ANNEX 3 – CÔTE D'IVOIRE

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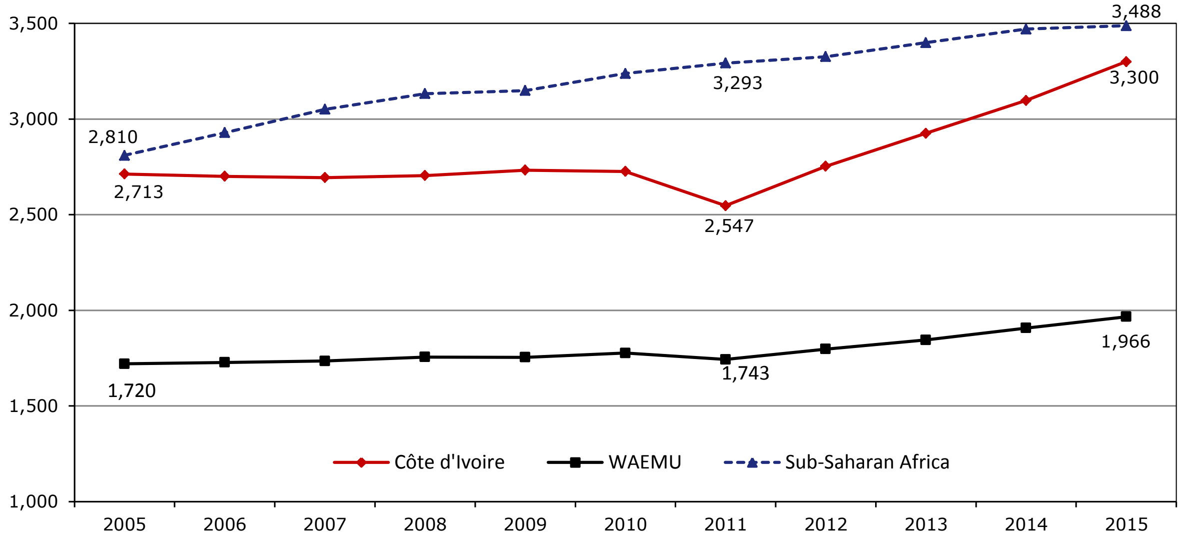
1 ECONOMIC ENVIRONMENT

1.1 Main features

1.1. Côte d'Ivoire is the leading economy and undisputed powerhouse of the West African Economic and Monetary Union (WAEMU, see common report), accounting for 36% of the Union's gross domestic product (GDP) in 2016.[1] Its outstanding economic growth, exceeding 9% per year since its previous trade policy review in 2012, has allowed for a significant increase in its per capita income (Chart 1.1 and Tables A1.1-A1.4). This partly reflects the resumption of all projects that had been mothballed during the 2002-2011 decade of socio-political tensions and conflicts.

Chart 1.1 GDP per capita, 2005-2015

(US$, at constant 2011 international PPP)



Source: World Bank, World Development Indicators. Viewed at: http://databank.worldbank.org/data/reports.aspx?source=World%20Development%20Indicators.

1.2. With abundant natural resources, a relatively young population of 23 million, a 550-km coastline, numerous rivers and abundant rainfall, Côte d'Ivoire has strong potential for sustained economic expansion. Its demographic growth rate is a relatively low 2.3% per year (Table 1.1). Above all, Côte d'Ivoire has been able to forge its farming sector, including export agriculture, into a relatively dynamic agribusiness fabric (section 4.1).

Table 1.1 Basic economic indicators, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
Miscellaneous								
GDP at market prices (€ billion)[a]	17.5	18.8	18.5	20.9	23.5	26.6	29.6	32.7
Real GDP growth rate (%)	3.3	2.0	-4.2	10.1	9.3	8.8	9.2	8.8
Population (million)	21.0	20.5	21.0	21.6	22.1	23.1	23.7	24.3
In rural areas (% of total population)	52.6	52.0	53.8	51.1	50.7	49.8	49.8	n.a.
Inflation (CPI, variation %)	1.0	1.2	4.9	1.3	2.6	0.5	1.2	0.7
Interest rate, deposits, annual %	5.3	5.2	5.7	5.2	5.1	5.0	5.0	n.a.
Interest rate, lending rates, annual %	8.6	7.8	8.0	7.7	5.6	6.1	6.3	n.a.
National accounts at current prices (% of GDP)								
Final consumption	80.4	79.3	79.6	79.7	76.4	75.4	74.9	74.7
Gross fixed capital formation	10.9	12.3	8.9	12.8	17.0	18.9	19.3	20.5
Variation in inventories	-2.2	1.1	-4.8	3.3	3.7	-0.2	2.3	1.8
External balance	10.9	7.3	16.3	4.2	2.9	4.9	3.5	3.0
Exports of goods and services	50.9	50.6	53.2	48.9	41.5	39.3	38.1	32.6
Imports of goods and services	39.9	43.3	36.9	44.7	38.6	34.4	34.6	29.6
Sectoral distribution of GDP at current prices (% of GDP)								
Agriculture, livestock, forestry and fishing	21.2	24.6	26.3	22.2	20.9	21.2	20.2	19.1
Agriculture	19.1	22.5	24.2	20.3	19.5	19.8	19.8	18.7
Livestock	1.6	1.6	1.6	1.6	0.9	0.9	n.a.	n.a.

[1] WAEMU Commission, *Rapport sur la surveillance multilatérale*. Viewed at: www.uemoa.int.

	2009	2010	2011	2012	2013	2014	2015	2016
Forestry	0.4	0.4	0.4	0.2	0.4	0.4	0.3	0.3
Fishing	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Mining and quarrying	6.1	6.6	9.1	6.8	6.0	4.6	5.2	5.7
Manufacturing	16.5	13.6	13.5	14.1	16.3	16.8	16.1	15.9
of which: Agri-food industries	5.9	5.8	6.4	7.2	7.2	6.8	6.4	6.3
Petroleum industries	3.1	1.0	0.3	0.1	1.3	2.6	2.5	2.3
Energy (gas, water, electricity)	0.8	0.6	0.2	0.3	0.6	0.5	0.6	n.a.
Construction and public works	1.7	1.7	1.8	3.0	3.1	4.3	5.2	6.0
Services	43.5	43.8	42.1	43.6	42.9	41.1	40.8	40.6
of which: Transport	3.2	2.9	3.0	3.4	3.7	3.2	3.2	3.3
Post and telecommunications	4.5	4.4	4.8	6.2	5.5	5.0	4.9	4.9
Commerce	10.2	10.8	11.3	9.9	9.4	9.2	9.3	9.3
Banking and insurance	4.2	3.8	3.3	3.0	3.0	3.2	n.a.	n.a.
Other services	15.2	15.5	13.6	11.4	11.3	11.8	12.6	11.2
Duties and taxes	10.3	9.3	7.6	10.2	10.2	10.5	10.8	10.3
Public finances (% of GDP)								
Income and grants	20.7	18.5	14.2	19.2	19.7	19.5	20.9	19.5
Current income	18.0	17.7	14.0	18.6	18.4	17.7	19.4	18.1
Tax revenue	15.7	15.6	12.3	16.2	15.6	15.2	15.7	14.9
Taxes on income and profits	4.7	4.5	4.2	5.3	5.0	4.4	4.2	n.a.
Taxes on goods and services	n.a.	3.7	2.8	4.0	3.5	3.6	3.7	3.7
of which: VAT	n.a.	1.5	0.9	1.4	1.5	1.5	1.5	1.5
Taxes on foreign trade	6.5	7.2	5.1	6.6	7.2	7.3	7.9	7.3
of which: on imports	n.a.	5.3	3.3	4.9	4.9	5.0	5.4	5.0
on exports	n.a.	1.8	1.8	1.7	1.9	1.9	2.1	1.8
Other taxes and duties	n.a.	0.3	0.2	0.4	n.a.	n.a.	n.a.	n.a.
Non-tax income	2.3	2.0	1.7	2.4	2.8	2.5	3.6	2.5
Grants	2.7	0.9	0.3	0.6	1.3	1.8	1.5	1.2
Total expenditure and net lending	20.0	20.2	18.2	22.3	21.9	21.7	23.8	23.4
Overall fiscal balance (excl. grants)	-2.0	-2.6	-4.3	-3.8	-3.5	-4.0	-4.4	-5.3
Overall fiscal balance (incl. grants)	0.7	-1.7	-4.0	-3.2	-2.2	-2.2	-2.9	-3.9
Total public debt (% of GDP)	57.8	61.6	67.6	33.9	34.0	38.1	42.2	41.8
Total external debt (% of GDP)	45.9	45.4	50.1	17.3	16.9	19.6	23.9	23.0
Ratio debt service/exports (%)	11.3	n.a.	n.a.	6.1	6.2	7.0	6.9	n.a.
External sector								
CFAF per US$ (annual average)	472.2	495.3	471.9	510.5	494.0	494.4	591.4	592.7
Real effective exchange rate (CPI, % change)[b]	-0.2	-6.1	2.0	-4.0	4.5	1.0	-4.4	0.3
Gross official reserves (US$ billion)	3.3	3.6	4.3	3.9	4.2	4.5	4.7	n.a.
in months of imports of goods and services	3.6	3.7	4.9	3.6	3.9	n.a.	n.a.	n.a.
FDI inflow (€ million)	271.5	255.9	216.9	257.1	306.9	330.7	387.9	n.a.
% of GDP	1.6	1.4	1.2	1.2	1.3	1.2	1.3	n.a.
Inward FDI stock (€ million)	5,150.3	5,268.9	5,062.8	5,849.6	6,235.6	5,796.3	6,598.5	n.a.
% of GDP	29.5	28.0	27.4	28.1	26.5	21.8	22.3	n.a.

n.a. Not available.

a The CFA franc, which is the common currency of the WAEMU countries, is pegged to the euro at a rate of: €1 = CFAF 655.96.

b A minus sign (-) indicates a depreciation.

Source: WTO Secretariat.

1.3. Agriculture is not only the largest and most dynamic sector, providing livelihoods for about 50% of the population, but it also generates the bulk of the country's exports, either as raw materials or after processing. The extractive industry is founded mainly on oil, natural gas and gold, but it has not grown its share of GDP. There is also some non-industrial working of mineral deposits. In contrast, building and public works are gaining importance thanks to large-scale infrastructure investments. The Ivorian economy is diversifying into new services such as mobile-phone banking, which is used by 24% of the adult population, twice the African average.

1.4. The authorities believe that the State has a crucial role to play in laying the foundations for a strong productive sector, including providing basic education and health services and facilitating access to adequate and nutritious food. This is all the more important as the poverty rate in Côte d'Ivoire has risen over the last decade. Egregious gender inequalities persist, with a female employment rate of 51% contrasting with a rate of 82% among men. Similarly, in education, 42% of girls are enrolled in primary and secondary education, compared to 60% of boys. These relatively low enrolment rates translate into a relatively low-skilled labour force that does not meet enterprise needs, particularly in the export sectors. The statutory minimum wage was raised from CFAF 36,000 to CFAF 60,000 (€91.50) in November 2013.

1.5. Côte d'Ivoire's human development index (HDI) partly reflects these problems. Despite its very strong economic performance, Côte d'Ivoire dropped one place in the global HDI ranking in 2015, and is now placed 172nd out of 188 countries. Its robust economic progress has not led to poverty reduction or a meaningful improvement in human capital. Moreover, in each component of the non-income HDI (life expectancy at birth, mean and expected years of schooling), Côte d'Ivoire scores below average for sub-Saharan Africa.

1.6. Thanks to the debt restructuring negotiated with the Paris Club and private creditors, in particular the relief granted in 2012, the Ivorian Government's external debt is at reasonable levels (Table 1.1). Nonetheless, this relief has made up the bulk of official development assistance (ODA) received since 2012. Côte d'Ivoire received US$182 million in Aid for Trade in 2015.

1.7. Côte d'Ivoire has tapped international markets twice since the previous review: in 2014, it issued a US$750 million 12-year bond (paying a coupon of 6.625%); and in 2015 it issued a 13-year US$1 billion bond (with a 6.375% coupon). In late 2015, two rating agencies raised the country's long-term rating, from B1 to Ba3 (Moody's) and from B to B+ (Fitch).

1.8. As a WAEMU member, Côte d'Ivoire has harmonized several elements of its economic policy with the other members, with which it shares the same currency, the CFA franc (common report).

1.2 Recent economic developments

1.9. During the period under review, economic growth has held up well in Côte d'Ivoire, supported by the high level of public investment in infrastructure, abundant agricultural harvests and a gradual improvement in the business climate. The refurbishment of energy and transport infrastructure is also supporting economic activity. The 2016-2020 National Development Plan (PND) provides for a wide-ranging programme of public investment in energy production and transport infrastructure, including the fishing port, the Autonomous Port of Abidjan, and highways and railways (section 4.4.3). The Plan's implementation is being aided by a rebound in agricultural production and the growth of agribusiness activities; while telecommunications, finance, trade and transport have also been revitalized. Private investment, essentially domestic, is supporting economic activities (section 1.4).

1.10. Another strategic plan – the "Côte d'Ivoire Plan 2040, the challenge of the best" – was partially conceived by Ivorian employer organizations, in particular the General Confederation of Enterprises of Côte d'Ivoire (CGECI). The plan's objective is to boost the private sector by designing and implementing a strategy for the growth and development of Côte d'Ivoire between now and 2040. It also includes an export strategy and trade regulations.

1.11. In 2010-2016, inflation averaged about 1.8% per year (well below the community-wide ceiling of 3% (common report, section 1)), thanks to the prudent monetary and exchange-rate policies implemented by the Central Bank of West African States (BCEAO). Nonetheless, external current account deficits became more frequent during the period (Table 1.2), particularly owing to the sharp rise in merchandise imports associated with infrastructure investment, but without eroding the structural trade surplus. In contrast, the structural deficit in the services, income and current transfers account has tended to widen since 2009.

Table 1.2 Balance of payments, 2009-2016

(€ million)

	2009	2010	2011	2012	2013	2014	2015	2016[a]
Current account balance	1,164	351	1,915	-250	-318	384	-181	-191
Goods (net)	3,053	2,734	4,293	2,387	2,255	2,919	2,857	2,932
Exports f.o.b.	8,154	8,615	9,089	9,436	9,075	9,774	10,577	10,638
of which: Coffee	156	173	84	174	203	147	92	85
Cocoa	2,677	2,873	3,002	2,625	2,945	3,489	3,201	3,015
Imports f.o.b.	5,101	5,881	4,796	7,049	6,820	6,855	7,720	7,706
of which: Petroleum products	1,250	2,111	1,942	2,991	2,781	2,556	n.a.	n.a.
Services (net)	-1,143	-1,362	-1,284	-1,515	-1,564	-1,628	-1,820	-1,827
of which: Freight and insurance	-783	-962	-855	-1,082	-1,059	-1,056	n.a.	n.a.
Income (net)	-675	-690	-711	-716	-679	-685	-908	-926
of which: Debt interest	-193	-195	-198	-234	-151	-144	-232	-259
Current transfers (net)	-71	-332	-384	-405	-331	-222	-311	-370

	2009	2010	2011	2012	2013	2014	2015	2016[a]
Private	-428	-386	-362	-372	-429	-411	-460	-515
Public	357	54	-21	-34	98	189	150	145
Capital and financial account	-942	26	-1,230	-93	266	74	620	108
Capital transfers	162	890	111	6,313	145	211	238	161
Financial operations	-1,104	-864	-1,341	-6,406	122	-137	382	-53
Direst investment	278	237	206	246	312	318	433	427
Portfolio investment	-27	351	76	111	131	706	875	778
Financial derivatives	0	-6	0	0	0	0	0	0
Other investment	-1,355	-1,446	-1,623	-6,763	-321	-1,161	-926	-1,258
Errors and omissions (net)	-27	-19	-32	-60	56	-41	-60	0
Overall balance	196	358	654	-402	4	417	379	-83
Indicators (%)								
Merchandise balance/GDP	17.5	14.6	23.3	11.4	9.6	11.0	9.7	9.0
Current account balance/GDP	6.7	1.9	10.4	-1.2	-1.4	1.4	-0.6	-0.6
Overall balance/GDP	1.1	1.9	3.5	-1.9	0.0	1.6	1.3	0.3

n.a. Not available.

a Estimate.

Source: Information provided by the authorities (Multilateral Surveillance Database (MSDB)); and Central Bank of West African States (BCEAO).

1.12. On the fiscal front, Côte d'Ivoire has succeeded in increasing budgetary revenues (Table 1.1), although these remain below the WAEMU benchmark tax burden threshold of 17% of GDP. The Directorate-General of Taxation has introduced a standardized invoice to make commercial transactions easier to track and combat fraud more effectively. It has also adopted new electronic payment methods (by credit card, mobile money, wire transfer, etc.), and new procedures (online declaration, online payment and online land registry). The introduction of a unique identifier permitting the legal, fiscal and social registration of a company exclusively with the Côte d'Ivoire Investment Promotion Centre (CEPICI) (section 2.4), and the dematerialization of administrative procedures for obtaining the ownership status of real estate property, whether purchased or leased, should also help boost tax revenue.

1.13. As a result of fraud, compliant taxpayers face a very heavy tax burden (Box 1.1), which impairs the business climate and hinders investment. Ivorian firms, especially those with a turnover below CFAF 400 million (€610,000) per year, make over 60 tax payments and spend 270 hours each year on the process of declaring and paying taxes, with profits bearing a total tax rate of 46% in 2013.[2] A single tax declaration form was introduced in 2015.[3]

Box 1.1 Taxation in Côte d'Ivoire, 2017

In addition to import duties and taxes, other direct and indirect duties and taxes currently in force include the following:

- Two cumulative taxes on personal income, with many exemptions that differ in each case: the wage and salary tax, levied at a flat rate of 1.5% of pay (Articles 115 and ff. of the General Tax Code (CGI)); and the general income tax (Articles 251 and ff., and 245 for exemptions) on a scale of 2% to 36% (on annual income of CFAF 50 million (€77,000) or more).
- Industrial and commercial profits (IB) tax: 25% for legal entities, 30% for the telecommunications and ICT sector; 20% for individuals. Exemptions are available for microfinance enterprises.
- Non-commercial profits (BNC) tax, 20% (Article 92 of the CGI): subject to the provisions of international conventions, this tax is payable by natural and legal persons who are not resident in Côte d'Ivoire, on income received for services rendered or used in Côte d'Ivoire. This is a withholding tax which is definitive in the sense that it gives exemption from income taxes in Côte d'Ivoire. The tax base is gross remuneration, excluding deductions. The scheme does not specify the areas of activity subject to the tax.
- VAT at the standard rate of 18%; with a reduced rate of 9% on processed milk, 100% durum wheat semolina pastas, solar energy production equipment, and SRI-refined petroleum products, aviation fuel, super-grade gasoline, diesel and kerosene). Exclusions from VAT include all agricultural activities. The CGI includes a long list of 58 items dealing with VAT-exempt transactions, including most food production, such as fruits, vegetables, poultry, meat and fish, along with wood, rubber, pharmaceuticals and medical services, and agricultural inputs (Article 355 of the CGI).

[2] CCI (undated), *Stratégie nationale d'exportation de la République de Côte d'Ivoire*, Geneva.
[3] Directorate-General of Taxation. Viewed at: http://www.dgi.gouv.ci/site/?p=imprimes_unique.

- Property tax – developed properties (Article 157 of the CGI).
- Property tax – undeveloped properties (Article 159 of the CGI).
- Tax on income from property (Article 149 of the CGI).
- Tax on real estate transactions, recently reduced from 6% to 4% (Article 760 of the CGI).
- Tax on income from securities (Section 180).
- General income tax (Article 237).
- Tax on income paid to legal or natural persons domiciled outside Côte d'Ivoire.
- Road, hygiene and sanitation tax (Article 166), applicable to companies benefiting from the Investment Code and enterprises with property tax exemption.
- Licence fee (Section 264), payable by any person carrying on a commercial or industrial activity or a liberal profession.
- Licence fee (Article 300) on trade in alcoholic beverages.
- The minimum tax applicable to non-profitable companies, which is levied at 0.5% of the turnover of companies subject to the normal regime (Article 39 CGI) and at 2% for those affiliated to the simplified tax regime (Article 53 CGI).
- Tax on services supplied by non-residents (Article 92).
- Special equipment tax (Article 1084).
- Employer's social security contribution

Source: WTO Secretariat, on the basis of information supplied by the Directorate-General of Taxation of Côte d'Ivoire.

1.14. Public spending on both personnel and investment rose sharply and generated large budget deficits (excluding grants) throughout the 2010-2015 period (Table 1.1). Compared to other countries of similar development level, government revenue in Côte d'Ivoire depends heavily on tariffs (Table 1.1 and common report, Table 1.2)

1.3 International trade in goods and services

1.3.1 Merchandise trade

1.15. Côte d'Ivoire's trade (exports and imports) as a proportion of GDP shrank between 2009 and 2016 (72% of GDP, Table 1.1), mainly reflecting strong import growth and a reduction in hydrocarbon exports. Its trade balance is in structural surplus (Chart 1.2).

1.16. Between 2009 and 2015, agricultural products increased their share of total exports from 53% to 65% (Chart 1.2). The main increases were in cocoa and cashew nuts, but also in agribusiness products, which include palm oil, soaps and preparations, cosmetics, coffee extracts and essences, tobacco, soup preparations, sacks and bags for packaging, and cocoa-based products. Crude petroleum, along with oil and bitumen derived from petroleum, are the second largest export item, but their share has declined substantially in the wake of refinery problems (section 4.2.1).

1.17. In 2009, about 52% of Ivorian exports were shipped to Europe, but the proportion has since fallen sharply (Chart 1.3). Exports to Africa also declined relatively between 2009 and 2015. In the latter year, approximately 22% of Ivorian exports went to ECOWAS countries, especially Nigeria, although exports to this market have dropped sharply. In contrast, the share of Ivorian exports absorbed by other WAEMU countries, especially Mali and Burkina Faso, increased from 10% to 13% of the total, reflecting progress towards integration. The share of exports sent to Asian countries (especially India) doubled from 6% to 12%.

1.18. On the import side, fuels and agricultural products continue to account for nearly half of Côte d'Ivoire's foreign purchases, although their share has decreased somewhat, notably in the case of agricultural products. From a geographical standpoint, imports from Europe increased, as did those from Asia, reflecting the increase in equipment and materials to support investment. Imports from Nigeria fell sharply in the wake of falling oil prices.

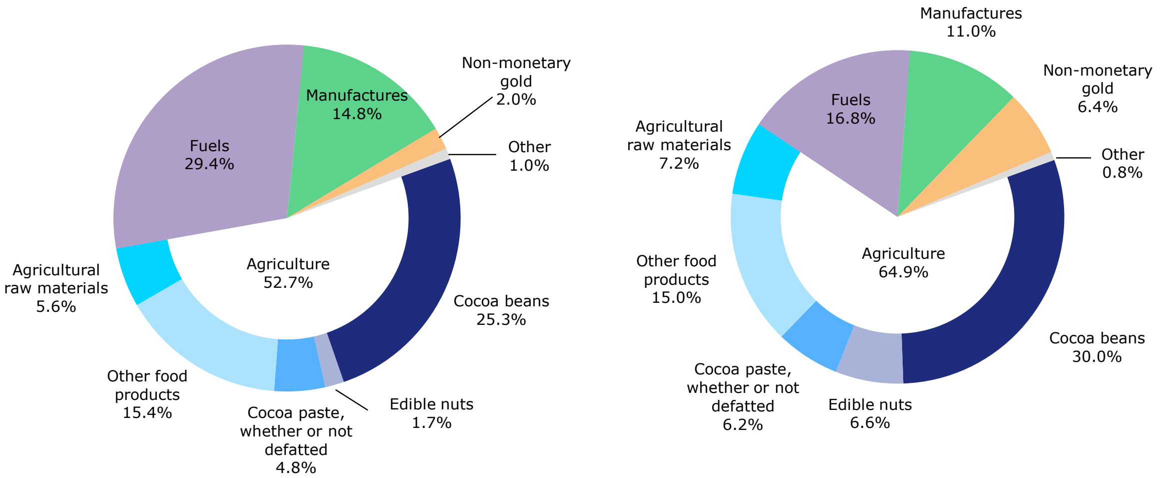
1.3.2 Trade in services

1.19. Côte d'Ivoire's deficit in services trade widened between 2010 and 2015, driven mainly by freight and insurance services. The travel account, which had been severely disrupted by the socio-political crisis, has staged a modest recovery thanks to the upturn in tourism and business travel in Côte d'Ivoire (Table 1.3).

Chart 1.2 Structure of merchandise trade, 2009 and 2015

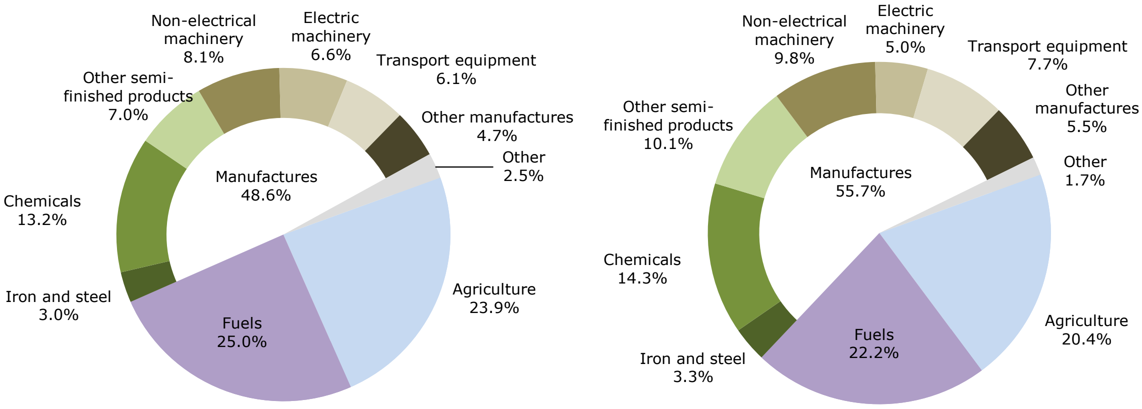
2009 | **2015**

(a) Exports (f.o.b.)



Total: €7.4 billion | **Total: €10.7 billion**

(b) Imports (c.i.f.)



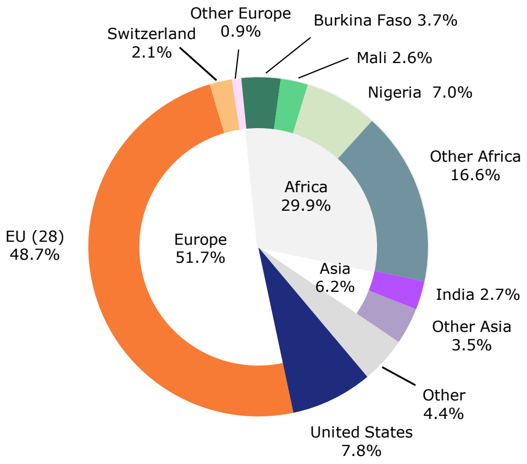
Total: €5.0 billion | **Total: €8.6 billion**

Source: WTO Secretariat estimates, based on data from the UNSD Comtrade database (SITC Rev. 3).

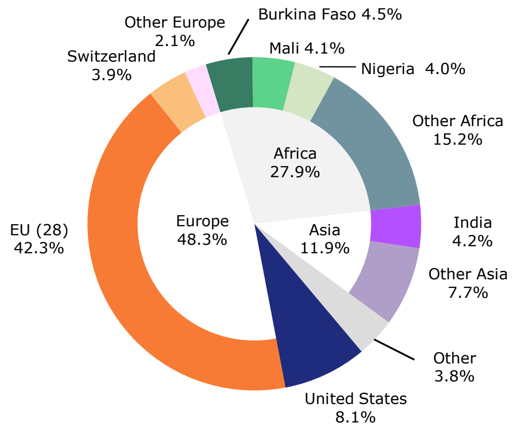
Chart 1.3 Direction of merchandise trade, 2009 and 2015

2009 | **2015**

(a) Exports (f.o.b.)

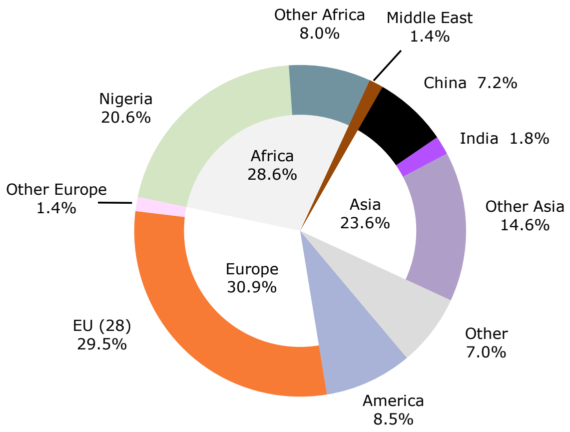


Total: €7.4 billion

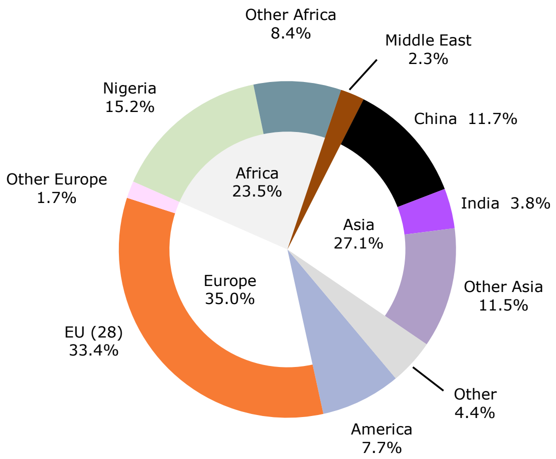


Total: €10.7 billion

(b) Imports (c.i.f.)



Total: €5.0 billion



Total: €8.6 billion

Source: WTO Secretariat estimates, based on data from the UNSD Comtrade database.

Table 1.3 Trade in services, 2005-2014

(€ million)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014[a]
Exports	751	760	765	789	844	893	731	766	704	711
of which: Travel	67	74	75	79	109	152	130	134	136	138
Share (%)	8.9	9.8	9.8	10.0	12.9	17.0	17.7	17.5	19.4	19.4
Imports	1,826	1,902	1,932	1,938	1,998	2,255	2,015	2,281	2,426	2,488
of which: Travel	285	297	272	243	247	266	273	283	287	n.a.
Share (%)	15.6	15.6	14.1	12.6	12.3	11.8	13.6	12.4	11.8	n.a.

n.a. Not available.

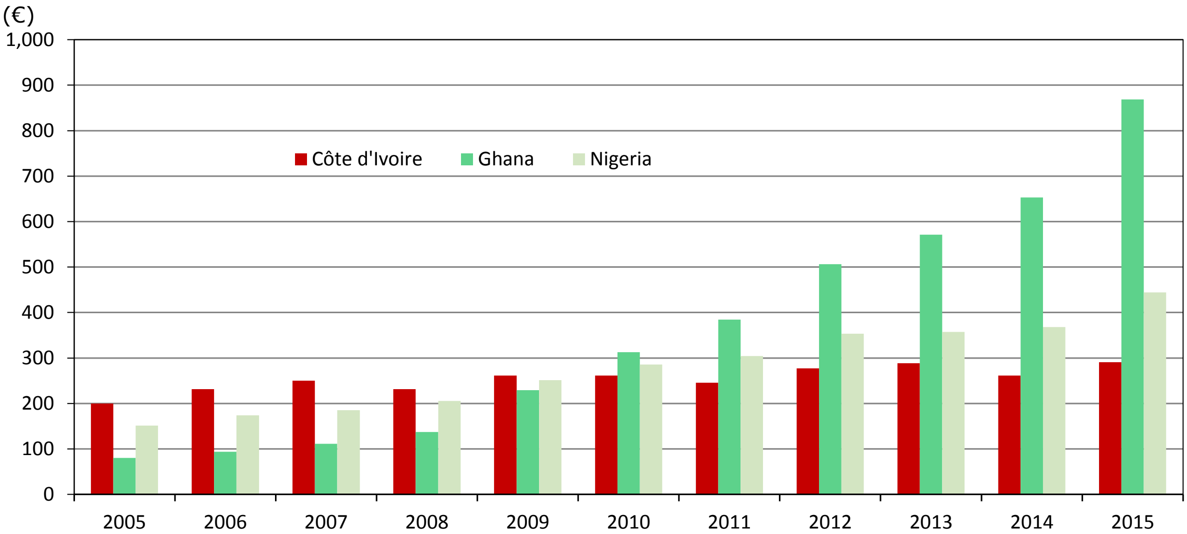
a Estimates.

Source: WTO statistics database. Viewed at: http://stat.wto.org/Home/WSDBHome.aspx?Language=F.

1.4 Foreign direct investment

1.20. Foreign direct investment (FDI) in Côte d'Ivoire between 2005 and 2011 was concentrated mainly in telecommunications, particularly mobile telephony. Major investments were also made in agribusiness, and in the extractive (hydrocarbons) and food industries. The main FDI source countries were Singapore, France, Lebanon and the United Kingdom. In general, private investment in Côte d'Ivoire did not live up to its potential in the 2005-2015 decade (Chart 1.4), mainly owing to socio-political instability. Aware of the need to improve the business environment, the authorities have embarked on an ambitious reform programme targeting public enterprises; the land registry and judicial system (including the establishment of commercial courts); the Investment Code and the competition regime; and commercial and business start-up formalities (section 2.4).

Chart 1.4 Per capita stock of inward foreign direct investment, 2005-2015



Source: Online information from the United Nations Conference on Trade and Development (UNCTAD), viewed at http://unctadstat.unctad.org; and World *Investment Report 2016*.

2 TRADE AND INVESTMENT REGIME

2.1. In 2011, Côte d'Ivoire saw an end to the serious political conflict that had wracked the country for almost ten years, resulting in much loss of life and substantially slowing its economic development and international trade. In 2011-2012, the authorities initiated sweeping reforms to modernize and enhance the effectiveness of the judicial system, overhaul State-owned enterprises, allow for public-private partnerships, review land law, modernize the Investment Code, and improve the business environment. In 2012, the Government and the private sector, through the Government-Private Sector Coordination Committee (CCESP), began work on streamlining formalities for enterprises wishing to invest in Côte d'Ivoire.[1] The top priority for businesses in 2017 was improving governance and fighting corruption, alongside measures to facilitate access to credit and energy.

2.1 Overview

2.2. Côte d'Ivoire, which has been independent since August 1960, amended its legislative and institutional structure in 2000 by adopting a new Constitution, then another in 2016.[2] Under the 2016 Constitution, the President of the Republic is the Head of State, elected by direct universal suffrage for five years and eligible for re-election only once. The President, as sole repository of executive power, determines Government policy, signs treaties and promulgates laws. He appoints the Prime Minister and the other members of the Government, and may remove them from office.[3] The current presidential term of office runs until December 2020.

2.3. A constitutional reform was approved by referendum on 30 October 2016, enshrining the advent of a Third Republic as of January 2020.[4] Among the changes, the draft modifies nationality conditions, abolishes the age cap of 75 years on candidates running in presidential elections, and foresees the creation of a post of Vice-President and a Senate, of which one third of the members will be appointed by the President of the Republic.

2.4. Legislative power currently rests with the National Assembly, which consists of a single Chamber of 255 members elected in principle for five years. The latest parliamentary elections took place in December 2016. The President initiates legislation, concurrently with the members of Parliament. Draft laws, including those relating to trade, are put to a vote in the National Assembly after examination by the competent commission. The private sector is not systematically consulted, such consultation not being a condition for the validity of draft laws, decrees, orders and/or administrative decisions. According to the authorities, however, the private sector is regularly consulted on the formulation of draft legislative texts.

2.5. The judicial system comprises high courts – Court of Cassation, Council of State, Court of Auditors; courts of first instance; administrative tribunals; and Regional audit chambers. The High Authority for Good Governance was created in 2013 to improve governance.[5] The Court of Auditors was established in 2015.[6] The Inspectorate-General for Finance, a cross-cutting structure in the Ministry responsible for the economy, finance and the budget, continuously monitors the Ministry's operation.[7]

2.6. The Code of Civil, Commercial and Administrative Procedure has been amended so as to improve access to justice and expedite judicial proceedings.[8] Accordingly, since 2015 it has permitted the electronic transmission of most documents.

[1] Online information viewed at: http://francais.doingbusiness.org/~/media/fpdkm/doing%20business/documents/profiles/country/CIV.pdf.
[2] Law No. 2000-513 of 1 August 2000. Viewed at: http://www.gouv.ci/ci_texte_1.php.
[3] Online information viewed at: http://www.gouv.ci/gouvernement_1.php?recordID=11.
[4] Office of the President of Côte d'Ivoire, Draft law on the Constitution of the Republic of Côte d'Ivoire, 12 October 2016. Viewed at: http://www.presidence.ci/presentation-detail/242/projet-de-loi-portant-constitution-de-la-republique-de-cote-d-ivoire-12-octobre-2016.
[5] Law No 2013-875 of 23 December 2013, Decree No. 2014-213 of 16 April 2014 on the powers, organization and functioning of the organs of the High Authority for Good Governance.
[6] Organic Law No. 2015-494 of 7 July 2015. Viewed at: http://www.courdescomptesci.com/rapports.html.
[7] Online information viewed at: http://www.igf.finances.gouv.ci.
[8] Online information viewed at: http://www.loidici.com/codeprocecivilecentral/codeprocivile.php.

2.7. International treaties and agreements are mandatorily subject to adoption by the National Assembly and can only be ratified by law. The trade-related treaties ratified by Côte d'Ivoire since 2009 include:

- the WTO Trade Facilitation Agreement; and
- the Interim Economic Partnership Agreement with the European Union.

2.8. In the hierarchy of legal instruments, international treaties and conventions take precedence over the Constitution, laws, ordinances, decrees, orders and decisions. Presidential ordinances must be submitted to the National Assembly for ratification by the end of the second annual session at the latest, otherwise they will lapse. WTO rules and obligations may be invoked before Ivorian courts ("monist" system), but this never occurs in practice. All legal texts must be published in the Official Journal of the Republic of Côte d'Ivoire. The Official Journal is available online but access is subject to payment. The end of the political crisis ushered in very intense legislative activity, including in fields relating to international trade (Table 2.1).

Table 2.1 New texts of trade-related laws and regulations, 2010-2017

Area (Section of the report)	Instrument/text
Section 2	
Constitution (2.1.1)	Law No. 2000-513 of 1 August 2000. Viewed at: http://www.gouv.ci/ci_texte_1.php.
Amendment of the Constitution (2.1.1)	Law No. 2016-886 of 8 November 2016 on the Constitution of the Republic of Côte d'Ivoire
Court of Auditors (2.1)	Organic Law No. 2015-494 of 7 July 2015
Business registration (2.1)	Ordinance No. 2015-182 of 24 March 2015
Trade Facilitation Agreement (2.1.1)	n.a.
EPA European Union (2.1.1)	n.a.
Legal representatives (2.1.2)	Decree No. 2016-48 of 10 February 2016 Single Act on the organization of collective procedures for settlement of liabilities dated 10 September 2015
Court of Auditors (2.1.2)	Organic Law No. 2015-494 of 7 July 2015
Code of Civil, Commercial and Administrative Procedure (2.1.2)	Ordinance No. 2015-180 of 24 March 2015
Investment Code of 2012 (2.4.1)	Ordinance No. 2012–487 of 7 June 2012 on the Investment Code
Exemption from indirect taxation (2.4.1)	Circular No. 1663 of 2 January 2014
Section 3	
National Committee on Trade Facilitation (2.3.1)	Decree No. 2015-186 of 24 March 2015
Scanning of containers (3.1.1)	Circular No. 1630/MPMEF/DGD of 5 August 2013
Export of scrap metal (3.2.2)	Decree No. 2013-295 of 2 May 2013 suspending exports of scrap metal, ferrous by-products and cast iron – Circular No 1585/DGD of 15 February 2013
Standardization (3.3.1)	Law 2013-866 on standardization and quality promotion
Competition (3.3.4)	Law No. 2013-877 of 20 September 2013
Government procurement (3.3.6)	Decree No. 2014-306 of 27 May 2014
Section 4	
Agriculture (4.1.2)	Agricultural Policy Law of Côte d'Ivoire
Forestry products (4.1.3.7)	Law No. 2014-427 of 14 July 2014 on the Forestry Code
Freight rates for petroleum products (4.2.1)	Order No. 38 of 29 March 2013
Mining products (4.2.2)	Law No. 2014-138 of 24 March 2014 on the Mining Code
Electricity (4.2.3)	Law No. 2014-132 of 24 March 2014 on the Electricity Code
Law on inland transport (4.4.3)	Law No. 2014-812 of 16 December 2014
Access to the profession of road haulage operator (4.4.3)	Decree No. 2015-269 of 22 April 2015
Regulation of telecommunications (4.4.1)	Ordinance No. 2012-293 of 21 March 2012 on ICTs
Cybercrime (4.4.1)	Law No. 2013-451 on combatting cybercrime
Electronic signature (4.4.1)	Law No. 2013-546 of 30 July 2013 on electronic transactions
Confidential data (4.4.1)	Law No. 2013-450 of 19 June 2013 on the protection of personal data
Postal services (4.4.2)	Law No. 2013-702 of 10 October 2013 on the Postal Services Code
Elimination of the Terminal Handling Charge (4.4.3.2)	Order No. 177 of 28 December 2016 of the Ministry of Transport
Ground handling (4.4.3)	Decree No. 2015-72 of 4 February 2015 approving the contract for public service concessions for ground handling at the Félix Houphouët-Boigny International Airport
Tourism Code (4.4.4)	Law No. 2014-139 of 24 March 2014 on the Tourism Code
Tourism professions (4.4.4)	Decree No. 2014-739 of 25 November 2014 regulating tourism activities or professions

Area (Section of the report)	Instrument/text
Tourism catering (4.4.4)	Decree No. 2014-740 of 25 November 2014 regulating tourist catering establishments
Tourism accommodation (4.4.4)	Decree No. 2014-741 of 25 November 2014 regulating tourism accommodation establishments

n.a. Not available.

Source: Information provided by the Ivorian authorities.

2.9. Mindful that the weakness of the judicial system is a drag on investment and economic development, the authorities are endeavouring to improve the implementation of laws and the Ivorian legal system so as to regain the confidence of economic agents, especially by providing better protection of contracts and other economic rights. In 2015, Transparency International ranked Côte d'Ivoire 107th of 167 countries in terms of corruption perception, which represented some improvement on 2011 (154th of 183). Corruption is still described as endemic, especially as pertains to judicial matters, access to government services and tax collection.[9] Côte d'Ivoire has signed neither the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, nor the OECD Declaration on Propriety, Integrity and Transparency in the Conduct of International Business and Finance.[10]

2.10. Since 2002, the nine OHADA Uniform Acts (common report, section 2.5) have had the force of law in Côte d'Ivoire. Recent developments include Côte d'Ivoire's adoption, pursuant to the OHADA Uniform Act on bankruptcy proceedings, of Decree No. 2016-48 of 10 February 2016 on the establishment, powers, organization and functioning of the National Commission for the supervision of judicial administrators, which should facilitate bankruptcy proceedings.

2.11. The Common Court of Justice and Arbitration (CCJA) is located in Abidjan, but the Court of Arbitration of Côte d'Ivoire is the national arbitral tribunal. The OHADA and the CCJA supported Côte d'Ivoire when it established commercial courts in January 2012 to deal more effectively with trade matters. At May 2017, only the Commercial Court of Abidjan was operating.[11]

2.12. The authorities have also noted that amendments to the OHADA Uniform Act in 2012 should improve access to credit in Côte d'Ivoire.[12] These amendments cover the range of assets (including future assets) that can serve as collateral, and the extension of the collateral to future revenues with recognition of their legal value. This legal framework was completed by the establishment of credit information bureaus intended to facilitate access to credit, especially for small and medium-sized enterprises (SMEs).[13] At the Abidjan Commercial Tribunal the Commercial and Personal Property Credit Register (RCCM) has been computerized, with the result that information on economic operators is now available. The challenges are to continue and complete the computerization and interconnection of all jurisdictions, thus creating a central database of all RCCMs. For example, a securities register would make it possible to record transactions and securities that could serve as collateral for loans. Approved credit bureaus will provide information on enterprises and individuals such as payment history, default information, property information and loan guarantors. Lenders would be able to access such information on enterprises and individuals.

2.2 Trade policy objectives and formulation

2.13. On the back of its export successes and with the disappearance of most import substitution industries during the political crisis, Côte d'Ivoire has continued its policy of encouraging domestic production for export. The foremost goal of Ivorian trade policy is therefore to improve market access for Ivorian goods and services, especially those that incorporate high domestic added value, in order to create jobs for Ivorians not only in agriculture, which is already highly export-oriented, but also in the agro-industrial processing industry and in services.

[9] Transparency International, online information. Viewed at: http://www.transparency.org.
[10] Online information viewed at: http://acts.oecd.org/Instruments/ListNoGroupView.aspx?order=title.
[11] Online information viewed at: http://www.tribunalcommerceabidjan.org.
[12] Online information viewed at: http://www.cepici.gouv.ci/?tmp=single_actu&p=actualites&artcl=220#sthash.NWNCYDF8.dpuf.
[13] See in particular WTO (2014), *Trade Policy Review – Ghana*, paragraph 4.122 *et seq*. Viewed at: https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=R:/WT/TPR/S298R1.pdf.

2.14. With the cooperation of the International Trade Centre and the European Union, Côte d'Ivoire drew up a document in 2015 setting out its National Export Strategy (SNE).[14] The SNE aims specifically to diversify Ivorian exports to include products with high added value, to tap into new markets, and to align production processes with international standards. Another aim is to consolidate Côte d'Ivoire's position as a regional competitiveness hub within the WAEMU and ECOWAS. The SNE specifically identifies the following priority sectors: coffee and cocoa; rubber and plastics; cashew; cotton, textiles and clothing; tropical fruit; cassava and by-products; and the new information and communication technologies. The estimated budget for implementing the SNE is CFAF 86 billion (€131 million). In June 2014, the Government set up the National Export Council, a consultative body to coordinate, monitor and evaluate the implementation of the SNE.[15] In 2015 Côte d'Ivoire also set up a National Inter-Institutional Advisory Committee on WTO Agreements (CNIC-OMC).[16]

2.15. According to the Global Competitiveness Report 2015-2016 published by the World Economic Forum, these efforts are already beginning to bear fruit, with a clear trend towards improvement reflecting the strengthening of institutions and competition. On competitiveness, Côte d'Ivoire currently ranks 91st worldwide among 140 countries surveyed (131st of 144 in 2012-2013).[17] As discussed in section 3 above, the main challenge to the competitiveness of Ivorian goods and services is that of reducing the high taxation to which they are subject.

2.16. Responsibility for foreign trade is shared by two ministries, with no clear delimitation of their respective remits. They are the Ministry of Trade, Crafts and the Promotion of SMEs (hereinafter Ministry responsible for trade) on the one hand, and the Ministry for African Integration and Ivorians Abroad on the other. Such duplication engenders additional costs and problems of coordination.

2.17. The Côte d'Ivoire Export Promotion Association (APEX-CIA) is a private association of enterprises and has been in operation since 1999. Its mission is to foster export growth and diversification and promote private sector development. The APEX-CI played an active part in the preparation of the SNE, and its services also include studies on conditions for accessing foreign markets; providing individualized advice and expansion strategies; trade prospecting and promotion; assistance in obtaining financing; and, on request, lobbying.

2.3 Trade agreements and arrangements

2.3.1 Relations with the World Trade Organization

2.18. As an original WTO Member, Côte d'Ivoire had not previously signed any plurilateral agreement or any of the protocols and agreements concluded under the WTO until the adoption of the new Trade Facilitation Agreement in November 2014[18], which it ratified in December 2015. The National Committee on Trade Facilitation was established in 2015 (Table 2.1). Côte d'Ivoire's main notifications are listed in Table 2.2. Côte d'Ivoire has been reviewed twice by the WTO Trade Policy Review Mechanism, first in 1995 and again in 2012 jointly with Guinea-Bissau and Togo. Côte d'Ivoire has not been directly involved in any dispute at the WTO.[19]

[14] ITC (undated), National Export Strategy of the Republic of Côte d'Ivoire, Geneva.
[15] Decree No 2014-372 of 18 June 2014.
[16] Decree No 2015-115 of 25 February 2015 establishing the CNIC-OMC.
[17] Online information viewed at: http://reports.weforum.org/global-competitiveness-report-2015-2016/competitiveness-rankings.
[18] Online information viewed at: https://www.wto.org/english/tratop_e/tradfa_e/tradfa_agreement_e.htm.
[19] Online information viewed at: https://www.wto.org/english/tratop_e/dispu_e/dispu_by_country_e.htm.

Table 2.2 Notifications by Côte d'Ivoire to the WTO

Symbol	Date	Title
G/AG/N/CIV/1	20/02/2013	Committee on Agriculture - Export subsidies
G/LIC/N/3/CIV/3	20/11/2013	Committee on Importing Licensing - Replies to Questionnaire on Import Licensing Procedures - Notification under Article 7.3 of the Agreement on Import Licensing Procedures
G/AG/N/CIV/2	11/04/2014	Committee on Agriculture - Export subsidies
G/AG/N/CIV/3	11/04/2014	Committee on Agriculture - Domestic support
G/ADP/N/193/CIV	15/04/2014	Committee on Anti-Dumping Practices - Notification under Articles 16.4 and 16.5 of the Agreement
G/SCM/N/1/CIV/1	15/04/2014	Committee on Subsidies and Countervailing Measures - Notification of laws and regulations Article 32.6 of the Agreement
G/SCM/N/202/CIV	15/04/2014	Committee on Subsidies and Countervailing Measures - Notification under Articles 25.11 and 25.12 of the Agreement
WT/PCTF/N/CIV/1	11/08/2014	Preparatory Committee on Trade Facilitation - Notification of Category A commitments under the Agreement on Trade Facilitation
G/RO/N/117	25/08/2014	Committee on Rules of Origin - Notification under Article 5 of the Agreement on Rules of Origin - Non-preferential rules of origin
G/TRIMS/N/2/Rev.24/Add.1	19/09/2014	Committee on Trade-Related Investment Measures - Notification under Article 6.2 of the TRIMS Agreement, of publications in which TRIMS may be found
G/MA/QR/N/CIV/1	02/10/2014	Committee on Market Access - Notification pursuant to the Decision on Notification Procedures for Quantitative Restrictions (G/L/59/Rev.1)
G/MA/310	10/12/2014	Committee on Market Access - Schedule LII - Côte d'Ivoire - Invocation of paragraph 5 of Article XXVIII
WT/REG258/N/1/Add.1	28/09/2016	Committee and Regional Trade Agreements - Notification of a regional trade agreement - Côte d'Ivoire and European Union

Source: WTO Secretariat.

2.19. With regard to trade negotiations and participation in the various WTO committees, Côte d'Ivoire in principle coordinates its position with those of the other WAEMU and ECOWAS member countries. Côte d'Ivoire favours abolishing export subsidies that have the effect of destroying competitive production structures in Côte d'Ivoire; and as stated above, the country also favours improved market access for its products.

2.20. Like the other WAEMU member States, Côte d'Ivoire individually bound its customs duties as well as its other duties and taxes during the multilateral trade negotiations (common report, section 3.1).

2.3.2 Relations with the European Union

2.21. The Cotonou Agreement is still the general framework for economic cooperation between Côte d'Ivoire and the European Union.[20] To replace some of its trade provisions (common report, section 2), Côte d'Ivoire signed a "stepping stone Economic Partnership Agreement" (EPA) with the European Union in Abidjan on 26 November 2008. It was notified to the WTO on 11 December 2008 under Article XXIV:7(a) of the GATT 1994.[21] Up to June 2017, Côte d'Ivoire had not yet reduced tariffs under the interim EPA that took effect in August 2016, but the latter had allowed it continued duty-free access to EU markets for its products. The rules of origin remain those laid out in the 140 pages contained in Annex II of Regulation No. 1528/2007 and which have governed EU imports from Côte d'Ivoire since January 2008[22]; the remainder of this Regulation is no longer applicable (Preamble, paragraph 5).

2.3.3 Other agreements

2.22. Côte d'Ivoire has concluded some 40 bilateral trade agreements, the oldest of which dates from 1961. These agreements are tacitly renewed when they expire and do not contain any preferential clauses on trade; it is therefore unlikely that they have a real economic impact.

[20] Cotonou Agreement. Viewed at: http://www.europarl.europa.eu/intcoop/acp/03_01/pdf/mn3012634_fr.pdf.
[21] Online information viewed at: http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:059:0003:_0273:FR:PDF. See also WTO document WT/REG258/N/1 of 15 December 2008; WTO RTA database. Viewed at: http://rtais.wto.org/UI/PublicShowMemberRTAIDCard.aspx?rtaid=623.
[22] Online information viewed at: http://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:32007R1528&qid=1479738525748&from=en.

Côte d'Ivoire is a member of the International Natural Rubber Agreement, the International Coffee Agreement and the International Cocoa Agreement. It is also a member of the Agreement Establishing the Common Fund for Commodities; the Inter-African Coffee Organization; the Alliance of Cocoa Producing Countries; the African Timber Organization; the International Grains Agreement, and the International Sugar Agreement.

2.23. Côte d'Ivoire was not among the 34 countries initially declared eligible for the programme established by the United States under the African Growth and Opportunity Act (AGOA) in October 2000.[23] Côte d'Ivoire was accepted for the programme in May 2002, then removed in January 2005 and re-admitted in October 2011.

2.4 Investment regime

2.24. Since its previous trade policy review in 2012, Côte d'Ivoire has introduced reforms to better promote and regulate investment, in particular by buttressing the single window for investment managed by the Centre for the Promotion of Investment in Côte d'Ivoire (CEPICI). This Centre is now attached to the Office of the President and is tasked with keeping a record of and supporting investors.[24] All investors, whether national or foreign, whether direct or portfolio investors, large or small, are therefore invited to register with CEPICI, whose single window functions as a multi-service window for completing the requisite administrative formalities for starting a business. Contacting the CEPICI is not a legal requirement, however.

2.25. There has been progress as pertains to business start-ups, with the abolition of the requirement for commercial companies other than limited liability companies to retain the services of a notary, and thanks to the 2012 reorganization of the court registry where business people must register. According to the authorities, the cost of starting a business fell from CFAF 741,000 (€1,128) to CFAF 15,000 in 2013. Property registration has also been facilitated through the creation of a single window for the issuance of property titles, and there has been some headway as regards obtaining construction permits.[25] For all these reasons, Côte d'Ivoire has considerably improved its Doing Business ranking since 2013, though it remained low by international comparison in 2016 (Table 2.3). There is still an apparent need for urgent action, *inter alia*, to improve the payment of taxes and trading across borders (section 3).

2.26. In 2015, a unique identifier was introduced for each enterprise, for tax purposes. In 2014, the fees for the registration of articles of incorporation of companies/branches with the Directorate-General of Taxation were lowered from 0.6% to 0.3% of the equity capital for investments below CFAF 5 billion; and from 0.2% to 0.1% of invested equity capital for investments above CFAF 5 billion (Article 754, General Tax Code).

2.27. Broadly speaking, investments are governed by provisions from several sources, the main one being the 2012 Investment Code. The old 1995 Code still applies for companies benefiting from older concessions, however. Specific texts govern the two types of free zones. The Mining Code and the Petroleum Code, respectively, regulate investments in each of the fields concerned. Agreements have also been signed between the State and large, generally individual investors. Provisions of the General Tax Code and the Customs Code also regulate advantages or privileges accorded to investors.[26] International agreements and treaties also address investment.

[23] Online information from the AGOA, viewed at: http://agoa.gov.

[24] Online information viewed at: http://www.cepici.gouv.ci/?tmp=images-articles&p=le-guichet-unique.

[25] See in particular Ordinance No. 2015-208 of 24 March 2015 establishing the electronic land register; Decree No. 2015-195 of 24 March 2015 on the creation, functions, composition and operation of a single window for construction permits; Decree No. 2015-22 of 14 January on the procedures and conditions for the occupation of industrial land; the Decree laying down the conditions for the establishment of an industrial unit on land outside an industrial zone; and Ordinance No. 2015-206 of 24 March 2015 amending Article 760 of the General Tax Code, as amended by Ordinance No. 2014-163 of 2 April 2014, reducing the land transfer tax.

[26] Circular No. 1663 of 2 January 2014 Viewed at: http://www.douanes.ci/admin/DocAdmin/2163.pdf.

Table 2.3 Côte d'Ivoire's ranking, Doing Business 2014 and 2016

Indicator	2014 Performance	2016 Performance
Overall ranking	167	142
Starting a business	115	46
Dealing with construction permits	162	180
Getting electricity	153	146
Registering property	127	109
Getting credit	130	133
Protecting minority investors	157	155
Paying taxes	173	176
Trading across borders	165	142
Enforcing contracts	88	120
Resolving insolvency	95	76

Source: Doing Business. Viewed at: http://www.doingbusiness.org/data/exploreeconomies/c%C3 per centB4te-divoire.

2.28. The 2012 Investment Code defines investment as "capital used by any natural or legal person to acquire movable, tangible or intangible property and to finance initial establishment costs and provide the working capital indispensable to the creation or expansion of businesses".[27] Like the one before it, this Code affirms the absence of restrictions on private investment, especially foreign investment, and the observance of national treatment. The Code does not prohibit private investment in any sector of activity. It lays out more explicitly than in the past the guarantees provided (Articles 5 to 20), such as freedom to obtain and transfer foreign currency, protection of intellectual property rights, or in regard to expropriation. However, foreigners may gain access to rural land only through leasing (section 4.1). Article 26 stipulates that "the investor shall recruit domestic labour as a matter of priority and shall help to improve the qualifications of local employees, in particular through continuing training, and the upgrading of national skills through advanced training. It maintains the declaration regime as well as the pre-existing approval regime, which specifically exclude the sectors of real estate, financial services and commerce.

2.29. Under the declaration regime, the duration of the advantages varies from five to 15 years (previously eight years), depending on the region. Accorded exclusively during the operating phase, the advantages are exemption from profit tax and from the tax on licences and permits – two taxes described in Box 1.1. There is total exemption until the end of the third from last year of the period of exemption, and then a 50% and 25% exemption from the taxes normally payable in the penultimate and last year, respectively.

2.30. The approval regime requires the authorization of the Interministerial Technical Commission (Article 39). Dossiers are studied on the basis of the strategic importance of the investment in terms of the value being added to the economy and its contribution to attaining the country's social and economic development goals. This regime accords advantages in proportion to the amount invested; the lower and upper thresholds for these amounts are set by decree and have changed by comparison with the old Code; the lower threshold has been cut from CFAF 500 million to CFAF 200 million (€305,000); and the upper threshold remains CFAF 1 billion (€1.5 million). In addition to the profits tax and tax on licences and permits, taxes and charges that are fully or partially waived include import duty on materials needed for the investment, including the first batch of spare parts; VAT (Article 45); and estate tax on built-up properties.

2.31. Further privileges are available to SMEs with a turnover of less than CFAF 1 billion (€1.5 million) and a payroll of less than 200 employees. They consist of longer durations of advantages. Other benefits accorded to SMEs include the waiver of the registration fees described above, the provision by the State of the land needed for investment projects; preferential rates for the purchase of electricity, water and new technology services, provided that they invest in a raw materials processing facility. The 2012 Code retains the possibility of granting "more favourable conditions" by decree to investors (Article 12). It does not spell out the eligibility criteria, however.

2.32. In addition to the Investment Code, the General Tax Code contains a number of provisions designed to encourage private investment. For example, capital gains on the transfer of assets are exempt from profits tax for three years if the enterprise reinvests a sum at least equal to the

[27] Online information viewed at: https://cepici.ci/web/docs/ordonnance-n per centC2 per centB0-2012- per centE2 per cent80 per cent93-487-du-07-juin-2012-portant-code-des-investissements.pdf.

original price of the asset transferred; enterprises that reinvest all or some of their profits in Côte d'Ivoire may also obtain a reduction in profits tax in accordance with certain procedures (Article 110 of the General Tax Code). In addition a tax credit deductible from the taxes payable by employers varies with the wage bill paid to Ivorian permanent staff. Under the tax reform launched in 2012, the aim is to streamline the many waivers and exemptions so as to provide a simpler and more transparent taxation system.[28]

2.33. The two free-zone regimes existing in 2012 – for fishery products (section 4.1.3.8) and for information technologies – remain unchanged. The aim of the authorities, however, is to introduce a regulatory framework that foments the development of priority activities such as crop-processing plants and SMEs that produce innovative information and communication technology (ICT) services and content.

2.34. The free-zone regime pertaining to biotechnology and information and communication technologies (ZBTIC[29]) has been in place since 2007. This regime does not seem to specify any export obligations. Once approved, the enterprise is exempted from all taxes while in operation (Article 31), including customs duties and taxes (Articles 18, 31, 37). Instead, a withholding tax is levied on turnover: at 0% for the first five years, and 1% thereafter. There is also a fee of 2.5% of gross turnover. The withholding tax base may be reduced by 20% if at least 75% of the enterprise's employees are Ivorian. Half the value of new investments (Article 33) may also be deducted from the withholding tax base, up to a level of 50% of the base, for a maximum of four years. Factors of production such as water, electricity, telephone lines, fuel, and service provision, are tax-exempt. Imports are exempted from the verification programme. There are government guarantees for the free transfer of funds by approved enterprises. Goods and services delivered by enterprises on national customs territory to enterprises in the ZBTIC are considered exports. In April 2012, there were a dozen enterprises on the site.

2.35. Côte d'Ivoire has signed 13 bilateral investment promotion and protection agreements, of which three since 2010 with Canada, Singapore and Turkey, respectively. Seven of these agreements are in force.[30] They are intended chiefly to promote inward investment while protecting investors from policy reversals.[31] The mechanisms foreseen for the event of investor-State disputes are described in the common report (section 2.4).

2.36. The agreements on the avoidance of double taxation signed by Côte d'Ivoire currently in force encompass the following organizations and countries: the other WAEMU members, Belgium, Canada, France, Germany, Italy, Morocco (ratified in 2015 and in force since 1 January 2017), Norway, Portugal (ratified in 2016), Tunisia and the United Kingdom (ratified in 2015).

[28] Ministry of the Budget and the State Portfolio (2016), Finance Law containing the State Budget for 2017, Report on Tax Expenditures 2016. Viewed at: http://budget.gouv.ci/sites/default/files/publications/depenses_ficales_2016_projection_2017_actualise-5.pdf.

[29] Decree No. 2007-01 on the application of Law No. 2004-429 of 30 August 2004 establishing the free-zone regime for biotechnology and information and communication technologies in Côte d'Ivoire. Viewed at: http://www.vitib.ci.

[30] Viewed at: www.unctad.org.

[31] UNCTAD – *Investment Policy Hub*; Viewed at: http://investmentpolicyhub.unctad.org/IIA/CountryBits/50#iiaInnerMenu.

3 TRADE POLICIES AND PRACTICES BY MEASURE

3.1 Measures directly affecting imports

3.1. Starting some 15 years ago, Côte d'Ivoire has harmonized several aspects of its trade policy with those of the other WAEMU member States. These are covered in the common report for the eight countries. This section thus focuses on the trade policy measures that are not yet harmonized. Generally speaking, while pursuing commercial aims, Côte d'Ivoire's trade policy nonetheless still seeks to maximize potential tax revenues from trade, which sets it apart from most other countries at the same level of development.

3.1.1 Customs procedures, valuation and requirements

3.1.1.1 Customs documentation and procedures

3.2. Côte d'Ivoire has ratified the Trade Facilitation Agreement (TFA) and notified its category "A" measures to the WTO. The WAEMU community Customs Code (CCC) (described in the common report, section 3.1) prevails over the Côte d'Ivoire Customs Code (CD-CI) in the event of conflict between the two. The CD-CI was being revised in May 2017 in order to bring it into line with the provisions of the TFA.

3.3. The Automated Customs Clearance System (SYDAM World) has been in operation since 2009 and links the Customs with the Ministry of Trade, the Public Treasury services, the Directorate-General of Taxation (DGI), the Central Bank of West African States (BCEAO), all the approved customs clearing agents (CADs), the two main port authorities and the Coffee and Cocoa Council (section 4.1.3.1), thereby simplifying procedures and ensuring greater efficiency in collecting the duties and taxes payable.

3.4. A private company, Webb Fontaine, has been contracted by the Côte d'Ivoire Government to set up a single window for foreign trade (GUCE) for border authorities and agencies in order to facilitate formalities for operators. According to the Customs Authority, most of the 16 functionalities to be incorporated in the GUCE were up and running in May 2017.

3.5. Of the other recent trade facilitation measures, the Customs' "advance import declaration" (DAI) and the Ministry of Trade's "import fact sheet" (FRI) were merged in 2015 to create a free-of-charge and faster electronic "import declaration form" (FDI).[1] The FDI allows bank domiciliation of the transaction to be completed before the goods arrive, and is mandatory in order to be able to clear the detailed declaration. In the event of a change in the supplier or in the quantity or value of the order (beyond a tolerance threshold of 10%), a new FDI is required.

3.6. Ivorian Customs posts the main official texts concerning customs procedures and controls on its website; customs tariffs are online.[2] The authorities have indicated that steps are currently being taken, with the assistance of USAID, to enable advance rulings to be issued on the tariff classification, origin or customs treatment of goods prior to their importation (TFA Article 3).

3.7. In May 2017, the enquiry point required under Article 2.2 of the TFA had not yet been communicated. The National Management Committee for the Common External Tariff (CET) handles enquiries from the private sector relating to the CET; and the Observatory of the speed of customs clearance operations (*Observatoire de la célérité des opérations de dédouanement* – OCOD) rules on the draft circulars. However, these two bodies do not publish the results of their consultations. Electronic copies of some documents (bill of lading, airway bill, FDI) are accepted by the Customs in lieu of the originals (TFA Article 10.2).

3.8. Currently, self-declaration is not accepted (common report, section 3). Furthermore, on account of the significant customs revenue they yield, customs declaration of some products, such

[1] Interministerial Order No. 127/MCAPPME of 21 March 2014; and Circular No. 1715/MPMMB/DGD of 24 April 2015. Viewed at: www.douanes.ci.
[2] Online information viewed at: www.douanes.ci.

as alcoholic beverages stronger than 20%/vol. and tobacco products, requires a special authorization.[3] Transit declarations also require a special authorization (section 3.1.1.3).

3.9. Domiciliation of the commercial invoice with an approved intermediary bank, imposed at the community level for foreign exchange reasons, is partly facilitated in Côte d'Ivoire by the electronic document transfer process under the GUCE. Since 2015, importers have been able to use the online FDI to submit their foreign suppliers' invoices to the approved intermediary (common report, section 1.1).[4]

3.10. The detailed declaration is the main mandatory customs document. The 1999 ECOWAS/WAEMU single customs declaration (DDU) (common report, section 3.1) has been used by the SYDAM World software since 2009. However, in May 2017 the format in which the customs declaration was being submitted in the GUCE was not yet that of the DDU.

3.11. Electronic payment of duties and taxes collected by the Customs incurred upon importation and exportation (FTA Article 7.2) has not yet been implemented. The regulations do, however, provide for the possibility to remove the goods before paying the duties or taxes, through simplified declarations, in the form of a summary transfer declaration for maritime transport and a provisional voucher for air transport. These declarations can be used for perishable goods, and the amount due must then be settled within 15 days for maritime transport and five days for air transport. The simplified declaration is not accepted for goods in transit.

3.12. In regard to risk management, Customs focuses greater attention on goods that entail a high risk of non-compliance with the legal requirements. According to the Customs Authority, in 2016 only some 40.5% of declarations were allowed through the green channel (automatic release order), as against 37% in 2009. The remainder of declarations of clearance for home use are subject to physical inspection, directed to the on-site inspection channel or to the red channel (dockside inspection), scanned, or subjected to documentary checks. The Customs Authority indicated that around 80% of inspections are conducted on-site.

3.13. In December 2016, the authorities were testing a pilot scheme for approved economic operators, who would benefit from facilitation measures ordinarily granted to such operators in other countries (priority customs clearance and inspection, easier payment terms, customs current account, etc.).

3.1.1.2 Inspection

3.14. Since 2006, the Ivorian Shippers' Office (OIC) has managed the "cargo tracking note" (BSC), a mandatory procedure for imports passing through Ivorian sea ports (common report, section 3.1.1.4).[5] The OIC charges €90 per bill of lading for imports of goods in bulk (e.g. rice, wine and oil); €18 per TEU; and €36 per 40-foot container. Vehicle imports are billed €23 per unit. Apart from being expensive, and the fact that the information they contain already appears in other required documents, validation of these BSCs is often delayed, which tends to make the procedures slower and costlier.[6]

3.15. The import inspection programme (PVI), formerly entrusted to a foreign company, BIVAC, has since July 2013 been entrusted to the Ivorian company Webb Fontaine, which is contracted (until June 2018) to analyse, verify the tariff classification of, and value imports of "general" goods[7] with a declared value of CFAF 1 million (€1,500) or more[8], for which the importer pays 0.75% of the customs value thus determined, with a minimum payment of CFAF 100,000 (€150). This flat-rate fee may be disproportionate for small imports in the region of CFAF 1 million. For "general" goods worth less than CFAF 1 million, Customs carries out a verification at destination. In addition to the costs for importers and the duplication of work for Customs, the waiting time for the certification of value can also delay the removal of goods at the ports. Webb Fontaine's

[3] Circular No. 1713 du 16 April 2015. Viewed at: www.douanes.ci.
[4] Circular No. 1715/MPMMB/DGD of 24 April 2015.
[5] Decree No. 95-820 du 29 September 1995; Order No. 340 of 12 November 2001.
[6] Circular No. 1637/MPMEF/DGD of 13 September 2013.
[7] Except used vehicles and petroleum products.
[8] Online information viewed at: http://www.webbfontaine.ci/downloads/circulaire%201614.pdf.

valuation and classification responsibilities are scheduled to be transferred to the Customs Authority in June 2018.

3.16. Since August 2013, BIVAC has also been carrying out container scanning on imported goods (excluding transit and transhipment).[9] The security tax payable for these services was abolished in 2013, and the process is now free of charge. The contract between the State and BIVAC was to expire end-June 2017, and it was planned that the Customs Authority would take over these checks, too.

3.17. A third private company, the Ivorian Automobile Technical Inspection Company (SICTA), handles the identification and valuation of imported used vehicles (except motorcycles and agricultural machinery). An anti-pollution charge (CFAF 120,000) is payable for personal vehicles 11 or more years old (plus increments of CFAF 10,000 for each additional year of age), but according to the Customs, this measure is not effective in deterring the importation of old vehicles; the import ban on vehicles more than seven years old was abolished in 2002.

3.1.1.3 Customs transit and border agency cooperation

3.18. Transit procedures should be a priority area for reform in terms of trade facilitation in view of Côte d'Ivoire's stated ambition of becoming a regional hub for trade. At present, the "T1 procedure" is applied for inter-State road transit, considered as an application of the TRIE Convention.[10] Côte d'Ivoire reports that it does not tax international transit trade.

3.19. However, the Chamber of Commerce administers a bond, set at 0.50% of the c.i.f. value of the goods, designed to ensure that the duties and taxes payable are settled. A second bond corresponding at least to the total amount of the suspended import duties and taxes must be provided either by the forwarder specifically approved for the transit (in their clearance credit) or by the economic operator (in the form of a bank guarantee or a cash deposit at customs). This latter security, unlike the former, is refunded upon presentation of the bond note certifying that the goods have left Ivorian customs territory.

3.20. According to the authorities, since 2012 goods in transit are no longer obliged to be escorted by road, a service operated by the OIC under a public service concession contract, which has been replaced by electronic tracking beacon systems on some routes. Customs may nevertheless prescribe escort for sensitive goods.

3.1.1.4 Customs valuation

3.21. Customs valuation is governed by community provisions based on those of the WTO (common report, section 3). However, the system administered by Webb Fontaine (see above) suggests a value for products within its scope; this value may subsequently be accepted or rejected by Customs or by the operator. In the event of dispute, the matter may be taken to the Valuation Adjudication Committee, a joint private-public sector body. Some imports are also subject to minimum values (Table 3.1).

3.22. Customs offences, including in relation to customs valuation, may lead to sanctions. The agent that detected an offence receives a share of the proceeds of fines and confiscations resulting from cases of dispute.[11]

Table 3.1 List of import products subject to minimum values, 2017

HS code	Description	Minimum value
1103110000	Meal of wheat	CFAF 400/kg
1517100000	Margarine	CFAF 755/kg
1902110000 to 1902300000	Pasta	CFAF 600/kg
2523.21, 29, 30 and 90	Cement	US$98/tonne
3105100000 to 3105900000	Fertilizer	CFAF 145/kg
3306100000	Dentifrices	CFAF 4,000/kg

[9] Circular No. 1630/MPMEF/DGD of 5 August 2013.
[10] Circulars Nos. 1529 of 28/03/2012, 1530 of 18/04/2012 and 1803 of 13/09/2016.
[11] Decree No. 64-313 of 17 August 1964 on the distribution of customs fines and confiscations, as amended by Decree No. 88-250 of 9 March 1988.

HS code	Description	Minimum value
3401191000	Ordinary soap	CFAF 380/kg
3401200000	Soap in other forms	CFAF 380/kg
3402200000	Washing preparations for retail sale	CFAF 650/kg
3605000000	Matches	CFAF 1,900/kg
6305330000	Polyethylene or polypropylene sacks, of a kind used for the packing of goods	CFAF 1,300/kg
6309000000	Worn clothing and other worn articles	CFAF 500/kg

Source: Côte d'Ivoire authorities.

3.1.2 Customs levies

3.23. Fiscal considerations appear to be a major factor in Côte d'Ivoire's trade taxation policy, and thus revenue maximization is always the Ivorian Customs' central objective. In 2016, customs levy targets accounted for over half of the Government's total tax revenue targets. In force in Côte d'Ivoire since January 2015, the ECOWAS Common External Tariff (CET) (common report, section 3.1.4) is almost fully applied by Ivorian Customs.[12]

3.24. Côte d'Ivoire has notified the WTO that it avails itself of the flexibility offered by the ECOWAS provisions to apply, during a five-year transitional period as from 2015, higher or lower customs tariff rates than those of the ECOWAS CET (common report, section 3). Côte d'Ivoire applies lower rates for several tariff lines including, *inter alia*, wax prints, onions and potatoes. On the other hand, it applies higher rates (CET rates plus a 10% import adjustment tax (TAI)) to other tariff lines including, *inter alia*, unbleached jute fabrics and industrial footwear (Table 3.2).[13]

Table 3.2 Customs tariffs applied by Côte d'Ivoire differing from the CET, 2016

HS code	Description	Rates applied (%)	ECOWAS CET rate (%)	Remarks
Retention of the former WAEMU CET rate (lower than the ECOWAS CET rate)				
0701900000	Potato	20	35	Notified to WTO
0703100000	Onion and shallots	20	35	Notified to WTO
1511100000	Crude oil	5	10	Notified to WTO
5208521000	Wax prints	20	35	Notified to WTO
Rearmament with a 10% TAI[a]				
5310100000	Unbleached jute fabrics	20	10	Notified to WTO
6402191000, 6402201000, 6402911000, 6402199100	Footwear for industry	20	10	Notified to WTO

a Import adjustment tax (TAI), see below and common report, section 3.1.

Source: Information provided by the Côte d'Ivoire authorities based on IDB data.

3.25. In all, the rates applied by Côte d'Ivoire following adoption of the ECOWAS CET exceed its WTO bound rates for 883 tariff lines, as against 962 in 2012 with the WAEMU CET (common report, Table 3.9).

3.1.3 Other duties and charges levied solely on importation

3.26. In 2016, Côte d'Ivoire applied numerous other duties and charges (ODCs) on imports, which makes the regime more complex and pushes up the price of imports. For instance:

- The three community levies (common report, section 3.1) imposed on all imports into ECOWAS from third countries (1% community solidarity levy (PCS); 0.5% community levy (PC); and 1% statistical tax (RS)), even on products imported under a duty exemption procedure.

[12] The ECOWAS CET was adopted in the WAEMU area on 25 September 2014 by Regulation No. 06/2014/CM/UEMOA amending Regulation No. 02/97/CM/UEMOA adopting the WAEMU Common External Tariff.

[13] Circular No. 1704 of 18 February 2015.

- The special import tax (TCI) applied at a rate of 10% by Côte d'Ivoire (common report, section 3.1) on a range of products (Table 3.3). The trigger price for this community measure appears to have been revised upwards for a large number of products without any request for review having been made to the WAEMU Commission.

- A countervailing duty on meat, offal and products derived therefrom (section 4.1.3.8).

- Another countervailing duty on imports of poultry (whole, cuts and offal) benefiting from export subsidies in the countries of origin (section 4.1.3.8).[14]

- A special tax on tomato puree: CFAF 25/kg.

- An equalization tax on sugar (equal to the difference between the c.i.f. value and the TCI trigger price (Table 3.2), the latter providing the tax base for other duties and charges).

- A special tax on sacks and bags made of plastic: CFAF 50/kg.

Table 3.3 Products subject to the 10% TCI, 2012 and 2016

Tariff item	Description	Trigger price CFAF/kg	
		2012	2016
0402.9100.00	Sweetened concentrated milk and cream	n/a[a]	1,340
0402.9900.00	Unsweetened concentrated milk	1,208	1,340
1101.0000.00	Wheat or meslin flour	192	214
1507.1000.00	Crude soya-bean oil, whether or not degummed	224	224
1507.9000.00	Other crude soya-bean oil	438	438
1511.1090.00	Other crude palm oil	224	224
1511.9010.00	Palm oil and its fractions	438	438
1511.9090.00	Other palm oil and its fractions	438	438
1512.1900.00	Other sunflower-seed or safflower oil and fractions thereof	438	438
1512.1100.00	Crude sunflower-seed or safflower oil	224	224
1512.2100.00	Crude cotton-seed oil, whether or not gossypol has been removed	224	224
1514.1000.00	Crude rape, colza or mustard oil	224	224
1701 11 00 00	Raw (brown) cane sugar	n/a[a]	290,979
1701 12 00 00	Raw (brown) beet sugar	n/a[a]	290,979
1701 99 10 00	White sugar in powder, granular or crystallized form	n/a[a]	354,226
1701 99 90 00	Other white sugars	n/a[a]	354,226
1901.9000.90	Milk-based sweetened concentrates	1,208	1,208
5310.1000.00	Woven fabrics of jute	353	503
6305.1000.00	Jute sacks	706	1,006

n/a Not applicable.

a Products not covered by the TCI in 2012.

Source: Ivorian Customs Administration.

3.1.4 Domestic taxes on imports

3.27. Since 1 January 2015, Côte d'Ivoire has applied to domestic products and to imports a general VAT rate of 18% and a reduced rate of 9%. VAT exemptions are decided nationally, but must respect the community framework (common report, section 3.1.6). However, some products exempted by Côte d'Ivoire in 2017 are not on the community list.

3.28. Excise duties on tobacco were set at a single rate of 35% in 2014, plus 5% for the special tax on tobacco for the development of sport. The additional 25% applicable to the tax base for imported products was removed, and replaced by a system of lower minimum import values for imports from any country "associated with Côte d'Ivoire through a customs union agreement".[15] For alcoholic beverages and tobacco imported from countries that do not have a customs union agreement with Côte d'Ivoire, the tax base, plus any customs duties and taxes, is increased by an

[14] Law No. 90-442 of 29 May 1990 introducing a countervailing duty on imported animal products; Decree No. 90-445 of 29 May 1990 setting the implementing arrangements.

[15] Online information viewed at: http://www.dgi.gouv.ci/site/index.php?p=article_5.

additional 25% in relation to local products or products from countries with which Côte d'Ivoire has a customs union agreement.[16]

3.1.5 Duty and tax exemptions and concessions

3.29. Although in principle import duty and tax exemptions must be decided at community level and applied uniformly by WAEMU member States, Côte d'Ivoire occasionally takes independent actions. For example, in 2015 a temporary customs duty and VAT reduction was announced on computer and telecommunications equipment (HS 84, 85), up to December 2018.[17] The report by the Ministry responsible for the budget on the cost of tax and customs exemptions in 2016 is a 148-page document.[18]

3.1.6 Prohibitions, quantitative restrictions and licensing

3.30. Since 1993, Côte d'Ivoire has applied two derogations from the free importation regime, namely: the approval regime and the limitation regime (Table 3.4). These measures apply irrespective of the products' origin, including for community products.

3.31. The approval regime applies to products whose importation is subject to prior authorization by a line ministry for sanitary and phytosanitary reasons, reasons of morality, or reasons of public order and security; and to products whose importation is subject to an authorization issued by an Interministerial Approval Committee[19]: meat and offal, poultry, dairy products, fish, eggs in the shell. Thus, for instance, only some ten companies were authorized by the Committee to import dairy products into Côte d'Ivoire in 2016.[20]

3.32. The limitation regime includes prohibitions and quantitative restrictions; for the latter, the importer is required to apply to the Ministry of Trade for a licence if the f.o.b. value of the goods is CFAF 25,000 or higher.[21]

3.33. In November 2016, the Government prohibited the sale (and import) of alcohol in plastic bags, on account of failure to comply with alcohol strength standards. In general, any manufacturer or trademark owner wishing to sell alcoholic beverages with a strength of over 20%/vol. (tariff headings 22.08 and 22.09) in Côte d'Ivoire must obtain prior approval from the Ministry of the Economy and Finance. The manufacturer is required to: restrict the sale of products labelled *Vente en Côte d'Ivoire* ("For sale in Côte d'Ivoire") to approved importers resident in Côte d'Ivoire; communicate to the Director of Customs the updated list of these importers and the brands imported by each of them; and indicate every year (by importer and by product) the quantities delivered with and without the *Vente en Côte d'Ivoire* label.[22]

Table 3.4 Import controls and prohibitions, 2016

Products	Conditions/Requirements (number of approved importers)	Responsible authority
Approval regime		
Live animals, freshwater fry (section 4.1.5)	Importer approval; health certificate	Ministry of Animal and Fisheries Resources
Meat, cured meat products and fishery products (section 4.1.5)	Importer approval and prior import authorization; health certificate	
Dairy products (section 4.1.5)	Importer approval (10); health certificate	
Live plants, seeds and seedlings for planting	Importer approval; phytosanitary certificate	Ministry of Agriculture
Materials for the flavouring of food and beverages	Importer approval	Ministry of Trade

[16] Circular No. 1665/MPMB/DGD/ of 29 January 2014.

[17] Circular No. 1728/MPMB/DGD/ of 6 August 2015.

[18] Ministry attached to the Prime Minister responsible for the State's budget and portfolio, Finance law containing the State budget for 2017, *Rapport sur les dépenses fiscales – Coûts des exonérations fiscales et douanières 2016 et projection 2017*. Viewed at: http://budget.gouv.ci/sites/default/files/publications/depenses_ficales_2016_projection_2017_actualise-5.pdf.

[19] Order No. 041 of 11 May 1994 implementing Decree No. 93-313 of 11 March 1993. Viewed at: http://www.commerce.gouv.ci/commerce.php?id=14&cod=2&idcom=6.

[20] Circular No. 1794/MPMBPE/DGD of 30 June 2016.

[21] The import licence is valid for six months and can be extended only once (for six months). The application, comprising a form and the pro-forma invoice less than three months old, has to be submitted in five copies. The fee for issue/extension of the licence is CFAF 50,000.

[22] Decree No. 72-221 of 22 March 1972.

Products	Conditions/Requirements (number of approved importers)	Responsible authority
Alcoholic beverages stronger than 20%/vol., headings 22-08 and 22-09	Approval of manufacturers/trademark owners and importers	Ministry of the Economy and Finance
Medicaments, methyl alcohol (methanol); pharmaceutical products; hallucinogens	Importer approval; authorization to release onto the market	Ministry of Health
Extracts of organs, vaccines, ferments, other sera; medical products	Importer approval and prior import authorization	
Carrier media for recorded sound and images	Importer approval	Ministry of Culture
Arms and ammunition	Importer approval	Ministry of Defence
Limitation regime		
Printed cotton fabrics; woven cloth of synthetic staple and artificial fibres	Import licence if the f.o.b. value is CFAF 25,000 or higher	Ministry of Trade
Sugar; wheat flour (section 4.1)	Imports suspended since 2010	Customs
Petroleum products similar to those of the Ivorian Refining Company (SIR) (section 4.2.1)	Prior authorization	Ministry responsible for energy
Prohibitions		
Drugs, narcotics; pornographic publications; asbestos and products containing asbestos; meals of meat and bones of ruminants; counterfeit products; toxic waste; ozone-depleting substances (section 3.1)	Imports prohibited in principle	Customs

Source: WTO Secretariat, on the basis of information supplied by the Ministry of Trade.

3.1.7 Requirements with regard to packaging, marking and labelling

3.34. The Directorate of Metrology, Quality Control and Fraud Prevention within the Ministry of Trade is responsible for enforcing packaging, marking and labelling requirements (Table 3.5). These requirements are very old and could usefully be reviewed in order to make them effective without constituting barriers to trade.

3.35. Pursuant to Decree No. 92-487 of 26 August 1992 on the labelling and presentation of food, the label must indicate: sales name; list of ingredients; net quantity; sell-by date and specific storage conditions; name and address of the manufacturer, packager or seller; place of origin or of provenance, or both of these in the case of re-packaged goods; instructions for use, whenever these are necessary to ensure appropriate use of the product, and, where applicable, specific conditions of use, particularly precautions.

Table 3.5 Marking and labelling regulations, 2017

Product	Conditions/Requirements
All products and services	Law No. 2013-877 of 23 December 2013 on competition
	Law No. 2016-411 of 15 June 2016 on the national metrology system
	Law No. 2016-410 of 15 June 2016 on prevention of fraud and falsification in the sales of goods or services
	Law No. 2016-412 on consumption
Food	Decree No. 92-487 of 26 August 1992 on the labelling and presentation of food
Printed fabrics	Decree No. 92-393 of 1 July 1992 on indication of the provenance of printed fabrics sold in Côte d'Ivoire
Salt	Interministerial Order No. 18/MS/MC of 3 April 1996 making the iodizing of salt intended for human and animal consumption in Côte d'Ivoire mandatory
Fruit and vegetable juices	Decree No. 2001-609 of 26 September 2001 on the manufacture and marketing of vegetable juices, fruit juices and certain similar products
Dairy products	Decree No. 83-808 of 3 August 1983 implementing Law No. 63-301 of 26 June 1963 on prevention of fraud in the manufacture and marketing of dairy products
Milk	Interministerial Order No. 383/MC/MIRAH/MSLS of 9 July 2015 laying down the use-by date and storage requirements for milk according to its heat treatment
Preserved and semi-preserved food	Decree No. 92-595 of 30 September 1992 implementing Law No. 63-301 of 26 June 1963 on prevention of fraud in trade in preserved and semi-preserved food
Imported tobacco and matches	Decree No. 65-74 of 6 March 1965
Cosmetics	Decree No. 2015-288 of 29 April 2015 on the regulation of cosmetic products

Source: WTO Secretariat, on the basis of information supplied by the authorities.

3.1.8 Contingency measures

3.36. In principle, Côte d'Ivoire applies WAEMU's anti-dumping, countervailing and safeguard provisions. Côte d'Ivoire has never taken any anti-dumping or countervailing measures; however, the TCI very much resembles a safeguard measure.

3.2 Measures directly affecting exports

3.2.1 Registration and customs procedures

3.37. Overall, registration formalities are complex and their simplification is deemed to be a matter of priority by all stakeholders in the export process. The procedures require the intervention of many entities, each giving rise to additional costs, namely: the Customs divisions and the CADs (which are mandatory for exporting, too); the ministries responsible for the various prior approvals (see below); the Directorate-General of the Treasury and Public Accounting, which issues the foreign exchange commitment, and the bank which signs it; the Directorate-General of Taxation (DGI) and the producer or exporter organizations that approve or register exports and tax them (Coffee-Cocoa Council, Cotton and Cashew Council, etc.); the Chamber of Commerce and Industry, which is involved in transport bonds and the weighing of goods against payment.

3.38. Simplifications were made in the area of exports in 2014. The DGI has introduced a taxpayers' account available online on a common "Customs & Tax" data-exchange platform, which should greatly simplify the procedures.[23] The exporter must, however, be registered in the Trade Register and also has to have obtained an exporter code issued by the trade ministry.

3.39. There is also a lot of complicated documentation. The documents whose usefulness would be worth reviewing with the aim of facilitating trade include: export file with an approved bank, foreign exchange commitment, export certificate, weight certificate, and detailed declaration (mandatory). The export certificate, related to exchange controls, has now been digitized through the GUCE.

3.2.2 Export prohibitions and controls

3.40. The law provides for three export regimes, namely: free trading; prior authorization; and prohibition (Table 3.6). In addition, in principle Côte d'Ivoire applies the WAEMU community rules aimed at progressively eliminating quantitative restrictions imposed on community trade.

Table 3.6 Export restrictions applied in 2017

Measure	
Permanent bans	Raw ivory Poultry and products of poultry not vaccinated against avian influenza Non-standard cocoa and cocoa waste Certain types of wood in logs (sapele, mahogany, avodire, utile, dibetou, iroko, makore, tiama, kondroti); *Pterocarpus erinaceus* (since 2013) Scrap metal and ferrous sub-products (since 2013)
Temporary suspensions	Scrap metal and ferrous products Raw cocoa shipped to other WAEMU member States
Transit restrictions	Arms and dual use products such as explosive powders and substances; pyrotechnic articles; military weapons, parts and ammunition; swords, cutlasses, bayonets, parts thereof and scabbards and sheaths therefor; projectiles, mines and parts thereof; narcotic drugs and psychotropic substances, pornographic material or material contrary to decency or liable to disrupt public order; tainted products; counterfeit or pirated goods
Export quota	Fresh wood
Export controls	Diamonds (Kimberley Process, see common report) Endangered species of wild fauna and flora (CITES, see common report)
Prior approval	Coffee, cocoa, wood, cotton, cashew, shea, kola nuts, natural rubber; animals, animal and agricultural products, vegetable materials (including coffee, cocoa); some minerals and precious metals (diamond, silver, platinum and gold); works of art

Source: WTO Secretariat.

[23] Circular No. 1679/MPMB/DGD of 3 July 2014.

3.41. Exceptions to the community regime remain. For example, exports by land to other WAEMU member States of all products subject to export taxes are prohibited by Côte d'Ivoire, there being no way of verifying that export duties and taxes have been paid. Similarly, international transit to neighbouring coastal countries is prohibited.

3.2.3 Export taxes

3.42. In 2016, the Ivorian Government began reducing the high taxes which constitute a drain on producers' incomes, penalize Ivorian exports and encourage fraud (section 4.1.3.1 for coffee and cocoa).[24] Already back in 2009-2010, the authorities had committed to respecting a maximum aggregate rate of 22% for total fiscal levies on cocoa exports. In 2016, export levies on processed products were reduced somewhat in order to encourage local product development (Table 3.7).

Table 3.7 Overview of export taxes, 2011 and 2017

HS chapter or heading	Product	2011	2017
0801	Raw cashew nuts	DUS: CFAF 10/kg DE: 2.5%	DUS: CFAF 85/kg DE: 2.5%
0802.9010.00	Kola nuts	DUS: 14% DE: 2.5%	DUS: 14% DE: 2.5%
0901	Coffee	DUS: CFAF 50/kg DE: n.a.	DUS: 5% DE: 0.94%
0405	Shea	DE: 2.5%	DE: 2.5% CFAF 84.58/kg
1801.0011.00; 1801.0012.00; 1801.0018.00	Raw cocoa	14.60% DE: n.a.	14.60% DE: 0.94%
1801.0019.00	Roasted cocoa	14.60% DE: n.a.	14.60% DE: 0.94%
1801.0020.00; 1803.1000.00; 1803.2000.00	Broken cocoa beans, cocoa paste	13.90% DE: n.a.	13,2% DE: 0.94%
1802.0000.10	Cocoa cake	6.95% DE: n.a.	11% DE: 0.94%
1804.0000.20; 1804.0000.90	Natural cocoa butter; non-defatted cocoa in bulk	13.90% DE: n.a.	11% DE: 0.94%
1805009000	Cocoa powder	6.95% DE: n.a.	9,6% DE: 0.94%
1806.1000.00; 1806.2000.30	Cocoa powder containing added sugar Coating	6.95% DE: n.a.	6.95% DE: 0.94%
1806.2000.00; 1806.3200.90	Chocolate and other cocoa preparations	10.64%	0%
44, 45	Wood and articles of wood	35%; 18%; 10%; 7%; 5%; 4%; 3%; 2%; 1%	35%; 18%; 10%; 7%; 5%; 4%; 3%; 2%; 1%
52	Cotton	DE: 2.5%	DE: 2.5%
71	Diamonds	3%	3%
73	Ferrous scrap	CFAF 100,000/tonne	CFAF 100,000/tonne

n.a. Not available.

Note: DUS: single exit duty; DE: registration fee or duty.

Source: WTO Secretariat, on the basis of information provided by the authorities.

3.2.4 Export support and promotion

3.43. There is no known text that specifically provides for direct financing for exports. However, apart from the customs regime provided for in community instruments that promote exports, Côte d'Ivoire maintains several free zones (section 2.4).

3.3 Measures affecting production and trade

3.3.1 Standards, technical regulations and accreditation

3.44. In 2013, Côte d'Ivoire implemented a new legal framework on standardization, which makes explicit reference to the provisions of the WTO Agreement on Technical Barriers to Trade, and to the relevant WAEMU provisions.[25] *Côte d'Ivoire Normalisation* (CODINORM), an association set up

[24] See also Côte d'Ivoire Customs. Viewed at: http://www.douanes.ci/index.php?page=Infos.Actualite.News&id=460&rub=actualite&typrub=srub.

[25] Law No. 2013-866 on standardization and quality promotion. Viewed at: http://codinorm.ci/doc/loi%20sur%20la%20normalisation%202013-866.pdf; Decree No. 2014-460 of 6 August 2014 on the duties, organization and operation of the national standardization body, called the

in 1992 by the private sector and including State representatives, comprised 178 enterprises in February 2017.[26] CODINORM's technical activities are carried out by a permanent operational structure of 25 members, of whom eight are engineers or similar. It is supervised by the Ivorian Standardization Committee (CIN).

3.45. In Côte d'Ivoire, standards (non-binding) may be made binding (technical regulations) by decree, after endorsement by the CIN. In May 2017, Côte d'Ivoire had 2,000 such standards and 132 technical regulations, covering 14 families of products.[27] Côte d'Ivoire has not submitted any notifications to the WTO in this area since 2010.[28]

3.46. CODINORM provides NI (Ivorian standard) certifications, which are valid for three years, and conformity tests (valid one to three months). However, as compliance with the standards, and more particularly the technical regulations, is not fully ensured, few enterprises (around 150 in 2015, out of more than 5,000 enterprises in the Trade Register) have recourse to conformity testing and quality control, which affects enterprises' capacity to meet the requirements of international markets.

3.47. CODINORM represents Côte d'Ivoire in regional and international standardization bodies, and acts as the national enquiry point for standards and technical barriers to trade (TBT) for the WTO. CODINORM's stated objective is the widespread adoption of international standards and technical regulations, and the acceptance of conformity tests carried out and conformity certificates issued by accredited bodies, as long as the standards and regulations in question have been deemed equivalent to those in force in Côte d'Ivoire. It is reported that an office of the West African Accreditation System (SOAC), the ECOWAS regional accreditation body, is currently being set up in Côte d'Ivoire.

3.48. For the importation of certain regulated products (e.g. medicaments and vehicles), it is necessary to present a conformity certificate at Customs, attesting to their conformity with the technical regulations. According to Bureau Veritas France's website, in July 2014 Côte d'Ivoire tasked the firm with implementing a programme for checking the conformity of imported goods with the standards and technical regulations. Bureau Veritas would carry out, in the export countries, verification of the conformity of goods with the national and/or international standards, to enable them to be imported into Côte d'Ivoire. This relates to: food products, electrical and electronic products, chemical products, cosmetic and body hygiene products, building materials, packaging products, spare parts and accessories for automobiles and lubricants, machinery (lifting equipment, etc.), pressure equipment, personal protective equipment, gas apparatus, textiles, footwear, toys, pharmaceutical products and used products. At May 2017, the programme had not yet started since the decree to approve the relevant contract had not been adopted.

3.3.2 Sanitary and phytosanitary measures

3.49. In the main, national phytosanitary and sanitary regimes have remained unchanged since 2009. Côte d'Ivoire has made efforts to deliver the quality required by the countries of destination of its products, such as coffee, cocoa, fruit and vegetables and fishery products.[29]

3.50. Since 2015, Côte d'Ivoire has had an SPS/TBT sub-committee which is part of the National Inter-Institutional Advisory Committee on WTO Agreements (Article 6 of Decree No. 2015-115 of 25 February 2015, setting up the CNIC-WTO). The sub-committee has received technical assistance from USAID and AU-IBAR to enhance its effectiveness. According to the authorities, a National SPS Committee is being set up that should ultimately ensure coordination of the various bodies concerned with SPS measures, which often act independently. For the time being, a number of different bodies are responsible for SPS controls, and their efficiency could be improved by means of a coordination mechanism.

Ivorian Standardization Committee (CIN). Viewed at: http://www.codinorm.ci/doc/2014_460.pdf; and Decree No. 2014-461 of 6 August 2014 on quality procedures. Viewed at: http://codinorm.ci/doc/2014-461.pdf.

[26] Online information viewed at: http://www.codinorm.ci/index.php.

[27] CODINORM, *Catalogue des normes ivoiriennes* (2011), 10th edition.

[28] Online information viewed at: http://tbtims.wto.org/fr.

[29] European Commission. Viewed at: https://ec.europa.eu/food/safety/international_affairs/trade/non-eu-countries_en.

3.51. The Border Inspection and Veterinary Sanitary Control Department (SICOSAV) carries out sanitary and quality control of live animals, animal products and fishery products, for import and export purposes. It is also responsible for inspecting imports and local manufacture of these products for the purpose of delivering the sanitary certificate required to market them.

3.52. The Veterinary Services Department is responsible for animal health and veterinary public hygiene. It checks health and hygiene conditions in the facilities used for the primary storage, distribution and marketing of meat and fisheries products. It tests medicaments and veterinary products and materials in conjunction with the Minister for Health and Public Hygiene. It also monitors the processing of animal and fisheries products in conjunction with the Minister for Industry.

3.53. The Ministry of Agriculture is responsible for plant variety protection. The IPPC International Standards for Phytosanitary Measures (specifically ISPM 32) provide guidelines on risk management.[30]

3.54. Since 2012, Côte d'Ivoire has made no notifications to the WTO SPS Committee. The authorities have stated that they have notified the bans in force on poultry imports to the OIE.

3.55. The large number of checks and the lack of coordination between them lengthen the procedures and push up import costs. Several verification notices, certificates, reports, attestations and other documents are issued by each body, which all have to be paid for. The implementation of coordinated procedures between these bodies, for both import and export, would make it possible to carry out all the requisite SPS checks while avoiding duplication and unnecessary expense.

3.56. As things stand, a further problem lies in the lack of accredited and operational analysis laboratories, especially for imports and exports, whence the high degree of reliance on foreign laboratories.

3.3.3 Incentives

3.57. In addition to the concessions accorded under the Investment Code (section 2.4), including under the free-zone regime, Côte d'Ivoire may grant ad hoc derogations from the ordinary tax law to help some priority enterprises or companies in difficulty, such as for example the Ivorian Refining Company (SIR).

3.3.4 Competition and price control policy

3.58. Côte d'Ivoire had implemented its competition regime[31] before the adoption of the relevant WAEMU regulations (common report, section 3.3.5); and updated this framework in 2013.[32]

3.59. The authorities report that in practice community rules are applied nationally. The WAEMU Commission has conducted surveys in Côte d'Ivoire, in particular on the telecommunications market (sectoral study) and the beer and carbonated soft drinks market (abuse of dominant position); it has also looked into a voluntary notification of a palm oil production merger.

3.60. The Competition and Consumption Directorate, which forms part of the Ministry of Trade, is responsible for formulating national competition policy and the related regulations (except in the areas under the exclusive purview of the community), as well as combating anti-competitive practices.[33] The Ivorian Competition Commission was not yet operational in May 2017.

[30] Online information viewed at: https://www.ippc.int/fr/news/pre-cpm-11-training-categorization-of-commodities-according-to-their-pest-risk-ispm-32.
[31] Law No. 91-999 of 27 December 1991.
[32] Law No. 2013-877 of 20 September 2013.
[33] Under the Ivorian competition regime, restrictive practices may constitute criminal offences (selling below cost; imposing a minimum resale price or margin; sale with the promise of a reward; refusal to sell; pyramid selling) or civil offences (discriminatory selling; refusal to meet reasonable demands made in good faith by clients; and linked sales).

3.61. The Government currently regulates the prices of the following: water, electricity and postage stamps (prices set under agreements concluded between the Government and the service providers); locally published primary school books and butane gas (specified profit margins); and pharmaceutical products and specialities (specified profit margins or multiplier factors). The prices of petroleum products are set periodically depending on changes in world prices; in principle, a uniform price is ensured throughout the national territory. Petroleum product distributors' margins are set by contract with the State.

3.62. The practice of setting guaranteed minimum producer prices remains in place for a range of agricultural products, including cocoa, coffee, cashew nuts and cotton (section 4.1.3). These prices are set at the beginning of each season by the entities responsible for managing the respective subsectors, and are thus floor prices below which no sale can in principle be made or authorized.

3.63. In practice, the authorities acknowledge that in many cases there is no verification of the effective application of the regulated prices.

3.3.5 State trading, State-owned enterprises and privatization

3.64. Since 1996, Côte d'Ivoire has not submitted any notification to the WTO regarding its State trading enterprises within the meaning of GATT Article XVII. Table 3.8 provides a list of companies in which the State holds a stake, some of which operate internationally; of these, only the SIR (section 4.2) had been included in the 1996 notification.[34] However, GESTOCI (section 4.2.1) apparently exports petroleum products to Mali and to Burkina Faso; and the two sugar companies enjoy exclusive import rights (section 4.1.3).

Table 3.8 Companies with a State holding, August 2016

Company name	Sector	State share (%)	Number of staff
Agence de gestion des routes (AGEROUTE)[a]	Transport/infrastructure	100	112
Agence ivoirienne de gestion des fréquences radio électriques	Media and ICT	100	
Autorité nationale de régulation de l'électricité (ANARE)[a]	Energy	100	51
Agence nationale du service universel des télécommunications/TIC[a]	Media and ICT	100	
Bureau national d'études techniques et de développement	Studies and services	100	1,138
Banque nationale d'investissement (BNI)[a]	Banking and finance	100	
Énergies de Côte d'Ivoire (CI-ENERGIE)[a]	Energy	100	323
Caisse nationale des Caisses d'épargne (CNCE)[a]	Banking and finance	100	
Fonds d'entretien routier (FER)[a]	Transport/infrastructure	100	40
Fonds de développement des infrastructures industrielles	Other industries	100	
Institut national de la statistique (INS)[a]	Studies and services	100	291
Société ivoirienne de technologie tropicale (I2T)[a]	Other industries	100	106
Office national de l'eau potable (ONEP)[a]	Water	100	98
Office national de l'assainissement et du drainage (ONAD)[a]	Sanitation	100	
Port autonome d'Abidjan (PAA)[a]	Transport	100	1,545
Port autonome de San Pedro (PASP)[a]	Transport	100	208
Poste de Côte d'Ivoire (PCI)[a]	Media and ICT	100	912
Société nationale d'opérations pétrolières de Côte d'Ivoire[a]	Energy	100	519
Radiodiffusion télévision ivoirienne (RTI)[a]	Media and ICT	100	591
Société ivoirienne de gestion du patrimoine ferroviaire[a]	Transport	100	26
Société nationale de développement informatique (SNDI)[a]	Media and ICT	100	229
Société nouvelle de presse et d'édition de Côte d'Ivoire[a]	Media and ICT	100	336
Société de développement des forêts (SODEFOR)[a]	Agro-industry	100	553
Société pour le développement minier de la Côte d'Ivoire[a]	Mining	100	145
Société d'exploitation et de développement aéroportuaire (SODEXAM)[a]	Transport/infrastructure	100	396
Versus Bank[a]	Banking/finance	100	
Société de développement touristique de la région des lacs[a]	Hotels and tourism	100	442
Société des palaces de Cocody (SPDC)[a]	Hotels and tourism	100	
Compagnie ivoirienne pour le développement des textiles[b]	Agro-industry	99.99	652
Laboratoire du bâtiment et des travaux publics (LBTP)[b]	Construction	95.2	226
Loterie nationale de Côte d'Ivoire (LONACI)[b]	Studies and services	80	404
Côte d'Ivoire Engineering (CI-ENGINEERING)[b]	Other industries	74	61
Air Côte d'Ivoire (AIR CÔTE D'IVOIRE)[b]	Transport	65	272
Institut ivoirien de l'entreprise (INIE)[b]	Studies and services	62.5	71
Société nationale ivoirienne de travaux (SONITRA)[b]	Construction	55	48

[34] WTO Document G/STR/N/1/CIV of 13 August 1996. Viewed at: https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=R:/G/STR/N1CIV.pdf.

Company name	Sector	State share (%)	Number of staff
EDIPRESSE[b]	Media and ICT	65	43
Compagnie minière du littoral (CML)[b]	Mining	61	195
Société de gestion du grand marché de Treichville (SGMT)[b]	Construction	85.76	38
Société ivoirienne de construction et de gestion immobilière[b]	Construction	84.18	206
Sils Technology[b]	Studies and services	75	20
Société des transports abidjanais (SOTRA)[b]	Transport	60.17	2,777
Agence de gestion foncière (AGEF)[b]	Construction	57.15	69
Banque de l'habitat de Côte d'Ivoire (BHCI)[b]	Banking and finance	50.84	
Côte d'Ivoire Telecom (CIT)[c]	Media and ICT	48.47	789
Centre national de recherche agronomique (CNRA)[c]	Agro-industry	40	1,727
Agence pour le développement de la compétitivité des industries de Côte d'Ivoire[c]	Other industries	40	
Agence nationale d'appui au développement rural (ANADER)[c]	Agro-industry	35	1,924
Quipux-Afrique[c]	Transport/infrastructure	35	
Société abidjanaise de salubrité (SAS)[c]	Sanitation	35	
Société de forage minier (FOREMI)[c]	Mining	49	7
Société ivoirienne de raffinage (SIR)[c]	Energy	47.28	612
Société des mines d'Ity (SMI)[c]	Mining	40	611
Société ivoirienne d'abattage et de charcuterie (SIVAC)	Agro-industry	31.58	26
PALMAFRIQUE[d]	Agro-industry	30	1,422
Tropical Rubber Côte d'Ivoire (TRC)[d]	Agro-industry	20	1,337
Office ivoirien des chargeurs (OIC)[d]	Transport	20	137
Industrial Promotion Services West Africa (IPS-WA)[d]	Studies and services	15	78
Compagnie ivoirienne d'électricité (CIE)[d]	Energy	15	4,156
Compagnie ivoirienne de production d'électricité (CIPREL)[d]	Energy	14.70	85
Société ivoirienne de banque (SIB)[d]	Banking and finance	10	
Lihir Gold Limited (LGL)[d]	Mining	10	851
Yaouré Mining SA (YAOURE MINING)[d]	Mining	10	
Société des mines de Tongon SA (TONGON SA)[d]	Mining	10	528
NSIA banque Côte d'Ivoire (NSIA BANQUE-CI)[d]	Banking and finance	10	
Marché de gros de Bouaké (MGB)[d]	Studies and services	10	
Aéroport international Abidjan (AERIA)[d]	Transport/infrastructure	10	209
Agbaou Gold Operations SA (AGBAOU GOLD OPERATIONS)[d]	Mining	10	
NewcrestHiré Côte d'Ivoire (NHCI)[d]	Mining	10	
Shiloh Manganese SA (SHILOH MANGANESE SA)[d]	Mining	10	
Société ivoirienne de fabrication de lubrifiants (SIFAL)[d]	Energy	32.14	46
Société concessionnaire du Pont Riviera – Marcory[d]	Transport/infrastructure	25.18	
Village technologies de l'information et de la biotechnologie (VITIB SA)[d]	Media and ICT	17	50
Société internationale de transport africain par RAIL [d]	Transport/infrastructure	15	1,525
Société de gestion des stocks pétroliers (GESTOCI)[d]	Energy	12.50	737
Perseus Mining Côte d'Ivoire (PMCI)[d]	Mining	10	
Webb Fontaine Côte d'Ivoire (WFCI)[d]	Media and ICT	8	
VIVO ENERGY – CI[d]	Energy	5.54	
Société de distribution d'eau de la Côte d'Ivoire (SODECI)[d]	Water	3.25	1,769
Nouvelle société sucrière de la Comoé (SN SOSUCO)[d]	Agro-industry	2.20	828
Bourse régionale des valeurs mobilières (BRVM)[d]	Banking and finance	1.82	51
Dépositaire central/Banque de règlement (DCBR)[d]	Banking and finance	1.79	8

a State-owned enterprise.
b Company with a majority State financial holding.
c Company with a State financial holding affording a controlling interest.
d Company with a minority State financial holding.

Source: Republic of Côte d'Ivoire, Holdings and Privatization Directorate (DPP).

3.65. While the State continues to have a significant stake in the domestic production of goods and services (Table 3.8), the Government was targeting a 25% reduction in the size of the portfolio of public enterprises in 2016. Measures have been taken to rationalize their expenditure and improve their governance.[35] The fall in the aggregate bottom line of State enterprises in 2014 (Chart 3.1) is reportedly due to losses incurred by the Ivorian Refining Company.

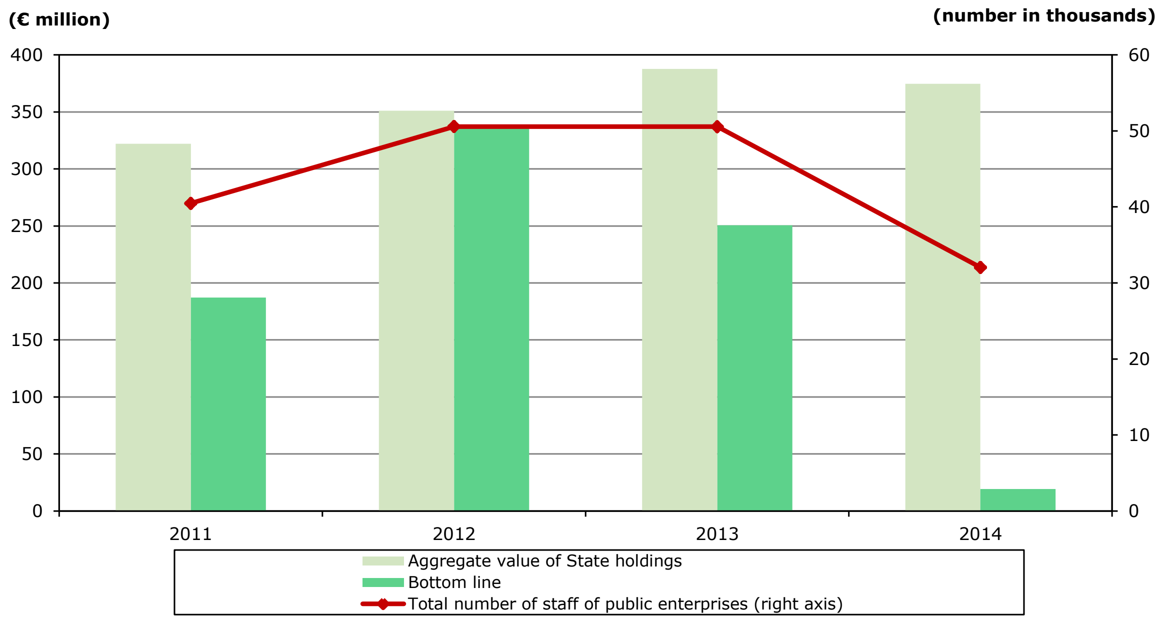
[35] See, *inter alia*, Order No. 399/MPMB/DPP of 1 June 2015 on setting the borrowing and guarantee threshold for State-owned enterprises; Circular No. 10/MPMB of 18 December 2014 on the governance rules governing the functioning of the administrative and management organs of public enterprises; Circular No. 09 of 7 October 2014 on the obligation to communicate Board of Directors' documents and media to administrators; the Prime Minister's letter of instruction of 22 May 2013 on foreign travel by corporate managers; the Prime Minister's letter of instruction of 22 May 2012 on solicitations to national public enterprises and establishments; and Circular No. 001-2011 of 15 July 2011 on the conditions of service and remuneration of corporate managers.

3.3.6 Government procurement

3.66. Côte d'Ivoire is currently considering obtaining observer status in the WTO Agreement on Government Procurement and is seeking a WTO national training workshop on these issues[36], in the belief that accession to the Agreement would increase transparency in government procurement processes, including those funded through foreign aid, would reduce opportunities for corruption and would lay the foundations for genuine competition among suppliers, national or foreign. The volume of public contracts rose sharply between 2012 and 2016 (Table 3.9).

3.67. After the adoption of Decree No. 2014-306 of 27 May 2014 aiming to make the procedure for the execution of public contracts faster and more transparent, the management framework for government procurement in Côte d'Ivoire was revised in 2015 in order to regulate more effectively procurement below the thresholds foreseen by the 2009 law.[37] Côte d'Ivoire has communicated to the WTO Secretariat three new texts, which amend the Code; address the operation of the National Government Procurement Regulatory Authority (ANRMP); and spell out government procurement procedures.[38] The threshold at which the Code applies (Article 6.1) is CFAF 100 million (€152,000), except for local authorities (CFAF 30 million).[39] The scope of the Code covers contracts concluded by: the State, public entities, local authorities, corporate bodies and associations under public law, State-owned enterprises, and companies with a majority State financial holding, unless the donors impose other procurement rules.[40] Also covered are contracts entered into by private-law persons acting on behalf of the State or benefiting from financial assistance from the State, from a corporate entity under public law or from a State-owned enterprise. The Code does not apply to classified defence contracts.

Chart 3.1 Public enterprises, 2011-2014



Source: Côte d'Ivoire authorities.

[36] Online information viewed at: https://marchespublics.ci/fr/actualite.php?ID=83.
[37] Decree No. 2009-259 of 6 August 2009 on the Government Procurement Code. Viewed at: http://www.anrmp.ci/decrets-91532/file/203-decret-n-2009-259-du-06-aout-2009-portant-code-des-marches-publics.
[38] Decree No. 2013-308 of 8 May 2013, viewed at http://www.anrmp.ci; Decree No. 2014-306 of 27 May 2014 amending Decree No. 2009-259 of 6 August 2009 on the Government Procurement Code, viewed at: http://www.anrmp.ci; and Decree No. 2015-525 of 15 July 2015, viewed at: http://www.anrmp.ci.
[39] Order No. 692 MPMB/DGBF/DMP/ of 16 September 2015.
[40] The Code does not apply to contracts for which disclosures would be incompatible with protecting essential State interests, notably in the realm of national defence and security.

Table 3.9 Government procurement by procedure, 2009-2016

(CFAF billion, unless otherwise indicated)

	2009	2010	2011	2012	2013	2014	2015	2016
Open invitation to tender	156.4	91.5	89.9	215.2	245.1	602.2	361.1	344.4
Restricted invitation to tender	66.9	89.5	27.7	38.2	55.2	86.9	246.6	159.3
Direct negotiation	39.7	54.1	32.6	100.0	294.2	227.1	264.3	288.3
Agreement	15.4	13.3	7.8	30.6	31.3	31.5	52.7	47.2
Contractual purchase letter[a]	13.2	7.7	5.3	24.2	27.1	27.3	46.0	27.3
Amendments (additional procurement)	17.9	7.1	3.5	7.6	34.7	10.4	25.8	22.3
Total	309.4	263.1	166.8	415.8	687.7	985.4	996.5	922.9
Total in € (million)	472	401	255	634	1,049	1,502	1,520	1,407

a For the purchase of administrative vehicles of a given make, three comparable invoices are required.

Source: Government Procurement Directorate.

3.68. The Government Procurement Directorate (DMP) is responsible for verifying compliance with procurement rules[41], while *post facto* regulation is assigned to ANRMP.[42] DMP monitors the procurement plans of contracting parties, and authorizes procurement contracts of a value exceeding CFAF 100 million (€152,000). Open invitation to tender is mandatory as from CFAF 100 million, except for local authorities. Prior verification by DMP is mandatory as from a threshold of CFAF 300 million. Contracts worth less than CFAF 100 million are managed by the contracting entities (simplified competitive procedures).[43]

3.69. Furthermore, a 15% community preference mechanism as provided for in the WAEMU (common report, section 3.3.6) is in operation in Côte d'Ivoire. Enterprises that employ national sub-contractors have the right to a 5% preference margin. These two preferential mechanisms can be cumulated up to a maximum of 15%.

3.70. The contracting authority's decision may be appealed to the ANRMP, which must rule on it within ten days.[44] After all administrative appeal channels have been exhausted, government procurement disputes may be brought before the Ivorian courts or an arbitration tribunal, pursuant to the OHADA Uniform Act on arbitration (section 2.1). Infringements of the Government Procurement Code may incur financial, disciplinary or criminal penalties depending on the seriousness of the offence.

3.71. According to the World Bank, suppliers to the Ivorian State have to wait a relatively long time to be paid.[45] Moreover, online bidding is not yet possible, but is reportedly planned with World Bank assistance, which would involve changing the law.

3.3.7 Intellectual property rights

3.72. Côte d'Ivoire is a member of the African Intellectual Property Organization (OAPI) created under the Bangui Agreement, which also introduced a uniform law in this field (common report, section 3.3.4). The Ivorian Copyright Office (BURIDA) is responsible for the collective management and protection of copyright and related rights in Côte d'Ivoire. The authorities have stated, in their national strategy for exports, that intellectual – including industrial – property infringements constitute a major impediment to the expansion of local industries, as counterfeit products are imported clandestinely and compete with domestic products. On the export side, failure to comply with the regulations is seen as stifling business innovation in both the industrial and services sectors, since it proves difficult to protect such innovations in practice.

[41] Online information viewed at: https://marchespublics.ci/fr.
[42] Online information viewed at: http://www.anrmp.ci.
[43] The procedures for procurement contracts worth more than CFAF 100 million are described in Decree No. 2015-525 of 15 July 2015. Viewed at: http://www.anrmp.ci.
[44] Order No. 118/MPMB of 26 March 2014 on implementing arrangements in respect of sanctions for infringements of government procurement regulations.
[45] World Bank (2016), *Benchmarking Public Procurement 2016*. Viewed at: http://bpp.worldbank.org/~/media/WBG/BPP/Documents/Reports/Benchmarking-Public-Procurement-2016.pdf.

4 TRADE POLICIES BY SECTOR

4.1 Agricultural, forestry and livestock products

4.1.1 Overview

4.1. Côte d'Ivoire is one of the world's biggest producers of several agricultural products (Table 4.1) and, unlike many African countries, is a net exporter of agri-food products. Between 2010 and 2015, the share of agricultural exports in Côte d'Ivoire's total goods exports grew from 48% to 59%. Some products recorded high growth rates, and overall the agricultural sector is diversifying. The dynamic growth in exports and imports of agri-food products since 2010 testifies to the increasing integration of the Ivorian agri-food sector. This healthy performance reflects an extensive programme of support, advice and assistance to producers and exporters in the major subsectors.

Table 4.1 Main agricultural products, 2005, 2010 and 2014

(Thousands of tonnes, unless otherwise indicated)

Product[a]	2005	2010	2014	Share of global output 2014 (%)	Annual growth rate 2005-2014 (%)	Value (US$ millions)[b]	
						2005	2014
Cocoa, beans	1,286	1,301	1,434	32.2	1.2	1,336	1,489
Yams	5,160	5,392	5,809	8.5	1.3	1,000	1,126
Rice, paddy	704	1,206	2,054	0.3	12.6	185	546
Cashew nuts, unshelled	185	380	531	14.3	12.4	162	465
Cassava	2,198	2,307	4,239	1.6	7.6	230	443
Natural rubber	170	235	312	2.4	7.0	195	357
Plantain bananas	1,570	1,542	1,619	5.3	0.3	324	334
Cotton, fibre	139	82	132	0.5	-0.6	199	189
Palm oil	236	360	370	0.6	5.1	103	161
Peppers, sweet and spiced	50	95	118	3.1	10.0	55	129
Coffee, green	230	94	107	1.2	-8.2	247	115
Bananas	304	314	330	0.3	0.9	86	93
Okra	106	126	139	1.4	3.1	68	89
Fresh maize (corn)	236	185	202	2.1	-1.7	98	84
Maize (corn)	640	642	680	0.1	0.7	67	82
Cotton seeds, used for extracting oil	181	91	232	0.5	2.8	58	75
Sugar, cane	1,456	1,800	1,998	0.1	3.6	48	66
Groundnuts, unshelled	67	90	118	0.3	6.4	28	50
Kola nuts	74	67	56	21.6	-3.1	44	33
Mangoes, mangosteens, guavas	30	45	51	0.1	5.8	18	30
Fresh vegetables, n.e.s.	125	136	141	0.0	1.4	24	27
Palm kernels	71	85	87	0.6	2.3	18	22
Aubergines	95	84	93	0.2	-0.2	20	20
Fresh tropical fruit, n.e.s.	47	46	48	0.2	0.2	19	20
Pineapples	195	68	68	0.3	-11.0	56	20
Coconuts	216	151	145	0.2	-4.3	24	16
Taro	70	71	76	0.8	1.0	12	13
Sorghum	32	48	51	0.1	5.4	3	6
Palm nut oil	1,232	1,567	1,673	0.6	3.5	n.a	n.a
Cotton seeds; unginned cotton	321	175	410	0.5	2.7	n.a	n.a

n.a. Not available.

a Main products are identified on the basis of the 2014 output volume.
b Net value of output, constant prices 2004-2006 (average).

Source: FAOSTAT. Viewed at: http://faostat3.fao.org/home/E.

4.2. Vegetable and animal production furnishes the raw material for a substantial agri-food industry serving the regional and international markets. This industry also relies on imports of agri-food products, which account for 15% of Côte d'Ivoire's total imports (Table 4.2). Therefore, import taxes on agricultural products have a direct impact on the competitiveness of agri-food industries, particularly for export, on top of their effect on the price of the basic household shopping basket.

Table 4.2 Main imports and exports of agricultural products, 2005 and 2010-2015

(€ million, unless otherwise indicated)

	2005	2010	2011	2012	2013	2014	2015
Imports	**533.5**	**937.7**	**989.7**	**1,274.6**	**1,107.2**	**1,137.5**	**1,131.6**
% of total goods imports	*11.3*	*15.8*	*20.5*	*16.8*	*11.8*	*13.5*	*15.3*
HS 10.06 Rice	204.0	347.5	408.5	532.8	355.9	329.6	440.4
HS 10.01 Wheat and meslin	43.5	111.4	133.3	169.9	158.8	142.5	143.4
HS 24.01 Unmanufactured tobaccos	37.2	65.1	75.4	67.3	81.6	75.8	85.3
HS 15.11 Palm oil and its fractions	2.4	55.6	29.9	64.1	27.9	47.9	63.1
HS 02.06 Edible offal	18.6	30.4	34.9	40.4	38.4	51.6	58.8
HS 04.02 Milk and cream, concentrated or sweetened	36.7	52.6	42.2	61.0	48.8	50.3	56.4
HS 19.01 Malt extract	6.5	14.8	18.7	20.7	31.7	41.5	36.0
HS 07.03 Onions, shallots, garlic, etc.	11.6	19.8	17.5	19.1	29.6	24.2	33.7
HS 22.04 Wine of fresh grapes	11.4	23.6	20.7	25.2	28.2	28.4	33.4
HS 23.04 Oil-cake and other solid residues	0.5	6.0	5.3	10.4	8.6	16.9	27.4
Exports	**2,265.0**	**3,860.9**	**3,922.5**	**3,899.9**	**3,540.1**	**5,061.9**	**6,254.2**
% of total goods exports	*38.9*	*49.7*	*49.4*	*46.1*	*38.9*	*51.7*	*58.6*
HS 18.01 Cocoa beans, whole or broken, raw or roasted	1,185.2	1,882.0	2,170.6	1,809.5	1,539.8	2,295.2	3,204.3
HS 08.01 Coconuts, cashew nuts, Brazil nuts, etc., dried	85.0	242.1	200.7	273.6	260.6	623.0	699.7
HS 18.03 Cocoa paste, whether or not defatted	179.6	454.4	387.8	340.3	409.8	576.2	665.8
HS 18.04 Cocoa butter, fat and oil	139.2	228.2	157.5	163.7	200.0	348.1	383.1
HS 18.02 Cocoa waste	54.5	142.8	118.9	161.3	129.1	169.4	221.9
HS 52.01 Cotton, not carded or combed	112.3	95.1	98.7	173.6	204.8	243.3	212.4
HS 15.11 Palm oil and its fractions	55.2	114.6	190.0	211.9	141.7	157.8	140.2
HS 08.03 Bananas, including plantains	75.7	102.9	96.0	108.7	113.9	105.4	104.4
HS 18.06 Chocolate and other food preparations containing cocoa	61.1	96.5	75.1	70.4	5.7	51.5	96.1
HS 09.01 Coffee	55.9	129.0	35.2	118.0	130.9	87.3	92.6

Note: WTO definition.
Main products are identified on the basis of the 2015 trade figures.

Source: WTO Secretariat calculations, based on data from the UNSD Comtrade database.

4.1.2 Agricultural policy

4.3. Agricultural investment in Côte d'Ivoire is framed within the 2012 National Agricultural Investment Programme (PNIA), in which exports feature strongly. July 2015 saw the adoption of the Côte d'Ivoire Agriculture Policy Law (LOACI)[1], which aims to foster harmonized and coherent actions in this sector, and grants legal status to farmers, family farms and agricultural enterprises. In the area of trade, it sets the goal of regulating imports and promoting exports of agricultural products.

4.4. On the export side, cocoa producers and those in a number of other key subsectors benefit from an extensive programme of support, advice and assistance, and one of the objectives of the PNIA is to increase the number of sectors receiving such support. Côte d'Ivoire nevertheless notified the WTO Committee on Agriculture that it did not provide domestic support in 2013, within the meaning of the Agreement on Agriculture.[2] It also notified that it provided no export subsidies to agricultural products for the years 1995 to 2013.[3] Côte d'Ivoire has made no further notifications to the Committee since.

4.5. The other main trade policy measures in agriculture are customs duties and other import duties, which are very high and make imports more expensive (common report, section 3.1), a factor which is liable to affect Côte d'Ivoire relatively more severely than the other member States on account of its position as a net exporter of products in which such imports are incorporated. For exports, Côte d'Ivoire is progressively reconsidering the advisability of the high level of taxation imposed on agricultural products to fund the State budget, aware of the damaging effect that these taxes have on motivation to export (section 3.2 above, and section 4.1.3 below).

[1] Online information viewed at: http://extwprlegs1.fao.org/docs/pdf/ivc155706.pdf.
[2] Online information viewed at: http://docsonline.wto.org/imrd/directdoc.asp?ddfdocuments/u/G/AG/NCIV3.doc.
[3] Online information viewed at: http://docsonline.wto.org/imrd/directdoc.asp?ddfdocuments/u/G/AG/NCIV1.doc and http://docsonline.wto.org/imrd/directdoc.asp?ddfdocuments/u/G/AG/NCIV2.doc.

4.6. Since 2010, the much higher prices guaranteed to producers has prompted significant increases in output (see below). A survey, mentioned in the previous TPR, made a comparison of production prices in the principal subsectors with the prices offered regionally, and suggested that the reason for the poor performance in the agriculture sector at the time lay in the low purchase prices to producers of agricultural products and an unfair distribution of the profits generated by the various subsectors.

4.7. Given that land is essential to agriculture, and that security of tenure is very much a prerequisite for access to finance for agricultural activities, Côte d'Ivoire had already set about reforming its land law back in 1998:[4] the point is that a significant proportion of finance for farming should stem from financial services, with property deeds used as collateral. The authorities are aware that agricultural finance is currently inadequate owing primarily to the lack of financial guarantees. A system whereby village populations in rural areas can secure the tenure of their lands by obtaining property certificates and then title deeds thus remains a priority as it would enable investment to be collateralized and hence sustained.

4.8. As things stand, in rural areas, only the State, public authorities and Ivorian natural persons may obtain a title deed. However, foreign investors may have a property certificate drawn up for these plots and then be granted a long-term (18 to 99-year) leasehold following registration of the plot in the name of the State. Derogations based on prior possession are also foreseen in Law No. 2004-412 of 14 August 2004.[5]

4.1.3 Agricultural policy by subsector

4.1.3.1 Coffee and cocoa

4.9. Cocoa production grew strongly during the period from 2010 to 2015 in particular, partly as a result of more remunerative prices (Chart 4.1), thereby strengthening Côte d'Ivoire's position as the world's top cocoa exporter, accounting for between a third and 40% of global output in any given year. Cocoa production climbed to a record level of 1.8 million tonnes in the 2014-2015 season, an increase of over 40% on its 2010 level. The 2015-2016 yield was 1.6 million tonnes.

4.10. Informal export and re-export trade via neighbouring countries fluctuates depending on the differential between the prices producers can command locally and the prices available on neighbouring markets. Cocoa and coffee are one of the key subsectors of the Ivorian economy, together contributing as much as 15% of GDP and close to 41% of the country's export earnings in 2015, primarily in the form of cocoa beans. Total taxes levied on coffee and cocoa exports represented around 3% of Côte d'Ivoire's GDP in 2015 and a significant portion of State revenues.

4.11. Since the 2012-2013 season, the State has aimed to guarantee producers a fixed seasonal price of at least 60% of the c.i.f. price on the world market. Thus, the guaranteed farm-gate price for cocoa rose from CFAF 725/kg in 2012 to CFAF 1,000/kg in 2016, a 40% increase. A substantial and rapid decline in the world price for cocoa then occurred in 2016 and 2017 (-35%), in the wake of which prices to producers fell from CFAF 1,100 to 700/kg.

4.12. A multitude of duties and taxes or fees are levied on exports of coffee and cocoa (raw or processed), first and foremost the single exit duty (DUS), set by interministerial order issued at the start of a crop year. In 2016, for the 2016-2017 season, the top DUS rate was 14.6% of the registered c.i.f. value. After the 2010-2011 season, the Government had committed to ensuring that the aggregate tax take on exports of cocoa beans would not exceed 22% of the c.i.f. export value of cocoa. However, total taxes and levies for the main 2016-2017 crop season came to 23.2% (Table 4.3).

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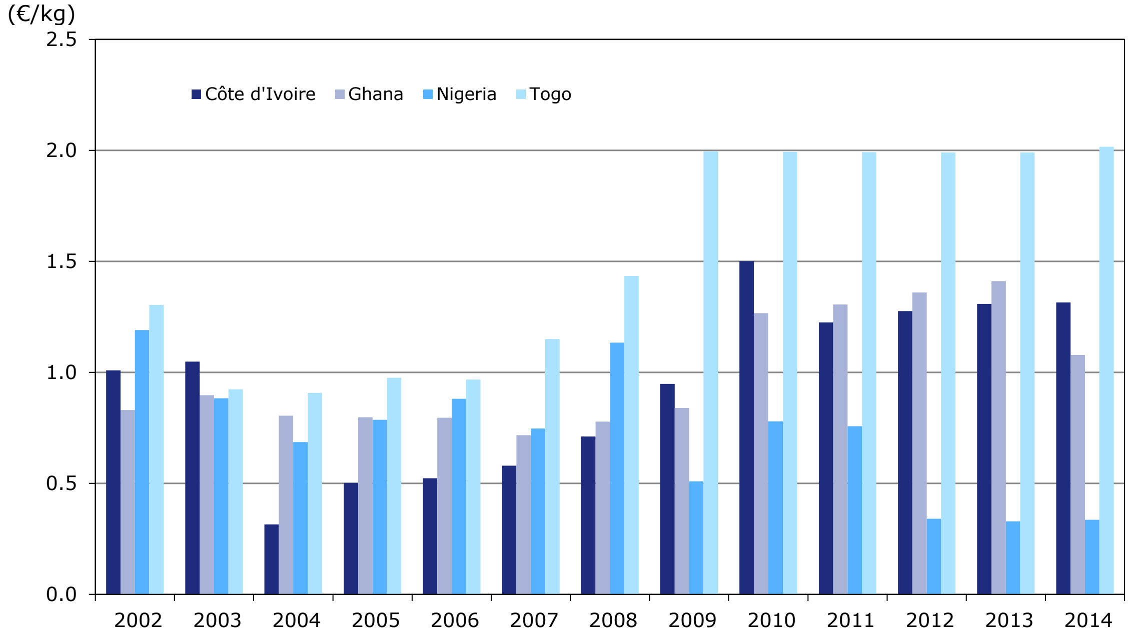
[4] Law No. 98-750 of 23 December 1998 on rural land ownership. Viewed at: http://www.foncierural.ci/index.php?option=com_content&task=view&id=8&Itemid=77.

[5] Online information viewed at: http://www.foncierural.ci/reglementation-fonciere-rurale?layout=edit&id=114.

Chart 4.1 Producer prices for cocoa beans, 2002-2014



Source: WTO Secretariat estimates, based on FAOSTAT database and IMF exchange rates.

Table 4.3 Taxation on coffee and cocoa exports, 2014-2016

(%)

	Cocoa 2014-2015		Cocoa	Coffee	
	Main crop harvest	Mid-crop harvest	2015-2016	2014-2015	2015-2016
1. Total parafiscal charges	**2.40**	**2.40**	**2.40**	**1.40**	**1.40**
International contributions	0.090	0.090	0.090	0.141	0.141
Weighing	0.060	0.060	0.060	0.100	0.100
Quality control	0.069	0.069	0.069	0.085	0.085
Joint Trades Agricultural Research and Advice Fund (FIRCA)	0.030	0.030	0.030	0.050	0.050
Chamber of Agriculture	0.015	0.015	0.015	0.020	0.020
Agricultural Investment Fund (2QC)	0.461	0.461	0.461		
Coffee Recovery Fund	n/a	n/a	n/a	1.000	1.000
Rural Investment Fund	0.535	0.535	0.535	n/a	n/a
Sacks	0.210	0.210	0.210	n/a	n/a
2. Total export fiscal charges	**17.60**	**17.92**	**19.60**	**5.03**	**5.03**
Single exit duty (DUS)	14.60	14.60	14.60	5.00	5.00
Registration fee	3.00	3.32	5.00	0.03	0.03
Total taxes on export value	**21.20**	**21.60**	**23.20**	**7.83**	**7.83**

n/a: Not applicable.

Source: Côte d'Ivoire authorities.

4.13. As the 2016-2017 cocoa crop season started against the backdrop of such a sharp fall in cocoa prices, the Government relinquished part of the fiscal revenue in order to meet its commitment to pay producers 60% of the c.i.f. price. Total taxes were thus cut to 16.285% of the c.i.f. value, the registration fee in particular having been discarded. The registration fee was retained, though, for sales of coffee (General Tax Code (CGI), Article 729), albeit at a reduced rate of 2.835%, instead of 5%, for companies incorporated under Ivorian law.

4.14. Coffee and cocoa producers are also hit by other taxes than those listed in Table 4.3. Under the deduction at source of income tax on profits (ISB) (CGI Article 60), deductions of CFAF 2/kg (coffee) and CFAF 2.5/kg (cocoa) are made on payments from coffee and cocoa exporters to their suppliers. This deduction can be set against the ISB, but only for Ivorian companies. It is likely that non-resident exporters (see below) pass this expense on to their suppliers, thus reducing producers' incomes in the same proportion. Overall, producer prices remain well below world prices (Chart 4.2).

Chart 4.2 Coffee: exports and prices, 2005-2015

Source: International Coffee Organization (ICO). Viewed at: http://www.ico.org/new_historical.asp?section=Statistics.

4.15. A further change in the conditions governing the production and trading of coffee and cocoa was introduced in 2012, and should help to bring down administrative costs by cutting the number of State entities involved in the two subsectors. Thus, the Conseil de regulation, de stabilisation et de développement de la filière café-cacao (the Coffee and Cocoa Council – CCC) has replaced the Coffee and Cocoa Subsector Management Board, which used to comprise the provisional administration of the Coffee and Cocoa Stock Exchange (BCC), the Coffee and Cocoa Regulatory and Control Fund (FRC), the provisional administration of the Coffee and Cocoa Regulatory Authority (ARCC) and the provisional administration of the Fund for the Development and Promotion of Coffee and Cocoa Cooperatives (FDPCC).

4.16. The rules governing management and execution of domestic and external marketing operations for coffee and cocoa are frequently revised, the latest amendment having been made on 1 October 2015. The minimum guaranteed purchase price paid to the planter is henceforth set at the start of a season, at no less than 60% of the average c.i.f. price of sales made by the CCC. A "Quantity, Quality, Growth" programme (2QC, see Table 4.3) for the period 2014-2023, published by the CCC, aims to raise product quality and the farm-gate price.

4.17. A reserve fund has been established to safeguard the marketing system against the risks associated with the stabilization mechanism, as from the 2012-2013 season. In principle, this fund, which is managed by the CCC, should only be used when the stabilization balance is negative, i.e. when payments into the fund have proved insufficient to cover all the support granted.

4.18. Farm-gate purchase of products is open to resident (companies under Ivorian law) and non-resident exporters, and to processors/millers. The CCC allocates export rights to operators by auction: a maximum of 50% of the volume to be marketed in a given period is awarded to the highest bidder; a maximum of 50% of the remainder is awarded to the second highest bidder; and the balance is shared between the third and fourth highest bidders.

4.19. However, in this process of assigning coffee and cocoa export rights, an upper limit of 20% is applied for processors/millers or exporters that are not incorporated under Ivorian law, the remaining 80% or more being reserved for operators that are listed in the Ivorian Trade Register.

Purchase caps are reportedly also imposed on the different stakeholders in order to avoid abuse of dominant position.[6]

4.20. In 2016, around 67% by volume of cocoa exports were exported in bean form, and 86% in the case of coffee exports. The Government is targeting a grinding (butter, paste, cake, etc.) and processing capacity of 50%. Since 2015, several new foreign cocoa processing plants have been set up in Côte d'Ivoire. In order to encourage these activities, the authorities have granted a differentiated DUS rate for manufacturers that commit to increasing the volumes of processed beans over a period of five years:

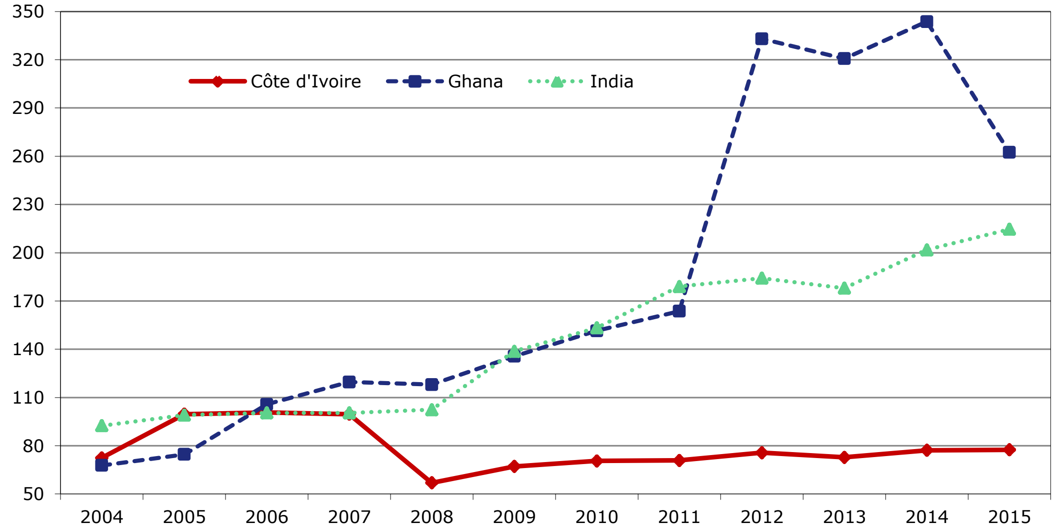
- 14.6% for beans;
- 13.2% for bulk;
- 11% for butter and cake;
- 9.6% for powder;
- 6.95% for chocolate coating; and
- 0% for chocolate and other finished products from cocoa.

4.1.3.2 Cotton and cashew nuts

4.21. Several new foreign cashew nut processing plants have been set up since 2015. Restructuring of the cashew subsector, launched in 2013, prompted a boom in production (Table 4.1). Thus, with a quarter of the market share (702,500 tonnes) in 2015, Côte d'Ivoire has become the world's leading cashew producer. The main support measure for the sector is the minimum guaranteed cashew purchase price to the producer, which was raised to CFAF 350/kg for the season 2015-2016, from CFAF 275/kg the previous year, and then up to CFAF 440/kg in 2016-2017. In general, however, the prices seem low by international standards (Chart 4.3).

Chart 4.3 Producer prices for cashew nuts, 2004-2015

(Producer price index (2004-2006=100))



Source: FAOSTAT database.

[6] See also the Financial Times, 16 July 2015. Viewed at: https://www.ft.com/content/08852bec-2ba7-11e5-acfb-cbd2e1c81cca.

4.22. While still limited, cashew nut processing activities continue to expand. Output products include, *inter alia*, cashew kernels, cashew juice and cashew nut shell liquid. Through a range of projects, the Ivorian Government plans to boost the amount of local cashew nut processing, primarily by means of lower export taxes on processed products.

4.23. A Regulatory Authority for the Cotton and Cashew Nut Subsector (ARECA) was established in 2002.[7] A fund for the development of local cotton and cashew processing was instituted in May 2017.[8] The Cotton and Cashew Council is the body responsible for regulation, monitoring and development of activities in the cotton and cashew subsectors.[9]

4.24. The political crisis which Côte d'Ivoire went through had severely disrupted cotton production, which is based mainly in the north of the country where the conflict was at its most intense. The principal support measures for the cotton subsector comprise guaranteed prices for farmers, aid for marketing, and facilitating access to inputs and agricultural equipment. The operators within INTERCOTON set the farm-gate price pursuant to an industry agreement and in cooperation with ARECA, on the basis of international market rates, the average production cost, forecasted output volumes, and previous-month average exchange rates. According to INTERCOTON, this price is guaranteed.

4.25. INTERCOTON brings together all the stakeholders in the subsector, including cotton producers, processors (ginners, mill owners, grinders), hauliers and the State.[10] Producers are generally grouped in cooperatives that organize collection at the farm gate and supply them with fertilizer and other inputs. About a dozen ginning plants countrywide purchase seed cotton from the cooperatives. These factories belong to five cotton companies, three of which are foreign-owned, and some of which are partly owned by the State. Outputs from the processing of seed cotton include cotton lint, cottonseed table oil and animal feed cake.

4.26. The factories either export the cotton lint or sell it to local textile mills. Since 2009, exports of raw cotton have been subject to a 2.5% "registration fee" (CGI Article 541) levied on the amount of export sales, although the levy was suspended until 2011, and reintroduced in 2012. These changes make the regime less predictable.

4.1.3.3 Oil palm

4.27. Côte d'Ivoire is on its seventh "Oil Palm Plan", the first having been put in place in the 1960s with assistance from its financial partners. The total area under cultivation has increased from 250,000 hectares in 2009 to 424,000 hectares in 2016, and output has grown from 1.5 to 1.8 million tonnes. The seeds undergo initial processing into crude palm oil in private agro-industrial plants, to which the village plantations, organized in cooperatives, deliver the seed clusters. This initial processing of palm seeds is handled by around 40 such factories, with a total processing capacity of around 1.85 million tonnes per annum. The price paid to smallholders is negotiated between the parties involved on the basis of international prices. In general, State intervention in the palm oil sector is minimal.

4.28. A second round of processing is carried out to refine the edible oil and manufacture margarine, soap and cosmetics, behind the maximum tariff protection of 22.5%. Three quarters of the refined output is consumed locally, and the remainder is exported within the WAEMU region. Côte d'Ivoire is the leading African exporter of refined palm oil. It was the ninth-ranked world producer in 2016. A reduced-rate VAT of 9% has been applied in the sector since 2008, and in 2012 exporting companies were allowed to purchase their inputs VAT-free so as to avoid further aggravating their VAT credit arrears.

4.29. The oilseed subsector has been affected by fraud associated with these multiple VAT exemptions. Imports of edible oil shot up from €2 million to over €63 million between 2010 and 2015.

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[7] Law No. 2013-656 of 13 September 2013. Viewed at: http://www.areca-ci.com/journal/?p=211.
[8] Decree No. 2017-109 of 15 February 2017.
[9] Decree No. 2013-618 of 2 October 2013.
[10] Online information viewed at: http://www.intercoton.org.

4.1.3.4 Pineapples, bananas and mangoes

4.30. Côte d'Ivoire is one of Africa's biggest fruit producing and exporting countries, primarily through private-sector bodies under foreign ownership. The Pineapple and Banana Growers' Organization (OCAB) and the Organization of banana, pineapple, mango and other export fruit growers and exporters in Côte d'Ivoire are the two principal industry organizations in the subsector; they handle exclusive marketing and are currently the main approved entities for exports of these products.

4.31. The European market absorbs at least 80% of Ivorian bananas, i.e. 272,000 tonnes of the bananas exported in 2015. Banana export prices fluctuate widely, between CFAF 200 and CFAF 600/kg. On the local market, bananas are sold at around CFAF 50/kg. Less than 10% of output is consumed locally. Pineapple and banana exports are not currently taxed. The authorities explain that this is because output is produced by large, fairly well-organized enterprises that are subject to the income tax on agricultural profits or the industrial and commercial profits tax (BIC). The downturn in pineapple production in recent years is apparently due to the fact that a South American variety is more popular with European consumers than the smooth Cayenne variety from Côte d'Ivoire.

4.1.3.5 Rice

4.32. The boom in rice production since 2010 has been spectacular (Table 4.1). Ivorian trade policy in regard to rice includes production support (guaranteed purchase price to producers, supply of quality seed, etc.); and support for processing activities (public investment in factories that transform paddy into milled rice). This national rice-growing development strategy is led by the National Rice-Growing Development Office (ONDR).[11] The level of rice imports is both very high and very variable. Distributors of imported rice have to be approved (see below).

4.1.3.6 Sugar

4.33. Two agro-industrial sugar cane plants, Sucrivoire and Sucaf, set up in the 1970s in the north and centre-west of the country, produced 180,000 tonnes in 2016. According to the authorities, most of the sugar output is consumed locally, and small quantities are exported to the EU and the ECOWAS countries. The Ivorian sugar subsector suffers from a severe lack of competitiveness, with production costs around twice as high as those in the major sugar-producing countries.

4.34. In 2017, the sector remained subject to numerous commercial barriers to trade, on top of the 22.5% tariff protection designed to protect the domestic market. A 1981 Order (Order No. 93/MC/CAB/CGPP) regulates approvals of rice and sugar distributors; an interministerial order of 4 June 2010 (Interministerial Order No. 009/MC/MIPSP/MEF/MA) prescribes temporary suspension of sugar imports; and the TCI and the equalization tax (section 3.1.3) are designed to ensure that sugar is imported at the minimum price guaranteed to local producers (Circular No. 1196 of 9 February 2004). Furthermore, when imports are authorized, the two production companies alone have the right to import sugar, including from the other WAEMU member States.

4.35. The level of illegal imports, estimated at 40,000 tonnes in 2014, declined as a result of the rise in international sugar prices caused by falling global production in 2015-2016 and 2016-2017. In 2016, the Ivorian Government sold its 23% stake in Sucrivoire. Thus far, import restrictions have been preferred to the restructuring these companies are in need of.

4.1.3.7 Forestry

4.36. Exports of wood products[12] from Côte d'Ivoire vary between €120 and €160 million per year, but with a downward trend in the period 2009-2015. In 2014, the Ministry of Water Resources and Forests (MINEF) introduced a new Forestry Code to replace the 1994 Law.[13]

[11] Online information viewed at: http://www.ondr.ci.
[12] HS codes 44.01, 44.02, 44.03, 44.06, 44.07, 44.08, 44.09, 45.01 and 45.02.
[13] Law No. 2014-427 of 14 July 2014 on the Forestry Code. Viewed at: https://www.gouv.ci/doc/Code%20forestier%20ivoirien.pdf.

Côte d'Ivoire is a member of the International Tropical Timber Organization (ITTO) and the African Timber Organization (ATO). In order to be more effective in combating the illegal exploitation of its forests, which shrank from 16 to 2 million hectares between 2002 and 2016, Côte d'Ivoire entered the FLEGT (Forest Law Enforcement, Governance and Trade) process in 2013 in order to enhance its forestry governance.[14] The FLEGT action plan aims to combat illegal logging and deforestation and the associated trade.

4.37. Of a total 4 million hectares of forests "listed" (i.e. zoned by the State for protection) in 1966 and managed by the Forestry Development Agency (SODEFOR), in principle for conservation, more than two thirds have reportedly been destroyed.[15] SODEFOR is also responsible for organizing plantations, administering export quotas and reforestation.[16]

4.38. Decree No. 95-682 of 6 September 1995 prohibits the export of rough timber, square sawn and in boules, except for timber from plantations (for example teak). Wood may be exported sawn, sliced or peeled. Moreover, certain rare timbers are also prohibited from being exported under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).[17] Since March 2015, the logging and marketing, including exportation, of *Pterocarpus erinaceus* is prohibited.[18]

4.39. Exports of wood containing more than 18% humidity are subject to the payment of a fee (CFAF 23,000 per cubic metre for Iroko; CFAF 9,000 for other species), in order to promote local processing; and to monthly export quotas per product, allocated by auctions organized by MINEF. Dried products are not subject to quotas. Europe is still the principal market for all forestry products.

4.40. Wood exports are subject to the DUS, ranging from 1% to 35%, applied to the reference prices that date from 1994 and are often lower than the actual export prices.[19] Exports of wood in log form are further subject to a reforestation tax of 2% of the reference price used as a basis for the DUS. In addition, Ivorian logs exported or sold on the domestic market are subject to a felling tax and a special forest conservation and development tax. These taxes are payable by the party making the customs declaration or by the recipient of the delivery on the domestic market.

4.41. The wood processing industry also produces floors, wood board, and some veneers and finished products. Wood processing is shielded by 20% import duties, plus the other duties and taxes. VAT at 18% is levied on products in the subsector.

4.42. There is an export line in Côte d'Ivoire in the production of packaging manufactured from pulp. There are several operators in the packaging subsector.

4.1.3.8 Livestock and fisheries

4.1.3.8.1 Livestock

4.43. The Ministry of Animal and Fisheries Resources is responsible for regulating livestock activities and products.[20] Côte d'Ivoire has adopted a Strategic Plan for the development of livestock, fisheries and aquaculture (PSDEPA) 2014-2020, which aims to provide a healthy and abundant food supply for the population; generate export revenues for the State; and ensure sustainable management of resources.

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[14] Online information viewed at: http://www.eauxetforets.gouv.ci/index.php/special-apvflegt/actualites/199-signature-de-la-declaration-commune-cote-divoire-union-europeenne-pour-louverture-des-negociations-apvflegt.

[15] Online information viewed at: http://www.connectionivoirienne.net/118725/cote-divoire-expulsions-arbitraires-dhabitants-de-forets-classees; https://www.hrw.org/fr/news/2016/06/13/cote-divoire-expulsions-arbitraires-dhabitants-de-forets-classees.

[16] Online information viewed at: http://www.unccd.int/cop/reports/africa/national/2004/cote_d%60ivoire-fre.pdf.

[17] Decree No. 93-313 of 11 March 1993. These timbers are classified under HS heading 44.03.

[18] Directorate-General of Customs, Decree No. 2013-508 of 25 July 2013. Viewed at: http://www.douanes.ci/admin/DocAdmin/2581.pdf and http://www.douanes.ci/admin/DocAdmin/2581.pdf.

[19] Decree No. 94-377 of 1 July 1994 amending the reference prices of logs and certain wood products for export.

[20] Online information viewed at: http://www.ressourcesanimales.gouv.ci.

4.44. Animal product output in Côte d'Ivoire has not increased to any significant degree since 2010, with the exception of poultry meat and eggs. Moreover, the troubles in the wake of the post-electoral crisis after 2010 caused a sharp decline in live animal imports from Sahelian countries.

4.45. Importers of animal products have to be approved by the Interministerial Committee, which rules on criteria such as technical storage capacities, etc. Imports of offal (HS 02.06) have increased sharply since 2010, despite the levy of an "additional countervailing duty" on imports of meat, offal and products derived therefrom (between CFAF 20 and CFAF 600 per kilo).[21] Since 2005, this additional countervailing duty has stood at CFAF 1,000 per kilo for all poultry products.

4.46. The numerous exemptions to the VAT regime in the subsector mean that the principle of national treatment is not always observed. For example, Article 339 excludes agricultural activities, so poultry farmers' sales of their farms' produce are exempt from VAT. All inputs, including those necessary to their manufacture, are also exempt, as is packaging (CGI Article 355). Poultry imports are subject to 18% VAT.

4.47. The special import tax (TCI) is applicable to imports of concentrated milk (Table 3.3), which nevertheless appear to have increased substantially.

4.1.3.8.2 Fisheries

4.48. The fisheries contribution to Ivorian GDP remains small (section 1.1). Marine fishing runs at around 75,000 tonnes, which is less than one quarter of the rapidly growing annual consumption of fish (350,000 tonnes outside the free zone). Estimates of potential annual catches, dating from 1990, indicate approximately 100,000 tonnes of fish, of which 20,000 tonnes of tuna. By contrast, the country has a significant tuna canning industry using tuna fished by foreign fleets off Côte d'Ivoire or other countries in the region. These are imported under the fisheries free-zone regime described below.

4.49. Côte d'Ivoire is severely affected by illegal fishing and marine pollution. There is little aquaculture, and the country's fishing resources are dwindling fast. In 2011, the Government convened a "Maritime Forum" to draw up a list of the measures to be undertaken in order to restore the viability of the country's marine resources.

4.50. The new Law on fishing and aquaculture had not yet been adopted at end-2016, and the sector is still governed by a text dating back to 1986 (Table 4.4). Trade policy orientations for the sector were identified in the Fisheries and Aquaculture Master Plan 2010-2025 (PDPA). These documents are not available on the website of the Ministry responsible for fisheries. Côte d'Ivoire is a contracting party to the International Commission for the Conservation of Atlantic Tunas.

4.51. There are several fisheries agreements between Côte d'Ivoire and its trading partners, but the only one currently in operation is the agreement with the European Union. Côte d'Ivoire has granted tuna fishing rights to the European Union in the waters within its EEZ beyond 12 nautical miles as part of an agreement covering the period July 2007 to June 2013 and tacitly renewed for periods of six years.[22]

4.52. Some of the volume of this catch is exported to Côte d'Ivoire by European vessels fishing in Ivorian waters, particularly to supply the processing industries. However, the agreement does not include any obligation on the landing of catches. The financial contribution provided for in the economic partnership agreement (EPA) is €595,000, of which €140,000 are in principle to be used in full to support Côte d'Ivoire's fisheries policy.[23]

[21] Law No. 90-442 of 29 May 1990 on the introduction of a countervailing duty on imported animal products; Decree No. 90-445 of 29 May 1990 setting the implementing arrangements.

[22] Online information viewed at: https://ec.europa.eu/fisheries/cfp/international/agreements/cote_d_ivoire_fr.

[23] Online information. The text of the annexed agreement was viewed at: http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2008:048:0046:0063:FR:PDF.

Table 4.4 Laws and regulations concerning trade in fisheries products, 2017

Legislation	Area
Order No. 3291, 02/05/1956	Pursuit and security of fisheries in the maritime waters of Côte d'Ivoire
Order No. 602, 22/08/1961	New procedures for the sale of fish landed at Abidjan fisheries port
Order No. 6373, 17/04/1968	Regulation of prawn fishing
Order No. 141, 02/03/1970	Regulation of tuna fishing
Order No. 2073, 22/12/1970	2% *ad valorem* tax on fish landed
Order No. 1069, 26/09/1972	Port tax on fresh fish landed
Order No. 81, 20/06/1981	Procedures governing the award of a fishing licence
Law No. 86-478 on fishing	Law on fishing
Law No. 2005-556, 02/12/2005	Introduction of the free enterprise system for the processing of fisheries products
Order No. 5, 26/01/2007	Hygiene conditions applicable on board fishing vessels
Order No. 3, 26/01/2007	Health rules governing the production and marketing of fisheries products
Partnership Agreement	Partnership agreement with the European Union
Order No. 62, 19/10/2009	Project to build up the knowledge base with a view to implementing an ecosystem approach to maritime fisheries (EAF-Nansen)
Order No. 83, 30/12/2009	Project to support the sustainable management of fisheries resources (PAGDRH)
Order No. 17, 29/04/2010	Programme to support the sustainable management of fisheries resources (PAGDRH)
Under preparation in 2016	Law on fishing and aquaculture

Source: WTO Secretariat, on the basis of information supplied by the Fisheries Production Department (DPH) of the Ministry of Animal and Fisheries Resources (MIPARH). Viewed at: http://www.ressourcesanimales.gouv.ci/index.php.

4.53. The fee levied is €35 per tonne of tuna caught. The total reference tonnage is 7,000 tonnes per year; a maximum number of 25 tuna seiners are authorized, each of which is required to make an advance payment of €3,850 per year, equivalent to a reference tonnage of 110 tonnes each. The advance payment for the 15 authorized (as a maximum) surface longliners is €1,400 per year (equivalent to a tonnage of 40 tonnes). If the overall volume of catches exceeds the reference tonnage, the amount of the annual financial contribution is increased by €65 for each additional tonne caught. However, the total annual amount paid by the EU is capped at twice the EPA amount (€1.19 million).

4.54. Côte d'Ivoire is the leading African exporter of canned tuna, an activity under increasing threat from the depletion of world stocks. There are two main private, foreign-owned exporters in this industry (under the free-zone regime), and they also account for a proportion of the supply to the domestic market (see below). According to the authorities, this activity was worth CFAF 70 billion in exports in 2012 (over €100 million), which is 15% of total goods exports. It employs 3,000 people, 70% of them women.[24]

4.55. The free-zone regime for fish-processing enterprises, in force since December 2005, is reserved for enterprises (free zone or free points) that obtain at least 90% of their turnover from exports. Eligible enterprises are exempt from all duties and taxes, including those on imported goods and services for use in their activities; and enjoy preferential tariffs on water, electricity, telephone services and fuel supplied by public and semi-public entities. Jobs are reserved first and foremost for Ivorian nationals. The enterprises may hold foreign currency accounts and enjoy freedom of exchange, remittance of profits and capital repatriation. They pay a single fee of CFAF 5 per gross kilogram of processed product, which is shared between the Free Zone Regime Administration Committee (CARF) and local administrative authorities.

4.56. This regime aims to promote exports of processed fish products. Trade between free-zone enterprises and the national customs territory is also considered as importation and exportation. Such enterprises can sell only 10% of their manufactured products on Ivorian territory, for which they must pay import duties and taxes. An assessment of this regime was being carried out in 2011.

4.2 Mining and energy

4.57. The Ministry of Petroleum and Energy is responsible for mining and energy policy.[25] Overall, there would not appear to be any restrictions on foreign presence in the Ivorian mining sector. Foreign investment in some services relating to the energy and mining sectors (in particular exploration, drilling and related activities) was included in Côte d'Ivoire's schedule of specific commitments under the General Agreement on Trade in Services (GATS) in 1994. By contrast,

[24] Online information viewed at: http://www.ressourcesanimales.gouv.ci/actualite.php?rd=20.
[25] Online information from the Ministry, viewed at: http://www.energie.gouv.ci.

mining and energy products are subject to numerous and complex interventions on the part of the State, including at the border.

4.2.1 Petroleum and gas products

4.58. Petroleum prospecting began in Côte d'Ivoire in the 1950s. It was in the 1970s that the first oil fields were discovered. Prospecting intensified at the beginning of this century with the arrival of several international oil companies. The number of permits granted rose from 15 in 2010 to 28 in 2015. However, only four have reached the production phase. The National Oil Company of Côte d'Ivoire (PETROCI), a State-owned enterprise set up in 1975, carries out prospection and exploitation of oil and natural gas deposits together with foreign oil companies.[26] Prospection and exploitation of hydrocarbons, including PETROCI's activities, are governed by the Petroleum Code of 1996, as amended in 2012.[27]

4.59. Côte d'Ivoire produces crude oil that it exports in its natural state (Table 4.5). The Ivorian Refining Company (SIR), a State trading company set up in 1962 (section 3.3.5), imports crude oil, primarily from Nigeria, which it refines in order to meet domestic demand, largely for diesel fuel. Demand for energy in Côte d'Ivoire is growing rapidly, which serves to underline the potential for development in the oil and gas sector.

4.60. SIR and PETROCI face major financial problems, notably SIR's debt of CFAF 368 billion (€561 million), which the Government has undertaken to restructure in a reform to ensure energy coverage in the country. Currently, the subsidization of certain petroleum products continues to weigh heavily on the State budget.

4.61. Crude oil output receded from 2010 to 2014, before recovering again in 2015 at 10.7 million barrels, or around 30,000 barrels/day, thanks to the operation of new wells (Table 4.5). Natural gas output, after falling in 2011, is growing strongly, but nonetheless remains inadequate to meet the country's needs, which have more than doubled over the last decade.

4.62. The Ivorian State and PETROCI together hold more than 48% of the capital of SIR[28], which still enjoys the monopoly on the supply of petroleum products in Côte d'Ivoire, including imports. SIR controls imports of competing finished products, subject to an import licence. However, according to the authorities, there is competition from illegally imported lower-quality low-cost products. The distortions caused by price controls have also probably been detrimental to SIR, by reducing its profit margin or causing it to make losses when world prices rise. It has also been adversely affected by the State's unpaid bills and a taxation policy that grants various discounts to a whole range of users, and has been bailed out by the State on several occasions over the last decade.

4.63. The price of petroleum products is set periodically, and since 2013 has reflected the variation in world prices. In principle, a uniform price is applied throughout the national territory through a system of equalization. The adjustment of taxes according to the international situation and the setting of reference prices (import prices set administratively) guarantee a minimum income, help to protect local refining activity and, in times of price surges, allow the State to lower the prices of imported petroleum products, which has fiscal consequences as well as harmful effects on the refinery's bottom line.

[26] Online information from PETROCI, viewed at: http://www.petroci.ci. This website was no longer accessible in April 2012.
[27] Law No. 96-669 of 29 August 1996 on the Petroleum Code. Viewed at: http://documents.clientearth.org/wp-content/uploads/library/2012-04-18-ordonnance-2012-369-du-18-avril-2012-ext-fr.pdf.
[28] Online information viewed at: http://www.sir.ci/index.php/societe/presentation.

Table 4.5 Petroleum products, 2010, 2012, 2015

(Thousands of tonnes, unless otherwise indicated)

Year	Product	Output	Consumption	Exports	Imports
2010	Crude oil (thousands of barrels)	14,562	17,443	14,490	17,280
2012		10,770	21,830	11,249	21,641
2015		10,735	n.a.	10,494	23,528
2010	Natural gas (thousands of MMBTU)	58,863	58,863	0	0
2012		62,895	62,895	0	0
2015		78,598	78,598	0	0
2010	Lead-free premium-grade petrol	404	150	213	0
2012		560	237	387	0
2015		641	356	288	0
2010	Petroleum + jet fuel	619	45	561	0
2012		846	59	804	0
2015		870	138	n.a.	0
2010	Gas-oil	983	577	332	0
2012		1,044	749	252	0
2015		1,183	918	204	0
2010	Distillate diesel oil	24	12	11	0
2012		10	7	3	n.a.
2015		19	10	9	0
2010	Fuel oil	204	27	n.a.	0
2012		230	29	n.a.	0
2015		311	23	280	0
2010	Butane	8	128	9	85
2012		1	155	2	104
2015		9	242	3	233
2010	Bitumen	276	8	264	0
2012		230	27	183	0
2015		244	n.a.	187	0
2010	Vacuum oil (HVO)	152	26	57	0
2012		233	119	89	0
2015		88	0	88	0

n.a. Not available.

Note: MMBTU: millions of British thermal units.

Source: Information supplied by the Ivorian authorities.

4.64. The population's access to butane gas has been improved by the fact that, alongside SIR, PETROCI now also imports butane gas to supply the domestic market, thereby shrinking SIR's monopoly. This reform has supported a significant increase in the consumption of butane gas, and demonstrates the beneficial effects of eliminating monopoly policies for product availability.

4.65. Recent developments also include the construction of a multi-product pipeline on the Abidjan-Bouaké route via Yamoussoukro, and a twofold increase in butane gas storage capacity since 2011, up to 19,095 tonnes in 2015, which has also helped improve people's access to butane gas.

4.66. Since 2013, Order No. 38 of 29 March 2013 on setting tariffs for the transport of petroleum products has offered a new regulatory framework for the transport, supply and marketing of petroleum products on the domestic market. This Order was not available on any official Internet site.

4.67. SIR's production is still stored by the Buffer Stocks Management Company (GESTOCI), a joint venture in which the Ivorian State, Total CI and a number of other foreign private companies have a stake. GESTOCI has around 84% of Côte d'Ivoire's total storage capacity, the remainder being held by four multinational companies. GESTOCI leases its storage capacities to approved distributors, and exports, mainly to Mali and Burkina Faso. GESTOCI is placed under the technical supervision of the Ministry of Petroleum and Energy and the financial supervision of the Ministry responsible for the budget.[29]

[29] GESTOCI was set up by Decree No. 83-1009 of 14 September 1983. Viewed at: http://www.gestoci.ci/pages/actionnariat.php.

4.2.2 Other mining products

4.68. Responsibility for managing Ivorian mining assets lies with the Directorate-General of Mining and Geology (DGMG) under the Ministry of Industry and Mining.[30] In 2010, the number of prospection permits for all substances combined stood at 57, of which 42 were for gold.

4.69. Six companies have been mining gold since 1991. In 2009, the quantity extracted from industrial mines had fallen to five tonnes on account of the socio-political crisis; in 2015, however, it climbed above 20 tonnes following the opening of the Agbaou mine. New mines were commissioned in 2017 and more are planned for 2018.

4.70. In 2014, a new Mining Code replaced the Mining Law of 1995. Like its predecessor, it covers all mining products apart from hydrocarbons; but it specifically incorporates the provisions of the Extractive Industries Transparency Initiatives (EITI), and the Kimberley process rules for diamond extraction.[31] Furthermore, the possession, transport, trading and transformation of gold, as well as any transactions dealing with raw gold and gold materials, are subject to possession of an operating permit delivered under specific conditions set by decree.[32]

4.71. According to the Ministry of Industry and Mining, one of the main changes in mining policy is that the *ad valorem* taxation rate, the main tax levied on activities in the sector, is now lower on processed products than on raw products.

4.72. The 2014 legislation, like its predecessor, makes no distinction between foreign and Ivorian investors (Article 5), except in the matter of authorizing small-scale and semi-industrial operations (Article 53), which are reserved for Ivorians. However, the State can make the authorization to exercise an industrial mining activity contingent on part of the equity of companies set up for this purpose being held by the Ivorian private sector (Article 8), which must be done "at market conditions". When granted an operating permit, the permit holder is required to incorporate a company under Ivorian law with the exclusive purpose of mining the deposit for which the permit was issued, and the terms of each operating permit are established by decree. Operating permits confer shares equivalent to 10% of the operating company's capital upon the State free of charge, even in the event that the capital is increased.

4.73. A mining agreement, valid for an initial period of 12 years, is designed to stabilize the fiscal and customs regime, sets the terms of operation and specifies the obligation incumbent on the operating permit holder. The latter settles the mining taxes associated with the products, in addition to the income tax on business profits (BIC), namely: (a) a fixed special tax (Article 149); (b) an area royalty (Article 150); (c) the annual flat-rate tax; (d) the *ad valorem* tax based on turnover, after deduction of any transport (f.o.b. price) and refining expenses, the level of which is set by regulation (between 1% and 6%, depending on the mineral)[33]; and the extraction (quarrying) or operating tax.

4.74. The new Code introduces the concept of mining subcontractors. A mining licence or permit holder must, in its operations, grant preference to Ivorian subcontractors, at equal quality, price and quantity conditions; it must train Ivorian staff and contribute to the financing of capacity building and training. In addition, unlike its predecessor text, the new Mining Code provides for capital gains tax upon the transfer of ownership of mining licences and operating permits (Article 158 of the Mining Code), pursuant to the CGI (CGI Article 14).

4.75. During the exploration phase, the holder of an exploration permit is exempt from: profits tax; minimum flat-rate tax or its equivalent; property tax; and the registration fee charged on funds injected when company capital is first subscribed or increased. Furthermore, during the initial investment phase or when expanding the production capacity of an existing mine, the holder

[30] Online information viewed at: http://www.industrie.gouv.ci/?page=contact.

[31] Law No. 2014-138 of 24 March 2014 on the Mining Code. Viewed at: https://www.gouv.ci/doc/accords/1449057553code-minier-2014.pdf.

[32] Decree No. 2014-397 of 25 June 2014 on the implementing arrangements for Law No. 2014-138 of 24 March 2014 on the Mining Code.

[33] Ordinance No. 2014-148 of 26 March 2014 contains the land royalties and proportional taxes for activities governed by the Mining Code. Viewed at: http://chambredesmines.ci/web/docs/jo-ordonnance-2014-148.pdf.

of an operating permit is exempt from customs duties and VAT on imports of materials, hardware, machinery and equipment scheduled in the approved programme and to be used directly and definitively for mining operations (Article 165).

4.76. Customs maintains for each mining licence a list of the capital goods, materials and consumables normally used in mining activities and for which import duties and taxes (but not the PCS, PC and RS community taxes) may be suspended, reduced or waived. No import tax exemption may be obtained for materials, hardware, machinery or equipment the equivalent of which is manufactured in Côte d'Ivoire or available there under the same price, quality, guarantee, etc. conditions as the same goods of foreign origin.

4.77. The holder of an operating permit is exempted from VAT on imports and foreign services, the purchase of goods and services in Côte d'Ivoire, and sales in connection with mining operations until the date when commercial production first begins (Article 168). They are authorized to have accounts in local or foreign currency in Côte d'Ivoire and elsewhere, and to retain outside Côte d'Ivoire any funds acquired or borrowed abroad, with the exception of earnings from the sale of their output which have to be repatriated in accordance with the foreign exchange regulations. However, the proceeds from dividends and return on equity as well as from the liquidation or sale of assets, however, may be transferred abroad; and payments may be made to foreign suppliers of goods and services required to carry out their business operations.

4.78. The Côte d'Ivoire Mining Development Company (SODEMI), established in 1962, is a State company responsible for geological and mineral exploration and mining development.[34] In recent years, SODEMI has been active in the production of shell limestone, and of manganese, with an annual average output of around 100,000 tonnes, from reserves estimated at over 3 million tonnes. SODEMI faced heavy losses and management irregularities during Côte d'Ivoire's political crisis.

4.2.3 Electricity

4.79. Efforts have continued with a view to improving the electricity supply. The Government plans investments of CFAF 10,000 billion (€15 billion) in order to reach a national output level of 4,000 MW by 2020 (as against 2,000 MW in 2016) and connect all villages of over 500 inhabitants to the electricity grid. The respective implementation of the Programme to Boost the Electricity Sector in Côte d'Ivoire and the Emergency Electricity Rehabilitation Project has already significantly improved the performance of the Ivorian electricity grid.

4.80. Reform of the sector, under way since 2011, should serve to reduce institutional overlap: in 2011, the Société des énergies de Côte d'Ivoire (Côte d'Ivoire Energy Corporation) (CI-Energies) took over the work of the Electricity Sector Asset Management Company (SOGEPE) and the Ivorian Electricity Operation Company (SOPIE), both of which were dissolved. In addition, a new electricity regulator, ANARE-CI, has replaced the former ANARE since October 2016. This new body is invested with more extensive powers of decision, injunction, investigation and sanction so as to enable more effective regulation of the electricity sector.

4.81. Côte d'Ivoire adopted a new Electricity Code in 2014, for which six implementing decrees were in the process of being published at end-2016.[35] These texts provide for the opening up of almost all segments of activity in the electricity sector to competition, and lay down the rules for setting and revising sales prices for electrical energy. The State monopoly established in the 1985 legislation in respect of the transmission, distribution, import and export of electricity has thus in principle been abolished, except in regard to dispatching, which is a State monopoly, albeit liable to be licensed to a single operator.

[34] Online information from SODEMI, viewed at: http://www.sodemi.ci.

[35] Law No. 2014-132 of 24 March 2014 on the Electricity Code. Decree No. 2016-786 of 12 October 2016 setting the rules for determining and revising sale and purchase prices for electric power, and the rules governing access to the grid and energy transit; Decree No. 2016-782 of 12 October 2016 on the terms and arrangements for entering into licensing agreements for activities pertaining to the production, transmission, dispatching, import, export, distribution and marketing of electrical energy; and Decree No. 2016-783 of 12 October 2016 setting the conditions and arrangements for the sale of electrical energy produced by an independent producer or surplus electrical energy produced by a self-producer.

4.82. In practice, however, the Ivorian Electricity Company (CIE)[36], which is 54% foreign-owned and 15% State-owned, remains the official licensee for the public electricity service and holds exclusive electricity transmission and distribution rights until 2020. The CIE is also responsible for exports. According to the press, in 2014 the CIE, which had 1.32 million subscribers to its network, recorded a loss of CFAF 63 billion (€96 million); the situation has reportedly improved somewhat since the price rise (see below).

4.83. Since 1995, the private operator Ivorian Electricity Production Company (CIPREL) has played a leading role in thermal generation. A subsidiary of the French group Bouygues, and 14.7% State-owned since 2008, CIPREL was governed by a 19-year agreement with the State of Côte d'Ivoire, which has been renewed for 22 years until 2035. CIPREL is required to supply at least 2,154 GWh annually, which the State (in fact, CIE) is obliged to purchase.

4.84. The AZITO natural-gas fuelled thermal power plant, built in 1997, supplies around one third of the energy consumed in Côte d'Ivoire, under a 24-year agreement with the Ivorian State.[37] AZITO sold its output to the State (in fact, CIE) under a "take or pay" contract. The failure of a turbine at the AZITO power plant in December 2009 caused massive load-shedding. To remedy the situation, the State approached the company AGGREKO in order to lease and operate a 70 MW gas power station, to be interconnected to the electric grid. The AGGREKO power station contributed 4.35% of national output in 2010.

4.85. Electricity charges are regulated by the State and vary according to the type of user (professional, household, low-voltage, medium-voltage and high-voltage). Subsidized rates are available to certain industrial users, notably textile plants, and some social subscribers (less than 5 amperes). Fuel costs have more than doubled since 2008 on account of the rise in the price of natural gas, sold by SIR also at managed prices, which has contributed to exacerbating the financial deficit in the electricity sector. According to the authorities, however, this deficit is due in large measure to poor management of monopoly operators. Tariff adjustments were made in 2008, 2012 for industrial customers and export customers, and June 2015.[38]

4.86. The authorities are also keen to promote and develop sources of renewable energy. To this end, a number of power stations are planned: a 25 MW-peak solar power station at Korhogo, another 50 MW-peak in the north of the country, a 2 x 23 MW palm-oil biomass power station, and solar-power minigrids in Zanzan district in particular. A call for expressions of interest has been issued for the construction and operation of a 25 MW cotton biomass power station at Boundiali and a 20 MW cocoa biomass power station at Gagnoa.

4.3 Manufacturing

4.3.1 Overview

4.87. The manufacturing landscape in Côte d'Ivoire has altered radically since the beginning of this century. Most of the many companies that have disappeared had been established on the basis of the import substitution model, shielded by the high duties and taxes that characterize the WAEMU's MFN tariff. By contrast, the many companies created are geared more to regional and international export. The fact that they are suffering from these tariff barriers on their inputs and are seeking to improve their access to export markets explains both Côte d'Ivoire's new stance in regard to the TPA with the EU (ratified in August 2016, see section 2.3.2) and the interest shown by the authorities in the project for a large single market within WAEMU (see below).

4.88. The manufacturing sector is relatively important in Côte d'Ivoire (Table 1.1).[39] The main industrial activities are in petroleum (section 4.2.1) and agri-food (section 4.1), particularly the

[36] Online information from CIE, viewed at: http://www.groupecie.net.
[37] Online information from AZITO, viewed at: http://www.azitoenergie.com/index2.htm.
[38] Interministerial Order No. 325/MPR/MPMEF/MPMB of 26 June 2015 modifying electricity tariffs. Viewed at: http://www.anare.ci/assets/files/pdf/loi_reglement/arrete/ARRETE_INTERMINISTERIEL_n_325_ME_MPMEF_MPMB_26_JUIN_2015.pdf.
[39] UNIDO (2016), *Report 2016 – The Role of Technology and Innovation in Inclusive and Sustainable Development*, Vienna. Viewed at https://www.unido.org.

processing of coffee and cocoa, sugar production, oil mills, the processing of cereals and milled products, beverages, and canneries for pineapple, tomatoes, mangos, tuna and animal food.

4.3.2 Manufacturing policy

4.89. A priority objective in the new National Development Plan (PND) 2016-2020 is raising the amount of processing of agricultural raw materials and diversifying industrial production plant by promoting a manufacturing industry.[40] This plan is being implemented with the assistance, *inter alia,* of the European Union and the United Nations Industrial Development Organization (UNIDO), under the Programme to support regional trade and integration in Côte d'Ivoire (PACIR). It follows on from the Restructuring and Upgrading Programme (PRMN) instituted with the help of the EU under the TPA negotiations (common report, section 4.3). One of the outcomes of the project has been the establishment in 2014 of the Agency for Development of Industry Competitiveness in Côte d'Ivoire (ADCI), an initially private entity in which the State subsequently bought a 40% share in 2016.

4.90. The PACIR project highlighted in particular the problems of access to funding and failure to meet quality standards as being among the major obstacles to competitiveness of the manufacturing industries.[41] These factors are compounded by the high taxation imposed on imports as a source of fiscal revenue for the State.

4.91. Nearly a third of Côte d'Ivoire's exports of manufactured products go to the ECOWAS, primarily Ghana and Nigeria, as well as Burkina Faso. The barriers to free movement of goods within ECOWAS and within WAEMU are a particular hindrance for Ivorian industries. The obstacles to full implementation of the WAEMU and ECOWAS free trade areas mean that there is very little regional integration of the manufacturing sectors. One of the major sources of improved competitiveness, including for exports, could therefore come from the elimination of barriers to intra-community trade.

4.92. Over 300 Ivorian enterprises and more than 1,500 products have been approved (common report, Table 3.5) and enjoy preferential treatment within the ECOWAS and the WAEMU, which is a very large number by regional comparison.

4.4 Services

4.93. Côte d'Ivoire is gradually turning itself into a modern services economy, exploiting its geographical advantage, its relatively highly qualified workforce and its notably improved infrastructure to develop new commercial services sectors. This is particularly visible in the areas of financial services, telecommunications and business services, which comprise all consultancy, assistance and R&D activities as well as the many operational services. A liberal trade policy towards foreign services providers has helped in this regard, fostering competition and innovative partnerships. Côte d'Ivoire included several services sectors in its schedule of commitments under the General Agreement on Trade in Services (GATS) in 1994 (see below). On the other hand, professional services are reserved for Ivorians.

4.94. International trade in services is lightly taxed, with the exception of a 20% tax on imports of services (Box 1.1). However, the tax is not payable if the recipient of the remuneration is domiciled or established in a country with which Côte d'Ivoire has signed a tax agreement (section 2.4), unless otherwise stipulated in the agreement.

4.4.1 Telecommunication services

4.95. The telecommunication sector generates around 6% of the Ivorian economy's GDP, in a liberal trade environment, without restriction on foreign presence, which is substantial. In 2016, turnover in the three main telecommunication market segments (fixed telephony, mobile telephony and Internet) totalled around CFAF 1,100 billion (€1.68 billion), a 3% increase on 2015. This performance reflects the dynamic expansion of mobile telephony, which accounts for an 80%

[40] Online information viewed at: https://www.gouv.ci/doc/presentation_niale_PND2016-2020.pdf.

[41] UNIDO (no date), *PACIR ONUDI: Les entreprises ivoiriennes à l'heure de la compétitivité*. Viewed at https://www.unido.org/fileadmin/user_media_upgrade/What_we_do/Topics/Business__investment_and_technology_services/french_Brochure_finale_PACIR_ONUDI_06012015.pdf.

share of the turnover according to the Côte d'Ivoire Telecommunication/ICT Regulatory Body (ARTCI). Revenues from mobile-broadband services are growing rapidly, highlighting the growing penetration of more sophisticated mobile handsets and their use for an ever-greater range of value-added services, such as funds transfer or insurance.

4.96. On the fixed-telephone market, the companies Côte d'Ivoire Telecom and MTN Côte d'Ivoire (MTN CI) had market shares of 96% and 4%, respectively, at end-December 2016. The mobile telephone market converged from seven to three operators, four having lost their licence for failure to fulfil their obligations to the State and consumers. Thus, in 2016, the mobile market was shared between Orange Côte d'Ivoire (Orange CI), with a 45% market share, and MTN CI and Moov Côte d'Ivoire (Moov CI), with a 33% and 22% market share, respectively. An operating licence had been granted to a fourth operator in September 2016. With the exception of Côte d'Ivoire Telecom, in which the State has a 15% stake, the other companies in the sector are in private hands and are generally subsidies of foreign firms (Orange, MTN, Etisalat).

4.97. The Ministry responsible for telecommunications is in charge of granting licences, which are allocated by the State to a public or private person under Ivorian law, with an advisory opinion from the ARTCI. Applications for licences are submitted to the ARTCI, generally in response to calls for tender issued in accordance with the Government Procurement Code (section 3.3.6). The ARTCI enforces the regulatory texts governing telecommunications; issues authorizations to operate telecommunication services; grants approvals for terminal equipment; and handles management and monitoring of the radio-frequency spectrum. The ARTCI is responsible for ensuring competition and handling disputes between operators. It indicates that the main barriers to competition are currently encountered in access to optical fibre infrastructure (see below). Retail tariffs are set by the operators on the basis of free competition, although they have to be submitted for information to the regulator, which ensures that they are not excessive. For interconnection tariffs, the ARTCI sets an annual ceiling not to be exceeded.

4.98. For fixed Internet (wireline or wireless), the companies Aviso and MTN Internet hold a 56% and 37% market share, respectively. The authorities have been concerned that the fixed Internet access ratio is still among the lowest in the region; and that tariffs remain expensive by regional standards. In this connection, the introduction of 4G technology has reportedly boosted the number of mobile Internet users by 55% from March to December 2016, with 10.4 million users setting up connections to the Internet. Furthermore, in December 2016, the ARTCI capped wholesale tariffs for national and international network capacity necessary to provide Internet service, thereby imposing an overall tariff cut of 50%.[42] The anticipated impact of this decision is increased competitiveness for Internet access providers, who will be able to source capacity more cheaply and, ultimately, pass on this saving in the form of lower tariffs for the end consumer.

4.99. Progress has also been made in telecommunication infrastructure thanks to the deployment of several terrestrial optical fibre backbones throughout the country, both by the State and by private players. The State's national broadband network is deployed by the National Agency for Universal Telecommunication/ICT Service (ANSUT), in order to connect not only all regions of the country but also neighbouring countries. At 31 December 2016, around 2,000 km of optical fibre were rolled out by ANSUT out of an overall target of 7,000 km. Private telecom operators are rolling out their optical fibre networks in order to extend their coverage, to the tune of 9,964 km of fibre for Orange CI, 3,582 km for MTN CI and 1,343 km for Moov CI at end-2016. As at May 2017, Côte d'Ivoire is served by three submarine cables, on which the operators Orange and MTN exercise a monopoly. ARTCI has required these operators to unbundle access to this key infrastructure for Internet provision.

4.100. The incumbent operator, Côte d'Ivoire Telecom, was set up in 1991. Its monopoly on telecommunication infrastructure and the provision of telecommunication services came to an end in 1995, with the adoption of a framework law for the telecommunication sector.[43] The law opened up the majority of telecommunication services to competition, except notably fixed telephony and telex. Since December 2016, Côte d'Ivoire Telecom has been absorbed by the company Orange CI.

[42] Decision No. 2016-0238 of 6 December 2016.

[43] Framework Law No. 95-526 of 7 July 1995. Online information viewed at: http://www.telecom.gouv.ci/fichier/Code_telecommunication.pdf.

4.101. A new Ordinance was published in 2012 on the regulation of telecommunication activities and regulation of audiovisual policy and content.[44] Within the framework of community (WAEMU, ECOWAS) regulations, it lays down the legal regimes for entry into the telecommunication market; sets the interconnection framework; establishes the operating rules for interconnected networks, including infrastructure sharing; defines new offences and strengthens the related sanctions; introduces provisions for consumer protection; establishes the mechanisms for implementing universal service; and prescribes the introduction of fair competition among operators in the telecommunication sector. The other new laws relate to electronic transactions, combating cybercrime, and personal data privacy. These laws are available on the ARTCI website.

4.4.2 Postal services

4.102. In 2013, Côte d'Ivoire adopted a new Postal Code.[45] The postal sector, which is regulated by the ARTCI, comprises three main segments: mail, parcels and money transfer. Provision of the universal postal service (Article 8) requires an operating licence granted by decree; this service covers postal items up to 2 kg, parcels up to 31.5 kg, registered and declared-value items, printed matter and the "electronic mail service". The Côte d'Ivoire Post Office (*Poste de Côte d'Ivoire*) describes itself as a "privately managed State company".[46] It provides transport and distribution services for letters and parcels; collects mail from addresses; and also sells money-transfer services. The main foreign express delivery companies have a presence in Côte d'Ivoire.

4.4.3 Transport services

4.4.3.1 Air transport

4.103. Ivorian legislation[47] on access to the air transport market is based on the WAEMU community provisions (common report, section 4.4.2.1). Pursuant to its statutes, the National Civil Aviation Authority (ANAC) is an autonomous body under the Ministry of Transport. It has a website containing, *inter alia*, the 2008 Civil Aviation Code, which makes explicit reference to the community provisions.[48] The ANAC is tasked, on behalf of the State, with the following: regulation, monitoring, surveillance, airport safety, aviation security, aviation medicine and coordination of air transport. The Agency for the Safety of Air Navigation in Africa and Madagascar (ASECNA) is responsible for air navigation safety.

4.104. According to the authorities, in a bid to revive the sector, ANAC is awarding licences to operate as far as the eighth freedom, authorizing all viable and safe enterprises. A new national public airline, Air Côte d'Ivoire, started up in 2012.

4.105. Côte d'Ivoire has two international airports, namely Abidjan International Airport and Bouaké Airport. Twenty-two regular scheduled international airlines flew to Abidjan as at May 2017. The statistics on the volume of freight and number of passengers transported during the period 2000-2011 showed a significant downturn in activity, but since 2012 Abidjan Airport has recorded an average annual growth of 18%, reaching a total of 1.8 million passengers and 20,511 tonnes of freight in 2016.

4.106. Côte d'Ivoire has transposed Directive No. 01/2003/CM/UEMOA on access to the ground handling services market in WAEMU member States into its national air transport regulations.[49]

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[44] Ordinance No. 2012-293 of 21 March 2012 on telecommunications and information technologies. Viewed at: http://www.artci.ci/index.php/lois-et-ordonnances/Lois-et-Ordonnances/lois-et-ordonnances.html.

[45] Law No. 2013-702 of 10 October 2013 on the Posts Code. Viewed at: http://www.artci.ci/images/stories/pdf/lois/loi_2013_702.pdf.

[46] Online information from the Côte d'Ivoire Post Office, viewed at: http://www.laposte.ci.

[47] The national legislation includes the following: Ordinance No. 2008-08 of 23 January 2008 on the Civil Aviation Code; Decree No. 2008-277 of 3 October 2008 on the organization and operation of ANAC; and Decree No. 97-288 of 16 April 1997 establishing a State company known as the Airport, Aeronautics and Meteorology Operating and Development Company (SODEXAM).

[48] Online information viewed at: http://www.anac.ci.

[49] Order No. 569/MT/CAB of 2 December 2014 on the approval of technical regulations on civil aviation security and safety.

The State subsequently awarded a ten-year ground handling concession to a private operator, NAS Ivoire.[50]

4.107. The Airport, Aeronautics and Meteorology Operating and Development Company (SODEXAM) manages all the airports except Abidjan, and represents the State in the Abidjan Airport concession to a private partner. Management of Abidjan Airport has been licensed since 1996 to a public limited company largely under foreign ownership (including Marseille Airport in France). The concession agreement bound the State of Côte d'Ivoire to the Abidjan International Airport Company (AERIA) for 15 years, with provision for payment of a fee in proportion to turnover. The concession was renewed in 2009.

4.4.3.2 Maritime transport and port services

4.108. Maritime transport policy is the responsibility of Directorate-General of Maritime and Port Affairs (DGAMP).[51] The Government's stated plans include revision of the 1961 Maritime Code, as well as the adoption of new decrees liberalizing and organizing maritime transport in Côte d'Ivoire, including the profession of shipowner. Côte d'Ivoire is in the process of transposing into its national law and implementing the relevant four WAEMU Directives (common report, section 4.4.2.2); and of implementing the International Ship and Port Facility Security Code (ISPS). A further stated priority of Côte d'Ivoire is ratification of the International Maritime Organization conventions.

4.109. Most of Africa's major specialist shipping lines serve either the port of Abidjan (PA)[52] or the Port of San Pedro. Both ports also handle a significant amount of transhipment. Work has been under way on the port of Abidjan since 2014: apart from the construction of a second terminal and the construction of a roll-on/roll-off (RO/RO) terminal, the project plans to deepen and widen the Vridi canal, so as to accommodate the largest container ships. As at May 2017, Ivorian ports had the capacity to accommodate large vessels containing up to 4,000 TEU; when the works are completed, this capacity should climb to 12,000 TEU. As at May 2017, the maximum draught at the container terminal was 11.50 metres.

4.110. In both ports, which are 100% State-owned, the port authority is responsible solely for regulation and piloting. All other activities are in the hands of private commercial enterprises. Fees for port services are set independently by the two port authorities, and submitted to the supervisory authorities (ministries of transport, budget and the economy) depending on the type of product involved. Service contracts are awarded either by invitation to tender or by concession. According to the authorities, there are no restrictions on foreign presence in the legislation governing these services; and all port cargo handling operations take place in a competitive environment that includes multinational operators. The foreign group Bolloré has more than one third of the total Ivorian market and 90% of container traffic in Abidjan. At San Pedro, the container terminal is operated under a concession by the foreign group MSC. Côte d'Ivoire also has a substantial approved maritime transport auxiliary services sector consisting of some 50 cargo handlers and eight shipbuilding enterprises.

4.111. Among recent developments, the Government-Private Sector Coordination Committee announced in January 2017 that the terminal handling charge (THC) had been abolished.[53] Since March 2016, the main shipping companies in the port of Abidjan had been billing cargo loaders this additional charge for every container on import and export, thus making exportation and importation less competitive by pushing up costs. A CFAF 500 maritime traffic duty nonetheless reportedly continues to be levied by DGAMP on each tonne of merchandise imported or exported, over and above the port fees. Discounts are granted for staple products.

4.112. For over a decade, Côte d'Ivoire has been reflecting on measures to be taken to improve the functioning of port procedures, adapt the institutional environment, alleviate the fiscal burden, simplify administrative procedures and, above all, improve logistics performance. This would help make the ports less expensive, and more efficient for users. An exhaustive review of the fiscal and

[50] Decree No. 2015-72 of 4 February 2015 on approval of the agreement on delegation of public ground handling services at Felix Houphouët-Boigny Airport in Abidjan.
[51] Online information viewed at: http://www.affmar.ci.
[52] Online information viewed at: http://www.paa-ci.org.
[53] Ministry of Transport Order No. 177 of 28 December 2016.

regulatory framework governing the numerous taxes levied on inward and outward shippers, and of the logistical organization, would no doubt serve to speed up port procedures and bring down the associated costs.

4.4.3.3 Land transport

4.113. Côte d'Ivoire included certain modes of supply of road transport in its schedule of specific commitments under the WTO GATS in 1994.[54] The Directorate-General of Land Transport and Traffic is the Ministry of Transport body responsible for regulating the road and rail transport market. The 2014 Policy Law on Domestic Transport replaced Ordinance No. 2000-67 of 9 February 2000 as the framework law for the sector, addressing the need to update the obsolete legislative framework that had imbued domestic transport in a context of chaotic competition.

4.114. A new decree in 2015 laid down the conditions to be met to access the profession of haulier and engage in road transport business.[55] It does not alter the conditions of access for foreigners: within Côte d'Ivoire, companies under foreign law are not entitled to transport goods between two domestic destinations as part of a single trip (cabotage). A foreigner (ECOWAS or non-ECOWAS) may set up a haulage business insofar as they respect the following conditions: the head office of the business must be in Côte d'Ivoire and the company incorporated under Ivorian law; or, if the head office is not in Côte d'Ivoire, the vehicles under its ownership must be registered in Côte d'Ivoire. The originals of the haulage permit or all other documents related to the haulage operation must be issued in accordance with Ivorian regulations. Drivers, on the other hand, do not necessarily have to be of Ivorian nationality.

4.115. Decree No. 2015-270 of 22 April 2015 institutes and regulates use of the single road freight transport document (DUT) in lieu and instead of the consignment note and the waybill. The DUT is mandatory for any domestic or international road transport of goods. It embodies the goods road haulage contract and establishes ownership of the goods. Management of the DUT has been entrusted to the Ivorian Shippers' Office (OIC). Road transport is subject to prior authorization, issued by the Ministry of Transport. The transport authorization specifies the itineraries for inter-city road transport. Vehicles assigned for transporting persons cannot provide a goods haulage service, and vice versa (Articles 24 and 26 of the 2015 Decree). Authorization granted for private transport cannot be used to engage in public transport of persons or goods.

4.116. A host of bilateral and regional agreements and other antiquated regulations are still in force in principle, and these could usefully to be tidied up with a view to encouraging competition, innovation and the modernization of transport fleets so urgently required for efficient goods haulage. For example, bilateral agreements with neighbouring countries provide for freight to be divided up among the hauliers of the countries concerned. In practice, this principle of distributing cargos (two thirds for the hinterland countries and one third for Côte d'Ivoire) is often not observed by Côte d'Ivoire because the transport equipment is obsolescent, whence the efforts currently under way to renovate the automobile fleet.

4.117. The third allocated to Ivorian hauliers is organized using a "rotation" system, a mechanism which is not regulated (or resisted) by the State. These freight distribution agreements reduce competition, keep prices high, and discourage investment and innovation. Liberalizing freight would serve to stimulate competition and improve the quality of services. The high costs also stem from the involvement of so many intermediaries in the sector.

4.118. Major efforts have been undertaken since 2012 to improve Côte d'Ivoire's road network, including the renovation of over 1,000 km of roads and the construction of 16 civil-engineering structures. Since 1999, road maintenance has been the responsibility of AGEROUTE, a private company financed in part by the Road Maintenance Fund constituted by means of a fuel tax. Toll stations have been in operation since 2014. In addition, funding comes from weighing stations and State subsidy.

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[54] WTO I-TIP database on services. Viewed at: http://i-tip.wto.org/services/SearchResultGats.aspx.

[55] Decree No. 2015-269 of 22 April 2015 laying down the conditions to be met to access the profession of haulier and engage in road transport business.

4.119. The railway network still comprises one line only. The State owns the rails, which are used by SITARAIL under a concession agreement with the States of Côte d'Ivoire and Burkina Faso. The Ivorian Railway Assets Management Company (SIPF) is responsible for overseeing the concession.

4.4.4 Tourism services

4.120. The provision of most services in the tourism and travel sector is open to foreign competition. For example, foreign companies supplying hotel, restaurant, catering, travel agency, tourist organization and tourist guide services are present in Côte d'Ivoire. The legislative framework has been revamped since 2014.[56] The VAT applied in the sector is the standard rate; and the tourism development tax is set at 1.5% of turnover.

4.4.5 Financial services

4.121. The insurance sector is governed by the Insurance Code of the Inter-African Conference on Insurance Markets (CIMA) (common report, section 4.4.3). Compulsory insurances include cargo at importation, which must be insured locally, in addition to the third-party motor vehicle insurance prescribed by the CIMA Code. Approval of insurance companies is granted by the Minister responsible for the economy and finance, upon a favourable opinion from the Regional Insurance Supervisory Commission (CRCA) established under the CIMA Code. All the approved insurance companies in Côte d'Ivoire are in full private ownership. Côte d'Ivoire has undertaken commitments in respect of insurance under the GATS, and these commitments reflect the provisions of the CIMA Code.[57]

4.122. Côte d'Ivoire has also entered into specific commitments on non-insurance financial services under the GATS; and the banking sector is open by law to foreign presence, which is substantial. The Ivorian banking sector essentially comprises four major groups, each attached to a French banking group. Pursuant to the West African Monetary Union (WAMU) regulations in force in Côte d'Ivoire (common report, section 4.4.4), access to the Ivorian financial market by foreign suppliers requires a commercial presence established under Ivorian law, which automatically entails the payment of a deposit to the supervisory authority. Authorization is granted in an order by the Minister responsible for the economy and finance, after endorsement by the WAMU Banking Commission.

4.123. Export credits for primary commodities are one of the main activities in this sector. Over the last ten years, however, Côte d'Ivoire has strongly developed mobile bank accounts, and close to 30% of the population over the age of 15 have such an account. At end-December 2015, the ratio of overdue debt had increased sharply, to 13.3% gross and 6.3% after provisioning (as against 10.1% and 2.8%, respectively, in 2014). The average solvency ratio of Ivorian banks dropped to 8.3% at end-2015 (as against 10% at end-2014); this is very close to the minimum regulatory requirement of 8% within WAEMU, and indeed four banks were below that threshold as at mid-2016.

4.124. Since its creation in 1998, the Regional Securities Exchange (BRVM), with headquarters in Abidjan, has been an additional source of financing, supplementing traditional sources such as bank finance or private investment in securities, debt instruments or shares.[58] The BRVM is a private company holding a concession for a community public service established by the WAEMU. The majority of its capital is held by commercial operators, while States only hold about 13%. The Regional Council for Public Savings and Financial Markets (CREPMF) regulates the BRVM, issues

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[56] Law No. 2014-139 of 24 March 2014 on the Tourism Code; Decree No. 2014-739 of 25 November 2014 on the regulation of tourism business or professions; Decree No. 2014-740 of 25 November 2014 on the regulation of tourism catering establishments; Decree No. 2014-741 of 25 November 2014 on the regulation of tourism accommodation establishments; Order No. 005/MINTOUR/CAB of 4 August 2016 on the composition and operation of the Tourism Establishments Approval Committee; Order No. 006/MINTOUR/CAB of 4 August 2016 on the composition and operation of the Tourism Establishments Classification Committee.

[57] See the WTO I-TIP database. Viewed at: http://i-tip.wto.org/services/GATS_Detail.aspx/?id=19341&sector_path=0000700043.

[58] Online information from the BRVM. Viewed at: http://www.brvm.org.

authorizations and monitors its operations; it also authorizes issuance of shares traded on the BRVM.[59]

4.4.6 Professional services

4.125. The rules governing conditions of access to the market for certain professional services, a market mainly reserved for Ivorian nationals, are described below in Table 4.6.

Table 4.6 Access to the market of regulated professions in Côte d'Ivoire

Activity (National order)	Law	Conditions
Legal counsel	Law No. 96-672 of 29 August 1996 regulating the profession of legal counsel	Ivorian nationality. Must hold either a Degree in law awarded under the regime of Decree No. 54-343 of 27 March 1954, or a Masters in law or criminology or other equivalent diploma
Notary	Law No. 97-513 of 4 September 1997 supplementing Law No. 69-372 of 12 August 1969 on the status of notary. Decree No. 2002-356 of 24 July 2002 setting the implementing arrangements for Law No. 97-513	Ivorian nationality. Must hold either a Degree in law awarded under the regime of Decree No. 54-343 of 27 March 1954, or a Masters in law. Notaries holding an office are required to reside in the capital of the jurisdiction to which they belong
Lawyer	Law No. 81-588 of 27 July 1981 regulating the profession of lawyer. Regulation No. 10/2006/CM/UEMOA of 25 July 2006 on the free movement and establishment of lawyers from the Union within the WAEMU space. Regulation No. 005/CM/UEMOA on harmonization of the rules governing the profession of lawyer within the WAEMU space	Ivorian nationality or WAEMU citizen. Must hold either a Degree in law awarded under the regime of Decree No. 54-343 of 27 March 1954 or its predecessor regime, or a Masters in law or Doctorate in law. Must hold (subject to regulatory derogations) the Certificate of aptitude for the profession of lawyer
Bailiff	Law No. 97/514 of 4 September 1997 on the status of bailiffs. Decree No. 2012/15 of 18 January 2012 setting the implementing arrangements for the 1997 Law	Ivorian nationality. Must hold a Degree in law or Masters in law
Doctor	Law No. 60-284 of 10 September 1960 on the creation of a National Order of Doctors of the Republic of Côte d'Ivoire. Law No. 62-248 of 31 July 1962 introducing a Medical Ethics Code	Ivorian nationality. Tolerances exist for doctors in medicine who have graduated in France or from the African School in Dakar, or graduates of a faculty in a country which has concluded a reciprocity agreement with the Ivorian Government
Architect	Law No. 70-488 of 3 August 1970 instituting the Order of Architects, regulating the title and function	Ivorian nationality. Must hold an Architect's diploma recognized as valid by the Government

Source: WTO Secretariat, on the basis of information provided by the Ivorian authorities.

[59] Online information from the CREPMF. Viewed at: http://www.crepmf.org.

5 APPENDIX TABLES

Table A1. 1 Structure of exports, 2009-2015

	2009	2010	2011	2012	2013	2014	2015
World (US$ million)	**10,280.1**	**10,283.5**	**11,049.1**	**10,861.0**	**12,083.8**	**12,985.1**	**11,844.8**
World (€ million)	**7,400.0**	**7,764.5**	**7,948.2**	**8,453.0**	**9,101.0**	**9,787.2**	**10,679.9**
	(Percentage share)						
Total primary products	**82.5**	**82.1**	**85.3**	**84.1**	**70.6**	**78.2**	**82.0**
Agriculture	52.7	58.1	60.8	54.8	46.4	57.5	64.9
Food	47.2	48.6	48.0	44.0	36.6	49.2	57.8
0721 - Cocoa beans, whole or broken, raw or roasted	25.3	24.2	27.3	21.4	16.9	23.5	30.0
0577 - Edible nuts, fresh or dried, whether or not shelled or peeled	1.7	3.1	2.5	3.3	2.9	6.4	6.6
0723 - Cocoa paste, whether or not defatted	4.8	5.9	4.9	4.0	4.5	5.9	6.2
0724 - Cocoa butter, fat and oil	3.1	2.9	2.0	1.9	2.2	3.6	3.6
0725 - Cocoa shells, husks, skins and other cocoa waste	1.2	1.8	1.5	1.9	1.4	1.7	2.1
4222 - Palm oil and its fractions	1.2	1.5	2.4	2.5	1.6	1.6	1.3
0371 - Fish, prepared or preserved, n.e.s.	1.3	0.2	0.0	0.0	0.0	0.0	1.2
0573 - Bananas (including plantains), fresh or dried	1.1	1.3	1.2	1.3	1.3	1.1	1.0
0711 - Coffee, not roasted, whether or not decaffeinated; coffee husks and skins	1.3	1.7	0.4	1.4	1.4	0.9	0.9
0739 - Food preparations containing cocoa, n.e.s.	0.0	0.0	0.0	0.0	0.0	0.0	0.9
0713 - Extracts, essences and concentrates of coffee and preparations	0.8	0.6	0.6	0.7	0.7	0.6	0.7
Agricultural raw materials	5.6	9.5	12.8	10.8	9.7	8.4	7.2
2312 - Natural rubber (other than latex)	3.3	6.6	10.2	7.4	6.3	4.6	4.2
2631 - Cotton (other than linters), not carded or combed	0.7	1.2	1.2	2.1	2.2	2.5	2.0
Mining	29.8	24.0	24.5	29.3	24.2	20.7	17.0
Ores and other minerals	0.3	0.3	0.2	0.2	0.3	0.3	0.2
Non-ferrous metals	0.1	0.0	0.0	0.0	0.1	0.1	0.0
Fuels	29.4	23.7	24.3	29.1	23.8	20.3	16.8
334 - Petroleum oils and oils obtained from bituminous minerals (other than crude)	13.7	11.7	11.7	16.3	14.7	13.4	10.8
3330 - Petroleum oils and oils obtained from bituminous minerals, crude	11.1	10.6	11.8	11.6	7.9	5.0	4.6
3510 - Electric current	0.0	0.0	0.0	0.0	0.6	1.2	0.8
Manufactures	**14.8**	**15.9**	**9.3**	**9.9**	**23.8**	**15.0**	**11.0**
Iron and steel	0.3	0.3	0.4	0.5	0.3	0.4	0.3
Chemicals	3.9	3.1	3.0	3.3	2.7	3.2	3.4
5532 - Beauty or make-up preparations for the care of the skin	0.9	0.8	0.8	1.0	0.7	1.1	1.2
5541 - Soap; organic surface-active products and preparations for use as soap, in the form of bars or cakes	0.7	0.8	0.8	0.7	0.6	0.6	0.6
Other semi-manufactures	2.6	2.0	1.6	1.6	1.4	1.7	1.6
Machinery and transport equipment	6.1	8.5	2.4	1.9	17.0	6.9	2.9
Power-generating machinery	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other non-electrical machinery	0.6	0.6	0.4	0.8	1.0	0.7	1.1
Office machines and telecommunications equipment	0.4	0.2	0.9	0.1	0.1	0.2	0.1
Other electrical machinery	0.1	0.1	0.0	0.0	0.1	0.1	0.2
Automotive products	0.7	0.2	0.3	0.2	1.2	0.9	0.7
Other transport equipment	4.3	7.3	0.7	0.7	14.6	5.0	0.7
Textiles	0.4	0.4	0.5	0.7	0.6	0.6	0.7
Articles of apparel and clothing accessories	0.0	0.0	0.0	0.0	0.0	0.0	0.0

	2009	2010	2011	2012	2013	2014	2015
Other consumer goods	1.4	1.5	1.3	1.9	1.6	2.2	2.0
8931 - Articles for the conveyance or packing of goods, of plastics	0.7	0.8	0.6	0.8	0.6	0.8	0.9
Other	**2.7**	**2.0**	**5.4**	**6.0**	**5.6**	**6.8**	**7.0**
9710 - Gold, non-monetary	2.0	1.8	5.2	5.9	4.8	5.4	6.4

Source: WTO Secretariat calculations based on data from the UNSD Comtrade database (SITC Rev.3).

Table A1. 2 Destination of exports, 2009-2015

	2009	2010	2011	2012	2013	2014	2015
World (US$ million)	**10,280.1**	**10,283.5**	**11,049.1**	**10,861.0**	**12,083.8**	**12,985.1**	**11,844.8**
World (€ million)	**7,400.0**	**7,764.5**	**7,948.2**	**8,453.0**	**9,101.0**	**9,787.2**	**10,679.9**
	(Percentage share)						
America	**10.4**	**14.0**	**19.7**	**14.2**	**10.2**	**12.5**	**10.7**
United States	7.8	10.3	11.9	8.1	6.1	8.4	8.1
Other America	2.6	3.7	7.8	6.1	4.1	4.1	2.6
Canada	1.4	2.4	5.7	4.2	3.3	2.7	1.1
Europe	**51.7**	**41.8**	**40.2**	**39.8**	**36.3**	**39.7**	**48.3**
EU-28	48.7	39.1	37.7	35.6	33.2	35.2	42.3
Netherlands	13.9	14.2	11.7	8.7	8.0	10.0	12.1
Belgium	2.3	0.0	3.3	4.0	3.5	4.4	6.5
France	10.9	7.0	5.7	4.6	6.5	6.2	6.4
Germany	7.2	5.1	7.4	7.5	6.2	4.2	6.1
Spain	1.9	2.5	1.6	1.9	1.7	1.9	2.6
United Kingdom	2.5	2.7	1.1	2.4	2.0	1.8	2.4
Italy	3.2	3.1	2.8	2.2	1.7	2.4	2.4
Estonia	1.3	2.3	1.6	1.6	1.3	1.3	1.3
EFTA	2.1	1.7	1.5	3.2	2.1	3.2	4.1
Switzerland	2.1	1.7	1.5	2.5	2.1	3.1	3.9
Other Europe	0.9	1.0	1.0	1.0	0.9	1.4	2.0
Turkey	0.9	1.0	1.0	1.0	0.9	1.4	1.9
Commonwealth of Independent States (CIS)	**0.1**	**0.2**	**0.2**	**0.1**	**0.1**	**0.0**	**0.0**
Africa	**29.9**	**31.7**	**30.0**	**34.8**	**43.7**	**32.4**	**27.9**
Burkina Faso	3.7	3.5	3.1	3.5	4.0	4.4	4.5
Mali	2.6	2.2	2.2	2.7	3.0	2.8	4.1
Nigeria	7.0	6.5	6.0	8.0	7.1	4.7	4.0
Ghana	5.5	7.6	2.8	4.0	15.3	3.5	3.9
South Africa	0.3	1.1	5.5	3.6	2.9	6.9	2.7
Togo	0.7	0.6	1.3	1.1	0.9	1.4	2.0
Middle East	**0.3**	**0.3**	**0.2**	**0.4**	**0.2**	**0.4**	**0.3**
Asia	**6.2**	**7.7**	**9.0**	**9.6**	**8.8**	**14.0**	**11.9**
China	0.5	0.8	1.1	1.0	1.3	1.1	0.8
Japan	0.1	0.0	0.0	0.1	0.0	0.1	0.0
Other Asia	5.6	6.8	8.0	8.6	7.5	12.8	11.1
India	2.7	3.0	2.5	3.3	2.1	4.1	4.2
Viet Nam	0.6	1.0	1.0	1.0	1.4	3.3	3.0
Malaysia	1.3	1.5	3.5	3.1	2.7	2.8	2.4
Other	**1.5**	**4.4**	**0.6**	**1.1**	**0.8**	**1.0**	**0.9**
Memorandum:							
WAEMU	10.0	9.1	9.4	11.2	9.9	11.0	12.9
ECOWAS[a]	24.3	24.8	21.2	25.6	33.8	20.7	21.7

a WAEMU members are also taken into account in the calculations.

Source: WTO Secretariat calculations based on data from the UNSD Comtrade database.

Table A1. 3 Structure of imports, 2009-2015

	2009	2010	2011	2012	2013	2014	2015
World (US$ million)	**6,959.9**	**7,849.3**	**6,720.0**	**9,769.7**	**12,483.0**	**11,177.7**	**9,532.2**
World (€ million)	**5,010.1**	**5,926.6**	**4,834.1**	**7,603.7**	**9,401.7**	**8,424.9**	**8,594.8**
	(Percentage share)						
Total primary products	**50.2**	**45.0**	**55.8**	**52.6**	**41.7**	**44.2**	**43.7**
Agriculture	23.9	20.1	26.0	20.7	15.1	17.4	20.4
Food	23.2	19.2	25.1	20.0	14.6	16.8	19.8
0423 - Rice, semi-milled or wholly milled, whether or not polished, glazed, parboiled or converted	8.6	5.9	8.4	7.0	3.8	3.9	5.1
0342 - Fish, frozen	5.1	3.5	4.9	3.4	2.9	3.5	4.7
0412 - Other wheat and meslin, unmilled	1.7	1.5	2.1	1.8	1.4	1.4	1.3
1212 - Tobacco, wholly or partly stemmed/stripped	1.0	1.0	1.4	0.9	0.8	0.9	0.9
4222 - Palm oil and its fractions	0.0	0.9	0.6	0.8	0.3	0.6	0.7
0125 - Edible offal of bovine animals, swine, etc., fresh, chilled or frozen	0.6	0.5	0.7	0.5	0.4	0.6	0.7
0222 - Milk and cream, concentrated or sweetened	0.6	0.9	0.9	0.8	0.5	0.6	0.7
Agricultural raw materials	0.8	0.9	0.9	0.7	0.5	0.5	0.6
Mining	26.2	24.9	29.8	31.9	26.6	26.8	23.3
Ores and other minerals	0.8	0.8	0.8	0.6	0.5	0.6	0.6
Non-ferrous metals	0.5	0.4	0.4	0.4	0.3	0.4	0.5
Fuels	25.0	23.7	28.6	31.0	25.8	25.9	22.2
334 - Petroleum oils and oils obtained from bituminous minerals (other than crude)	1.1	1.3	1.3	1.5	1.2	1.2	5.1
3330 - Petroleum oils and oils obtained from bituminous minerals, crude	23.3	21.5	26.0	28.2	23.5	23.4	15.9
3425 - Butanes, liquefied	0.4	0.7	1.1	1.1	0.9	1.2	1.0
Manufactures	**48.6**	**54.6**	**42.8**	**47.0**	**57.7**	**55.2**	**55.7**
Iron and steel	3.0	2.6	2.2	2.4	2.1	2.8	3.3
Chemicals	13.2	11.8	14.2	11.5	9.9	13.6	14.3
5429 - Medicaments, n.e.s.	2.6	2.3	3.0	2.2	1.6	2.4	1.9
5711 - Polyethylene	1.5	1.1	1.3	1.1	0.9	1.4	1.5
5913 - Weed-killers (herbicides), anti-sprouting products and plant-growth regulators	0.3	0.3	0.3	0.3	0.4	0.7	0.8
5751 - Polymers of propylene or of other olefins	0.6	0.6	0.7	0.5	0.5	0.6	0.7
5514 - Mixtures of odoriferous substances and mixtures with a basis of one or more of these substances	0.6	0.6	0.7	0.5	0.5	0.5	0.7
Other semi-manufactures	7.0	6.3	6.1	6.2	5.3	7.2	10.1
6911 - Structures	0.6	0.4	0.1	0.2	0.3	0.9	2.2
6612 - Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured	1.5	1.3	1.3	1.2	1.1	1.2	1.5
Machinery and transport equipment	20.7	29.4	15.8	22.3	36.9	25.2	22.5
Power-generating machinery	0.9	1.3	0.9	0.7	0.9	1.2	1.3
Other non-electrical machinery	7.1	6.5	5.0	6.6	5.7	7.0	8.6
7239 - Parts, n.e.s.	0.8	0.5	0.5	0.9	0.8	0.7	1.2
Agricultural machinery and tractors	0.2	0.3	0.1	0.2	0.2	0.2	0.2
Office machines and telecommunications equipment	4.0	3.4	3.1	2.6	2.1	2.6	2.4
Other electrical machinery	2.6	1.8	1.6	2.2	1.8	2.1	2.6
Automotive parts	4.8	5.0	4.4	4.7	3.8	5.2	5.9
7812 - Motor vehicles for the transport of persons, n.e.s.	2.5	2.3	2.0	2.4	2.1	2.2	2.5
7821 - Motor vehicles for the transport of goods	1.1	1.5	1.4	1.3	0.9	1.3	1.5
Other transport equipment	1.2	11.5	0.8	5.5	22.7	7.0	1.8
Textiles	1.3	1.4	1.4	1.2	0.9	3.0	1.3
Articles of apparel and clothing accessories	0.4	0.3	0.3	0.4	0.2	0.4	0.4
Other consumer goods	3.0	2.8	2.8	2.9	2.3	3.1	3.7
Other	**1.2**	**0.4**	**1.4**	**0.4**	**0.6**	**0.6**	**0.6**

Source: WTO Secretariat calculations based on data from the UNSD Comtrade database (SITC Rev.3).

Table A1. 4 Origin of imports, 2009-2015

	2009	2010	2011	2012	2013	2014	2015
World (US$ million)	**6,959.9**	**7,849.3**	**6,720.0**	**9,769.7**	**12,483.0**	**11,177.7**	**9,532.2**
World (€ million)	**5,010.1**	**5,926.6**	**4,834.1**	**7,603.7**	**9,401.7**	**8,424.9**	**8,594.8**
	(Percentage share)						
America	**8.5**	**8.2**	**8.2**	**10.3**	**16.7**	**12.6**	**7.7**
United States	3.3	3.0	1.9	2.6	2.3	3.5	4.4
Other America	5.3	5.2	6.3	7.7	14.4	9.1	3.3
Colombia	1.0	3.4	3.9	3.7	1.3	1.7	1.5
Europe	**30.9**	**26.6**	**27.9**	**28.1**	**23.6**	**28.5**	**35.0**
EU-28	29.5	25.2	26.2	26.9	22.5	27.2	33.4
France	14.2	11.9	11.8	12.4	10.5	12.2	13.8
Italy	2.2	2.2	2.3	1.9	1.3	2.1	4.0
Spain	2.6	2.0	2.2	1.9	1.6	2.1	3.1
Netherlands	2.3	1.8	2.0	2.0	1.9	2.2	2.9
United Kingdom	1.5	1.5	1.1	1.8	1.4	1.7	2.5
Germany	2.9	2.8	2.7	2.5	2.1	3.2	2.5
Belgium	1.4	0.3	1.2	1.6	1.3	1.3	1.8
EFTA	0.7	0.7	0.8	0.5	0.4	0.5	0.6
Other Europe	0.7	0.6	0.9	0.8	0.6	0.8	1.1
Turkey	0.6	0.6	0.9	0.8	0.6	0.8	1.1
Commonwealth of Independent States (CIS)	**0.9**	**0.6**	**1.0**	**0.9**	**0.9**	**0.9**	**1.0**
Africa	**28.6**	**33.8**	**32.8**	**33.6**	**35.0**	**29.4**	**23.5**
Nigeria	20.6	26.3	23.4	25.7	23.1	21.8	15.2
Morocco	0.9	0.9	0.9	0.8	1.1	1.5	2.2
Senegal	0.8	0.6	1.0	0.9	0.8	0.8	1.3
South Africa	1.4	1.7	1.3	1.3	0.9	1.1	1.1
Mauritania	1.7	2.1	2.6	1.2	0.6	1.3	0.9
Middle East	**1.4**	**1.7**	**1.8**	**1.5**	**1.4**	**2.1**	**2.3**
Asia	**23.6**	**22.0**	**25.8**	**25.2**	**22.2**	**23.9**	**27.1**
China	7.2	7.0	6.9	7.3	11.4	8.8	11.7
Japan	2.1	2.2	2.1	1.9	1.5	1.7	2.2
Other Asia	14.3	12.8	16.9	16.0	9.3	13.4	13.2
India	1.8	1.8	2.7	4.0	2.6	5.0	3.8
Thailand	5.1	4.2	5.2	2.9	2.1	2.2	2.4
Viet Nam	2.1	1.3	3.0	2.3	1.4	1.5	1.7
Korea, Republic of	1.4	1.2	1.3	1.3	1.1	2.0	1.5
Indonesia	0.4	1.3	0.4	0.9	0.3	0.8	0.8
Other	**6.1**	**7.1**	**2.4**	**0.3**	**0.2**	**2.7**	**3.4**
Memorandum:							
WAEMU	1.1	0.9	1.3	1.9	1.4	1.3	1.8
ECOWAS[a]	22.9	27.8	25.8	28.7	25.5	23.7	17.5

a WAEMU members are also taken into account in the calculations.

Source: WTO Secretariat calculations based on data from the UNSD Comtrade database.