

**Directorate General of Customs – Senegal**  
**23 April 2020**

**Measures adopted to limit the effects of the COVID-19 pandemic**

**1. Measures to facilitate the cross-border movement of relief consignments and essential supplies**

- 1.1. A draft order has been drawn up providing for exemption from, or temporary suspension of, Customs duties and taxes, apart from Community levies, on deliveries of equipment, inputs and pharmaceutical products to be used in combating COVID-19.
- 1.2. A draft memorandum has been drawn up on medical products, pharmaceutical products and supplies and equipment to be used in combating COVID-19, emphasizing the need to set up a fast-track procedure.
- 1.3. Facilitation of Customs clearance operations: setting in motion of provisional clearance authorizations or declarations (APEs or DEPs) without payment of import duties and taxes, reserved exclusively for economic operators with guaranteed representation and an unbroken tax record. These measures are aimed primarily at imports of hydrocarbons, medical and pharmaceutical products and basic foodstuffs. The time limits for processing these authorizations therefore go up from 15 to 30 days.

**2. Measures to support the economy and ensure supply chain continuity**

- 2.1. Validity of certificates of exemption to be extended in respect of all projects affected by the COVID-19 pandemic.
- 2.2. Three-month Exceptional Temporary Admission (ATE) for companies eligible for registration under the Investment Code and whose programmes have not yet been registered.
- 2.3. Renewal of registration under the Investment Code in respect of applications to extend previously registered projects.
- 2.4. Special authorization to release goods for consumption, over and above the statutory rate, for any claimant benefiting from a suspensive arrangement, without payment, where applicable, of interest on arrears of payment. This waiver of interest on arrears of payment relieves the cash-flow situation of companies registered for the Normal Temporary Admission (ATN) and Industrial Warehouse Customs regimes. It is also extended, in the case of release for consumption, to the Special Temporary Admission (ATS) Customs regime promoting structural investment.

- 2.5. Extension of the period of validity of carnets covering movements of goods vehicles from abroad, raised to 30 days by way of exception.
- 2.6. Support for informal-sector trade through sensible and flexible implementation of the rules, having regard to the immense part it still plays in the nation's economic fabric. To achieve this, there should be consultation with wholesale and retail trade services as to which cyclical levers need to be activated (especially correction values) to cushion the shock effects on consumption.
- 2.7. Spreading the deadline for payment of suspended VAT over a 24-month period. A circular from the Minister for Finance and the Budget (MFB) lays down the practicalities.
- 2.8. Abolition of penalties linked to late applications for corrections to be made to the manifest.
- 2.9. With authorization from the Minister for Finance and the Budget (MFB), suspension, for the benefit of companies or economic operators hard-hit by the crisis and of those in debt to the Customs Administration following a dispute procedure, of the recovery of duties and taxes evaded and fines due until 15 July 2020.
- 2.10. With authorization from the MFB, remission of penalties for the benefit of the companies hardest-hit by COVID-19 within a 20%-25% bracket, depending on the seriousness of the offence, the tax record and the area of operation.

### **3. Measures to ensure protection for Customs Administration personnel**

- 3.1. Supply of personal protective equipment (PPE), such as gloves, masks, disinfectants and infrared thermometers.
- 3.2. Enforcement of social-distancing measures.
- 3.3. Encouragement to introduce paper-free procedures for interactions between the Customs Service and its users.

### **4. Measures to ensure protection for the public**

- 4.1. Temporary suspension of re-exports of foodstuffs (rice, oil, dairy products, pasta) or other strategic products (soap, alcohol-based hand sanitizers), to ensure the domestic market is kept regularly supplied. This temporary restriction does not apply to Exceptional Temporary Admission operations arising out of a binding order from abroad, or an international transit arrangement.
- 4.2. Publication of information about COVID-19 on the Senegalese Customs official website.

**4.3.** Tightening up of surveillance arrangements throughout the country, despite the outbreak of the pandemic, to combat fraud of all kinds.

**5. Other measures**