

# GENERAL AGREEMENT ON

## TARIFFS AND TRADE

RESTRICTED

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### SENEGAL - ESTABLISHMENT OF A NEW SCHEDULE XLIX

#### Communication from the Republic of Senegal

The following communication, dated 21 September 1990, has been received from the Government of the Republic of Senegal with the request that it be circulated to the contracting parties and considered by the Council at its next meeting.

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I have the honour to inform you that since 1985 Senegal has been engaged in a process of structural adjustment in accordance with the undertakings entered into with the Bretton Woods institutions, that is to say the World Bank and the International Monetary Fund.

The budgetary constraints imposed by these undertakings preclude the fiscal flexibility that would allow substantial tariff concessions. The result has therefore been a thorough reorganization of the schedule of duties and taxes in the customs tariff.

Accordingly, the fiscal reform begun in 1986 under the structural adjustment programme includes in particular sectoral fiscal measures designed to promote a New Agricultural Policy and a New Industrial Policy for the purposes of consolidating the country's industrial fabric, in accordance with our national development plan.

The implementation of this reform has led to major internal fiscal distortions, which must be corrected by means of a relatively evolutive tax system.

Furthermore, Senegal is preparing to adopt on 1 January 1991 the Harmonized Commodity Description and Coding System, which involves significant changes in its schedule of import duties and taxes. The responsible national services are currently transposing the Customs Co-operation Council Nomenclature (CCCN) into the Harmonized System (HS).

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In light of the foregoing, Senegal has found it impossible to maintain the level of tariff concessions initially granted and requests, pursuant to Article XXV:5 of the General Agreement on Tariffs and Trade, a temporary waiver, until 31 December 1991, of its obligations under Article II of the Agreement.

Senegal undertakes to provide the necessary documentation for the consultations and negotiations provided for by the procedures under Article XXVIII of the General Agreement with a view to the renegotiation of the previous tariff concessions with the contracting parties concerned.