WORLD TRADE ORGANIZATION

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**Committee on Customs Valuation**

Original: French

# NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994

NIGER

The following communication, dated 2 October 2019, is being circulated at the request of the delegation of Niger.

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In accordance with the statutory obligations of WTO Members, I am pleased to notify you of Law No. 2018-19 of 27 April 2018, which establishes the National Customs Code of the Republic of Niger.[1] This law repeals the titles, chapters, sections, paragraphs and articles of Law No. 61-17 of 31 May 1961, which established the Customs Code II. The innovative new Code supports the implementation of the Trade Facilitation Agreement, incorporates provisions on free zones, and takes into account concerns raised by the business community with regard to appeals. The Code is structured as follows:

**Title I: General Principles Governing the Customs Regime**

- Chapter I: Definitions
- Chapter II: General Considerations
- Chapter III: Customs Tariff
- Chapter IV: Prerogatives of the President of the Republic in Periods of Crisis
- Chapter V: Conditions for Implementing the Tariff Law
- Chapter VI: Miscellaneous Provisions
- Chapter VII: Prohibitions
- Chapter VIII: Foreign Trade and Trade Controls - Combating Money Laundering and the Financing of Terrorism

**Title II: Structure and Operation of Customs Services**

- Chapter I: Scope of the Customs Administration
- Chapter II: Structure of Customs Offices, Brigades, Posts and Revenue
- Chapter III: Immunity, Protection and Obligations of Customs Officers
- Chapter IV: Authority of Customs Officers

**Title III: Presentation of Goods at Customs**

- Chapter I: Imports
- Chapter II: Exports

[1] In French only.

**Title IV: Regulations Applicable to Goods Awaiting Customs Treatment in the Customs Territory**

- Chapter I: Entry of Goods into the Customs Territory
- Chapter II: Presentation of Goods at Customs
- Chapter III: Summary Declaration and Unloading of Goods Presented at Customs
- Chapter IV: Obligation to Assign a Customs Treatment to Goods Presented at Customs
- Chapter V: Customs Clearing Warehouses and Areas, Container Terminals and Dry Ports
- Chapter VI: Other Provisions

**Title V: Customs Clearance Operations**

- Chapter I: Customs Clearance Operations
- Chapter II: Payment of Duties and Taxes - Removal of Goods

**Title VI: Suspensive Customs Regimes - Prior Exportation and Re-Importation in the Same State - Passenger Checks - Drawback**

- Chapter I: General Bond Note System
- Chapter II: Transport through Territory Outside the Community
- Chapter III: Transit
- Chapter IV: Transhipment
- Chapter V: Customs Warehousing
- Chapter VI: Processing Procedures
- Chapter VII: Temporary Importation
- Chapter VIII: Duty-Free Replacement of Goods or Prior Exportation Regime
- Chapter IX: Re-Importation in the Same State
- Chapter X: Passenger Checks

**Title VII: Customs Warehousing**

- Chapter I: Warehousing of Goods
- Chapter II: Sale of Warehoused Goods

**Title VIII: Privileged Operations**

- Chapter I: Duty-Free Entry
- Chapter II: Fuelling of Vessels, Aircraft and Trains

**Title IX: Circulation and Detention of Goods in the Land Customs Operation Zone**

- Chapter I: Circulation and Detention
- Chapter II: Special Rules Applicable to Certain Categories of Goods throughout the Customs Territory

**TiTle X: Free Zone**

**Title XI: Taxes Collected by Customs**

**Title XII: Litigation**

- Chapter I: Definition of Customs Offence
- Chapter II: Establishment of Customs Offences and Support Provided by Officers of Other Administrations
- Chapter III: Legal action
- Chapter IV: Court proceedings
- Chapter V: Enforcement of Customs Judgments, Constraints and Obligations
- Chapter VI: Liability and Solidarity
- Chapter VII: Penal Provisions

**Title XIII: Appeals and Settlement of Customs Disputes**

- Chapter I: General Provisions
- Chapter II: National Commission for Customs Conciliation and Assessment

**Title XIV: Miscellaneous Provisions**

**Title XV: Final Provisions**

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