Customs Guide

This document was drafted with the valuable assistance of the Government of Mali and is destined for the use of all non-profit international non-governmental organizations. The document details all administrative procedures to be followed in order to qualify for tax and duty exonerations as well as the right to conduct business in Mali.
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1. Structure and Every-day Functioning of Customs
(Source DGD)

1.1 General
Created on 10 October 1990 with ordinance no. 90-58/P-RM, Mali’s Direction Générale des Douanes (General Customs Directorate) is under the Ministry of Finance and the Economy. It is made up of four sub-divisions, an Office of Internal Control and a Center for Statistics and information Technology. The sub-divisions hold the hierarchical rank of National Directorate, and the divisions, that of National Directorate Section.

Mali’s customs representation in the ports of Abidjan and Dakar constitutes the only external structures of Mali’s General Customs Directorate. The DGD is represented at regional level in the country by the Regional Customs Directorates, and at sub-regional level by the Customs Brigade Offices.

The Sub-divisions are the following:

- General Administration
- Regulation, Taxation and International Relations (RFRI)
- Revenues and Studies
- Customs Investigations

1.2 The Sub-Divisions
A. General Administration (SD-AG)
This office is made up of two departments: 1) Training, Improvement and Documentation; and 2) General Services.

The SD-AG is responsible for the following:
- Staff management
- Prepare draft budget for everyday functioning and equipment
- Ensure general services
- Manage the control of specialized advances
- Maintain data on sensitive issues
- Ensure courier service
- Develop a communications and public relations strategy
- Ensure the conservation of service archives
- Ensure professional training of staff

B. Regulation, Taxes and International Relations (SD-RFRI)

This office is made up of two departments: 1) Regulation, Taxes and Litigation; and 2) International Relations.

The RFRI is responsible for the following:

- Develop customs and taxation regulations
- Manage international customs relationships
- Follow any litigation
C. Revenue and Studies (SD-RE)
This office is made up of three departments: 1) Revenue accounting and investigations; 2) Values; and 3) Financial compensation.

The SD-RE is responsible for the following:

- Develop the action plan for the service in terms of liquidation and duty and tax recovery; ensure the implementation of the action plan
- Maintain accounting of all customs revenues
- Assess the financial impact of tariff preferences instituted between Mali and foreign countries
- Lead studies regarding customs revenue previsions

D. Customs Investigations (SD-ED)
This office is made up of two departments: 1) Verifications; and 2) Research and Operations.

The SD-ED is responsible for the following:

- Research, record and pursue customs and exchange regulation infractions
- Oversee the accounting records of taxpayers
- Check customs clearances, especially those regarding customs exonerations, after they have occurred
- Centralize and manipulate all data related to customs fraud; Lead any investigations pertaining to customs fraud

1.2 Bureau of Internal Control (BCI)
Under the authority of a Head of Office, the BCI is comprised of Internal Controller Agents, appointed by Ministerial decree.

The Bureau of Internal Control is responsible for the following:

- Verify and oversee the work of divisions charged with implementing the service mission
- Draft all proposals aiming to enhance the organization and service delivery
- Ensure the monitoring and evaluation of all reforms
- Develop prospective studies on how well services are organized and their functioning

1.3 Center for Information Technology and Statistics (CIS)
This office is responsible for technical tasks. It falls under the authority of a Chief, also appointed by Ministerial decree.

The CIS is responsible for the following:

- Develop and implement information technology programmes in response to the needs of the other divisions and structures of the DGD
- Collect, capture and manipulate data
- Produce customs data and all analyses relative to this data
1.4 Regional and Sub-Regional Divisions

Article One of decree No. 95-063/P-RM, dated 15 February 1995, stipulates the establishment of a Regional Customs Division in each administrative region of Mali, as well as one at district level in Bamako.

Article Four of the same decree equally stipulates that the following offices are established at sub-regional level:

- Customs Office(s)
- Customs Brigade(s)
- Customs Post(s)

In addition, Decree No. 95-1330/MFC-SG determines the everyday functioning of all Regional Divisions as well as Customs Offices, Brigades, and Posts, given that it determines the organization and modalities of all these.

1.5 Customs Offices

Customs Offices include:
- Principal customs offices
- Secondary customs offices
- Specialized offices

Each customs office includes a commercial brigade, whose Chief is appointed by the General Director of Customs.

Under the authority of the Bureau Chief, the Commercial Brigade ensures the following:
- Responsibility for the merchandise
- Oversight of travellers and means of transport
- Supervision over warehouses and customs clearance areas
- Oversight of seizures
- Research, documentation and suppression of/response to customs infractions

1.6 Customs Posts

Customs posts manage revenues liable to customs clearance operations, mainly with respect to tourism, and whose import value does not exceed XOF 250,000.

Supervision posts are advanced installations of the Mobile Intervention Brigades (BMI), whose responsibility it is to oppose fraudulent imports and exports, to oblige the would-be transporters of these items to visit a Customs office in order to complete all requisite administrative formalities and finally to provide any needed assistance to the services of the overall Customs offices.

1.7 External Services

- Mali Customs Representation at the Port of Dakar, in Senegal
- Mali Customs Representation at the Port of Abidjan, in Côte d’Ivoire

These are made up of the following:
- An official manifest section and transshipment
- A cautionary acquisitions section
- A brigade section
2. Tax Exemption

2.1 General

In order to obtain the right to work in Mali, all NGOs or UN agencies must be registered with the Fiscal administration, and have a valid Fiscal Identification Number (NIF).

The request to obtain a NIF should be stamped and be joined with supporting documents. This request is addressed to the Taxation center of the commune where the agency/NGO has its headquarters.

Customs formalities may be completed at the border, at the airport, or at regional customs offices, within the Malian territory. In the latter case, a customs officer will accompany any cargo from the border to the regional office.

UN agencies enjoy a specialized status established by Inter-ministerial decree 3751/MAEC/MFCCAB. This decree specifies the application of decree No. 236/PG-RM of 2 December 1977, which establishes preferential rights accorded to international organizations.¹

Aside from the general exemptions, which apply to the ECOWAS common market countries, International NGOs benefit from specific tax exemptions linked to their particular status. As indicated in the framework agreements, customs rights and VAT are included in the taxes required for material, supplies and technical equipment.

Irrespective of whether the exemption is accorded, the following taxes must be paid: statistics charge (RS, 1%); the West African Economic and Monetary Union (UEMOA) Community Solidarity Tax (PCS, 1%); and the ECOWAS community tax (0.5%).

**Total non-exempt taxes: 2.5%**

N.B. The exemption of tax does not apply to fuel or spare parts for automobiles. Items brought into the country and destined for distribution or as in-kind donations are also exempt. Specific conditions are applicable to vehicles that may be imported under the temporary admissions (AT) status.

2.2 The Right to Work in Mali:
(Source: MAT)

An NGO that wishes to establish itself in Mali must obtain the right to work in the country. The request for the right to work, or the request for approval of status as an international association should be addressed (in French) to:

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¹ Excerpt from Article 57: “The United Nations are exempt from all customs and duties, prohibitions and restrictions on imports and exports for items imported and exported for their use in official functions.”
Mr le Ministre de l’Administration Territoriale au Ministère de l’Administration Territoriale, de la Décentralisation et de l’Aménagement du Territoire (MATDAT).

The file to request international organization status in Mali should include the following:

- A request for authorization to work in the Republic of Mali, including a 200 CFA stamp
- Two copies of the Association status of the organization
- Two copies of the internal rules/regulations of the organization (not-obligatory)
- Two copies of document that officially establishes the organization as a legal entity
- Two copies of the declaratory docket from the organization’s headquarters
- Two official newspaper clippings publicizing the establishment of the organization
- Two copies of a list of organization membership in Mali, including their complete address
- Two copies of the official mandate/terms of reference of the organization’s representative in Mali.

It is important for the organization to be able to justify its status as an officially registered entity outside of Mali. For those organizations who are unable to provide the above documents, the following alternatives are also admissible:

Official establishment of the organization and declaratory docket (4th and 5th bullet points above): Any documentation that proves official registration in the country of origin, including mandate, vision, objectives, etc. Official translation to French is helpful.

Official newspaper clippings: Where this is not possible, any independent press article publicizing the activities of the organization can serve to establish authenticity

The mandate of the representative in Mali, as well as the staff list with addresses, should be presented as part of an official letter addressed to the Minister, and include the signature and stamp of the organization’s Director at headquarters.

2.3 Criteria to obtain the right to tax exemption:
(Source: CADB)

1. Be present as a functioning entity for three consecutive years in Mali, implementing authorized activities in the country
2. Obtain a framework agreement from the Cellule d’Appuis du Développement à la Base (CADB)

The official request should be addressed to the Director of the CADB; the “international association” (INGO) arriving in Mali must submit a certain number of official documents which serve to prove the status of the humanitarian organization in its country of origin (see the file to request international association status above).

Please be advised: the exemption only concerns customs taxes in Mali; Community taxes (2.5%) will still need to be paid (except in specific cases of particular exemption).
**CADB Role:**
- Issuance of the framework agreement
- Ensure the monitoring of NGO activities in the country: this is a mandatory annual report, as well as any other M&E reports produced by the organization according to its own criteria
- Issuance of a Certificate of Operations, on request

N.B.: The CADB requests that any NGO, which has newly arrived in Mali and would like to benefit from the right to tax exemption as well as recognition of its status as an international NGO, formally introduces itself to the Director of the CADB as a courtesy.

### 2.4 Exemption for NGOs present for less than 3 years:
(Source: CADB)

An “international association” or NGO arriving in Mali, or present and allowed to work for less than 3 years may be sponsored by another organization – local or international – that enjoys a framework agreement with the CADB.

The sponsorship protocol (obtained through the CADB) allows associations to request tax exemptions in the name of the sponsoring organization.

The request for sponsorship is addressed to the Director of the CADB. It is strongly suggested that the NGO officially introduce itself to the Director, preferably in person, in order to facilitate document processing.

The following documentation is required as part of the request for sponsorship:

- All documents previously used for the request for the right to work in Mali
- The resultant authorization
- The sponsorship agreement between the new association and the sponsoring NGO (signed by both parties)
- The Operations Certificate of the sponsoring organization
- Fiscal stamp (200 CFA)

In addition, the CADB would like to inform newly arrived NGOs to Mali that the framework agreement process, the recognition of the NGO by the government and the approval of tax exemption would be greatly accelerated if CADB staff is invited to participate in scheduled monitoring missions, possibly complete within a year instead of the required three years. This would enable the CADB to directly observe/assess ongoing activities in the field and be in a position to provide insight during the evaluation process. For this, the NGO would have to include the participation of two representatives of CADB in two regularly scheduled monitoring and evaluation missions linked to ongoing projects.

This would serve a dual purpose: that of enabling the CADB to verify for itself NGO activities on the Malian territory, coupled with the opportunity to receive CADB insight on government priorities, the needs of target populations and project focus in the context of project evaluations; and an opportunity to accelerate the process of evaluation document revision. It is highly likely that an NGO following this advice would be recognized by CADB in less than one year, instead of three.
2.5 Non-exempt Taxes:
(Source: Direction Générale des Douanes)

General Principle:
Only organizations providing support to the State should benefit from total exemption (i.e. UN).

All imports for NGOs are subject to community taxes

PC: Common Levy – 0.5%
PSC: Common Solidarity Levy – 1%
RS: Statistics Charge – 1%
Total = 2.5% to be paid systematically (with the exception of exceptional cases where a special request for exemption is made to the Ministry of the Economy and Finance).
NB: Deposit on Various Taxes and Duties (ADIT): 3% of the value, payable at customs. This can be reimbursed by submitting a request to the Fiscal Services at the Customs office, including the receipt for payment.

2.6 Tax Exemption and Request for Exemption:
(Source: Transitaire et Direction Générale des Douanes)

NB: Framework agreements are specific to each organization. All specifications for exemption are included in this document.

With respect to NGOs, the request for exemption (standard form), accompanied with required documents, is submitted to the General Director of Customs (DGD).

The request for exemption or for exception regulations is comprised of the following elements:
• Request for exception regulation (3 copies)
• Framework agreement (with copy of sponsorship agreement if applicable)
• Fiscal ID Number (NIF)
• Operations Certificate (CADB affidavit valid until March of the following year)
• Receipt for the merchandise in question (documentation of its value)

Once it is signed by the DGD, the request is returned to the requesting organization, accompanies with the exemption.

NB: Request document format is available in Annex 1.
3. Customs Clearance

3.1 Establishing the Declaration:
(Source: Direction Générale des Douanes/Bureau des Exonérations douanières et des Maliens de l’Extérieur)

The Bamako Customs Office processes all exemption requests on taxes and customs duties, under the responsibility of the Bureau for Customs Exemptions and for Malians living Abroad (BEMEX).

Exemptions for duty and customs taxes are not permanent and must be requested for each cargo received.

The request for exemption (request for exemption status) must be attached with the usual file, addressed to the relevant authorities via the Customs Officer in Charge.

The file to be submitted to the forwarding agent as well as Customs should comprise the following:

- Exemption credentials (signed and stamped by the General Director of Customs
- List of materiel (Freight List/Bill of Lading or Packing List)
- Receipt for merchandise (proof of commercial value)
- Certificate of donation (if the cargo is a donation)
- Certificate of origin
- Sanitation certificate (if the cargo includes food commodities)

3.2 Process for Customs Clearance:
(Source: BEMEX)

One should count approximately 10 days for a cargo to clear customs, when following the normal procedure described below. A rushed clearance (i.e. 5 days) can be requested though a simplified procedure (D24). In this case, the file should be sorted out and approved within 10 days following the release of the cargo.

Customs clearance process to follow:

1. The receiving organization (addressee) fills a request for exemption status (DRD). This request is shared with the forwarding agent with all required documents (listed above).

2. The Unique Customs Declaration (DDU) is filled by a customs agent (forwarding agent) and submitted to the customs office along with the DRD and required supporting documentation.

3. The request is submitted to the BEMEX, after which an inspector verifies the request along with the Officer in Charge and Adjunct Director General. The latter then validates the title of exemption. This process generally takes three (3) days.

4. The cargo is then declared to the customs clearance office and any remaining customs/taxes are to be settled by the forwarding agent.

5. Customs authorities sign the collection voucher; the forwarding agent brings the cargo to its final destination.
6. The forwarding agent bills any additional costs, customs duty and/or taxes to the organization, including the agent’s fees.

3.3 Procedure to request re-export (cargo in transit):
(Source: Direction Générale des Douanes)

NB: The request for re-export must clearly stipulate the full itinerary of the merchandise, including its final destination.

1. Definition of the status

Status R: Re-export (direct transit)
Status S: Suspended (Cargo is stored in a warehouse under Customs for a maximum of 2 years before continuing to its final destination)

2. File to provide to the forwarding agent:

- Letter of Air Transport (LTA); Letter of International Rail Transport (TIF) or Inter-State Road Transport (TRIE)
- Bill of Lading, Waybill or Packing List
- Receipt for commodities (proof of commercial value)
- Certificate of Donation (if cargo is a donation)
- Certificate of origin
- Certificate of sanitation (if cargo includes food commodities)

PLEASE NOTE: Any exemption request should be submitted at least three (3) weeks before the expected date of cargo arrival in Mali.
4. Official Contact Information

4.1 Ministries and Regulatory Bodies

- **C.A.D.B.**
  Cell for Support to Grassroots Development (Cellule d’Appuis au Développement à la Base)
  Ave Cheik ZAYEB, Rue 415, Dravela Bolibana
  Commune 3 (ACI 2000)

  Contact:
  Mr Karim Togola, Director
  Tel : 20 29 64 10

  Mr Binogo Oualagam, Division for Emergency Action and the Rehabilitation of At-Risk Areas
  Tel : 76 49 61 62 ; 65 53 55 35

  NB: Mr. Oualagam is available for individual and/or group explanations; he is well-versed in the functioning of international NGOs and UN agencies and is responsible for the oversight of requests for framework agreements as well as tax exemptions in response to the current crisis in Mali.

  Mr Ichwaka MARIKO, Head of the Division (NGO Monitoring and Evaluation)
  Tel: 76 05 16 04
  NB: Mr. Mariko is available for individual and/or group explanations.

- **M.A.T.D.A.T.**
  Ministry of Territorial Administration, Decentralization and Planning (Ministère de l’Administration Territoriale, de la Décentralisation et de l’Aménagement du Territoire)
  Contiguë au 1er Arrondissement
  Quartier du Centre Commerciale

  Contact :
  Mme Kadiatou DICKO, Associations Office
  Tel : 66 94 93 12

- **BEMEX**
  Office for Customs Exemptions and Malians from Abroad (Bureau des Exonérations Douanières et Maliens de l’Exterieur)

  Contact :
  Mr Cheikh Tangara, Brigade Chief
  Tel : 76 46 83 98
4.2 Malian Customs in Bamako

- **SECRETARIAT of the RFRI ADJUNCT DIRECTOR**
  (Currently located in the Office of Petroleum Products, BPP)
  Contact: Inspector André DIALLO
  Tel: 66 72 14 00

- **GENERAL CUSTOMS DIRECTORATE**
  Address: Faladiè BP B.P. : 269 Bamako
  Office 205 (East wing)
  Tel: (223)20 20.57.74
  Email: info@douanes.gov.ml

- **GENERAL ADMINISTRATION DIRECTORATE**
  Tel: (223) 20 20.46.30
  Email: sdag@douanes.gov.ml

- **DIRECTORATE FOR REVENUE AND RESEARCH**
  Tel: (223) 20 20.57.74
  Email: sdre@douanes.gov.ml

- **DIRECTORATE FOR CUSTOMS INVESTIGATIONS**
  Tel: (223) 20 20.21.82
  Email: sded@douanes.gov.ml

- **OFFICE OF INTERNAL CONTROLS**
  Tel: (223) 20 20.57.74
  Email: bci@douanes.gov.ml

- **OFFICE FOR ACQUISITIONS OVERSIGHT**
  Tel: (223) 20 20.57.74
  Email: bca@douanes.gov.ml

- **DATA AND STATISTICS CENTER**
  Tel: (223) 20 20.46.48
  Email: 

- **BRANCH FOR THE COORDINATION OF INFORMATION AND COMMUNICATIONS TECHNOLOGY DEVELOPMENT**
  Tel: (223) 20 20.50.60
  Email: pdi@douanes.gov.ml
### 4.3 Regional Customs Offices in Mali

#### Kayes
- **Kayes** 21 52 20 66
- **BMI Kayes** 21 52 11 32
- **Diboly** 21 53 70 01
- **Kériéba** 21 51 20 69
- **Kita** 21 57 30 17
- **Yélimané** 21 52 19 77

#### Koulikouro
- **Kati** 21 27 25 45
- **Fana** 21 25 32 93
- **Ouéliessébougou** 21 65 00 38
- **Nara** 21 27 60 00

#### Sikasso
- **Sikasso** 21 62 02 53
- **Zégoua** 21 82 00 23
- **Bougouni** 21 85 00 35
- **Koury** 21 64 42 03
- **Koutiala** 21 64 01 72
- **Hérémanoko** 21 66 07 00
- **Ségou** 21 32 02 65
- **San** 21 37 21 22

#### Mopti
- **Mopti** 21 42 09 66
- **Koro** 21 44 10 58
Annexe I: Request for Exemption Status (French)

DEMANDE DE REGIME DEROGATOIRE

Date :

Cadre A : Données de base

Zone 1 : Catégorie d’avantage : cocher la case correspondante à votre requête.

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<th>Franchises diplomatiques</th>
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<td>ONG</td>
<td>7</td>
<td>Exonérations exceptionnelles</td>
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Zone 2 – mentionner les références des textes sur lesquels s’appuie la demande : (voir renseignements sur l’annexe d’aide à la préparation du dossier selon la case cochée

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<thead>
<tr>
<th>Convention n°</th>
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<th>Attestation n°</th>
<th>du</th>
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<td>du</td>
<td>Accord cadre n°</td>
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<td>Arrêté n°</td>
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<td>Lettre n°</td>
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Durée :
Date de démarrage :
Financement :

Zone 3 – bénéficiaire :
Numéro d’identification fiscale

N.B : La nature des pièces à joindre est détaillée en annexe à la présente demande.

Cadre B : les engagements

Zone 1 : Engagement du bénéficiaire

Je soussigné Monsieur ou Madame …………………………………………… atteste par la présente avoir droit, en vertu des textes en références en zone 2 ci-dessus, à l’exonération pour le matériel énuméré ci-après qui est destiné exclusivement à la réalisation du projet, objet de la présente.

Zone 2 : Liste des produits sur lesquels porte l’engagement du bénéficiaire

<table>
<thead>
<tr>
<th>Nomenclature</th>
<th>Désignation</th>
<th>Origine</th>
<th>Quantité (Nombre, volume …)</th>
<th>Valeur en FCFA</th>
<th>Poids net en KG</th>
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Zone 3 : Facture ou carte grise

Facture n°.

Zone 4 : Engagement du maître d’ouvrage (organisme de tutelle)

Je soussigné, Monsieur ou Madame, confirme que la société ci-dessus visée bénéficie de l’avantage sollicité par la présente demande et que les bien ci-dessus énumérés sont conformes à la liste des besoins exprimé aux prestations envisagées.
**Cadre C : les signatures**

Les soussignés déclarent sous les peines que les renseignements ci-dessus sont sincères, véritable, exacts et acceptent d’encourir les peines prévues par le Code des Douanes notamment aux articles 350, 351, 354 et 356 du code des douanes dans l’hypothèse où lesdits renseignements seraient partiellement ou totalement inexacts ou non vérifiables.

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<thead>
<tr>
<th>Zone 1 – Cachet du bénéficiaire</th>
<th>Zone 2 – cachet du maître d’ouvrage</th>
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Signature, nom et qualité du signataire

**Le Sous-Directeur de la réglementation et des Relations Internationales**

Validé sous réserve de l’exacitude des énonciations de la demande

Date :