

# GENERAL AGREEMENT ON TARIFFS AND TRADE

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## CENTRAL AFRICAN CUSTOMS AND ECONOMIC UNION: TARIFF SITUATION

### Revision

The following communication has been forwarded to the secretariat by the permanent mission of the Republic of Gabon.

#### I

On 1 January 1966 the Central African Customs and Economic Union (CACEU) came into effect.

The treaty establishing the CACEU was signed at Brazzaville on 8 December 1964 (L/2354). It is supplemented by Act No. 158/67-CD-297 establishing the customs tariff of the Union. The text of the Act is set forth in the annex to this document.

#### II

The crisis which the CACEU experienced in 1968 ended with the withdrawal of Chad, and the following new provisions therefore ensued:

1. the customs territory now comprises only four countries: Cameroon, Central African Republic, Congo (Brazzaville) and Gabon;
2. the list of common customs offices has been amended accordingly, as have all provisions and references concerning Chad in the customs tariff and tariff regulations;
3. Chad is now included in the list of countries considered, for purposes of customs treatment, as a member of the former OAMCE.

#### III

Recently, in the context of the Union's normal operation, certain tariff amendments became necessary, as follows (see table):

TARIFF AMENDMENTS  
(since 1 January 1969)

Tariff item No.	Description of products	Amendments
01-05-00	Live poultry	Suspension until further notice of the import duties and charges applicable to live poultry less than three days old, imported into the Central African Republic, the Gabonese Republic and the Republic of the Congo.
	Meat	
02-01-01	Meat of horses, asses and mules	(Suspension until further notice of the import duties and charges applicable to these products (when originating in the member States of the former OAMCE and imported into the Republic of the Congo or the Gabonese Republic.
02-01-02	Meat of bovine animals	
02-01-03	Meat of swine	
02-01-04	Meat of sheep or goats	
02-01-019	Edible offals, imported separately	
03-02-012	Stockfish	
03-02-013	Klipfish	For imports into the Federal Republic of Cameroon and the Gabonese Republic, the customs duty applicable to these products is 80 per cent of that prescribed in the customs tariff, i.e.: 15 per cent x 80 per cent = 12 per cent
23-07	Fodder preparations and other preparations for animal feeding	Suspension until further notice of the import duties and charges applicable to prepared poultry feed imported into the Gabonese Republic, Republic of Cameroon and Central African Republic.
25-32-01	Natron	Suspension until further notice of the import duties and charges applicable to natron originating in the member States of the former OAMCE.

Tariff item No.	Description of products	Amendments
34-01-01 34-01-11 34-01-21 34-01-90	Ordinary soap Toilet soap or scented soap Medicated soap Other soap	<p>(ordinary : CFAF 120 per kg. net (toilet and scented: CFAF 150 per kg. net (medicated : CFAF 150 per kg. net (other : CFAF 120 per kg. net</p> <p>Import duties applied on the basis of the mini- mum values indi- cated opposite.</p> <p>In addition, all imported hard soaps are subject to standards of composi- tion and quality.</p>
48-16-11	Packaging, of paperboard	<p>Suspension until further notice of the import duties and charges applicable to paperboard packaging specially intended for eggs, when imported into the Central African Republic, the Republic of the Congo or the Gabon Republic.</p>
48-21-90	Other articles of paper pulp, paper, etc.	<p>Suspension until further notice of the import duties and charges applicable to moulded sheets for packing eggs, when imported into the Central African Republic and the Republic of the Congo.</p>

Tariff item no.	Description of Products	Amendments
51-02-00 (until December 1968 )	Monofil, strip etc. (until December 1968)	<p>Since January 1969 two sub-headings have been established:</p> <p>51-02-01: fishing lines - import duty: 20 per cent</p> <p>51-02-90: other monofilis -- import duty: 35 per cent</p>
55-09-06 55-09-56 ex 55-09-90	Woven fabrics of cotton, printed	<p>Prior to establishment of two sub-headings, duty was at the rate of 35 per cent on the only tariff heading then existing.</p> <p>Imports of these goods into the Republic of the Congo are dutiable at the rate of 80 per cent of the customs duty prescribed in the import tariff of the CACEU, i.e. 30 per cent x 80 per cent = 24 per cent.</p>
60-05-00	Outer garments etc. and other articles knitted or crocheted, not elastic nor rubberized	)
61-01-00	Men's outer garments	)
61-02-00	Women's outer garments	) Minimum charge of CFAF 2,000 per kg. net
61-03-00	Men's under garments	)
61-04-00	Women's under garments	)
73-25-01	Cables, slings and the like	Establishment of a single tariff heading:
73-25-90 (until December 1968)	Cordage, plaited bands and the like (until December 1968)	73-25-00: cables, cordage, plaited bands etc.

Tariff item no.	Description of products	Amendments															
73-25-01 73-25-90 (cont'd)		<p>The customs duties and charges formerly applicable were:</p> <table data-bbox="596 404 781 1165"> <tr> <th>Customs duty</th><th>Import charge</th><th>Single import charge</th></tr> <tr> <td>73-25-01 10%</td><td>20%</td><td>20%</td></tr> <tr> <td>73-25-90 20%</td><td>30%</td><td>10%</td></tr> </table> <p>The customs duties and charges applicable now are:</p> <table data-bbox="848 404 1008 1165"> <tr> <th>Customs duty</th><th>Import charge</th><th>Single import charge</th></tr> <tr> <td>73-25-00 10%</td><td>20%</td><td>10%</td></tr> </table>	Customs duty	Import charge	Single import charge	73-25-01 10%	20%	20%	73-25-90 20%	30%	10%	Customs duty	Import charge	Single import charge	73-25-00 10%	20%	10%
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73-25-90 20%	30%	10%															
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ANNEX

ACT No.158/67-CD-297

Amending the Provisions of Act No. 7/65-UDEAC-36  
Establishing the Customs Tariff of the Central  
African Customs and Economic Union (CACEU)

THE MANAGEMENT COMMITTEE OF THE CENTRAL AFRICAN CUSTOMS AND ECONOMIC UNION,

HAVING REGARD to the Treaty establishing a Central African Customs and Economic Union, signed at Brazzaville on 8 December 1964;

HAVING REGARD to Act No.7/65-UDEAC-36 of 14 December 1965 establishing the Customs Tariff of the CACEU, and subsequent amendments thereto;

HAVING REGARD to the Customs Code of the CACEU, and in particular Article 22 thereof;

HAVING REGARD to the Convention of Association between the European Economic Community and the African and Malagasy States associated with that Community, signed at Yaoundé on 20 July 1963;

HAVING REGARD to Decision No.5/66 of 22 April 1966 of the Association Council concerning the definition of the concept of "products originating in";

HAVING REGARD to Decision No.6/66 of 22 April 1966 of the Association Council defining methods of administrative co-operation in customs matters for the purposes of implementing the Yaoundé Convention;

HAVING REGARD to Decision No.13/66 of 28 October 1966 of the Association Council, amending Decision No.5/66 of the aforesaid Council;

HAVING REGARD to Act No.148/66-CD-305 of 7 December 1966 reducing the duties of the Common External Tariff on stockfish, klipfish and printed fabrics;

HAVING REGARD to the urgency of the matter;

At its meeting on 19 December 1967

HAS ADOPTED

the Act set forth hereunder:

- Act No.7/65-UDEAC-36 establishing the customs tariff of the Central African Customs and Economic Union is hereby amended as follows:

## CHAPTER I

### General Provisions

ARTICLE 1 - All products imported into the Central African Customs and Economic Union and not prohibited shall be subject to the customs or revenue duties and taxes listed in the "Customs Tariff of the Central African Customs and Economic Union".

ARTICLE 2 - The customs tariff of the CACEU comprises:

- (1) the customs import duty,  
the import duty,  
the import turnover tax, the rates of which are uniform in  
the five States;
- (2) where applicable, the additional tax, the rate of which may  
differ from one State to another.

ARTICLE 3 - (1) The CACEU customs tariff shall be applied in conformity with the regulations stipulated by the Customs Code, by the texts for the implementation of that Code and by the present Act.

(2) The general rules for the interpretation of the nomenclature shall be those appearing in the preliminary notes to the customs tariff of the CACEU.

ARTICLE 4 - The nomenclature of the products listed in the customs tariff of the CACEU constitutes the common nomenclature of the five States of the UNION. Its use is compulsory for the establishment of the customs and revenue import and export tariffs and for the establishment and publication of trade statistics within the CACEU.

## CHAPTER II

### The Customs Import Duty

ARTICLE 5 - (1) The customs duty rates listed in the appropriate column of the customs tariff of the CACEU constitute the minimum customs import duty rates.

(2) The general tariff customs import duty rates are equivalent to triple those of the minimum tariff. They may be applied to certain countries or to certain specific products.

(3) Where a State finds it necessary to grant the benefit of the most-favoured-nation clause to another State, that fact shall in all cases imply the application of the minimum tariff.

(4) The Member States of the CACEU shall "only consider as "customs duty and charge having equivalent effect" the rates of customs duty listed in the appropriate column of the CACEU customs tariff.

ARTICLE 6 - Exemption from the payment of customs import duty shall be granted in respect of products originating in the member States of the former African and Malagasy Organization for Economic Co-operation (OAMCE) (Republic of Ivory Coast, Republic of Dahomey, Republic of Upper Volta, Malagasy Republic, Islamic Republic of Mauritania, Republic of the Niger and Republic of Senegal) and in the member States of the European Economic Community, as defined by Article 11 of this Act, by reason of the special relations existing between those States and those of the UNION and by reason of the exemptions from duty granted by those States in respect of products originating in the States of the UNION.

ARTICLE 7 - Enterprises entitled to reductions in rates or to exemptions from revenue duties and taxes set forth in the customs tariff in respect of the importation of certain products or materials in pursuance of one or other of the treatments provided for by the common investments code in the States of the CACEU shall be exempt from payment of the customs duties applicable to such products and materials.

ARTICLE 8 - Products entitled to exemptions from or reductions of the revenue duties and taxes set forth in the customs tariff in pursuance of the provisions of the customs regulations or legislation (with the exception of those set forth in the tariff itself) shall be exempt from customs import duty.

ARTICLE 9 - The customs duty rates provided for in respect of heading Nos. 27.10, 27.11, 27.14, 27.15 and 27.16 are suspended until further notice.

ARTICLE 10 - As from 1 January 1968 the customs duty rates applicable to the products listed in Schedule B annexed to Act No.16/62-UDEAC-209 of the Management Committee of the Equatorial Customs Union and to Decree No.62/DF/223 of 7 June 1962 of the Federal Republic of Cameroon shall be established at 100 per cent of those provided for in the customs tariff, except in respect of stockfish and klippfish falling within sub-headings 03.02.12 and 13 and printed fabrics falling within sub-headings 55.09.06, 56 and 90 of the customs tariff, in respect of which the percentage rates shall be as follows:

Tariff item No.	Product	Importing State	%	Date of application
03.02.12	Stockfish	Fed. Republic of Cameroon	60%	1.1.1968
03.02.12		Gabon	60%	1.1.1968
03.02.13	Klippfish	Fed. Republic of Cameroon	60%	1.1.1968
03.02.13		Gabon	60%	1.1.1968
55.09.06	Woven fabrics of cotton, printed	Fed. Republic of Cameroon	100%	1.7.1966
55.09.56		Central African Republic	60%	1.1.1968
ex 55.09.90		Congo	60%	1.1.1968
		Gabon	60%	1.1.1968
		Chad	60%	1.1.1968



### CHAPTER III

#### Origin of Goods

##### Section I

Goods imported from member States of the EEC.

ARTICLE 11 - For the purposes of applying the present Act, the member States of the EEC shall be deemed to be:

the Kingdom of Belgium, the Federal Republic of Germany,  
the French Republic, the Italian Republic, the Grand Duchy  
of Luxembourg and the Kingdom of the Netherlands in Europe.

ARTICLE 12 - The following shall be deemed to be products originating in the member States of the EEC, provided they have been transported directly, within the meaning of Article 17 below, from the exporting member State of the EEC to the member State of the CACEU:

- (1) products obtained entirely in one or more of the member States of the EEC;
- (2) products obtained in member States of the EEC and which were manufactured from products other than those referred to in paragraph 1 above, provided that the said products have undergone sufficient processing within the meaning of Article 15 below. This condition shall not be required, however, in the case of products originating, within the terms of the present article, in the CACEU member State of destination or in member States of the former OAMCE to which the same treatment is accorded in the CACEU State of destination, as to the member States of the EEC.

ARTICLE 13 - For the purposes of Article 12, paragraph (1) above, the term "obtained entirely" in member States of the EEC shall be deemed to mean:

- a - mineral products extracted from their soil
- b - products of the vegetable kingdom harvested in those countries
- c - live animals born and reared there
- d - products coming from live animals reared there
- e - products of hunting and fishing practised in those countries
- f - marine products obtained from the sea by their boats
- g - scrap and waste from manufacturing operations and articles no longer fit for use, provided that they were collected in those countries and cannot be used for any purpose other than recuperating the raw materials concerned
- h - goods obtained exclusively from the animals or products mentioned under sub-paragraphs (a) to (g) above or from their by-products.

ARTICLE 14 - For the purposes of application of the provisions of Article 13(f) above to trade between the member States of the EEC and the member States of the CACEU, the term "their vessels" shall apply only to vessels:

- which are registered in a member State of the EEC;
- which fly the flag of a member State of the EEC;
- which are owned to the extent of at least 50 per cent by nationals of member States of the EEC or by a company having its main headquarters in a member State of the EEC and of which, furthermore, in the case of associations of individuals or limited liability companies, at least half the capital belongs to the member States of the EEC or to public bodies or nationals of the said member States of the EEC;
- of which all the officers are nationals of member States of the EEC;
- and of which not less than 75 per cent of the crew are nationals of member States of the EEC.

ARTICLE 15 - For the purposes of the application of Article 12, paragraph (2) above, the following processing shall be deemed to be sufficient:

- (a) processing which brings the resulting articles under a tariff heading other than that applying to each of the products processed except those which are enumerated in List A (Annex I to this Act), to which the special provisions of that list apply;
- (b) processing as shown in List B (Annex II to this Act).

ARTICLE 16 - Where Lists A and B prescribe that goods obtained in a member State of the EEC shall be considered as originating in such country only on condition that the value of the products processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into account in determining this percentage shall be:

(1) on the one hand

- the customs value at the time of importation, whether definitive or temporary, in the case of products which can be shown to have been imported;
- the first price which can be checked as having been paid for those products in the EEC member State in which they were manufactured, in the case of products of which the origin is uncertain;

(2) on the other hand,

- the ex-works price (price paid to the manufacturer in whose undertaking the sufficient processing was carried out) of the goods after deducting any internal taxes which have been or will be refunded when the goods are exported.

ARTICLE 17 - The following shall be considered as having been transported directly from an EEC member State to a member State of the CACEU:

- (a) products which are transported without passing through the territory of a country not a party to the Convention of Association between the EEC and the African and Malagasy States, and which are not transhipped in any such country;
- (b) products which are transported through the territory of one or more countries not parties to the Convention of Association between the EEC and the African and Malagasy States, or which are transhipped in any such country provided that their passage through such country is covered by a single transport document drawn up in a member State of the EEC;
- (c) products which are not covered by a single transport document drawn up in a member State of the EEC which are transported through the territory of one or more countries not parties to the Convention of Association between the EEC and the African and Malagasy States, subject to observance of the provisions set forth in Annex IV to the present Act.

ARTICLE 18 - Products originating in the member States of the EEC, within the meaning of the present Article, shall be admitted duty-free to the member States of the CACEU on presentation of a certificate for the movement of goods AY I issued by the customs authorities of the exporting member State of the EEC, provided not more than four months have elapsed between the date on which the certificate was countersigned by the customs authorities of the exporting country and the date on which it is presented to the customs authorities of the importing country.

ARTICLE 19 - The certificate for the movement of goods AY I shall be drawn up in one of the official languages of the European Economic Community. It may be typed or hand-written; in the latter case it shall be filled up in ink and in block capitals.

The size of the certificate shall be 21 x 30 cms. The paper used shall be paper not containing mechanically-produced pulp and shall be suitable for writing and weigh not less than 64 grs. per square metre. It shall be backed by a chequered pattern in green which will show up any attempt at forgery by mechanical or chemical processes.

Across the front of each certificate there shall be three blue diagonal strips, each of 3 mms. in width, running from the lower left-hand corner to the upper right-hand corner.

Each certificate shall bear an identification number.

ARTICLE 20 - When certificates for the movement of goods are drawn up in a language other than French, the customs authorities may require a translation.

ARTICLE 21 - The provisions set forth in Articles 12 to 20 of the present Act shall not apply to the products mentioned in List C (Annex III to this Act), for which the rules prescribed in Section II of this Chapter with regard to the determination and certification of origin shall be applicable temporarily.

ARTICLE 22 - The following shall be admitted duty-free as products originating in the member States of the EEC, without any movement certificate AY I being required: goods in small quantities addressed to individuals or contained in the personal baggage of travellers, provided that the goods thus imported are not intended for purposes of trade, that they are declared to satisfy the conditions required for obtaining exemption, and that there is no reason to doubt the sincerity of this declaration.

The following imports shall be deemed not to be intended for purposes of trade:

- those which are of an occasional character;
- those which consist solely of goods intended for the personal use of the addressees or the travellers and their families, where the nature and quantity of the goods are such that there is no indication that they are intended for purposes of trade;
- those which consist of goods, the total value of which does not exceed CFAF 15,000 in the case of small consignments, or CFAF 50,000 in the case of the contents of the personal luggage of travellers;

## Section II

Goods imported from countries not members of the EEC.

ARTICLE 23 - Products obtained entirely in countries not members of the EEC and falling within one of the following categories shall be deemed to have originated in the said countries:

- (a) mineral products extracted from their soil
- (b) products of the vegetable kingdom harvested in those countries
- (c) live animals born and reared there
- (d) products coming from live animals reared there
- (e) products of hunting and fishing practised in those countries

- (f) marine products obtained from the sea by their boats
- (g) goods obtained exclusively from the animals or products mentioned under sub-paragraphs (a) to (f) above or from their by-products
- (h) products manufactured in one of the said countries without the addition of materials from any other country.

ARTICLE 24 - For the purposes of application of the provisions of Article 23(f) above to trade between the member States of the former OAMCE and the member States of the CACEU, the term "their vessels" shall apply only to vessels:

- which are registered in a member State of the OAMCE;
- which fly the flag of a member State of the former OAMCE;
- which are owned to the extent of at least 50 per cent by nationals of member States of the former OAMCE or of member States of the EEC, or by a company having its main headquarters in a member State of the former OAMCE and of which the manager or managers, the chairman of the board of directors or supervisory board and the majority of the members of these boards are nationals of member States of the former OAMCE or of member States of the EEC and provided also that, in the case of associations of individuals or limited liability companies, at least half the capital belongs to member States of the former OAMCE or member States of the EEC, to public bodies or to nationals of the said member States of the former OAMCE or member States of the EEC;
- of which all the officers are nationals of member States of the former OAMCE or member States of the EEC;
- and of which not less than 75 per cent of the crew are nationals of member States of the former OAMCE or member States of the EEC.

ARTICLE 25 - The origin of goods obtained in a country by the use of products harvested, extracted or manufactured in another country shall be determined according to the following rules:

(1) Goods which have been processed to any extent in a foreign third country which is subject to a less advantageous tariff than that to which the initial country of origin is entitled: these goods shall be deemed to have originated in said third country.

(2) Goods which have been processed in a foreign third country which is subject to a more advantageous tariff than that to which the initial country of origin is entitled: these goods shall be deemed to have originated in said third country in the following two cases, provided that the products initially imported into the country of processing have not been processed under any régime providing for the suspension of import duties and charges in such country and that the

products resulting from processing are transported directly, within the meaning of Article 26 below, from the third country of processing subject to more advantageous treatment to the member State of the CACEU:

- (a) when complete processing, by one of the operations specifically mentioned in the list set forth in Annex V to this Act, has caused them to lose their original identity;
- (b) when incomplete or additional processing has caused the goods concerned to fall within a tariff heading liable to a higher rate of duty than the raw material, and on condition that the goods are not mentioned in Annex VI to the present Act. In determining the tariff heading subject to the higher rate of duty, account shall be taken of the total revenue charge comprising the customs duty and the import duty as provided for in the customs tariff of the CACEU.

In no case shall any of the following processing operations allow the raw materials which undergo them in the foreign third country which is subject to a more advantageous tariff to qualify as "originating in" such third country:

- handling intended to ensure the maintenance of the goods in proper condition, in particular ventilation, spreading out, drying, salting, smoking, refrigeration, freezing, placing in brine, in sulphur water or in other preservative solutions, removal of damaged parts and similar operations;
- dusting, sifting, sorting, arrangement and assorting (including making up sets of articles), washing, painting or cutting up;
- changes of wrapping, dividing or assembly of packages;
- simple putting into bottles, flasks, sacks, cases, tins, boxes or spreading on boards, etc. and all other operations for putting up goods;
- affixing to the products themselves or to their wrappings any trademarks, labels or other similar distinguishing marks;
- the simple mixing of products, even of different kinds;
- the simple putting together of parts so as to make a complete article;
- the simultaneous performance of two or more of the operations listed above;
- the slaughtering of animals.

In all other cases, in particular in the case of processing involving simply a change of sub-heading within a given tariff heading, goods processed in a third country to which a more advantageous tariff is applied shall be deemed to have retained their initial origin.

ARTICLE 26 - The following shall be deemed to have been transported directly from the State of processing to which a more advantageous tariff is applied to a member State of the CACEU:

(1) products which are transported without passing through the territory of a country to which a less advantageous tariff is applied, and which are not trans-shipped in any such country;

(2) products which are transported through the territory of one or more countries to which a less advantageous tariff is applied, or which are trans-shipped in any such country, provided that their passage through such country or countries is covered by a single transport document drawn up in the country of origin to which a more advantageous tariff is applied;

(3) products which are not covered by a single transport document drawn up in their country of origin to which a more advantageous tariff is applied, and which are transported through the territory of one or more countries to which a less advantageous tariff is applied, subject to observance of the provisions set forth in Annex IV to the present Act.

ARTICLE 27 - Due proof must be shown of the origin of products eligible, by virtue of their origin, for exemptions or reductions in the duties and charges provided for in the customs tariff.

Such proof may consist in presentation of certificates of origin established by the customs authorities of the exporting country or the Chamber of Commerce of that country, and countersigned, in all cases, by the customs authorities of said country; the evaluation by the customs authorities of the importing CACEU member State shall be independent of the statements appearing on such documents.

The documents certifying the origin of goods must specifically indicate:

- the State in which the goods were obtained;
- the circumstances in which the goods concerned qualify for consideration as products originating in the country to which a more advantageous tariff is applied, indicating the tariff description, value and origin of the raw materials processed;
- references to the import documents and customs treatment of the imported raw materials in the State where processing took place.

ARTICLE 28 - In any event the customs authorities of the member States of the CACEU may always, if they deem necessary, require proof of the origin of products imported into the Union.

#### CHAPTER IV

##### The Import Duty

ARTICLE 29 - 1. The import duty is a revenue duty levied on all important products regardless of their origin or of the country from which imported.

2. The rate of this duty, which may be a specific or an ad valorem duty, may vary according to the products imported.

ARTICLE 30 - 1. The basic rules governing the levying and collection of the import duty are the same as those governing the customs duty.

2. Where the duty is levied on an ad valorem basis, the customs duty is not to be included in the value on which the import duty is calculated.

#### CHAPTER V

##### Import Turnover Tax

ARTICLE 31 - The import turnover tax is a revenue tax levied on all imported products regardless of their origin or of the country from which imported.

ARTICLE 32 - The rate of the import turnover tax is established at 10 per cent ad valorem.

ARTICLE 33 - The value on which the import turnover tax is levied is to be determined by adding to the dutiable value, as defined by Articles 23 to 26 of the Customs Code, the amount of the customs duties and import duties leviable.

ARTICLE 34 - In addition to the products in respect of which the indication "Free" appears in the appropriate column of the customs tariff, the following are also exempt from the payment of the import turnover tax:

A - In the five States of the UNION:

- (1) products exempted from the payment of import duties in pursuance of Article 241 of the Customs Code;
- (2) products intended for inter-State bodies and departments.

B - In the Republic of the Congo:

- products intended for the Army, the State Guard, the Health Department, the National Posts and Telecommunications Office and the Education Department.



C - In the Republic of Gabon:

- products and goods imported for financially autonomous public departments.

D - In the Republic of Chad:

- products intended for the Army and the State Guard, and medical products and laboratory instruments and apparatus intended for the Health Department.

## CHAPTER VI

### The Additional Tax

ARTICLE 35 - 1. The additional import tax is a revenue tax levied on certain imported products when intended for consumption in one or more States of the UNION, regardless of their origin or of the country from which imported.

2. Where an additional tax is levied in the States on the same product, the Management Committee is empowered to decide that such tax be totally or partially incorporated in the import duty.

ARTICLE 36 - The rate of the additional import tax shall be established by the State concerned in conformity with the provisions of Article 31 of the treaty establishing the CACEU.

ARTICLE 37 - 1. The basic rules governing the levy and collection of the additional tax are the same as those governing the levy and collection of the import duty.

2. The amount of the additional tax is not to be taken into account for the purpose of calculating the import turnover tax.

ARTICLE 38 - Products exempted from the payment of the import turnover tax in pursuance of the provisions of Article 34 above shall also be exempted from the payment of the additional tax when so decided by the State concerned.

ARTICLE 39 - Where goods are transferred from one State to another and the rate of the additional tax applicable in the State in which the goods are actually consumed is higher than the rate of that tax applicable in the State into which the goods were initially imported, the amount of the difference between the rates may in that case be recovered by the consumer State.

Where the additional taxes are levied on an ad valorem basis, the differential method of taxation shall be based on the wholesale price in the State in which the goods are cleared less 30 per cent.

## CHAPTER VII

### General Provisions

ARTICLE 40 - The provisions of Articles 66 to 70 of Act 13/65 of 14 December 1965 of the Council of Heads of State of the UNION, which stipulate the conditions governing the application of Article 241 of the Customs Code, shall in all cases be applicable to imports effected according to the provisions of Articles 7, 8, 34 and 38 of the present Act.

ARTICLE 41 - All previous provisions contrary to those of the present Act are revoked.

ARTICLE 42 - The present Act shall be registered, published according to the emergency procedure in the five States of the Union and notified to all the necessary localities.

BANGUI, 19 December 1967

THE PRESIDENT

Lieutenant-Colonel A. BANZA