



**SEVENTIETH ORDINARY SESSION OF THE
COUNCIL OF MINISTERS**

Abidjan, 20 - 21 June, 2013

**REGULATION C/REG.3/06/13 DETERMINING THE
PRODEDURE APPLICABLE TO GOODS HEAVILY TAXED
THAN CERTAIN FINISHED PRODUCTS**

THE COUNCIL OF MINISTERS,

MINDFUL of articles 10, 11, and 12 of the ECOWAS Revised as amended establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Decision A/DEC.17/01/06 adopting the ECOWAS Common External Tariff,

MINDFUL of Decision A/DEC.14/01/06 on the creation, organization, and functioning of the joint ECOWAS-UEMOA committee for the management of the ECOWAS Common External Tariff;

MINDFUL of the Supplementary Act A/SA.1/06/09 on the amendment to the Decision A/DEC.17/01/06 on the adoption of the ECOWAS Common External Tariff;

MINDFUL of Regulation C/REG.1/5/09 on the adoption of the 2007 version of the Harmonized Commodity Description and Coding System (HS);

MINDFUL of Regulation C/REG...../...../13 defining the list comprising the categories of products contained in the ECOWAS Tariff and Statistical Nomenclature;

DESIROUS to implement the provisions of articles 35, 36, and 37, of the ECOWAS Treaty relating to the establishment of the ECOWAS Common External Tariff and concerning all products imported from third countries into member states, and in this regard determine the procedure to be applied to goods heavily taxed than certain finished products;

ON THE PROPOSAL of the 12th meeting of the joint ECOWAS-UEMOA committee for the management of the ECOWAS Common External Tariff held in Abidjan from 11 to 14 December 2012;

UPON THE RECOMMENDATION of the fifty-first session of the Technical Committee on Trade, Customs, and Free Movement held in Praia on 18 - 19 March 2013;

ENACTS

Article 1: Suspension Regime of Goods Heavily Taxed

Without prejudice to the provisions of the Regulation defining the list comprising categories of products contained in the ECOWAS Tariff and Statistical Nomenclature, Member States are authorized, under the conditions defined in this Regulation, to use customs suspense regimes for goods taxed more heavily than the finished products for which they are used.

Article 2: Temporary Admission for Inward Processing

- a. When imported, for the manufacture of products in category 0, the relevant inputs are declared under Temporary Admission for inward processing.
- b. For their release for home consumption, these inputs are accorded the taxation provided for the compensation of finished products. They are also exempted from penalty interest under the general regime of Temporary Admission for inward processing.

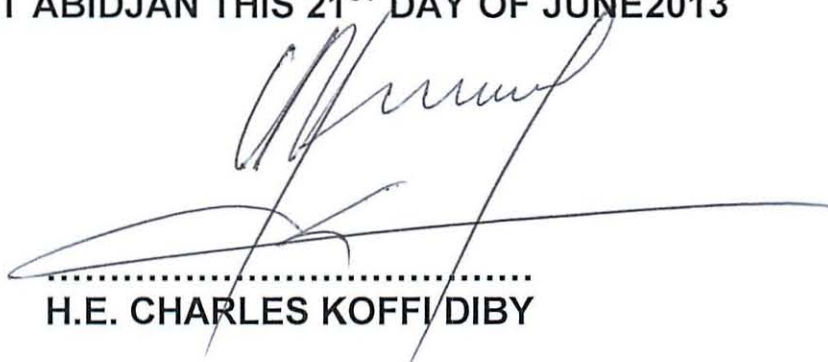
Article 3: Facilitation Measures

Member States shall take all necessary measures in order to accord such inputs simplified procedures and the various facilitation measures under International Conventions, Community texts and national laws of the Member States.

Article 4: Entry Into Force and Publication

This present Regulation shall enter into force upon signature by the President of the Council of Ministers. This Regulation shall be published by the Commission in the official journal of the community within thirty (30) days of its signature by the President of the Council of Ministers. It shall equally be published by each member state in her official journal thirty (30) days after notification by the Commission. *HP*

DONE AT ABIDJAN THIS 21ST DAY OF JUNE 2013



H.E. CHARLES KOFFI DIBY

CHAIRMAN

FOR COUNCIL