

ECONOMIC COMMUNITY OF  
WEST AFRICAN STATES



COMMUNAUTE ECONOMIQUE  
DES ETATS DE L'AFRIQUE  
DE L'OUEST

**FIFTY SECOND ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE  
AND GOVERNMENT**

**SUPPLEMENTARY ACT A/SA .2/12/17 ADOPTING THE ECOWAS CUSTOMS CODE**

ABUJA 16<sup>TH</sup> DECEMBER 2017

**THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT  
(THE HIGH CONTRACTING PARTIES)**

**MINDFUL** of Articles 7, 8 and 9 of the ECOWAS Revised Treaty on the establishment of the Authority of Heads of State and Government and defining its composition and functions;

**MINDFUL** of Article 3 paragraph 2(a) of the said Treaty stipulating that the Community's action will focus on the harmonisation and coordination of national policies notably in the area of finance and taxation;

**MINDFUL** of Article 46 of the ECOWAS Revised Treaty urging Member States to take all necessary measures towards the harmonisation of all their regulations and formalities in order to ensure the effective implementation of the provisions relating to cooperation in the areas of custom and taxation and to facilitate the movement of goods and services crossing the borders;

**MINDFUL** of Article 9 of the Supplementary Act A/SA.1/12/16 of 17 December 2016 which require the mandatory referral in monetary and economic areas to the Community parliament for its opinion in the process of the adoption of Legal Acts of the Community;

**RECOGNIZING** that the realization of the Customs Union requires the application of the Common External Tariff (CET) and other regulatory provisions which govern the trade in goods between Member States and third countries at the external borders of the Member States;

**CONSIDERING** the need to lay down general rules and procedures applicable to goods entering or leaving the customs territory of the Community;

**CONSCIOUS** that the adoption of common legislation guarantees the Community, a harmonized and coordinated management of its borders, ensures the uniform and consistent application of regional rules throughout the customs territory of the Community, gives to the customs administrations of Member States, the opportunity to improve their procedures and promote regional cooperation;



**TAKING INTO ACCOUNT** the general principles set out under the World Customs Organisation (WCO)'s International Convention for the Harmonisation and Simplification of Customs Regimes and the measures contained in the World Trade Organisation (WTO) Trade Facilitation Agreement such as transparency and predictability of customs actions, use of risk management and audit controls, partnership with the business community and simplified procedures for authorized persons;

**CONSIDERING** the central role of Customs Administrations in global logistics chains notably global trade monitoring and management and by virtue of which they have the mandate of promoting the competitiveness of enterprises and Member States;

**RECOGNISING** that legitimate trade facilitation and the fight against fraud require simple, fast and uniform Customs procedures and if necessary, the simplification of the Customs legislation and promotion of its uniform application, the promotion of the use of modern tools and techniques for Customs inspections;

**CONVINCED** that the use of ICT constitutes a fundamental factor for trade simplification and the effectiveness of Customs inspections;

**DESIRIOUS** of harmonizing and standardizing the application of Customs inspections in order to ensure equivalent level of inspections across the Community, thereby reducing the risks related to anti-competition behaviours at the various borders of the Community;

**UPON THE OPINION** of the Community Parliament during its Second Ordinary session held in Abuja from 3 to 7 July 2017;

**ON THE RECOMMENDATION** of the Seventy- ninth Ordinary Session of the Council of Ministers held in Abuja from 13 to 14 December 2017.

#### **HEREBY DECIDES**

##### **Article 1: OBJECT**

The ECOWAS Customs Code is hereby adopted as attached.

##### **Article 2: INFRINGEMENT**

Member States shall lay down the legal rules governing the establishment, prosecution and punishment of customs offences, as well as the administrative, judicial or extra-judicial procedures inherent in the settlement of disputes arising from these findings, except where they are provided for by other Community regulations.

##### **Article 3: IMPLEMENTATION**

- 1- The Member States shall take all necessary legislative and regulatory measures towards the effective implementation of this Supplementary Act`.
- 2- The Member States shall forward all the Acts related to the implementation of this Supplementary Act to the ECOWAS Commission.



3. The Council of Ministers and the President of the Commission shall, where required, take all other measures to implement this Supplementary Act;

**Article 4: AMENDMENT AND REVIEW**

- 1- Any Member State, the Council of Ministers and the Commission may submit b proposals for the amendment or review of the present Supplementary Act.
- 2- The proposals not emanating from the ECOWAS Commission shall be submitted to it. The Commission ECOWAS shall transmit all the proposals to the Member States not later thirty (30) days after receipt thereof. The Authority shall examine the proposals for amendment or review upon the expiry of the three (3) months' time limit accorded to Member States.
- 3- The amendments or reviews shall be adopted by the Authority in accordance with the provisions of Article 9 of the ECOWAS Revised Treaty. They shall enter into force upon publication in the Official Journal of the Community.

**Article 5: ENTRY INTO FORCE AND PUBLICATION**

1. This **Supplementary Act A/SA.2/12/17** shall enter into force as soon as it shall be signed by the Chairman of the Authority of Heads of State and Government. Consequently, ECOWAS Member States and Institutions shall commit themselves to initiating the implementation of these provisions immediately they enter into force.
2. This Supplementary Act shall be published by the ECOWAS Commission in the Official Gazette of the Community within thirty (30) days of its signature by the Heads of state and Government. It shall also be published within the same time frame in the Official Gazette of each Member state after notification by the Commission.

**IN WITNESS WHEEOF,**

**WE THE HEADS OF STATE AND GOVERNMENT OF THE ECONOMIC  
COMMUNITY OF WEST AFRICAN STATES, HAVE SIGNED THIS  
SUPPLEMENTARY ACT**

**DONE AT ABUJA THIS 16th DAY OF DECEMBER 2017**

**IN SINGLE ORIGINAL IN THE ENGLISH, FRENCH AND PORTUGUESE  
LANGUAGES. ALL THREE (3 ) TEXTS BEING EQUALLY AUTHENTIC**



**H. E Patrice TALON**  
President of the Republic of Benin

**H. E. Roch Marc Christian KABORE**  
President of Burkina Faso

**H. E. Jorge Carlos FONSECA**  
President of the  
Republic of Cabo Verde

**H. E. Alassane OUATTARA**  
President of the Republic of  
Cote d'Ivoire

**Mme. Fatumatta JALLOW-TAMBAJANG**  
Vice President of the  
Republic of The Gambia

**H.E. Nana Addo AKUFO-ADDO**  
President of the Republic of Ghana

**H.E. Alpha CONDE**  
President of the Republic of Guinea

**H.E Jose Mario VAZ**  
President of the Republic of Guinea  
Bissau

**H. E. Ellen JOHNSON-SIRLEAF**  
President of the Republic of Liberia

**H. E Ibrahim Boubacar KEITA**  
President of the Republic of Mali

**H.E. Mahamadou ISSOUFOU**  
President of the Republic of Niger

**H. E. Muhammadu BUHARI, GCFR**  
President, Commander-in-Chief  
of the Armed Forces of the Federal  
Federal Republic of Nigeria

**H. E. Macky SALL**  
President of the Republic of Senegal

**H. E. Ernest Bai KOROMA**  
President of the Republic of Sierra Leone

**H. E. Faure Essozimna GNASSINGBE**  
President of the Togolese Republic