

IMPORT PROFILE OF SENEGAL

2022



Commercial Section, Embassy of Pakistan, Dakar, Senegal

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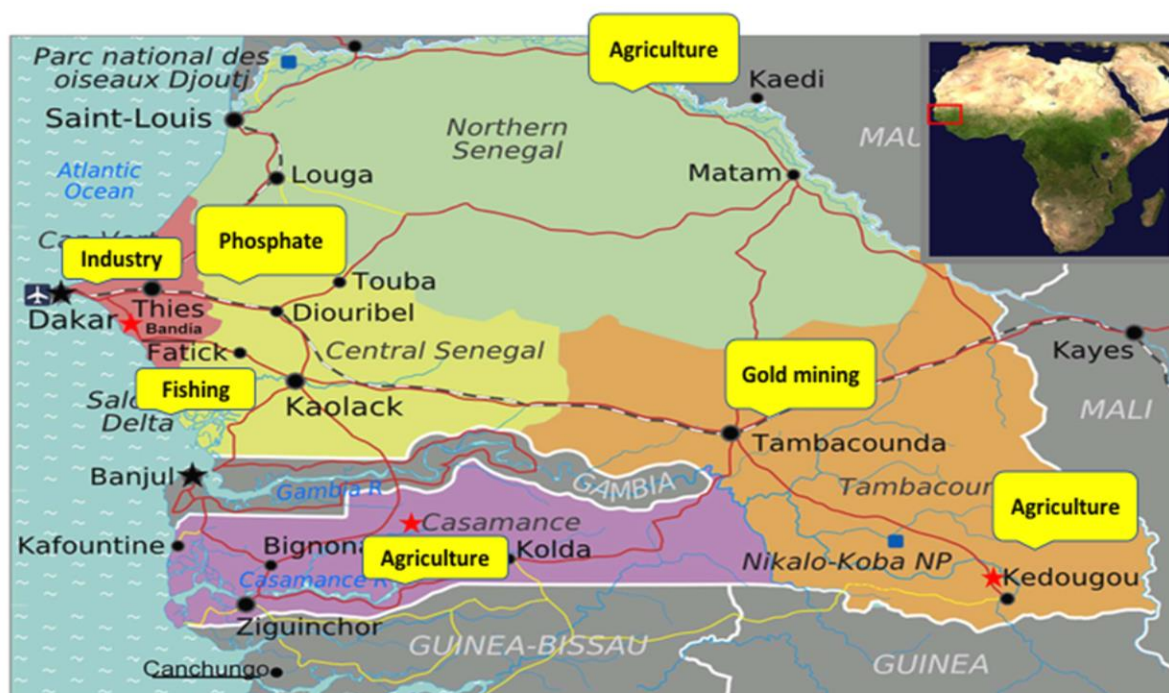
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1 ECONOMIC ENVIRONMENT

1.1 Main features

1.1. Senegal is a West African francophone coastal country with an area of 196,712 sq km and population of 16.5 million approximately. Administratively, Senegal is organized into 14 regions, subdivided into 45 *départements* (subregions). The subregions are in turn subdivided into *arrondissements* (districts) and *communes* (municipalities).



1.2. The Senegalese economy is largely built on services, which account for around 53% of GDP, including public administration. Senegal is classified as a lower-middle income economy in West Africa. The main commercial services are commerce, with post and telecommunications, real estate and transport playing a supporting role. The share of the agricultural sector (including livestock, hunting, fishing and forestry) varied around 16% of GDP, while the manufacturing share is about 25%. Senegal's external sector is characterized by a structural deficit in merchandise trade, which is partially offset by remittances from Senegalese migrants. These transfers represent approximately 13% of GDP per year and are a stable source of foreign exchange for the country.

1.3. Major imports of Senegal are Mineral fuels, mineral oils, Machinery, Cereals, Electrical Machinery, Vehicles, Iron & Steel, Pharmaceuticals, Articles of iron, steel and aluminum, and Preparations of flour, starch and milk.

1.4. Major exports of Senegal are Natural or Cultured pearls, Fish & Crustaceans, inorganic Chemicals (Phosphate), Ores, slag & Ash, Oil seeds and Indigenous fruit. A snap short of Economy of Senegal is given below: -

Senegal Economy at a Glance

Area		196,712 km ²		Agri & Fisheries		Industry		
Population		16.7 million		1. Peanuts		1. Food Processing		
GDP		USD 25.77 Bn		2. Millet		2. Fish processing		
Services		53.8% of GDP		3. Rice		3. Phosphate mining		
Industry		25.8% of GDP		4. Cotton		4. Fertilizer production		
Agriculture		16.6% of GDP		5. vegetables		5. Petroleum refining		
GDP Growth rate		3%		6. Cattle		6. Zircon, and Gold mining		
GDP per capita		USD 1,494		7. Poultry		7. Construction materials		
Imports = USD 9 bn (2020)		Exports = USD 4.3 bn (2020)		8. Fish		8. Ship construction		
Capital Goods		24.72%	Precious metals	20.62%	Exports Partners (2020)		Imports Partners (2020)	
Petroleum products		19.91%	Fisheries products	13.58%	1. France	15.66%	1. Mali	21.00%
Intermediate Goods		19.41%	Petroleum Products	13.49%	2. China	9.21%	2. Switzerland	12.36%
Food Items		16.69%	Phosphoric Acid	7.48%	3. Netherlands	6.17%	3. India	7.61%
Consumer goods		11.90%	Groundnut products	6.69%	4. EU	5.95%	4. China	6.73%
					5. Nigeria	5.72%	5. Australia	5.44%
					29. Pakistan	0.61%	69. Pakistan	0.03%
Source: Agency of statistics Senegal				Source: Trade Map				

Source: Agency of statistics Senegal

Source: Trade Map

1.5. The Senegalese economy has a low level of productivity, partly due to the many structural problems it faces, including a large informal sector, inflexible labour regulations, a deficient infrastructure stock, and expensive and limited access to finance. On the Global Competitiveness Index, Senegal is ranked 114th out of 140 economies (Global Competitiveness Report 2019).

1.6. Senegal is a founding member of the WTO (joined in 1995), and in addition to that Senegal is a member of the **Economic Community of West African States (ECOWAS)** and the **West African Economic and Monetary Union (WAEMU)**.

1.7. Being part of ECOWAS, Senegal adopted **Common External Tariff (CET)** on March 2013 with the simple average MFN rate as 15%.

1.8. Monetary and foreign exchange policies of WAEMU countries are set by the **Central Bank of West African States (BCEAO)**. The common currency in the WAEMU countries is the **African Financial Community Franc (CFAF)**, which is pegged to the **Euro** at a rate of CFAF 655.957.

1.9. Senegal is enjoying **non-reciprocal preferential access** to the EU market under the "**Everything But Arms**" initiative and is continuing negotiations on EPAs. Senegal is also eligible for the "**United States African Growth and Opportunity Act**" (AGOA), although operators in Senegal make very little, or no, use of the various preferences for which it is eligible.

1.2 Recent economic developments

1.10. In 2014, the authorities adopted the Emerging Senegal Plan (PSE) for the period 2014-2023, which aims to implement a group of projects with high value-added and employment content, to enable the country to attain upper middle-income status by 2035. The Priority Action Plan (PAP) is a subset of the PSE covering the period 2014-2018 based on the following three pillars: the structural transformation of the economy; the promotion of human capital, social protection and sustainable development; and the consolidation of institutions, peace and security. Financing estimated at CFAF 9,685.6 billion is expected to come mainly from concessional loans and partnerships with the private sector.

1.3 Trade performance

1.11. Senegal's exports show varying trend over the period of 10 years but have increased from USD 2.54 bn in 2011 to USD 4.18 Bn in 2019. However, it reduced to USD 3.93 bn in 2020.



1.12. On the other hand, Senegalese imports expanded more slowly than exports over the period from 2011 to 2019 with 64.29% increase from USD 5.91 bn in 2011 to USD 8.15 Bn in 2019. However, it decreased to USD 7.82 bn in 2020.



Source: ITC Database

2 TRADE PREFERENCE AGREEMENTS OF THE HOST COUNTRY

2.1 Multilateral Agreements

2.1. Senegal is a member of both the West African Economic and Monetary Union (WAEMU) and the Economic Community of West African States (ECOWAS).

2.1.1 Economic Community of West African States (ECOWAS)

2.2. The Economic Community of West African States (ECOWAS) Treaty is a multilateral agreement signed by the member states of ECOWAS. The first Treaty was signed in 1975 in Lagos, Nigeria, by the Heads of State and Government of ECOWAS, an organization which at the time included sixteen (16) member states. Following the changes and the new mandates of the Community, a revised Treaty was signed in Cotonou, in the Republic of Benin, in July 1993 by the Heads of State and Government of ECOWAS now composed of fifteen (15) member states after the departure from Mauritania.

2.3. The signing of the revised Treaty has helped bring these sovereign states closer together by allowing them to adopt the ninety-three (93) articles of the document under which they agree to work together as a single regional economic entity.

2.4. The aims of the Community are to promote co-operation and integration, leading to the establishment of an economic union in West Africa in order to raise the living standards of its peoples, and to maintain and enhance economic stability, foster relations-among Member States and contribute to the progress and development of the African Continent.

2.1.1.1 Governance Structure

2.5. The Economic Community of West African States (ECOWAS) comprises three arms of governance, namely, **the Executive, the Legislature and the Judiciary**. At the helm of the organization structure is the Chairman of the Authority of Heads of State and Government. The Chairman is the current Head of State and Government appointed by other Heads of State and Government to oversee the affairs for a period of one year. The Minister in charge of ECOWAS affairs in the country of the Chairman of the Authority automatically becomes the Chairman of Council of Ministers; similarly, that country presides over all other ECOWAS statutory meetings for the year (ministerial and senior level, such as the Technical Committees).

2.6. At the helm of the Executive arm of the Community is the President of ECOWAS Commission appointed by the Authority for a non-renewable period of four years. He is assisted by a Vice President and 13 Commissioners.

2.7. The legislative arm of the Community is the Community Parliament headed by the Speaker of the Parliament. The administrative functions of the Parliament are directed by the Secretary General of the Parliament. Pending elections by direct universal suffrage in future, parliamentarians are seconded by national Parliaments to the Community Parliament for a period of four years.

2.8. The judicial arm of the Community is the Community Court of Justice, headed by the President. They are all seconded by the Supreme Courts of their respective Member States to fill the country positions. The Court ensures the interpretation and application of Community laws, protocols and conventions. The administrative functions of the Court are handled by the Court Registrar who is assisted by other professionals.

2.1.1.2 Departments

- i. Agriculture, Environment & Water Resources
- ii. Education, Science and Culture
- iii. Energy and Mines
- iv. Finance
- v. Financial Controller of ECOWAS Institutions
- vi. General Administration and Conference
- vii. Human Resources Management
- viii. Industry and Private Sector Promotion
- ix. Infrastructure
- x. Macro-Economic Policy and Economic Research
- xi. Political Affairs Peace and Security
- xii. Social Affairs & Gender
- xiii. Telecommunication and Information Technology
- xiv. Trade, Custom and Free Movement

2.1.1.3 Background Information

Parties	Benin, Burkina Faso, Cape Verde, Cote D'Ivoire, The Gambia, Ghana, Guinea, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal , Sierra Leone, and Togo.	
Date of signature	24 July 1993	
Date of entry into force	24 July 1993	
Transition period for full implementation	10 years as from 1 January 1990 (Article 35).	
Date of full implementation	01 January 2000	
Website addresses or points of contact	ECOWAS official website: http://www.ecowas.int/	
List of related GATT/WTO documents	WT/COMTD/N/21 WT/COMTD/54	Notification Agreement

2.1.1.4 Internal trade liberalization provisions

Import duties and charges	Article 35 (Liberalization of Trade) Article 36 (Customs Duties)
Export duties and charges	Article 3 (Aims and Objectives)
Non-tariff measures	Article 35 (Liberalization of Trade) Article 40 (Fiscal Charges and Internal Taxation) Article 41 (Quantitative Restrictions on Community Goods) Article 44 (Internal Legislation)
Sector-specific rules	Chapter IV (Cooperation in food and agriculture) Chapter V (Cooperation in industry, science and technology and energy) Chapter VI (Cooperation in environmental and natural resources) Chapter VII (Cooperation in transport, communications and tourism)
Product exclusions	None

2.1.1.5 Common external tariff

Provisions	Article 35 (Liberalization of Trade) Article 37 (Common External Tariff)
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2.1.2 West African Economic and Monetary Union (WAEMU)

2.9. Being a member of WAEMU, its monetary and foreign exchange policies are set by the Central Bank of West African States (BCEAO). The common currency in the WAEMU countries is the African Financial Community franc (CFAF), which is pegged to the euro at a rate of CFAF 655.957. Customs clearance is handled through the computerized processing of customs and trade information (GAINDE) platform, although it has not yet been linked to ASYCUDA, which is used by the majority of other members of WAEMU. Senegal applies WAEMU's rules of origin (common report, section 3.2) , which for the main part have been harmonized with those of ECOWAS. Senegal grants import duty and tax preferences for goods of WAEMU or ECOWAS origin under the preferential tariff regime of each of these

communities. Like other members of WAEMU, Senegal levies an additional tax on alcoholic beverages with the aim of discouraging their consumption. The rates virtually doubled in 2015 and are CFAF 1,500/litre for beverages of 6° to 15° proof, and CFAF 5,000/litre for beverages exceeding 15° proof. These rates are specific and, for certain low-cost beverages, exceed the *ad valorem* margins prescribed by WAEMU.

2.1.2.1 Background information

Parties	Republic of Benin, Burkina Faso, Republic of Côte d'Ivoire, Republic of Mali, Republic of Niger, Republic of Senegal and Togolese Republic	
Date of signature	10 January 1994	
Date of entry into force	1 January 2000	
Transition period for full implementation	Not available	
Date of full implementation	Not available	
Website addresses or points of contact	WAEMU's official website: http://www.uemoa.int/index.htm	
List of related GATT/ WTO documents	WT/COMTD/N/11 WT/COMTD/23	Notification Agreement

2.1.2.2 Internal trade liberalization

Import and export duties and charges	The Agreement provides for the elimination of all customs duties, quantitative restrictions or measures with equivalent effect applied to goods originating in the territory of the Parties that meet the requirements established in the Annex to the Agreement (Art. 76(a)). It also prohibits the introduction of new custom duties, quantitative restrictions and measures with equivalent effect on trade between Parties (Art. 77(a) and (b)). In accordance with GATT Art. XXIV:5, the Union assures that duties and other regulations of commerce imposed at the institution of such a union in respect of trade with third parties will not be higher or more restrictive than the general incidence of the duties and regulations of commerce applicable in the constituent territories prior to the formation of the Union. The Council of the Union decides, by a two-thirds majority, on the timetable and modalities of liberalization (Art. 78).
Non-tariff measures	Not applicable
Sector-specific rules	Sectoral policies are defined in Protocol II (Art. 101).
Product exclusions	Not applicable

2.1.2.3 Common External Tariff

Provisions	Yes
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2.1.2.4 Contact details of Liaison Office of WAEMU in Senegal

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2.1.3 EPAs between West Africa and the European Union

2.10. EU has started negotiations with ECOWAS to create a free trade area between Europe and West Africa (ECOWAS + Mauritania) in accordance with Article XXIV of the GATT by the progressive abolition of restrictions on trade between the two trading partners. The EPA aims to facilitate the harmonious and gradual integration of the ACP countries into the world economy while respecting their political choices and priority development objectives, thereby promoting sustainable development and contributing to the elimination of poverty in these regions. country. EPA negotiations were officially launched in ACP countries on September 27, 2002. In the West Africa region, negotiations between the European Union and West Africa began on 4 August 2004 after the launch of the Accra Roadmap.

2.2 Bilateral Agreement

2.11. Senegal has not signed any bilateral trade agreement with any other country.

2.3 Preferential market access

2.12. As an LDC, Senegal is granted trade preferences by the EU and the United States. The other developed countries, like China and India have also granted trade preferences to Senegal in accordance with their national preference schemes.

2.3.1 US GSP

2.3.2 EU EBA (Everything But Arms) GSP

2.4 Relations with the World Trade Organisation

2.13. Formerly a GATT Contracting Party, Senegal has been an original member of the WTO since 1 January 1995. It is not a member of any of the WTO plurilateral agreements. It accords at least MFN treatment to all its trading partners. In January 2011, Senegal acceded to the 2005 Protocol amending the TRIPS Agreement. In August 2016 Senegal also acceded to the 2014 Protocol on the Trade Facilitation Agreement.

2.14. Senegal considerably stepped up its participation in technical assistance activities and WTO Reference Centre was set up in 2007 and is now in operation. The Standards and Trade Development Facility has supported a Senegalese project for the improvement of SPS standards and the quality of cabbage.

3 OVERVIEW OF IMPORTANT IMPORT REGULATIONS

3.1. Trade policy design, implementation and assessment are the purview of the Ministry responsible for trade. The Ministry is responsible for international trade negotiations jointly with the Ministries in charge of the economy, finance and planning.

3.2. For the purposes of international negotiations, the Ministry responsible for trade relies on the National Committee on International Trade Negotiations (NCITN), established in 2001. The NCITN is a consultative body comprising representatives of different sectoral departments, as well as the private sector and employer and professional bodies. It is organized into sub-committees, each responsible for one of the following areas: trade in goods; trade in agricultural produce; trade facilitation; trade in services; trade and environment; trade, investment and development. and trade-related intellectual property rights. The work of the NCITN is in principle endorsed by the Government and taken on board during trade negotiations. The TRIPS sub-committee took part in the deliberations that led to the identification of the priority needs for the implementation of the TRIPS Agreement.

3.3. Senegal's trade policy is in part determined by its commitments at the multilateral, regional and subregional levels. Senegal also plans to take advantage of trade opportunities existing both subregionally and multilaterally, as well as those available through unilateral preferences accorded by its trading partners. Under the Emerging Senegal Plan, the Government plans to deepen regional integration, by rehabilitating and developing the infrastructure network; eliminating barriers to the free movement of persons, goods and services; and developing intra-community trade. The Government also plans to strengthen community initiatives on food security, agriculture and energy policy, and those falling under regional economic programmes. In WTO negotiations, Senegal plans to rely on its regional partners to conduct proactive sub-regional diplomacy and militate for more equitable trade rules. Following important regulations are required to be followed: -

- i. Authorization of the Minister of Inland is required for import of weapons.
- ii. The import of certain endangered species of plant, live animals and their products is prohibited or restricted under CITES.
- iii. Cats and dogs must be accompanied by:
 - a. Rabies vaccination certificate issued more than 1 month and less than 6 months before departure; and
 - b. Veterinarian health certificate issued less than 48 hours before departure.
- iv. Baggage is cleared at the first airport of entry in Senegal. However, baggage of transit passengers with a destination outside of Senegal.

3.1 Trade and Investment Regimes

3.4. Senegal adopted or amended several laws relating to trade and/or investment.

3.1.1 Main trade-related laws and regulations

Area	Instrument/text	Latest amendment
General	Constitution of the Republic of Senegal, dated 22 January 2001 Law No. 2013-10 containing the General Code on Local Authorities	2016
Customs regime	Law No. 2014-10 containing the Customs Code	
Trade and investment	Law No. 2014-14 on the manufacture, packaging, labelling, sale and use of tobacco Law No. 2009-27 of 8 July 2009 on biosafety Law No. 2004-06 of 6 February 2004 on the Investment Code Law No. 13/2017 on the establishment, organization and functioning of commercial courts and commercial appeal chambers. Law No. 2017-06 of 6 January 2017 on special economic zones (ZES) Law No. 2011-07 on the land ownership regime	2012 2011
Taxation	Law No. 2012-31 containing the General Tax Code	2015
Government procurement	Decree No. 2014-1212 containing the Government Procurement Code Law No. 2014-09 on public-private partnership (PPP) contracts Decree No. 2015-386 implementing the PPP Law	2015
Agriculture and related activities	Law No. 2015-18 of 13 July 2015 containing the Maritime Fisheries Code	
Mining and energy	Law No. 2016-32 containing the Mining Code Law No. 2010-21 establishing the framework law for renewable energy Law No. 2010-22 of 15 December 2010 establishing the framework law for the biofuel industry Law No. 98-05 of 8 January 1998 containing the Petroleum Code	2012
Environment	Law No. 2015-09 on the banning of plastic bags	
Services	Law No. 2011-01 containing the Telecommunications Code Decree No. 2012-320 on universal service	

Source: Information provided by the Senegalese authorities.

3.1.2 Investment regime

3.5. The legal framework for business in Senegal is governed mainly by the provisions of the Organization for the Harmonization of Business Law in Africa. Senegalese Govt. has reformed mainly on lowering the minimum capital requirement for starting a business; shortening the time-frame for the processing of construction permits; and setting up a credit information bureau.

3.6. The main business start-up formalities are:-

- i. obtaining a police record (including from the country of origin, in the case of foreigners);
- ii. preparing notarized documents;
- iii. putting up the capital (with a notary for private persons, and with a bank for companies);
- iv. registration of articles of association (if applicable);
- v. registration in the trade and personal property credit register;
- vi. registration with the National Identity Number for Businesses and Associations (NINEA);
- vii. the declaration of establishment; and,
- viii. for companies, publication of the appropriate legal notices.

3.7. The formalities connected with the registration of articles of association, inscription in the RCCM and the NINEA, as well as the legal notice can be affected at the Business Creation Support Bureau (BCE). Business start-up costs depend on the type of enterprise.

3.8. The institutional framework for the supervision of businesses comprises the (i) Agency for the Promotion of Investment and Major Works (APIX), (ii) the Senegalese Export Promotion Agency, and (iii) the SME Development and Management Agency (ADEPME). This arrangement exists side-by-side with the Presidential Council on Investment (PCI), a dialogue framework in which to identify constraints on the development of investment and propose remedial action or formulate guidelines. In 2007, APIX was transformed into a public limited company with a majority State holding, and a Board of Directors that includes private sector representatives. It is funded by the State and by partners.

3.9. In addition to the provisions of ordinary law, investment legislation encompasses the Investment Code; the Law on Free Export Enterprises; and the Law on the Integrated Special Economic Zone.

3.10. Reformed in 2012, the General Tax Code (CGI) covers the main taxes and charges levied on enterprises set up in Senegal (Table below). The corporation tax rate is still within the range prescribed under community provisions. In 2013, it was readjusted from 25% to 30%, with a reduced 15% rate for free export enterprises. The minimum flat rate tax (IMF), which is payable in the event of a deficit or a weak performance, is now proportional to turnover, and capped at CFAF 5 million (instead of the progressive flat-rate amount levied previously).

3.11. Apart from import duties and taxes, indirect taxation includes: value added tax; excise duty; the financial transaction tax; and the tax on insurance agreements. Some legal documents and acts are subject to registration fees and stamp duty. Under the CGI, the VAT regime has been revised to be more closely aligned with community directives. The tax on bank transactions has been extended to all financial activities. The revision of the CGI also brought the introduction of a specific regime (the "profit-margin scheme") for travel agencies, organizers of sightseeing tours and traders in second-hand goods.

3.1.3 Main direct taxes and charges

Tax/charge	Trigger	Rate and tax base
Corporation tax (IS)	Business profits in Senegal	30% of profits
Minimum flat-rate tax (IMF)	Companies subject to the IS, in the event of a deficit	0.5% of the prior year's turnover (CFAF 500,000)
Single global contribution (GCU)	<ul style="list-style-type: none"> Traders (turnover of less than CFAF 50 million) Service providers (turnover of CFAF 25 million or less) 	CFAF 5,000 to 4.2 million CFAF 10,000 to 3 million
Personal income tax	Receipt of income from Senegalese and/or foreign sources (in the case of a tax domicile in Senegal)	Progressive scale with rates of 20% (CFAF 630,000 - 1.5 million) to 40% (more than CFAF 13.5 million)
Flat-rate employer contribution	Payment of wages, salaries, allowances and emoluments	3% of wages and salaries
Social security contributions	Employment	10% of wages and salaries
Property tax on developed land (CFPB)	Developed land, land used for commercial or industrial purposes, industrial establishments	As % of rental value: <ul style="list-style-type: none"> 7.5% for factories and industrial establishments 5% for other buildings
Property tax on undeveloped land (CFPNB)	Land, registered or not, occupied by quarries, mines and peat bogs, ...	5% of market value
Business tax	Engagement in a trade, an industry or a profession	Fixed rate based on turnover, and proportional rate based on the rental value of the premises and installations
Licence fee	Sale of alcoholic or fermented beverages	Flat rate, according to activity (five categories) and region (five zones)

Source: General Tax Code, and information provided by the Senegalese authorities.

3.12. The CGI introduced a global property tax for natural persons with low property incomes (CFAF 3 million). This tax liberates those who pay it from other taxes and charges, including the IMF, CFPB, CFPNB, VAT, and the tax on property income. The tax rate ranges from 8% (on gross annual income of less than CFAF 1.8 million), to 14% on gross income between CFAF 2.4 and CFAF 3 million.

3.13. Senegal has signed 28 bilateral investment treaties (BITs) of which 16 are currently in force. BITs were concluded with Canada (signed in 2014, in effect since 2016); Kuwait (signed in 2009); Portugal (signed in 2011); and Turkey (signed in 2010, in force since 2012). Besides, BITs also took effect with Argentina (2010); France (2010); India (2009); Mauritius (2009); and Spain (2011).

3.14. Senegal has concluded agreements for the avoidance of double taxation with Belgium, Canada, Egypt, France, Kuwait, Lebanon, Malaysia, Mauritania, Mauritius, Morocco, Norway, Qatar, Chinese Taipei, and Tunisia. Since 2009, new agreements have been concluded with Malaysia (in 2010) and Portugal (in 2016).

3.1.4 Investment Code

3.15. In addition to the community framework, Senegal's investment regime consists primarily of the Investment Code and the Law on free export enterprises (EFE). Approval under these various regimes is issued by Senegal's Agency for the Promotion of Investment and Major Works (APIX). The time periods are ten days for approval under the Investment Code and 21 days for obtaining EFE status. The priority objectives of the Code remain focused on developing existing enterprises and establishing new ones; job creation; and setting up businesses in the interior of the country. The Code was amended in 2012, in particular to restrict the scope of the incentives and transfer certain provisions to the CGI.

3.16. The Code's provisions apply to newly established enterprises and to expansion projects involving a minimum investment of CFAF 100 million. The Code is open to enterprises active in traditional sectors (agriculture, manufacturing, mining and tourism), as well as health care, education and training, services and transport infrastructure. Trading is excluded from it. Enterprises approved under the Code may enjoy three years' exemption from customs duties on imports of materials and equipment needed to implement the investment, provided that they are not also produced locally. These enterprises also benefit from certain flexibilities under the labour regime.

3.1.5 Other regimes

3.17. The Integrated Special Economic Zone (ZESI) regime was established in 2007 and has replaced the free zone regimes. It is meant to constitute a framework in which enterprises enjoy preferential access to infrastructure (roads, water, electricity, telecommunication services), as well as tax and customs concessions. The ZESI is located close to the new international airport (the Blaise Diagne International Airport), and is linked with Dakar by a toll highway. Eligible activities include industry and real estate, as well as financial, logistical and distribution services. Approval under the ZESI is issued by APIX.

3.18. According to the authorities, the effective deployment of the ZESI regime has been especially hampered by the weakness of its governance framework and the fact that it is limited to one ZESI in Dakar. It was therefore replaced in 2017 by a Special Economic Zone (ZES) regime, which extends the scope of application specifically to include activities geared towards developing agribusiness, information and communication technologies, tourism, medical services, and manufacturing industries. Enterprises approved under the ZES regime may be granted tax and customs concessions for up to 25 years. These include: imports of goods, raw materials and equipment free of all duties and taxes levied at the customs cordon (except for community levies); the application of a reduced 15% corporation tax rate; and exemption from certain taxes and charges such as the business tax and property taxes.

3.19. In May 2017, a new zone was created in DIASS under the ZES regime. The zone is dedicated to enterprises with a minimum investment of CFAF 100 million and which are able to create at least 150 direct jobs during their first year of operation. These enterprises undertake to generate at least 60% of their turnover from exports.

4 TARIFF AND NON-TARIFF MEASURES

4.1. International transactions are one of the major sources of government tax revenue in Senegal. Senegal is applying ECOWAS common external tariff (CET), derived from CET of WAEMU, **since January 2015**, together with the **other community duties and taxes**.

4.2. Senegal has bound all its tariff lines at rates ranging from 15% to 30%. With a maximum CET at 35%, the rates applied by Senegal exceed bound levels for 115 tariff lines. Senegal bound "other duties and taxes" on imports at 150%. In 2015, Senegal notified the WTO that it reserved the right to modify its schedule of tariff concessions over the following three years, but the work of renegotiation has not yet commenced.

4.1 Tariff Measures (External Taxes in Senegal)

4.3. Imports into Senegal face the following common WAEMU taxes:

- i. the Common External Tariff (CET);
- ii. the "Taxe Dégressive de Protection" (TDP) (**suspended**);
- iii. the "Taxe Conjoncturelle à l' Exportation" (TCI) (**only on Sugar**);
- iv. 1 % statistical tax (that replaced the 5 percent stamp tax);
- v. 1 % "Prélèvement communautaire de solidarité" (to compensate WAEMU members from tariff revenue losses arising from the implementation of the CET);
- vi. other taxes.

4.1.1 Common External Tariff (CET)

4.4. The CET has four rates:

- i. zero tariff on social, cultural, scientific goods, agriculture inputs, capital goods, computer and data equipment that is not available through local production;
- ii. 5 percent tariff on raw materials, crude oil and cereals for industrial use;
- iii. 10 percent tariff on intermediate goods, diesel and fuel oil and other cereals; and
- iv. 20 percent on consumer goods.

Deviations

4.5. As in a number of other WAEMU countries, the applicable tariff deviates from the WAEMU CET. In Senegal's case, the deviations arise from:

- i. 20 percent surtax on imports of onions, potatoes, bananas, cigarettes and rice and a 10 percent surtax on some cereals products such as mil and sorgho; and
- ii. 798 tariff lines (out of a total of 5868) that do not have a tariff line in the WAEMU's CET.

4.6. The situation with respect to additional tariff lines is worse in Senegal than in many other WAEMU countries—for example, there are no additional tariff lines in Burkina Faso, 17 in Togo, 31 in Mali, 47 in Benin, and 389 in Cote d'Ivoire. However, the tariffs on these additional tariff lines do not appear to be excessive.

4.1.2 Taxe Dégressive de Protection (TDP)

4.7. The TDP was created to compensate domestic firms for the reduction in protection levels associated with the introduction of CET. According to WAEMU decisions, the TDP can be applied to tobacco, matches, tomato paste, candies, batteries, powdered milk and candies, and rates were to be reduced from 25 to 15 percent in 2002, although WAEMU regulations requires the TDP to be 10 percent by January 1, 2002. The implementation of the TDP is left to the discretion of member countries, and Senegal only applied the TDP on **cigarette** imports until recently, **when it was suspended**.

4.1.3 Taxe Conjoncturelle à l' Exportation" (TCI)

4.8. The TCI was intended to protect local producers from large variations in world prices and to counter-act unfair trade practices, and as such; countervailing duty and anti-dumping duty, as a safeguard clause. It can be applied to a number of commodities (**such as vegetables, rice, onions, potatoes, sugar and flour**) at a 10 percent rate when world prices drop and threaten local producers.

4.9. The trigger for the application of the TCI is defined as the weighted average of the import price (30 percent weight) and the production costs in the domestic market (70 percent weight). This trigger, however, appears to be determined in a non-transparent way (e.g. how the weights were chosen), and its application is complicated given the difficulty in determining local costs of production. In practice, the **TCI is applied in Senegal only on imports of sugar**.

4.10. TCI have protectionist effect, because exporters and importers would agree to raise the export price until it is above the trigger price and share what would have otherwise be transferred to the government.

4.11. Senegal has sent a request to ECOWAS with a view to applying the supplementary protection tax (TCP) on **oil**.

4.1.4 Other Taxes

- i. Value Added Tax (VAT)
- ii. Excise Duty
- iii. Additional tax on alcoholic beverages
- iv. Registration tax on imported vehicles
- v. levy on goods being shipped by sea
- vi. Special tax on cement
- vii. Advance tax on imports
- viii. Import adjustment tax (TAI)
- ix. Surtax levied on the import of onions and potatoes (abolished)
- x. Parafiscal tax of 1% on fabrics (abolished)

4.1.5 Application of other taxes

4.12. **VAT** is an important source of revenue for Senegal's Government, accounting for 38% of fiscal revenue, with imports yielding 57.8% of the VAT collected. The VAT regime has been bound at the community level, with a degree of flexibility as to rate. Senegal has opted

for a standard rate of **18% and a reduced rate of 10% for services provided by approved tourism accommodation facilities**. In addition, VAT is suspended for operators approved under the Investment Code for the duration of their investment. As zero VAT applies to exports, the tax paid on inputs is refunded.

4.13. The refund of VAT credits usually takes the form of a VAT exemption certificate, which can be used to pay taxes and levies or endorsed to another taxpayer. The General Tax Code (CGI) provides for a time-limit of two months for dealing with requests for refunds (one month for exporting companies). In practice, the time required ranges from four to six months.

4.14. Senegal applies **excise duty** in accordance with the community provisions. For Excise duty, the products concerned and the rates applied by Senegal are:

- i. cosmetics (10%, or 15% for depigmentation agents);
- ii. alcohol and liquid with an alcohol content of 1% or more (40%);
- iii. other beverages, except for water (3%);
- iv. tobacco and cigarettes (45%);
- v. wheat flour (1%);
- vi. edible oils and fats (5% or 12% depending on the product);
- vii. coffee and tea (5%);
- viii. passenger vehicles of 13 hp or more (10%); and
- ix. petroleum products (CFAF 10,395 to CFAF 21,665/hectolitre).

4.15. Like other members of WAEMU, Senegal levies an additional tax on alcoholic beverages with the aim of discouraging their consumption. The rates virtually doubled in 2015 and are CFAF 1,500/litre for beverages of 6° to 15° proof, and CFAF 5,000/litre for beverages exceeding 15° proof. These rates are specific and, for certain low-cost beverages, exceed the *ad valorem* margins prescribed by WAEMU.

4.16. The **registration tax on imported vehicles** is amounting to 1% for new vehicles and 2% for used vehicles. The tax base is the c.i.f. value plus the duties and taxes determined by the customs administration (except for VAT).

4.17. A **0.4% levy on the c.i.f. value of goods being shipped by sea applies to finance the COSEC and the Energy Sector Support Fund**, although exports and some imports are exempt from this levy.

4.18. **Special tax on cement** was introduced under the 2017 Finance Law and applies to imported or locally produced cement at a rate of CFAF 3/kg. The proceeds from this tax are paid into the State's general budget.

4.19. The CGI for 2013 introduced an **advance tax** on imports to be paid by **taxpayers falling under the industrial and commercial profits regime**. It is levied on some clearly identified goods at the rate of 3% of the c.i.f. value, plus the duties and taxes payable, except for VAT and the registration tax.

4.20. Senegal has applied the **import adjustment tax (TAI)** since February 2016 on beef and pork (tariff subheadings HS 0201, 0202 and 0203) at a rate of 5%. Accordingly, the customs duty on these products is 25% in 2016, 30% in 2017 and 35% in 2018.

4.21. Senegal has abolished the **surtax** previously levied on the import of **onions and potatoes**, as well as the **parafiscal tax of 1% on fabrics**.

4.1.6 Contingency tariff measures

4.22. Senegal still imposes the TCI on some food products when their import price is equivalent to or lower than the trigger price. It is levied at the rate of 10% of the difference between the customs value and the following trigger prices: CFAF 701/kg of milk (0401.20.00.00); CFAF 659/kg of orange juice (2009.19.00.00); CFAF 663/kg of pineapple juice (2009.49.00.00); CFAF 634/kg of apple juice (2009.71.00.00); CFAF 697/kg of apple juice (2009.79.00.00); CFAF 650/kg of guava juice (2009.80.10.00); CFAF 694/kg of mango juice (2009.80.30.00); CFAF 399,672/tonne of sugar; CFAF 877,300/tonne of sweetened condensed milk; CFAF 645,300/tonne of unsweetened condensed milk; CFAF 201,400/tonne of tomatoes; CFAF 201,400/tonne of wheat flour; and CFAF 626/kg of mixed juice (2009.90.00.00). The revenue generated by the TCI is paid into the State's general budget. The application of this measure could be problematic with regard to the WTO provisions on safeguard measures.

4.2 Non-tariff Measures

4.2.1 Tardiness and administrative complexity

4.2.2 Import prohibitions, restrictions and licensing

4.23. Senegal has notified the WTO that it does not have an import licensing regime. In addition to the import prohibitions decided at the community level or under multilateral agreements it has signed, Senegal applies prohibitions, for reasons of public order, security or morality; to protect the life or health of persons and animals; to protect the environment; and to safeguard competition. For example, drugs and narcotic substances, pornographic publications, hallucinogenic products and filament lamps cannot be imported. For environmental reasons, used bicycles and motorized bicycles of a cylinder capacity not exceeding 50 cc, used vehicles over a certain age (8 years as of 2020), plastic bags with handles of a thickness not exceeding 30 microns are banned.

4.24. Some **products may be the subject of temporary import restrictions for economic reason**. Some seasonal products such as **carrots, potatoes and onions**, which may be subject to an import freeze depending on the time of year. According to the authorities, the purpose of these measures is to ensure that domestic production can be marketed satisfactorily. The import freeze generally occurs from January to June for potatoes and from January to August for onions.

4.25. Approval or authorization has to be obtained to import some products. For example, the import of foodstuffs requires an import declaration for food products.

Products subject to authorization or approval

Product	Type of authorization/validity	Authority
Food products and beverages	Import declaration for food products (DIPA)	Directorate of Internal Trade

Product	Type of authorization/validity	Authority
Veterinary medicines	Endorsement Validity: 5 years	Directorate of Veterinary Services
Pharmaceuticals	Endorsement Validity: 5 years	Directorate of Pharmacies and Medicines
Gold	Approval: 1 year	Ministry of the Economy and Finance
Arms and ammunition	Authorization	Ministry of the Interior
Transmitter-receiver apparatus	Approval	Regulatory Authority for Telecommunications and Postal Services
Petroleum products	Licence	Ministry responsible for energy
Plastic bags of a thickness exceeding 30 microns	Prior authorization	Directorate of the Environment and Classified Establishments

Source: Information provided by the Senegalese authorities.

4.26. Senegal has ratified the Montreal Protocol on ozone-depleting substances. Import of such substances and equipment containing them is either banned (list I in the annexes to the Montreal Protocol) or subject to prior authorization (list II). In the latter case, a quota is distributed among the major importers considering their performance record. Senegal should achieve total elimination of these substances by 2030.

4.27. Pursuant to the Public Health Code, the import of pharmaceuticals requires endorsement from the Ministry responsible for health. Only persons exercising the profession of pharmacist may import them. Some medicines can only be imported by the National Supply Pharmacy, which is also the main supplier for most public health facilities.

4.2.3 Trader's permit and an importer's/exporter's permit/Card

4.28. In addition to the business start-up formalities, any operator wishing to engage in the import or export of goods for commercial purposes must be in possession of a trader's permit and an importer's/exporter's permit. These can only be issued in Dakar, which means higher costs and longer delays for operators in the provinces.

- i. A trader's permit is issued by the Directorate of Internal Trade against payment of CFAF 10,500¹, is valid for three years and costs CFAF 5,000 to renew.
- ii. An importer's/exporter's permit is issued by the Directorate of Foreign Trade against payment of CFAF 33,500.² Economic operators may apply for these permits through the Chambers of Commerce, Industry and Agriculture, but additional fees of CFAF 5,000 and CFAF 10,000 apply.

¹ The cost is broken down as follows: CFAF 2,000 for the fiscal stamp; CFAF 3,500 for administrative fees; and CFAF 5,000 for preparing the badge.

² The cost is broken down as follows: CFAF 10,000 for the fiscal stamp; CFAF 3,500 for purchasing the application form from the Chamber of Commerce; CFAF 8,000 to the Directorate of Foreign Trade for preparing the badge; and CFAF 10,000 for the subscription to the Senegalese Shippers' Council.

4.2.4 Import Verification Program (PVI) (pre-shipment Inspection)

4.29. Pursuant to the provisions of article 18 of the Customs Code and in accordance with decree No. 91-1221 of November 14, 1991, establishing an Import Verification Program (PVI).

4.30. Under PVI, Goods imported into Senegal, whose FOB value is equal to or greater than 3,000,000 FCFA are, prior to embarkation operations, required to be checked (verifying the quality and quantity of the goods, checking the documents, determining the classification and the customs value) by a specialized control company, mandated for this purpose. It is mandated for all imports of goods from both the public and private sectors.

4.31. Partial deliveries will remain subject to inspection, provided that their total value is equal to or greater than this floor value. Likewise, goods transported by personalized container (FCL) will be inspected, whatever their values.

4.32. The programme is administered by the company Cotecna Inspection S.A. under a contract, renewed in 2013 for a period of five years. At the end of the contract, the inspection company must transfer its expertise and related technology to the customs administration. The contract also obliges Cotecna to work on a tool to aid decision-making, transit and risk analysis. A steering committee and several working groups have been set up to monitor fulfilment of the contract. Inspection fees are paid by the State. The following goods are exempted from PSI:

- i. Imports with a total order FOB value equal to or below CFAF 3 million
- ii. Objects of art, precious stones and gold
- iii. Used personal and household effects including one used vehicle
- iv. Arms and ammunition other than those for hunting and/or sport
- v. Explosives and pyrotechnic products
- vi. Live animals
- vii. Perishable goods for human consumption neither frozen nor deep frozen (meat, fish, vegetables and fruit)
- viii. Parcel post and samples
- ix. Scrap metals
- x. Plants and flowers
- xi. Cinematographic films, exposed and developed
- xii. Current newspapers and periodicals, postal and fiscal stamps, stamped papers, bank notes and check books
- xiii. Personal gifts
- xiv. Crude oil
- xv. Donations offered by foreign governments to international organizations, charities or philanthropic organizations recognized as being helpful to the public
- xvi. Bona fide gifts and imports for diplomatic entities and for United Nations organizations for their own use in Senegal
- xvii. Vehicles, other than railway, and parts thereof (HS chapter 87 in Senegal)
- xviii. Cereals (HS chapter 10) imported or approved by the public sector
- xix. Printed books, newspapers, pictures and all other items of HS Chapter 49
- xx. Imported goods after having been fixed/repared in a foreign country
- xxi. Parts and spare parts imported by airline companies
- xxii. Counterfeit goods

- xxiii. Goods imported by certain importers, which have a special exemption authorization from the Government.

4.2.5 Prior Import Declaration (DPI)

4.33. Any import of goods, unless their FOB value is less than 1,000,000 FCFA, whether or not they are subject to the PVI, is subjected to a Prior Import Declaration (DPI).

4.34. At the end of each inspection, a report written in French is issued, attesting to the results of this inspection. The original of this report will be sent to the importer and will form part of the documents necessary for the admissibility of the customs declaration. The inspection report takes the form of either a Verification Certificate (AV) or a Certificate Refusal Notice (ARA) in which case the customs declaration is inadmissible.

4.2.6 Bank direct debits

4.35. Under Regulation No. R09 / 98 / CM / UEMOA / of 20 December 1998, relating to the external financial relations of the member states of UEMOA, any import with financial settlement of an FOB value greater than 5,000,000 F.CFA, must, irrespective of its source, be domiciled with an approved intermediary bank. In conjunction with the domiciliation operation, a Prior Import Declaration (DPI), established on the form provided for this purpose by the regulations, is filed and automatically registered by the approved intermediary bank.

4.36. Imports without financial regulations are subject to exemption from bank domiciliation, but subject to the prior visa of the Directorate in charge of External Finance, housed at the national BCEAO. Domiciliation is compulsory on import for any amount greater than 5,000,000 FCFA or in consideration; it is governed by Regulation No.R09 / 98 / CM / UEMOA of December 20, 1998, relating to the external financial relations of the member states of UEMOA.

4.2.7 Endorsement of LC

4.37. Invoices issued abroad for imports, whose payment is made through a letter of credit (L / C), are also required to be labelled by COTECNA offices in the country of export.

4.2.8 Other measures

4.38. Senegal applies the trade sanctions adopted by the United Nations or by regional organizations to which it belongs. It does not take part in counter-trade and has not signed any agreement with foreign governments or enterprises with a view to influencing the quantity or quality of the goods or services exported to its market. The authorities have indicated that there are no provisions on the percentage of local content. Buffer stocks have been created for some food products and petroleum products.

4.2.9 Exemptions

4.39. By way of derogation from the above provisions, the following are exempt from inspection:

- i. Imports of export processing free enterprises, enterprises in free zones and free points;

- ii. The goods listed in Annex 1;
- iii. Goods exempt under the exceptional tax regimes described in Annex 2, as well as goods benefiting from tariff exemption.

4.3 Standards and other technical regulations

4.40. The Senegalese Standardization Association (ASN) is in charge of standardization, quality promotion and certification of products. It is the national enquiry point for the purposes of the WTO Agreement on Technical Barriers to Trade and also keeps Senegal's standards database. It has 16 technical committees, each organized into sub-committees. The State remains the main contributor (55% of its financing). Other sources of financing include subscriptions from members (15%); studies on standards and advice (15%); and the sale of publications on standards (10%). The private sector is represented on ASN's decision-making bodies and occupies six of the ten seats on its Governing Board.

4.41. The ASN belongs to the African Organization for Standardization (ARSO), the African Electrotechnical Standardization Commission (AFSEC) and the International Organization for Standardization (ISO). It also participates in the Affiliate Country Programme of the International Electrotechnical Commission (IEC). At the community level, it takes part in the activities of the Regional Standardization, Certification and Quality Promotion Secretariat (WAEMU) and the ECOWAS Technical Standardization Committee.

4.42. On 21 June 2017, Senegal's catalogue listed 518 standards (including those established by WAEMU). The areas with the largest number of standards are the agri-food industry, construction and civil engineering, the environment, and the electrotechnical industry. The Senegalese market is based on European standards: 50 cycles, 220 volts. Some 30 technical regulations are in force, but have not all been notified to the WTO. Various directorates and institutions in charge of the relevant areas are responsible for verifying conformity with technical regulations. The certificates and authorizations issued by these agencies form part of the admissibility criteria for customs declarations.

Technical regulations in force

Area	Description	Reference	Notification to the WTO
Electrotechnical industry	Technical and testing requirements for energy saving and equivalent lamps	NS 01-003-July 2014	No
	Requirements for lighting for general use – Requirement concerning electromagnetic (CEM) compatibility	NS 01-004-March 2011	No
	CEM compatibility part 3-2- Limits for harmonic current emissions	NS 01-005-March 2011	No
	Integrated ballast lamps for general lighting – Safety requirements	NS 01-006-March 2011	No
	Integrated ballast lamps for general lighting – Performance requirements	NS 01-007-March 2011	No

Area	Description	Reference	Notification to the WTO
	Limits and methods for measuring radio disturbance characteristics of electrical appliances, lighting and similar equipment	NS 01-008-March 2011	No
Construction	Reinforcements for reinforced concrete. Deformed rods and wire rod	NS 02-035-1994	No
Livestock	Meat – Transport	NS 03-005-2004	No
Additives	Iodized food salt – Specifications	NS N UEMOA 1000: 2016	No
Cereals	Common wheat flour enriched with iron and vitamin B9 - Specifications	NS-03-052-2013	No
Food industry	Tomato paste	NS 03-036-2001	No
	Vinegar	NS 03-040-1994	No
Oilseeds	Refined edible oil enriched with vitamin A		G/TBT/N/SEN/8, 16/11/2009
	- Palm	NS-03-072-2015	
	- Cotton-seed	NS-03-073-2015	
	- Palm kernel	NS-03-074-2015	
	- Groundnut	NS-03-075-2015	
	- Sesame	NS-03-076-2015	
	- Sunflower seed	NS-03-077-2015	
	- Colza	NS-03-078-2015	
	- Maize	NS-03-079-2015	
	- Soyabean	NS-03-080-2015	
Environment	Wastewater – Standards for discharge	NS-05-061-2001	No
	Atmospheric pollution – Standards for release	NS 05-062-2004	No
	Packaging of non-biodegradable paper	NS 05-095	G/TBT/N/SEN/9, 4/05/2016
Fuel	Specifications for butane	429. NS 09-044-2011	G/TBT/N/SEN/7, 27/08/2009
	Specifications for kerosene	430. NS 09-045-2011	G/TBT/N/SEN/5, 27/08/2009
	Specifications for regular petrol	431. NS 09-046-2011	G/TBT/N/SEN/4, 27/08/2009
	Specifications for gas-oil	433. NS 09-048-2011	G/TBT/N/SEN/6, 27/08/2009
	Specifications for diesel fuel	434. NS 09-049-2011	G/TBT/N/SEN/2, 27/08/2009
	Specifications for No. 2 Type 380 fuel oil	435. NS 09-050-2011	G/TBT/N/SEN/1, 27/08/2009
	Specifications for fuel oil 180	436. NS 09-051-2011	G/TBT/N/SEN/3, 27/08/2009

Source: WTO documents on TPR.

4.43. In 2016, Senegal notified the WTO of a draft standard for specifications and requirements in respect of biodegradable packaging. The standard was adopted and became a technical regulation.

4.44. The procedure for adopting a standard commences with an examination of its usefulness by the ASN. If there is no pertinent international standard, the ASN draws up a preliminary draft standard, which is then forwarded to the competent technical committee. If the technical committee approves the preliminary draft, a period of 30 days commences for a public enquiry. This may be reduced to ten days in emergencies. At the end of the consultation period, the draft standard is updated and submitted once again to the technical committee for endorsement. The standard is then approved by the ASN's Governing Board and published in the Official Journal. A standard becomes a technical regulation by means of an inter-ministerial order (or presidential decree).

4.45. The ASN also promotes quality in Senegal; after being certified, a product may be given a national mark showing conformity with Senegalese standards. The national mark of conformity with Senegalese standards is "*NS Qualité Sénégal*", which is administered by the ASN as part of its product certification activities. The cost of the certification procedure depends on the product and the type of testing required. So far, only crude groundnut oil has been certified for this purpose. The certification procedure for water in plastic bags is under way. Senegal has not signed any mutual recognition agreements.

4.4 Packaging, marking and labelling requirements

4.46. Pre-packaged foodstuffs must be labelled according to the relevant Codex standard. Some products must indicate "*Vente au Sénégal*" (for sale in Senegal). This applies to boxes of matches and cigarettes; bottles of beverages exceeding 20° proof; R20-type electric batteries; packaging for household candles; and "*Légos*" and "*Wax*" printed fabrics. Requirements regarding wrapping, packaging, labelling and marking are governed by the provisions of Decree No. 68-507 of 7 May 1968, and by the relevant standards in the *Codex Alimentarius*. Indications must be in French.

4.5 Sanitary and Phyto-sanitary requirements

4.47. There were no major changes to the regulatory framework governing sanitary and phytosanitary measures during the review period. According to the authorities, such measures are prepared on the basis of international standards, notably those of the International Plant Protection Convention, the World Animal Health Organization, and the *Codex Alimentarius*.

4.48. As a general rule, an import declaration for food products (DIPA) is required in order to import foodstuffs. This is issued by the Directorate of Internal Trade and, according to the authorities, its purpose is to protect consumers. Depending on the case, the documents required for its issue include a certificate of origin, a sanitary and health certificate, a phytosanitary certificate, a certificate that the product is not radioactive, and a certificate that it is not contaminated by dioxin. The importer has to provide four samples of the product. The DIPA is issued if the test results show that the product complies with the prevailing standards. Conformity analyses are mandatory for food products of a "sensitive nature" and those that are the subject of a technical regulation. The cost of the analyses has to be borne by

the importer. Local food industry products are checked by the Division of Consumption and Consumer Safety before they can be released for consumption. An authorization of release for consumption (FRA authorization) is then issued. *Ex post* controls are carried out by the Directorate of Internal Trade.

4.49. The import of plant and animal products requires a phytosanitary permit for plants and their by-products and a sanitary permit for animals and their by-products. The import of plants and plant products has to be accompanied by a phytosanitary certificate issued by the authorities in the country of origin; for animals and animal products, it must be accompanied by a sanitary certificate issued by the competent agencies in the country of origin. The Plant Protection Directorate verifies the phytosanitary certificate and assesses the quality of the products at the border.

4.50. Most of the SPS measures have not been notified to the WTO. The import of live poultry, edible poultry meat and offal, poultry products, used poultry-breeding equipment and appliances has been banned since 2005. The import of one-day-old chicks for breeding may be authorized upon submission of an animal health certificate issued by the veterinary authorities in the exporting country certifying that they are free of avian flu. Quarantine applies when they arrive and is paid for by the importer. The same applies to eggs for hatching, which have to be disinfected upon arrival.

4.51. Senegal has submitted three notifications to the Committee on Sanitary and Phytosanitary Measures: a phytosanitary agreement with Cabo Verde on the exchange of information and joint action on control; a technical regulation regarding the requirement to disinfect materials and packaging made of wood (adoption of a directive of the International Plant Protection Convention); and a temporary ban on the import of tomatoes from zones infested with tomato leaf miner (this measure is no longer in effect).

4.52. Some food products are the subject of special restrictions. For example, tomato paste must not contain any ingredient other than pure tomatoes. Meat and edible offal must be accompanied by a certificate stating that it is free of dioxin, in addition to the sanitary certificate.

4.53. The movement and use of genetically modified organisms (GMO) are governed by the Biosafety Law, adopted in 2009. The import and use of such organisms is, in principle, prohibited, but may be authorized by the Minister responsible for the environment under certain conditions. Applications for authorization have to be sent to the National Biosafety Authority (ANB) and are examined by the National Biosafety Committee, which assesses the risks and makes proposals to the ANB. No application has been received by the ANB so far.

5 IMPORT PROCEDURES

5.1 Customs Code

5.1. In 2014, Senegal adopted a new Customs Code, repealing that of 1987. The new Code incorporates the provisions of the WTO Customs Valuation Agreement; the International Convention on the Simplification and Harmonization of Customs Procedures (revised Kyoto Convention); the Johannesburg Convention on Mutual Administrative Assistance in Customs Matters (Johannesburg Convention); and the WAEMU Customs Code.

5.2. Senegal applies the customs economic regimes adopted at the community level, supplemented by Senegal's own special regimes, for example, the petroleum security deposit procedure, which allows products to be imported with suspension of all duties and taxes and foreign exchange measures; and the industrial warehouse procedure, which enables companies to utilize goods imported with suspension of the applicable duties and taxes provided that they re-export at least 40% of the compensating products. The free export enterprises regime, with the obligation to re-export 80% of output, has expired.

5.2 Customs clearance Software (ASYCUDA)

5.3. Customs clearance is handled through the computerized processing (ASYCUDA), which is used by the majority of other members of WAEMU. Senegal pursued its efforts to make customs procedures paperless. A first stage was completed in 2010 with the amalgamation of the pre-customs clearance system (collection and transmission of documents accompanying customs declarations) and customs clearance itself into one system, GAINDE 2010. An electronic payment module (CORUS) was then incorporated into the system in 2012 (Integrated GAINDE). The new Customs Code confirms the admissibility of copies and digital signatures, which has allowed all customs procedures to be paperless since November 2016. The time taken for customs clearance (from registration of the declaration at the customs to issue of the release note) has thus been reduced from a maximum of eight to two days, with an average of half a day.

5.4. Risk analysis has been computerized and takes place through the so-called "Electronic risk analysis and treatment of goods" (TAME) system, which has been operating since August 2015. Depending on a series of selection criteria (sensitive nature of the product, its origin, the identity of the importer, etc.), the goods are directed to one of the following five channels: blue (release note issued immediately); green (inspection of the documents); yellow (post-clearance home inspection); orange (scanning of the goods); and red (physical inspection).

5.5. In 2012, Senegal launched an approved economic operators programme, called the privileged partners programme (PPP). This is directed at industrial, commercial, exporting companies and those involved in the logistics chain. Approval for the programme depends on criteria concerning the internal organization of the company and its predictable level of compliance with the regulations. There are three main types of benefit under the PPP, with a progressive level of advantages:

Category A: immediate release of goods as soon as the declaration is registered and accelerated clearance procedure; possibility of obtaining binding information in advance; declaration of conformity for transactions directed randomly to a control channel and priority of treatment;

Category B: the advantages in category A; determination of fixed time-frame for handling by the customs service for all stages of the clearance procedure; possibility of signing protocols to deal with special situations; reduction and rationalization of post-clearance controls; and

Category C: the advantages in category B; possibility of replacing the customary guarantees such as security or deposits by the company's own guarantee; physical inspection on the company's premises; and streamlined export procedure.

5.6. The customs administration may conduct an audit in order to verify the applicant's predictable level of trustworthiness. Operators who have met all the criteria and been given a positive audit report may be given the title of corporate citizen.

5.7. Some products deemed to be sensitive may only be cleared at customs posts in the autonomous port of Dakar (which deal with close to 95% of customs revenue). These are motor vehicles, sugar, wheat flour, tomato paste, pepper, refined vegetable oil, electric batteries and exercise books.

5.8. An electronic cargo tracking note (BESC) has been compulsory since 2008. Its purpose is to monitor maritime cargo more closely and to exercise more control over transport costs. It is required for all imports entering by sea and intended for local consumption. The Senegalese Shippers' Council (COSEC) issues the CTN/BESC at a cost which varies depending on the form of packing and the type of cargo: CFAF 10,000 for vehicles weighing less than 5 tonnes and 20-ft containers; CFAF 20,000 for vehicles weighing over 5 tonnes and 40-ft containers; and CFAF 32,500 per 300 tonne tranche for bulk or conventional cargo. There is no charge for the CTN for imports of rice, and goods in transit are exempt, as are medicines, products and equipment for locust control or combating avian flu, and goods imported by companies approved under the free export zone procedure.

5.3 The free baggage allowances

5.9. The Free baggage included, free import of:-

- i. for passengers of 18 years or older:
 - a. 200 cigarettes or 50 cigars or 250 grams of tobacco or tobacco products;
 - b. 1 bottle of spirit;
- ii. for all passengers:
 - a. 1 bottle of perfume for personal use;
 - b. personal effects.
- iii. Currency Import:
 - a. Residents:
 - i. local currency (CFA Franc-XOF) and banknotes of countries of the French Monetary Area: unlimited.
 - ii. Foreign currencies other than those above: unlimited if declared on arrival and exchanged within 8 days.
 - b. Non-residents:
 - i. local currency and currencies of the French Monetary Area within Europe or Africa: unlimited.
 - ii. Foreign currencies other than those above: unlimited. Amounts exceeding the equivalent of CFA 1,000.000.- must be declared on arrival.
- iv. Currency Export:
 - a. Residents: for journeys to:

- i. Benin, Burkina Faso, Cote d'Ivoire, Niger and Togo: unlimited, without declaration;
- ii. other countries using the CFA franc: declaration required for amounts exceeding XOF 200,000 -;
- iii. countries outside the French Monetary Area:
 - a. max. XOF 20,000- or equivalent in XAF; and
 - b. foreign currencies (if holding currency declaration and presentation of a bank attestation for foreign currencies):
 - i. tourist journeys (yearly allowance) max. equivalent of XOF 200,000-;
 - ii. XOF 100,000- for children up to 10 years;
 - iii. business journeys max. equivalent of XOF 20,000- per day (equivalent of max. XOF 300,000- per journey).
- b. Non-residents: local currency (CFA Franc-XOF) and XAF and foreign currencies: up to the amount imported and declared.

5.4 Customs valuation

5.10. In principle, Senegal applies the WTO Customs Valuation Agreement. Minimum values have not been used since 2009, although the authorities have indicated that "correction values" are applied to some products in the informal sector. These serve more as an aid to decision-making and are only used after all other methods have been exhausted. Discounts on invoices are allowed for up to 15% of the value shown on the invoice.

5.5 Rules of origin

5.11. Senegal applies WAEMU's rules of origin, which for the main part have been harmonized with those of ECOWAS. The National Approvals Committee is responsible for managing the approval procedures for the two communities' preferential schemes. For exports to the ECOWAS area, certificates of origin are issued by the Directorate of Industry, and by the Senegalese Export Promotion Agency for exports going outside this area.

5.6 Documents required for imports

5.12. The following documents are required for importing goods into Senegal:

- i. the exchange authorization already covered by the DMC;
- ii. the import certificate;
- iii. an import-export card;
- iv. the supplier's commercial invoice and the freight bill;
- v. the proforma invoice or any other form of commercial contract;
- vi. the certificate of origin issued by the Chamber of Commerce of the country of origin;
- vii. the packing list (document listing all parcels and their characteristics);
- viii. authorisation to import goods subject to quota (if applicable);
- ix. the insurance certificate;
- x. a phytosanitary certificate;
- xi. a health certificate;

- xii. products subject to technical regulations, an attestation or certificate issued by the competent body is one of the requirements for admissibility of the declaration;
- xiii. the preliminary declaration of import (DPI) on values higher than or equal to F CFA 1,000 000. This declaration must be domiciled in a local bank.
- xiv. Additional documents may be required based on the type of import.
- xv. To import samples, one should use an ATA carnet (also known as Merchandise Passport).

5.13. The bank registers everything, opens a file to which it assigns a number as for all the other documents produced and returns to its importing client, the import certificate which he will have to have stamped by the customs services, on arrival goods. The file is considered cleared, when it is added to:

- i. the import certificate approved by customs,
- ii. bank settlement notices at most for the domiciled amount
- iii. a copy of the bill of lading or any other transport document.

5.7 Compulsory nature of the detailed declaration:

5.14. All imported or exported goods must be the subject of a detailed declaration assigning them a customs procedure. The exemption from duties and taxes, either on entry or on exit, does not exempt from this obligation. The detailed declaration must be lodged at a customs office open for the proposed operation.

5.8 Persons empowered to declare the goods in detail:

5.15. Imported or exported goods must be declared in detail by their owners benefiting from a removal credit or by natural or legal persons having obtained the approval of customs broker or the authorization to clear customs under the conditions provided for by the Customs Code.

5.9 Authorization to clear customs for others:

5.16. Any natural or legal person who, without exercising the profession of customs broker, intends on the occasion of his industry or trade, to carry out customs operations for others, must obtain the authorization. This authorization can only be granted on an exceptional basis for specific operations which cannot be generalized, under the conditions set by Decree no. 85863 of August 9, 1985 on the organization of the profession of approved commission agent, in its article 20.

5.17. However, when their value is less than an amount fixed by decree (100,000 CFA francs), imported or exported goods can be declared in detail by their owners even if they do not benefit from the removal credit.

6 IMPORTATION FORMALITIES

6.1 Obtaining commercial and importer/exporter status:

6.1.1 Commercial Card

6.1. A Trade Register (Registre du Commerce) is required to do business in Senegal. A trade license (**carte de commerçant**) is issued upon completing the registration process. The license is required to conduct certain business activities (wholesale trade, etc.).

6.1.1.1 Required documents:

- i. Certified copy of the trade register;
- ii. Certified copy of the national identification card or passport;
- iii. Photo ID;
- iv. Tax stamp with a value of 2,000 CFAF;
- v. Duly completed application form for issuance of a merchant license obtained from a regional chamber of commerce.

6.1.1.2 Cost

The total cost is 15,500 CFAF:

- i. Tax stamp for 2,000 CFAF
- ii. Merchant license application form: 3,500 CFAF
- iii. License processing fee: 5,000 CFAF
- iv. Chamber of commerce fee: 5,000 CFAF

6.1.1.3 Where to apply?

6.2. The application form should be obtained from the Chamber of Commerce in the applicant's place of business and delivered to the Direction du Commerce Intérieur or the Service Régional du Commerce.

6.1.2 Import/export license

6.3. An **import/export license** is a document issued to merchants engaged in trading goods into Senegal to facilitate their transactions, particularly with regard to customs procedures. An import/export license facilitates the movement of goods to business license holders.

6.1.2.1 Documents to be provided:

- i. Photocopy of the NINEA (national identification number for businesses and organizations)
- ii. Certified copy of the trade license
- iii. Certified copy of the national identification card, passport, or driver's license of the individual applicant or officer in the case of a corporation or other legal entity
- iv. Photo ID of the individual applicant, officer of the corporation or other legal entity
- v. Receipt for payment of the National Shippers' Council (COSEC) levy
- vi. Tax stamp

6.1.2.2 What is the cost?

6.4. The total cost is 41,500 CFAF

- i. Tax stamp for 10,000 CFAF
- ii. License application form sold by the Chamber of Commerce for 3,500 CFAF
- iii. License processing fee of 8,000 CFAF payable to the Direction du Commerce Intérieur
- iv. Chamber of Commerce fee: 10,000 CFAF
- v. 10,000 CFAF levy payable to the COSEC. Receipts for payment of the COSEC levy are issued by the Treasury Department. They may be obtained from the Trésorerie paierie régionale in any region or from the Direction Générale du Trésor in Dakar.

6.1.2.3 Where to apply?

6.5. The license application or renewal form should be obtained from the Chamber of Commerce in the applicant's place of business and filed with the Direction du Commerce Intérieur or Service Régional du Commerce.

6.2 Clearing Procedures

6.6. Customs clearance includes all the procedures applicable to imported or exported goods in order to ensure the Customs Administration's accurate collection of duties and taxes and the application of the various regulatory measures. The importation process in Senegal includes a number of steps, formalities, and necessary documents for the following actions:

6.2.1 Pre-Clearance

6.7. Pre-clearance requires the collection and submission of documents related to the proposed transaction. Some essential documents include invoices, certificates of origin, and bills of landing. Other documents must be acquired from different administrations and services in Senegal. In 2005, a new collection system called **systeme ORBUS** was launched. ORBUS is a computer network that collects the documents required for all import-export operations.

6.2.2 Required Pre-Clearance Documents

Sr. #	INSTITUTION	DOCUMENTS
1	PVI/COTECNA	Pre-Arrival Declaration (DPI) Verification Certificate (AV)
2	Foreign Trade	Certificate of Origin (various types) for exportation
3	Oceanography and Marine Fisheries	Certificate of origin and health for import and export and various other certificates.
4	Plant Protection	Report of Health Inspection on Import

		Phytosanitary Certificate for Export
5	Livestock	Sanitary or Zoo-Sanitary Certificates for Import and Export
6	Money or Credit and Banks	Import Certificate (import) Foreign Exchange Authorization (import) Export Certificate (export) Foreign Exchange Commitment (export)
7	Quality Control	Food Products Importation Declaration Product Importation Authorization Quality Certificate (for exportation)
8	Metrology	Import Declaration of Measurement Instruments
9	Insurance	Certificate of Insurance (import) Certificate of Insurance (export)
10	Health	Visa
11	Environment	Permits for Dangerous Chemical Products
12	Ministry of the Interior	Permits for Arms and Ammunitions

6.8. The operation begins with the Import Verification Program (PVI) and the completion of a Pre-Arrival Declaration (DPI), which is a document drawn up by the importer to notify the Administration of the intent to import goods into Senegal. It is mandatory for all goods with the FOB value equal to or greater than one million (1,000,000) francs.

6.9. The DPI provides all the information related to the goods and the payment. The Declaration is handled by the domiciliary bank in light of the invoice and submitted to the inspection company. The latter registers when the information contained therein conforms to that appearing on the invoice.

6.10. The DPI is required to start the merchandise inspection process. These controls are completed prior to the shipment of the merchandise. The information includes the nature of the merchandise, weight, tariff classification and value.

6.11. The Verification Certificate (AV) is completed by the inspection company to provide its opinion on the value of the verified and shipped merchandise. It is required for all imports with the FOB value equal to or greater than 3,000,000 CFA.

6.12. When the inspection is not completed before shipping, an inspection at the destination is carried out with the authorization of the General Directorate of Customs. However, the importer will have to file an inspection at destination request and pay a fine.

6.13. The DPI, along with almost all the other required documents, are available through the ORUBUS system, which allows importers to have electronic records at the end of the pre-

clearance phase. To meet the requirements of the dematerialization of customs procedures, the documents from abroad (the invoice, certificate of origin, and the bill of landing) must be scanned, signed, and attached to the ORBUS record.

6.3 Customs Clearance

- i. The prerequisites for customs clearance cover the conduct and clearance of merchandise
- ii. The proper clearance formalities, which range from the completion of the detailed customs declaration to the unloading of the merchandise, the verification of the declaration and the liquidation and payment of duties and taxes.

6.3.1 The Prerequisites

6.14. This covers all the measures that direct imported goods to the relevant Customs post or office. Customs formalities vary according to the mode of transport.

6.3.1.1 Transport by Sea

6.15. Goods transported by sea to Senegal are listed on the “Manifest” document, which is signed and dated by the vessel’s captain. At the first request, the captain is required to present the manifest to Customs when the ship enters the customs’ maritime zone. The manifest is filed within 24 hours after the ship’s arrival. Sunday’s and public holidays are excluded.

6.3.1.2 Transport by Air

6.16. Similar to sea transport, goods transported by air must be included on a manifest and signed by the pilot-in-command. It is filed with Customs as soon as the plane arrives or as soon as the office is open.

6.3.1.3 Transport by Land

6.17. All goods imported through land borders must be taken to the nearest Customs office or post by the most direct route, called the “legal route,” which is designated by order of the Ministry of Finance. The driver must file, at the first customs office or post, a roadmap (instead of a manifest), which includes the goods transported.

6.3.2 Customs Clearance formalities

6.18. As soon as the goods arrive in the customs’ territory, the imported goods are subjected to handling formalities in order to prevent them from evading customs’ supervision and entering into the local market without customs clearance and paying customs duties and taxes.

6.19. Customs clearance is completed through the presentation of the transported goods and the filing of the transport documents (manifest, wholesale sheet, transit title, etc.), which then constitutes the summary declaration at the customs service level.

6.3.2.1 Proper Clearance Formalities

6.20. It starts with the customs declaration. Under the provisions of Article 69 of the **Customs Code**, all imported goods, including goods exempted from import duties and taxes, must be declared in detail in order to assign them to a customs regime. The Senegal Customs Administration has put in place an advanced declaration filing system in order to allow goods to be transported upon arrival.

6.3.2.2 People Entitled to Declare

6.21. The customs declaration is underwritten by an approved customs broker, or, in rare cases, by the owner if he meets certain conditions. The detailed declaration is entered directly into the customs clearance system, the “Automatic Information and Exchange Management System (GAINDE).”

6.22. It is therefore necessary to have access to this system through an agreement with the customs IT department. The system is user-friendly and guides the user to complete the customs declaration. However, it is advisable to always use a transit professional to make a declaration. The Commissionaires Disciplinary Board of Senegal Customs (CDCDS) has a table of **legal transit professionals**.

6.3.2.3 The Verification

6.23. Once the declaration is established, an electronic signature validates the contents of the declaration, registers it, and makes it “irrevocable.” This means that it is available for customs to use for the various controls below for the goods. These controls can be at multiple levels from document verification to scanning and physical verification of goods. As a result, the customs service establishes the claim of the State, which the Treasury services will recover.

6.24. The article of the Customs Code requires that, “Goods brought in the customs offices or customs service posts may not be removed without customs’ authorization or without the duties and taxes having been previously paid, recorded, or guaranteed.” Compliance with these provisions results in Customs releasing the goods, triggering the removal process.

6.3.2.4 Special Formalities

- i. Special Cases
- ii. Special Arrangements
- iii. Specific Regulations

6.3.2.5 Special Cases

- a. **Changes/Cancellations:** After registration, the declarations can only be modified in the cases specified in the regulations. However, declarations can be cancelled in special cases. In this case, the taxes that have been paid are reimbursed.
- b. **Litigation:** In the event of disputes by the customs service on elements of the declaration during the verification phase, the dispute settlement mechanisms are provided by the regulation.
- c. **Depot:** When goods are not declared within the required period (1 month), or if they are declared but remain in customs for longer than 1 month, it is entered in the records

and transferred to the premises provided for this purpose. Goods can stay in this legal situation for four months during which they can always be declared and/or removed with the authorization of customs after the completion of the required formalities. Failing that, goods are sold at public action by Customs in order to recover the duties and taxes due.

6.3.2.6 Special Arrangements

6.25. Imports for domestic consumption with payment of duties and taxes, as well as single export, are common law, but special situations are allowed. On importation, the suspension of payment on duties may be granted to promote the transport of goods, their distribution, or processing. It includes:

- a. Transit for transport
- b. Warehouse for storage and distribution
- c. Temporary admission, industrial warehouse, and free-trade regimes for processing
- d. Exemptions are also provided to encourage investment. This is the case of the oil code, the mining code, and the code of investments

6.3.2.7 Specific Regulations

a. Goods prohibited from importation

- i. Obscene publications in any form (cassettes, video, newspapers, all other objects contrary to good morals, etc.
- ii. Drugs
- iii. Subversive publications likely to disturb public order.

b. Goods subject to special import formalities:

REGULATED GOODS	LICENSE AND AUTHORIZATION
Weapons and ammunitions	Authorization from the Ministry of the Interior
Transmitter-Receiver appliances	Authorization from the Ministry of the Interior
Medicines (other than for personal use)	Authorization issued in the form a visa by the Ministry of Health
Meat and offal	Health certificates issued by the Ministry of Livestock and Animal Production
Double concentrated tomato	Phytosanitary certificate and standard certificate issued by the Ministry responsible for trade
Protected animal species	Compliance with the requirements of the International Convention for Protected Animal Species;
Food products	Declaration of importation of food products (DIPA);
Hazardous chemicals	Ministry of the Environment

c. Imported goods subject to prior approval

- i. Hydrocarbons (approval granted by the Ministry of Energy)
- ii. Gold (approval granted by the Ministry of Economy and Finance)

d. Imported goods subject to marking obligations

- i. Mention of "Sale in Senegal"
- ii. Matches (marking on the box)
- iii. Batteries type R.20 (marking on the batteries)
- iv. Household candles (marking on the packaging)
- v. "Légos" and "wax" printed fabrics (marking on the edge of the fabric)
- vi. Cigarettes (marking on the box)
- vii. Alcohol and spirits (mention of the taxpayer's account number and marking on the bottles)

6.4 ORBUS Customs electronic data collection System for foreign trade documents (ORBUS 2000)

6.26. The ORBUS 2000 system is designed to facilitate foreign trade procedures by establishing an electronic system for document exchanges by different stakeholders. The goal is to reduce the amount of time spent processing applications for licenses and other certificates required as part of import and export operations, as well as to block or seize inbound and outbound shipments.

6.4.1 Operation of The ORBUS 2000 system

6.27. Client wishing to apply for any required supporting document for a proper detailed declaration must connect to ORBUS through a web interface. There are two types of system users:

- a. Direct users, namely credit companies and large import and export companies
- b. And distribution relays on licensed customs brokers, chambers of commerce and facilitation agencies

6.28. Pre-clearance applications for documents are filed electronically through the use of a business contract (invoice) form. The applicant must input all the information mentioned on the system invoice.

6.29. Upon approval of the invoiced items, the ORBUS 2000 system (the switcher) automatically identifies the procedure to be followed and the documents to be presented (such as the foreign exchange and quality control documents required by Customs based on the goods mentioned on the application and the total amount of the invoice).

6.30. After confirming the required documentation, the switcher forwards the application to the proper POLES agency for processing. Paper-based procedures are replaced by computerized formats incorporated into an electronic system accessible to interconnected public or private sector users on a telecommunications network. The POLES agencies (stakeholders) in question are as follows:

- i. The Foreign Trade Department (Département du Commerce Extérieur)
- ii. The Maritime Fishing Department (Département de la Pêche Maritime)
- iii. The Department of Livestock Raising (Département de l'Élevage Animal)
- iv. The Plant Protection Department (Département de la Protection des Végétaux)
- v. The Quality Control Division (Division Contrôle Qualité)
- vi. The Local Currency and Credit Department (Département de la Monnaie Locale et du Crédit)

- vii. The Meteorological Division (Division Météorologique);
- viii. Banks
- ix. Insurance companies
- x. COTECNA (the company in charge of pre-shipment inspections of goods)

6.4.2 List of import documents

Document (Eng)	Document (French)	Structure	Year
Upon entering Senegal	<u>A l'entrée au Sénégal</u>	GENERAL DIRECTORATE OF CUSTOMS	2017
Chapter 1 - Customs economic regimes	<u>Chapitre I - Les régimes économiques douaniers</u>	GENERAL DIRECTORATE OF CUSTOMS	2017
Chapter II - Special regimes	<u>Chapitre II - Les régimes particuliers</u>	GENERAL DIRECTORATE OF CUSTOMS	2017
Food Products Import Declaration	<u>Déclaration d'Importation des Produits Alimentaires</u>	MINISTRY OF TRADE, INFORMAL SECTOR, CONSUMPTION, PROMOTION OF LOCAL PRODUCTS AND SMEs	
Customs clearance of goods	<u>Dédouanement des marchandises</u>	GENERAL DIRECTORATE OF CUSTOMS	
Customs formalities for importation	<u>Formalités de la douane pour l'importation</u>	GENERAL DIRECTORATE OF CUSTOMS	
Importation of drugs	<u>Importation des médicaments</u>	MINISTRY OF HEALTH AND SOCIAL ACTION	
List of customs procedures	<u>Liste des régimes douaniers</u>	GENERAL DIRECTORATE OF CUSTOMS	2017
Procedure for granting exemptions on donations	<u>Procédure d'octroi des exonérations sur les dons</u>	GENERAL DIRECTORATE OF CUSTOMS	2017

7 MEASURES DIRECTLY AFFECTING EXPORTS

7.1 Export procedures and requirements

7.1. All exporters must have the status of trader and be in possession of an importer's/exporter's permit. Exports require a detailed customs declaration drawn up by an approved customs agent. Depending on the type of goods exported, the documentation required may include a phytosanitary certificate or a certificate of origin. The release note is

issued automatically when the declaration is registered with the customs. Export formalities do not usually take more than half a day. In some cases, streamlined procedures allow the goods to be exported immediately, the transaction being formalized subsequently.

7.2 Export taxes, duties and levies

7.2. Since January 2017, exit duty amounting to CFAF 15/kg has been imposed on exports of groundnuts in the shell and CFAF 40/kg on shelled groundnuts. This measure is intended to boost local processing, to guarantee sufficient supplies of raw materials for local oil mills, and to prevent diversion of the subsidies for inputs granted for production upstream. Zero VAT applies to the export of goods and services.

7.3 Export prohibitions, restrictions and licensing

7.3. Senegal imposes prohibitions and controls on the export of some products pursuant to the community provisions and to multilateral agreements it has signed. Following the inclusion of *Pterocarpus erinaceus* in Appendix II to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) in 2017, trade in this wood now requires a permit from the environment authorities.

7.4. The export of some goods requires authorization from the competent authorities. This applies to gold (Ministry responsible for finance); groundnut seeds (Ministry responsible for trade); hides and skins (Ministry responsible for livestock); and petroleum products (Ministry responsible for energy).

7.5. On export, the domiciliation of the operation is an obligation for any amount greater than 5,000,000 FCFA or in equivalent of any other currency. The main features are:

7.4 Export support and promotion

7.6. Export promotion is the responsibility of the Senegalese Export Promotion Agency (ASEPEX), in operation since 2005. It is responsible for building the export capacity of enterprises; implementing various incentive and export promotion mechanisms; and issuing certificates of origin for exports. In 2013, the authorities adopted measures to provide ASEPEX with more diversified sources of financing and these now include a percentage (10%) of the statistical tax collected on imports, and a percentage of the tax for the Senegalese Shippers' Council. ASEPEX's activities include organizing fairs and workshops, providing export guarantees and loans on favourable terms (for companies showing export potential).

7.7. The free zone regime and, since 2017, the Special Economic Zone (ZES) regime, are the main tools for promoting exports in Senegal. Zero-rate VAT applies to exports, giving the right to refund of VAT on goods, services and works that have been used to produce the exports. The interest, agios or commissions received from financial transactions financing sales for export are subject to the tax on financial transactions at a reduced rate of 7% (the standard rate being 17%).

7.5 Incentives for production and trade

7.8. Senegal grants exemptions and duty and tax reductions to companies established under the Investment Code or free export enterprise regime and also under certain sectoral regimes

(Mining Code and Petroleum Code in particular). After reaching a peak in 2012, the total amount of exemptions fell to CFAF 64 billion in 2013, equivalent to almost 5% of fiscal revenue. Exemptions under the Mining Code account for close to two thirds of these exemptions.

7.9. Until 2013, tax incentives involved a dual system that distinguished between the ordinary law applicable to special regimes such as the Investment Code, the Law on free export enterprises, the Law on the Integrated Special Economic Zone and the various sectoral regimes (Mining Code, Petroleum Code, etc.). As part of the reform of the CGI, these incentives were brought under the Code's ordinary law regime and thus became available to any sector of activity. They may be in the form of an exemption, a reduction in the tax base or the tax, delayed payment (suspension of VAT) or a tax credit.

7.10. Companies may be given a tax credit for investment made, but have to prove minimum investment of CFAF 100 million. This threshold decreases to CFAF 15 million for companies operating in the primary sector and related activities, as well as those providing certain services (social services, maintenance of industrial equipment and tele-services). To be eligible, projects to expand the company must result in an increase of at least 25% in production capacity, or consist of investment of CFAF 100 million in production equipment.

7.11. The tax credit for investment depends on the nature of the investment and the place where it is made. Start-ups may receive a reduction of 40% of the value of the investment (not exceeding 50% of the taxable profit). This limit is raised to 70% for companies established in areas other than Dakar. The reduction applies to the profits for five years following completion of the investment. Eligible projects to expand companies are eligible for a 30% reduction of taxable profits, under the same conditions.

8 TRANSIT

8.1. The international transit regime is governed by several agreements to which Senegal is party. Goods in transit may only be transported by carriers approved by the Minister responsible for transport or by approved carriers from countries with which Senegal has signed such agreements.

8.2. There are no import duties or taxes on goods in transit, but a customs declaration is required. A guarantee must also be given against any potential loss of revenue for the Senegalese authorities if the transit is not genuine. A guarantee fund has been established for this purpose and is financed through a non-refundable levy corresponding to 0.5% of the c.i.f. value of the goods covered by each transit operation. Like other countries, Senegal is finding it difficult to implement the ECOWAS inter-State road transit scheme.

8.3. A physical escort is the principal method for monitoring goods in transit. The escort follows a clearly defined route. Each customs unit along the way must confirm the passage of the goods, including the final post which gives a discharge to the escort (responsible for ensuring the integrity of the goods escorted). The operator is responsible for the escort charges.

8.4. An electronic monitoring system (SSE) for goods in transit has been operating since 1 December 2009 along certain corridors: Dakar-Kidira (towards Mali), and Dakar-Rosso (towards Mauritania). It consists of placing a GPS or GPRS portable beacon so that the load

can be monitored. The SSE is administered by the company Cotecna under a contract. Its efficacy is, however, hindered by the lack of network coverage in some areas. Certain goods deemed to be sensitive require an escort up to the border.

8.1 ATA Carnet (Admission Temporaire / Temporary Admission)

8.5. The ATA Carnet facilitates international trade by simplifying customs formalities while reducing transaction costs. The ATA Carnet (Admission Temporaire / Temporary Admission) replaces the various customs documents normally required for a temporary import operation, temporary export or transit and thus allows foreign trade operators to carry out their operations under suspension of duties and taxes. This procedure makes it possible in particular to participate in trade fairs, to present commercial samples or even to use professional, scientific or educational equipment. The ATA Carnet can be used in trade with States which have acceded to the Brussels ATA Convention (1961) and / or the Istanbul Convention (1990) to cover the temporary admission of goods. The essential of ATA are:-

- i. The validity period of an ATA Carnet is **twelve months**.
- ii. The ATA Carnet can be **ordered online** on the GEFI platform.
- iii. The **price of the ATA Carnet** is **variable** and depends on several factors
- iv. The ATA Carnet is not required for intra-community exchanges, except for operations carried out in Metropolitan France,

8.6. This ATA Carnet is issued by guaranteeing associations approved by the customs authorities and affiliated to an international guarantee chain: the WCF (World Federation of Chambers).

8.7. The operator must obtain the forms necessary for the creation of the book from the Chambers of Commerce. The operations carried out by means of the ATA Carnet constitute real customs operations and as such must in particular be accompanied by documents corresponding to specific regulations (sanitary, phytosanitary control, war material, Washington Convention, BDU etc.). The form, in A4 format, is made up of:

- i. a green cover page which includes:
 - a. on the front, information relating to the international guarantee chain, the issuing association (number of the book and its date of issue, its period of validity (limited to one year) signature), the holder of the book and his representative, to the intended use of the goods, to the certificate of the customs authorities of the country of departure when taking over the book (verification of the goods, recording of the book),
 - b. on the back, the information relating to the goods for which the book is issued (order number, commercial designation, number, weight, value (commercial value).
- ii. a yellow insert and yellow sheets containing the formalities related to temporary export and re-import.
- iii. a white insert and white sheets for temporary admission and re-export operations.
- iv. a blue insert and blue sheets grouping transit operations.

8.8. An ATA notebook can only be issued to a single holder (natural or legal person), who must fulfill the conditions to be able to benefit from the temporary admission or export

regime given the nature of the proposed transaction (indicated in front of notebook cover). The holder may be represented by the natural person using the ATA Carnet. on his behalf. The designated representative may himself be replaced by a third party, in the event of his incapacity, provided that the latter presents a power of attorney proving that he is acting on behalf of the holder. The holder also has the possibility of having recourse to an approved commission agent or a carrier provided with a power of attorney, under the same conditions.

8.9. There is no exhaustive list of eligible products on an ATA Carnet. However, the goods to be worked or repaired cannot be included in an ATA book. However, it can be used for:-

- i. goods intended to be presented or used at an exhibition, fair, congress or similar events
- ii. professional equipment
- iii. containers, pallets, packaging, samples and other goods within the framework of a commercial operation
- iv. goods imported within the framework of an operation of production
- v. goods imported for educational, scientific or cultural purposes
- vi. personal effects of travelers and goods imported for sporting purposes
- vii. tourist propaganda material
- viii. goods imported in border traffic
- ix. goods imported for humanitarian purposes
- x. means of transport
- xi. animals
- xii. goods imported with partial suspension of import duties and taxes

8.10. For each of these reasons, specific conditions must be met to benefit from the total exemption. For example: for professional equipment, it must be used exclusively by the person who goes to the importing country or under his own direction.

8.11. The ATA Carnet can be used for temporary exports of Community goods to countries acceding to one of the conventions governing the ATA Carnet. In addition, it is also permitted to use the ATA Carnet as the only temporary export procedure to countries which are not signatories to the ATA / Istanbul Conventions.

8.12. The ATA Carnet can be used as a transit document, when temporarily exported Community goods have to pass through third countries to reach their destination if the countries crossed are contracting parties to one of the conventions, as well as, on import, for third-party goods simply crossing the Community customs territory. It will also be used as a transit document:

- i. when the office of entry is not able to check whether all the conditions are met for the granting of the temporary admission scheme
- ii. when the clearance of the scheme temporary admission is carried out at a re-export office other than the office of exit.

8.13. Prior to any operation, the operator must present the book and the goods to the customs office closest to his company to identify the goods and register the book. Subsequently, as operations progress, the holder of the book is required to present the goods and book again to the customs authorities concerned, both when entering and leaving a new territory.

8.14. These formalities for taking over the carnets must normally be completed in full-service customs offices and during the opening hours of these offices for commercial operations.

9 COMPETITOR ANALYSIS OF TOP 10 EXPORT CATEGORIES FROM PAKISTAN TO HOST COUNTRY MARKET

9.1 Senegal's Major Export and Import partners

9.1. Senegal's top 10 suppliers and importers along with their exports are listed below. Pakistan is at No. 29th and 69 position, respectively.

List of Supplying markets of Senegal						List of importing countries from Senegal					
Exporters	2016	2017	2018	2019	2020	Importers	2016	2017	2018	2019	2020
World	5,477,912.00	6,728,704.00	8,081,617.00	8,146,866.00	7,820,339.00	World	2,640,277.00	3,013,160.00	3,630,401.00	4,175,809.00	3,934,554.00
France	870,973.00	989,949.00	1,025,519.00	1,367,349.00	1,224,970.00	Mali	461,336.00	597,522.00	700,114.00	959,429.00	826,131.00
China	564,595.00	654,482.00	897,650.00	871,078.00	720,159.00	Switzerland	268,398.00	303,745.00	543,103.00	613,135.00	486,479.00
Netherlands	289,781.00	375,678.00	527,972.00	550,953.00	482,454.00	India	208,086.00	150,366.00	303,225.00	361,686.00	299,223.00
European Union Nes	-	266,602.00	485,735.00	563,429.00	465,551.00	China	127,230.00	133,810.00	115,573.00	276,314.00	264,722.00
Nigeria	424,809.00	532,641.00	700,593.00	419,116.00	447,503.00	Australia	465.00	651.00	1,417.00	2,695.00	214,145.00
Spain	267,711.00	235,499.00	317,335.00	332,725.00	395,998.00	Côte d'Ivoire	135,041.00	140,645.00	131,330.00	156,933.00	191,945.00
Russian Federation	92,076.00	139,793.00	239,617.00	364,028.00	353,601.00	Ship stores and bunkers	100,504.00	153,116.00	164,955.00	187,790.00	148,873.00
India	417,270.00	491,078.00	520,221.00	276,971.00	334,927.00	Guinea	85,296.00	105,685.00	127,529.00	134,521.00	148,555.00
Turkey	140,121.00	230,631.00	378,981.00	303,374.00	278,415.00	Spain	90,324.00	108,033.00	139,005.00	152,215.00	124,826.00
United Arab Emirates	157,855.00	160,340.00	114,937.00	152,209.00	218,654.00	USA	62,740.00	91,161.00	113,300.00	132,303.00	117,503.00
Pakistan	19,391.00	8,410.00	35,808.00	51,872.00	47,992.00	Pakistan	852.00	710.00	1,141.00	128.00	1,257.00

Unit: USD Thousand

Source: ITC Trade Map

9.2 Analysis of Pak-Senegal Trade and Potential for Pakistan

9.2.1 Top 15 products imported by Senegal from World

HS	Products	2016	2017	2018	2019	2020
'TOTAL	All products	5,477,912.00	6,728,704.00	8,081,617.00	8,146,866.00	7,820,339.00
'27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral ...	1,084,869.00	1,473,833.00	2,259,510.00	2,106,671.00	1,811,009.00
'10	Cereals	502,633.00	640,955.00	721,074.00	596,675.00	693,261.00
'84	Machinery, mechanical appliances, nuclear reactors, boilers; parts thereof	624,203.00	649,735.00	608,537.00	732,613.00	665,684.00
'85	Electrical					

	machinery and equipment and parts thereof; sound recorders and reproducers, television ...	344,383.00	521,525.00	447,296.00	543,381.00	537,735.00
'87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	464,887.00	472,165.00	544,334.00	495,975.00	444,477.00
'30	Pharmaceutical products	178,669.00	212,415.00	243,934.00	265,162.00	281,393.00
'72	Iron and steel	172,870.00	234,934.00	329,595.00	301,259.00	277,226.00
'15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal ...	144,937.00	178,363.00	163,507.00	165,590.00	243,146.00
'39	Plastics and articles thereof	168,949.00	192,905.00	227,106.00	224,507.00	233,071.00
'19	Preparations of cereals, flour, starch or milk; pastrycooks' products	127,153.00	159,244.00	175,828.00	224,303.00	228,006.00
'73	Articles of iron or steel	127,674.00	169,945.00	268,220.00	261,175.00	199,510.00
'90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical ...	58,583.00	78,415.00	59,755.00	67,177.00	111,383.00
'48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	86,007.00	94,930.00	99,525.00	102,087.00	110,983.00
'17	Sugars and sugar confectionery	89,145.00	127,848.00	59,875.00	60,629.00	107,612.00
'25	Salt; sulphur; earths and stone; plastering materials, lime and cement	68,465.00	75,273.00	137,594.00	93,750.00	93,404.00

Unit: USD Thousand

Source: ITC Trade Map

9.2.2 Top 15 products imported by Senegal from Pakistan

HS	Products	2016	2017	2018	2019	2020
'TOTAL	All products	19,391.00	8,410.00	35,808.00	51,872.00	47,992.00
'10	Cereals	17,196.00	6,716.00	32,674.00	47,892.00	44,287.00
'63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	1,110.00	471.00	1,177.00	1,495.00	1,463.00
'30	Pharmaceutical products	23.00	199.00	259.00	178.00	473.00
'11	Products of the milling industry; malt; starches; inulin; wheat gluten	-	-	-	113.00	315.00
'70	Glass and glassware	-	3.00	1.00	144.00	237.00
'15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal ...	-	-	-	-	218.00
'90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical ...	401.00	206.00	257.00	209.00	189.00
'61	Articles of apparel and clothing accessories, knitted or crocheted	26.00	15.00	28.00	37.00	115.00
'62	Articles of apparel and clothing accessories, not knitted or crocheted	52.00	64.00	17.00	22.00	72.00
'84	Machinery, mechanical appliances, nuclear reactors, boilers; parts thereof	239.00	65.00	210.00	193.00	70.00
'25	Salt; sulphur; earths and stone;	-	-	-	230.00	61.00

	plastering materials, lime and cement					
'85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television ...	16.00	290.00	508.00	150.00	49.00
'49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, ...	6.00	26.00	17.00	20.00	45.00
'07	Edible vegetables and certain roots and tubers	35.00	-	-	18.00	43.00
'87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	4.00	13.00	14.00	84.00	38.00

Unit: USD Thousand

Source: ITC Trade Map

9.2.3 Top 15 products exported by Senegal to World

HS	Products	2016	2017	2018	2019	2020
'TOTAL	All products	2,640,277.00	3,013,160.00	3,630,401.00	4,175,809.00	3,934,554.00
'71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad ...	329,544.00	379,493.00	565,051.00	642,139.00	736,119.00
'27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral ...	282,196.00	445,327.00	572,632.00	831,360.00	629,026.00
'03	Fish and crustaceans, molluscs and other aquatic invertebrates	365,203.00	396,428.00	472,819.00	496,089.00	431,684.00
'28	Inorganic					

	chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, ...	199,981.00	170,474.00	288,392.00	340,510.00	270,500.00
'12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal ...	108,041.00	90,632.00	84,548.00	195,402.00	203,413.00
'26	Ores, slag and ash	99,615.00	145,160.00	179,705.00	196,980.00	202,189.00
'25	Salt; sulphur; earths and stone; plastering materials, lime and cement	266,656.00	257,293.00	206,752.00	193,706.00	174,341.00
'21	Miscellaneous edible preparations	116,676.00	137,008.00	146,184.00	144,673.00	148,577.00
'72	Iron and steel	42,307.00	77,750.00	97,065.00	102,057.00	109,291.00
'07	Edible vegetables and certain roots and tubers	52,234.00	68,530.00	72,277.00	69,993.00	89,020.00
'33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	48,392.00	53,421.00	73,299.00	72,498.00	78,240.00
'08	Edible fruit and nuts; peel of citrus fruit or melons	32,743.00	37,392.00	69,263.00	100,479.00	74,211.00
'24	Tobacco and manufactured tobacco substitutes	114,232.00	108,045.00	96,190.00	74,148.00	62,735.00
'67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles ...	41,858.00	52,551.00	61,402.00	35,892.00	58,227.00
'19	Preparations of cereals, flour, starch or milk; pastrycooks' products	32,883.00	56,946.00	41,810.00	35,071.00	56,078.00

Unit: USD Thousand

Source: ITC Trade Map

9.2.4 Top 15 products imported by Pakistan from Senegal

HS	Products	2016	2017	2018	2019	201
'TOTAL	All products	852.00	710.00	1,141.00	128.00	1,257.00
'41	Raw hides and skins (other than furskins) and leather	351.00	663.00	1,079.00	112.00	816.00
'10	Cereals	-	-	-	-	409.00
'32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring ...	11.00	25.00	20.00	3.00	13.00
'28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, ...	-	-	-	4.00	8.00
'63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	-	-	10.00	-	7.00
'13	Lac; gums, resins and other vegetable saps and extracts	-	-	-	-	4.00
'71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad ...	-	-	-	-	-
'27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral ...	-	-	-	-	-
'03	Fish and crustaceans, molluscs and other	-	-	-	-	-

	aquatic invertebrates					
'12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal ...	-	-	-	-	-
'26	Ores, slag and ash	24.00	-	-	-	-
'25	Salt; sulphur; earths and stone; plastering materials, lime and cement	-	-	-	-	-
'21	Miscellaneous edible preparations	-	-	-	-	-
'72	Iron and steel	-	-	-	-	-
'07	Edible vegetables and certain roots and tubers	-	-	-	-	-

Unit: USD Thousand

Source: ITC Trade Map

9.2.5 Export potential for Pakistan

Pakistan's products with potential to Senegal

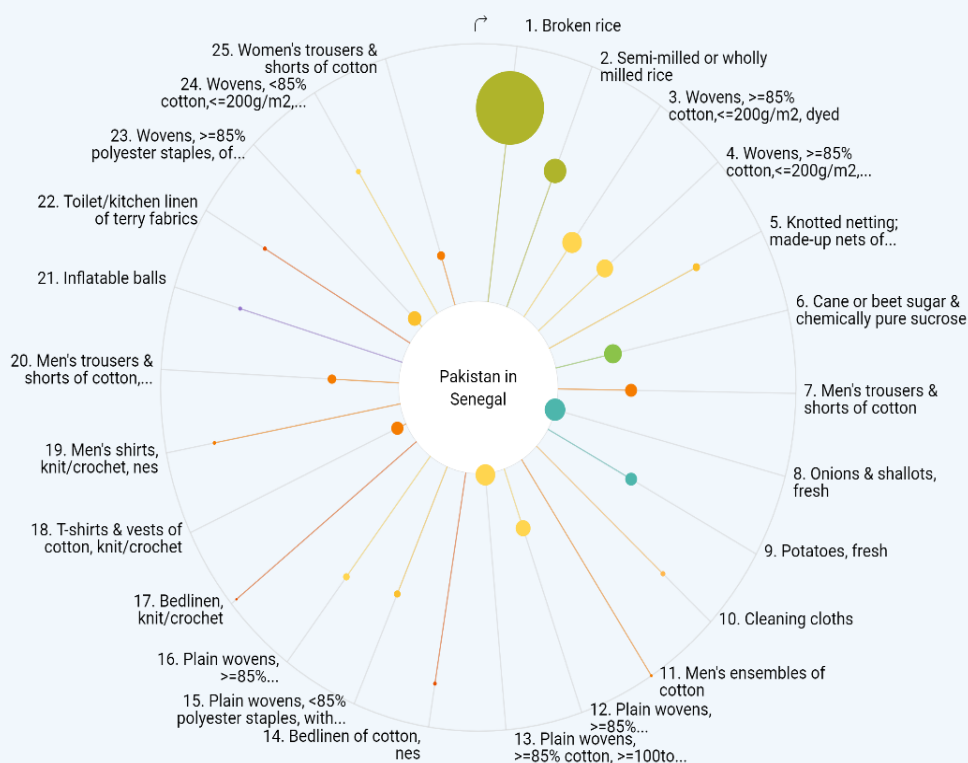
Legend

1,2,3 Export potential rank

Demand

Supply

- Rice
- Cotton (fabric)
- Apparel
- Synthetic textile fabric
- Vegetables
- Home textiles
- Sugar
- Other textile products
- Miscellaneous manufactured products

ITC Export Potential Map
exportpotential.intracen.org

10 SUGGESTED STRATEGIES TO ENTER MARKET

10.1 Market Development through Trade Promotion

10.1.1 Participation in Trade Fairs/Exhibition

10.1. The West Africa, especially Senegalese market has many built in challenges for new exporters. Among them language barriers (French is the official language and Wolof is the local language), longer travel time (15-18 hours), expensive air tickets are important challenges. Therefore, it becomes very much difficult for the new businessmen to establish their presence in Senegal market.

10.2. In this scenario, participation in the international trade fairs and exhibitions plays an important role in building sustainable businesses to business linkages and promotion of exports. It helps the manufactures to showcase their products and services in the new and existing markets. This is an effective tool used for maximizing the export potential of Pakistan and shall be effectively perused in the Senegal market. The major international events held in the Senegal include:-

Sr. #	Exhibition/Event Name	Cycle	Venue	Dates
1	Dakar International Trade Fair (FIDAK)	Annual	CICES	December 2022
2	SISDAK EXPO 2020 (Medical related Expo)	Annual	CICES	
3	International Food Exhibition & Food Processing Equipment (SIAGRO)	every 2 years	CICES	
4	International trade fair in West Africa, focusing on Food and Food Processing (SENEFOOD)	once a year	CICES	12-14 May, 2022
5	International trade fair in West Africa, focusing on Food Packaging (SENEPACK)	once a year	CICES	26-29 May, 2022
6	International Building, Building Materials & Construction Machinery Expo (SENCON)	once a year	CICES	16-18 June, 2022

10.3. For the first time in the Pakistan- Senegal Trade history, TDAP has officially participated in 29th Dakar International Trade Fair as Guest of Honour Country from 6-20 December, 2021. Though, these fairs are not comparable to those in Germany, France, UAE or China but they have their own importance keeping in view the geographical importance of Senegal in the region, being the gateway to many west African countries like Mali and Burkina Faso for their access Europe and Americas through Atlantic Ocean.

10.1.2 Foire Internationale De Dakar (FIDAK)

10.4. Dakar International Trade Fair (FIDAK) is one of the largest and the oldest Trade Fair in Africa, in general, and the West African sub-region, in particular, covering a market of more than 300 million consumers of Economic Community of West African States (ECOWAS)/West African Economic & Monetary Union (WAEMU). It was approved by the Union of International Fairs (UFI-France) in 1978. Starting from 1974, it was organized after

every two years upto 2008, Later on, it was annualized from the 19th edition since, 2010. Twenty-eight (28) editions of FIDAK have been held till 2019. In 2020, the 29th edition of FIDAK was postponed due to COVID pandemic.

10.5. Every year, one country is selected as Guest of Honour Country from amongst the participating countries, who has the priority over the reservation of exhibition spaces in various pavilions (depending on the area reserved) and the name of Guest of Honour Country is mentioned in all of the FIDAK's promotional campaigns, promotional letters, information guide, website, banners in the print or online press, National TV (RTS), radio and fixed or electronic urban signs, etc.

Sr. No.	Year	FIDAK edition	Guest of Honour Country
1.	2011	19 th edition	Tunisia
2.	2011	20 th edition	Algeria
3.	2012	21 st Edition	Mali
4.	2013	22 nd Edition	Turkey
5.	2014	23 rd Edition	Cabo Verde
6.	2015	24 th Edition	Nigeria
7.	2016	25 th Edition	Cameron
8.	2017	26 th Edition	Ethiopia
9.	2018	27 th Edition	Egypt
10.	2019	28 th Edition	
11.	2021	29 th Edition	Pakistan

10.6. Every year, a theme is selected for FIDAK and for 28th FIDAK in 2019, the theme was, Industrialization and technology transfer: challenges and prospects in West Africa". During FIDAK, various thematic sessions and seminars are also held along with B2B meetings and promotions at stands. Since, spot sales are allowed in FIDAK, therefore, many small to medium Pakistani companies participate in FIDAK every year.

10.7. Apart from the products that are forbidden by Senegalese legislation, exhibitors can bring any products for sale and display, like; Furniture, Household appliances, Indoors and outdoors decoration, Fashion Textile, Home Textile, Cosmetics, Groceries, Plastic products, Toys, Leather Goods, Arts and Crafts, Fishing, Building / Real Estate, Hydraulics / Civil works, Technical Tools and Equipment, Telecommunication Broadcasting, Printing/ Press, Transportation / Logistics, Energy / Mining, Games / Musical Instruments, Bank / Insurance / Financial services, Vehicles / Spare Parts, Computer & laptops etc.

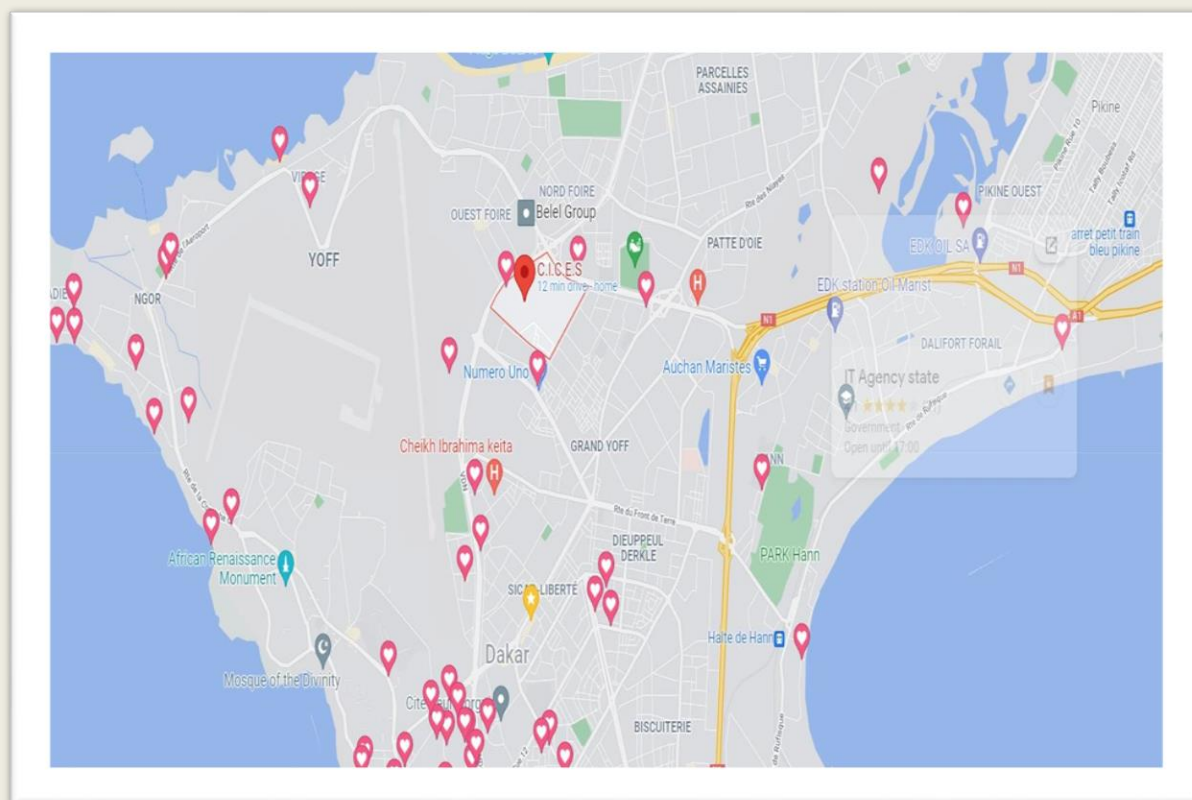
10.8. FIDAK also offers opportunity for B2B meetings with the exhibitors from all over Africa, especially the West African countries like Gambia, Guinea Conakry, Guinea Bissau, Sierra Leone, Cote d'Ivoire and Cabo Verde, including Morocco, Mali, Algeria, Turkey and South Africa. However, it is more or less a buying-selling fair/exhibition. Therefore, participation in FIDAK is only recommended for **exporters of SMEs/new entrants**. Such exporters may not only find the contacts for sale of their products in Western Africa but can also sell their goods to meet the expenses of their visit to Senegal. Some Pakistani businessmen used to participate in FIDAK every year through a private company, "AFRO – PAK" and sell their products, like Bed linen, fabric, T-Shirts, Shoes and Sports Goods etc. it is important to mention that many Pakistanis, who have established their business in Dakar,

they initially started their journey from participation in FIDAK and now they are benefitting from the market potential of whole West Africa.

10.1.3 Centre international du commerce extérieur (CICES)

10.9. Centre Internationale du Commerce Extérieur du Senegal (CICES), (International Centre for Foreign Trade), is the organization responsible for holding of various trade fairs and exhibitions in Dakar, Senegal. It's a semi-autonomous organization, working under Ministry of Commerce and Small and Medium enterprises, Senegal.

10.10. CICES is located on a prime location at the VDN Road. The Foire Ground is surrounded by many hotels and apartments for use of exhibitors during the FIDAK.



10.11. CICES has exhibiting space of 17,439 sq. m. It has six (6) pavilions (Halls) and a wide-open space for display of the products. The details of Pavilions are given below: -

10.1.3.1 Tertiary Pavilion

10.12. This Pavilion is used by international exhibitors from West Africa and other countries; like Iran, Indonesia, Palestine, Morocco etc especially the guest of honour country. After the opening ceremony of the FIDAK, Chief Guest cuts the ribbon for inauguration of exhibition at the Tertiary pavilion.

10.1.3.2 Morocco Pavilion

10.13. This is a specialized pavilion and dedicated to companies and exhibitors of Morocco only.

10.1.3.3 Orange Pavilion

10.14. This pavilion is used by exhibitors from regional countries to showcase their products.

10.1.3.4 Brown Pavilion

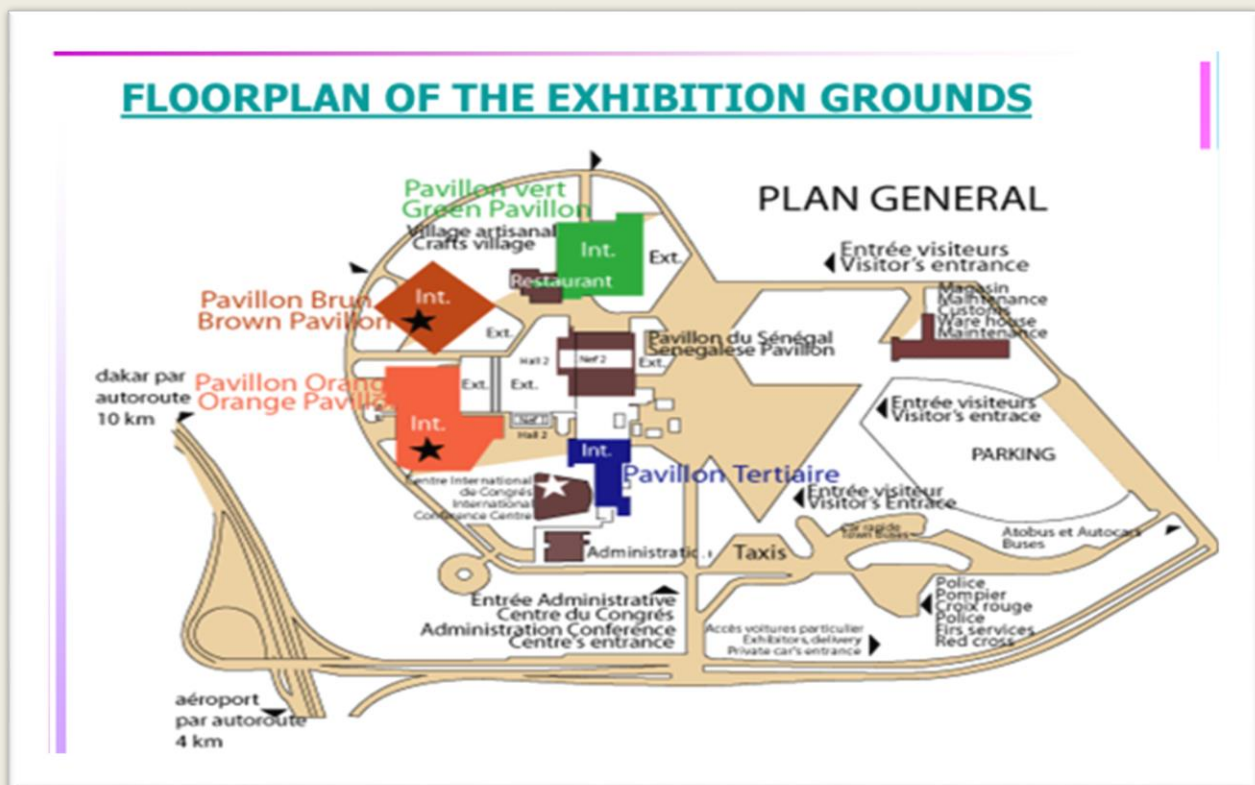
10.15. This pavilion is used by Senegalese Government Agencies to showcase their departments.

10.1.3.5 Green Pavilion

10.16. This is also an international pavilion and is famous for spot sales; from countries like; Pakistan, Indi and Egypt, Algeria, Turkey, Mali and Morocco.

10.1.3.6 Senegal Pavilion

10.17. Senegalese local manufacturing and retail companies showcase their products in Senegalese pavilion.



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10.2 Market Penetration through Business Networking with Importers/Business Community

10.18. The Senegalese retail market is not much organized only a few French chain stores are providing services. They source their merchandise goods from multiple sources i.e. directly from the exporting countries/manufactures or through middlemen/wholesalers. In the grocery sector, the major players are like Auchan, Hypermarche, Aurca and Casino etc. These retail outlets also keep a significant range of clothing product lines. In the low to

medium end textile market, Auchen is a famous store, whereas Aurka and Casino are mid to high-end markets.

Strategy:

- i. Effective networking with the big retailers, middlemen/wholesalers can be helpful for increasing Pakistan's share in these retail sectors of the Senegal.
- ii. Proactive interaction with the sourcing heads of the major retail outlets, wholesalers/middlemen by Pakistani exporters.
- iii. Holding B2B meetings with import managers of retail stores.
- iv. Establishment of Warehouses by Pakistani exporters and act as wholesalers by establishing local companies or through JVs with local partners.

10.3 Product Specific Approach

10.19. Traditionally Pakistani is famous for its exports of broken rice and Textiles items (bed sheets, hosiery and Towels). However, Pharmaceuticals, Surgical Instrument, Tractors & Agricultural Machinery, processed food items and Sports Goods are potential sectors. There is a need to focus on above mentioned potential sectors through product development and exchange of business delegates in relevant sectors.

Strategy:

- i. GMP inspection by Drug regulatory Authority of Senegal of Pharmaceutical companies in Pakistan for expedited registration of medicaments in Senegal. It will enhance the exports of pharma products on Senegal and neighboring countries.
- ii. Visit of Tractors and Agri Implements manufacturing facilities in Pakistan by leading importers and regulators from the Agriculture Ministry of Senegal.

10.4 Exchange of Trade Delegations

10.20. Exchange of Business Delegations is yet another important tool in promoting commercial relations between the two countries. The MoU between the Federation of Pakistan Chambers of Commerce and Industry (FPCCI) and the Dakar Chamber of Commerce, Industry and Agriculture (CCIAD) was signed on 21st July, 2017 in Senegal during 1st JMC session. A delegation of businessmen from the areas of Textiles, Agriculture and Pharmaceuticals also held B2B meetings with Senegalese businessmen on the sidelines of the session.

Strategy:

- i. Frequent exchange of trade delegations at regular intervals.
- ii. Facilitation to the business community, through visa facilitation, arranging relevant B2B meetings and connecting with TDAP.
- iii. Holding of 2nd session of Pak – Senegal Joint Business Forum in Islamabad. TDAP will be requested to arrange match-making B2B meetings.

10.5 Market Access Through Trade Diplomacy

10.21. The bilateral economic engagements between Pakistan and Senegal have been very low. Senegal and Pakistan signed Agreement for establishment of Joint Ministerial Commission (JMC) in March 2001. To this end, the only high-level trade related engagement was held in 2017, when Minister for Commerce, Engr. Khurram Dastgir Khan led a delegation to the Inaugural Session of the Joint Ministerial Commission (JMC) held on 20-21 July 2017. Experts working session was held on 20 July 2017. During the Experts' session, the two sides agreed to develop partnership in all areas of common interest, including trade, pharmaceutical industries, investment, agriculture, textiles, higher education and vocational training, information technology, air transport and tourism. During the JMC, Pakistan and Senegal signed the following agreements: -

- i. The Agreement on Cooperation in Combating the Illicit Trafficking of Narcotic Drugs, Psychotropic Substances and Precursor Chemicals.
- ii. The memorandum of understanding between the Federation of Pakistan Chambers of Commerce and Industry (FPCCI) and the Union of Chambers of Commerce, Industry and Agriculture of Senegal.

10.22. In the JMC, it was decided that next meeting would be held in Islamabad, Pakistan in 2019 but so far, 2nd JMC has not been held due to pandemic COVID-19 since 2020.

Strategy

10.23. In order to enhance bilateral trade cooperation between the two countries, following steps are required to be taken: -

- a. Expedite the signing of Pakistan – Senegal Bilateral Economic Cooperation Agreement.
- b. Holding of 1st meeting of Joint Cooperation Committee on the sidelines of 2nd JMC.
Holding of 2nd session of Pak – Senegal Joint Business Forum in Islamabad.
- c. Visit of accredited countries to make inroads in their Ministries of Trade and Trade bodies.
