# Table of Contents

PROTOCOL RELATING TO THE RE-EXPORTATION WITHIN THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES OF GOODS IMPORTED FROM THIRD COUNTRIES ................................................................. 2

THE HIGH CONTRACTING PARTIES ................................................................................................................. 3

ARTICLE I ............................................................................................................................................................................. 3

  Definitions ........................................................................................................................................................................3

ARTICLE II ............................................................................................................................................................................ 3

  Customs Duty Collected to be Refunded in the Collecting State .................................................................................. 3

ARTICLE III .......................................................................................................................................................................... 4

  Power of the Council of Ministers of the Community ................................................................................................. 4

ARTICLE IV .......................................................................................................................................................................... 4

  Infringements ................................................................................................................................................................. 4

ARTICLE V .......................................................................................................................................................................... 5

  The Provisions of this Protocol and the Treaty .................................................................................................................. 5

ARTICLE VI .......................................................................................................................................................................... 5

  Deposit and Entry into Force ........................................................................................................................................ 5
PROTOCOL RELATING TO THE RE-EXPORTATION WITHIN THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES OF GOODS IMPORTED FROM THIRD COUNTRIES
THE HIGH CONTRACTING PARTIES

AWARE of the necessity to facilitate the implementation of Article 22 of the Treaty of the Economic Community of West African States on the re-exportation within the Community of goods imported from third countries;

AGREE AS FOLLOWS:

ARTICLE I

Definitions

In this Protocol:

"Treaty" means the Treaty of the Economic Community of West African States;

"Community" means the Economic Community of West African States;

"Council" means the Council of Ministers established by Article 6 of the Treaty of the Economic Community of West African States;

"Commission" means the Trade, Customs, Immigration, Monetary and Payments Commission established by Article 9 of the Treaty of the Economic Community of West African States;

"Barter Agreement" means any agreement or arrangement by which goods are imported into a Member State of the Community, being goods for which settlement may be affected, in whole or in part, by the direct exchange of goods;

"Customs Duty" shall include import duties and taxes of equivalent effect,

"Re-exportation" means the exportation from a Member State to another Member State of goods originally imported from a third country.

ARTICLE II

Customs Duty Collected to be Refunded in the Collecting State

1. Where any goods, which are imported into a Member State of the Community from a third country and in respect of which customs duty has been charged and collected in that State (in this paragraph referred to as "the Collecting State") are transferred to one of the other Member States of the Community (in this paragraph referred to as "the Consuming State") the following provisions shall apply:

(a) An administrative fee representing 0.5% of the c.i.f. value of every consignment being re-exported is to be charged by the Collecting State.
(b) The Collecting State shall refund to the importer within its territory, the full amount of duty paid on the goods while other cost such as c.i.f., port charges, etc. involved in the importation are to be included in the invoiced price to be paid by the importer in the Consuming State.

(c) The Consuming State shall charge and collect the duty payable on such goods.

2. Where goods which are imported into a Member State of the Community from a third country and in respect of which customs duty is charged and collected in that State (in this paragraph referred to as "the Collecting State") are wholly or in part used in Collecting State in the manufacture of other goods (in this Article referred to as "the manufactured goods"), and the manufactured goods are subsequently transferred to another Member State of the Community (in this Article referred to as "the Consuming State"), the Collecting State shall refund to the importer within its territory the full amount of the duty collected in respect of the goods imported and used in the production of the manufactured goods subsequently transferred to the Consuming State.

ARTICLE III

Power of the Council of Ministers of the Community

1 The Council of Ministers of the Community may make regulations generally for the better carrying into effect of the provisions of this Protocol and matters connected therewith.

2 Without prejudice to the measures referred to in Article 23 of the Treaty and to this Protocol, the Council may, on the recommendation of the Commission lay down other conditions under which re-exportation of goods from third countries may be permitted under this Protocol. Such conditions shall include the type, the minimum value and quantity of goods that may be re-exported and the minimum amount of customs duty that may be refunded by a Member State.

ARTICLE IV

Infringements

Without prejudice to the powers conferred upon the Tribunal of the Community established under Article 11 of the Treaty, continued infringement by a Member State of the provisions of this Protocol may be referred by another Member State to the Council through the Commission.
ARTICLE V

The Provisions of this Protocol and the Treaty

The provisions of this Protocol shall where specific provisions exist on the same subject matter in the Treaty be so construed as to complement each other.

ARTICLE VI

Deposit and Entry into Force

1 This Protocol shall enter into force provisionally upon signature by Heads of State and Government of Member States and definitively upon ratification by at least seven Member States in accordance with the constitutional procedure applicable for each signatory State.

2 This Protocol and all the instruments of ratification shall be deposited with the Depository Government of the Treaty which shall transmit certified true copies of this Protocol to all Member States and notify them of the dates of deposits of the instruments of ratification and shall register this Protocol with the Organisation of African Unity, the United Nations and such organisations as the Council shall determine.

3 This Protocol shall be annexed to and shall form an integral part of The Treaty.

IN FAITH WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT IN WEST AFRICA, HAVE SIGNED THIS PROTOCOL

DONE AT LOME THIS 5TH DAY OF NOVEMBER, 1976 IN SINGLE ORIGINAL IN THE ENGLISH AND FRENCH LANGUAGES, BOTH TEXTS BEING EQUALLY AUTHENTIC.

H.E. Lt Mathieu KEREKOU
President of People’s Republic of Benin

H.E. Mr. A. M. CAMARA
Vice-President
for and on behalf of the
President of the Republic of Gambia

Hon. Dr. K. A. GARDINER
Commissioner for Economic Planning
For and on behalf of the Head of State and
Chairman of the National Redemption Council of
the Republic of Ghana

H.E. Moktar Ould DADDAH
President of the Islamic Republic of Mauritania

H.E. Dr. Lansana B EAVOGUI
Prime Minister
For and on behalf of the Head of State and
Commander-in-Chief of the People’s Revolutionary
Armed-Forces, President of the Republic of Guinea

H.E. Lt-Col. Seyni KOUNTCHE
Head of State and Chairman of the Supreme
Military Council of the Republic of Niger
H.E. Lt General Olusegun OBASANJO  
Head of the Federal Military Government,  
Commander-in-Chief of the Armed Forces of the  
Federal Republic of Nigeria

H.E. Mr. Leopold Sedar SENGHOR  
President of the Republic of Senegal

H.E. Mr. Luiz CABRAL  
President of the Republic of Guinea-Bissau

H.E. Dr. Siaka STEVENS  
President of the Republic of Sierra-Leone

H.E. Mr. Felix HOUPHOUET-BOIGNY  
President of the Republic of Ivory-Coast

H.E. General Gnassingbe EYADEMA  
President of the Togo Republic

H.E. Dr. William R. TOLBERT, Jnr.  
President of the Republic of Liberia

Hon. Mr. FOUNEKE KEITA  
Minister of Finance and Trade for and on behalf of the Chairman of the Military Committee of National Liberation President of the Republic of Mali

H.E. General A. Sangoule LAMIZANA  
President of the Republic of Upper Volta