enough: what counts is origin.

> This guide sets out the general principle. How it applies to a given product depends on the community and national texts in force and on the assessment of customs: have it confirmed before you buy.

02 The trade liberalisation scheme

The ECOWAS Trade Liberalisation Scheme (ETLS, SLE in French) aims at the free movement, free of customs duties, of products originating in member states. In practice it distinguishes three families of products:

- Unprocessed products: agricultural, livestock, fishery or mineral products, not processed.
- Traditional handicrafts, made by hand.
- Industrial products, resulting from factory processing.

For unprocessed products and handicrafts, formalities are in principle lighter. For industrial products, the benefit of the scheme requires prior approval of the product and of the company that makes it, and a certificate of origin for each shipment. The exact arrangements (documents required, approval procedure) are set by the community texts and their application in each country.

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03 What is an originating product?

A product originates in a member state if it was wholly obtained there, or if it underwent sufficient processing there, according to the criteria set by the ECOWAS rules of origin.

- Wholly obtained: harvested, extracted, raised or fished in the member state, or made only from such products.
- Sufficient processing: the finished product has changed tariff heading compared with the imported materials, or the value added in the member state reaches the threshold set by the rules of origin.
- Insufficient operations: simple repacking, labelling, mixing or basic assembly do not confer origin.

> The most frequent mistake: goods made in Asia or Europe, bought from a wholesaler in Dakar, Abidjan or Lagos, then shipped to Guinea. They come from ECOWAS, but they do not originate there: they pay the normal CET duty.

04 Approval and certificate of origin

For an industrial product, approval is requested by the manufacturer in its own country, from the competent national body, and then recognised at community level. Each shipment is then accompanied by an ECOWAS certificate of origin issued by the authorised body of the exporting country.

- The certificate must describe the goods in the same way as the invoice and the packing list.
- It must be issued for the shipment concerned, in the name of the right exporter and the right consignee.
- An incomplete, altered or inconsistent certificate may be refused: the goods are then taxed at the normal rate.
- Guinean customs may ask for further evidence or verify origin after clearance, under the regulations in force.

05 What to ask your supplier

Before ordering, put these questions in writing to your supplier in the other ECOWAS country. The answers will tell you whether preferential treatment is realistic.

1. Are you the manufacturer of the product, or a reseller?
2. Is the product approved under the ECOWAS trade liberalisation scheme? Can you send proof?
3. Will you provide an ECOWAS certificate of origin for each shipment?
4. Do the description and tariff code on your invoice match those of the approval?

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5. Will the goods travel directly to Guinea, with no processing in a third country?

Agree in the contract who bears the extra cost if the certificate is refused or missing on arrival.

06 What remains due, and the limits

Preferential treatment exempts from the CET customs duty. It does not remove everything: VAT at 18% in principle applies as on a domestic product, and some levies or fees may remain due under the regulations in force. The exact amount is the one on the assessment.

- The regime applies only to goods that meet all the conditions, shipment by shipment.
- Goods merely transiting through an ECOWAS country do not change origin.
- If customs has doubts, clearance may be delayed until verification.

07 What we do for you

TransXpress checks, before shipment, the certificate of origin and the consistency of your supplier's documents, then declares the goods under the appropriate regime in Conakry or at the border, and arranges transport to your site. Send us the supplier's pro forma invoice, the country of manufacture and, if there is one, its ECOWAS certificate of origin.

? Frequently asked questions

Do Chinese goods bought in Dakar qualify for the ECOWAS regime?

No. They come from Senegal but do not originate in ECOWAS: they pay the normal CET customs duty on entering Guinea.

Does ECOWAS preferential treatment remove VAT?

No. It exempts from customs duty; VAT at 18% and some levies remain due under the regulations in force.

Who issues the ECOWAS certificate of origin?

The authorised body of the exporting country, at the exporter's request, for each shipment. For an industrial product, the product must in principle be approved 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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