

WCO GUIDELINES FOR STRENGTHENING COOPERATION AND THE EXCHANGE OF INFORMATION BETWEEN CUSTOMS AND TAX AUTHORITIES AT THE NATIONAL LEVEL

V. Developing a Memorandum of Understanding/Agreement (MOU/MOA)

i. Côte d'Ivoire

Coordination committee

**Joint decision n° 002 /MDPMEF/DGD/DGI of 31 August 2006 on the Creation of a liaison
Committee for Co-ordination of fight actions against fiscal and Customs frauds**

**The Director General of Customs,
The Director General of Tax Administration**

HAVING REGARD to the Law n° 63-524 of 26 December 1963 establishing the National Tax Code,
HAVING REGARD to the Law n° 64-291 of 1 August 1964 establishing the National Customs Code,
HAVING REGARD to the Decree n° 2005-55 of 3 February 2005 on the designation of the Director
General of Customs,
HAVING REGARD to the Decree n° 2005-55 of 3 February 2005 on the designation of the Director
General of Tax Administration,
HAVING REGARD to the Decree n° 200-118 of 7 June 2006 on the organization of the Ministry of
Economy and Finance,
HAVING REGARD to the Decision n° 537/MEF of 14 April 1980 delegating a power of signature to
the Director General of Tax Administration,
HAVING REGARD to the Decision n° 77 of 22 June 2001 delegating a power of signature to the
Director General of Customs,

HAVING FURTHER REGARD to the service requirements,

DECIDE

ARTICLE I: A liaison Committee between the Directorate General of Customs and the Directorate
General of Tax Administration, hereinafter referred to as "Liaison Committee for Co-ordination of fight
actions against fiscal and Customs frauds (CCALFFD)" is hereby established.

ARTICLE II: The Committee offers a common work framework for the purpose of both
administrations. As such, the following missions have been assigned to it:

- Foster collaboration and the exchange of information and working methodology;
- Initiate and carry out joint actions against fraud and training to relevant techniques;
- Communicate systematically all relevant information regarding fraudulent transactions and traders identified by one or the other administration;
- Address any issue of common interest.

ARTICLE III: The Committee is co-chaired by two high ranking officers designated by Director General of Customs and the Director General of Tax Administration.

ARTICLE IV: The Committee shall consist of as follows:

On behalf of the Directorate General of Customs,

- The personal representative of the Directorate General,
- Two representatives of the Directorate of Customs investigations and Intelligence,
- One representative of the Directorate of Customs Legislation and Litigation,
- One representative of the Directorate of IT services,
- One representative of the Suspensive regimes Unit,
- One representative of the Risk management and Analysis unit.

On behalf of the Directorate General of Tax Administration,

- The personal representative of the Directorate General,
- Two representatives of the Directorate of Tax investigations and Control,
- One representative of the Directorate of Organizational, Methodology, and IT services
- One representative of the Directorate of Large Business companies,
- One representative of the “Infocentre” (National Information desk),
- One representative of the Directorate of the Tax legislation, Litigation, and Documentation.

ARTICLE V: The secretariat of the Committee shall be run by two of its members, one for Directorate General of Customs the other for Directorate General of Tax Administration.

ARTICLE VI: Unless it is an emergency, the Committee meets once a month alternatively at the Directorate General of Tax Administration and Directorate General of Customs headquarters.

ARTICLE VII: The deliberations of the Committee, adopted by consensus, are regarded as advice/recommendations to both Directors Generals.

ARTICLE VIII: Costs incurred in meeting the objectives of the Committee shall be jointly borne by both Directorates.

ARTICLE IX: All previous contrary provisions to the present decision shall be repealed.

**For the Directorate General of
Customs**

**For the Director General of Tax
Administration**

K. GNAMIEN

Feh KESSE

Steering committee

Decision n° 88 /DGD of 10 July 2012 creating and conferring jurisdiction to the Steering Committee for an IT data interchange platform project between Directorate General of Customs and the Directorate General of Tax Administration

The Director General of Customs,

HAVING REGARD to the Law n° 92-570 of 11 September 1992 on Co-statute of Civil Servants,
HAVING REGARD to the Decree n° 2011-118 du 22 June 2011 on the designation of members of the Government,

HAVING REGARD to the Decree n° 2011-222 of 7 September 2011 on the organization of the Ministry of Economy and Finance,

HAVING REGARD to the Decree n° 2012-241 of 13 March 2012 on the designation of the Prime Minister, Head of the Government,

HAVING REGARD to the Decree n° 2012-242 of 13 March 2012 on the designation of members of the Government,

HAVING REGARD to the Decree n° 2012-287 of 16 March 2012 on the designation of Colonel-Major COULIBALY Issa as Director General of Customs,

HAVING FURTHER REGARD to the service requirements,

DECIDE

ARTICLE I: A steering Committee for an IT data interchange platform project between the Directorate General of Customs and the Directorate General of Tax Administration and under the auspices of the Directorate General of Customs, is hereby established.

ARTICLE II: The Steering Committee for an IT data interchange platform project between the Directorate General of Customs and the Directorate General of Tax Administration, is responsible for the:

- Technical design of IT platform project;
- Development of specifications;
- Data collection from all departments and data-formatting platform;
- Setting of material, software and human resources needed for the project
- Technical development and follow up until the project commissioning

ARTICLE III: The Committee is chaired by Deputy Director General of Customs responsible for the collection of Customs duties, coordination and strengthening actions in combatting fraud.

ARTICLE IV: The Committee shall consist of:

- The personal representative of the Directorate General,
- Representatives of the Directorate of IT Department
- Representatives of the Directorate for Risk Analysis, Intelligence and Evaluation,
- Representatives of the Directorate of Customs Legislation and Litigation,
- Representatives of the Directorate of Customs Investigations,
- Representatives of the Directorate of Customs Port Office services and special services
- Representatives of the Directorate of Customs Airport Office services and Customs procedures with economic impact,
- Representatives of the Directorate of Statistics and Economic Studies

ARTICLE V: The present decision enters into force from the date of its signature.

ARTICLE VI: Deputy Directors General and “Directeurs Centraux” are responsible to each of them with regard to the implementation of this Decision which will be registered, published and communicated wherever there is a need.

**For the Directorate General of
Customs**

Issa. COULIBALY