Regulations and customs in the Ivory Coast: Customs

Customs Classification

Côte d'Ivoire belongs to the West African Economic and Monetary Union (UEMOA which brings together the following countries: Benin, Burkina Faso, Côte d'Ivoire, Guinea Bissau, Mali, Niger, Senegal and Togo). Since 1 January 2000, and whatever their entry point into the UEMOA, third countries to the UEMOA pay duties and taxes defined according to the Common External Tariff (CET) of the UEMOA.

Applicable Customs rates are according to the category the imported product belongs to: essential assets on a closed list: category I, 0% - essentials, basic raw materials, capital goods, specific inputs: category II, 5% - intermediate inputs and goods: category III, 10% - goods for final consumption and other products not mentioned elsewhere: category IV, 20%. The Customs duty base is the CIF value. The documents to be provided are a commercial invoice, a certificate of origin for third countries and a EUR1 certificate. To determine the category of your product, you can consult the Customs classification in force in Côte d'Ivoire (in conformity with the Harmonized System).

Import Procedures

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Importing Samples

To import samples, you must request an authorisation from the <u>General Directorate of Customs</u>, then use an ATA carnet.