ANNEX 7 – SENEGAL

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1 ECONOMIC ENVIRONMENT

1.1 Main features

1.1. Senegal is a coastal country with an area of 196,712 km^2 and a population projected to be 15.3 million in 2017.[1] The Senegalese population is mostly young, with an estimated median age of 18.7 years, according to data from the General Census of Population and Housing, Agriculture and Livestock conducted in December 2013. The official unemployment rate fluctuates around 10% of the active population (Table 1.1), although census estimates suggest a higher rate (25.7% in 2013). The proportion of the population living below the monetary poverty line remains high, albeit trending downwards from 48.3% in 2005 to 46.7% in 2011.

Table 1.1 Main macroeconomic indicators, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
GDP at current prices (US$ million)	12,778	12,926	14,374	14,217	14,847	15,280	13,641	14,684
GDP at current prices (€ million)	9,198	9,759	10,340	11,065	11,182	11,517	12,299	13,275
Nominal GDP per capita (US$)	1,018	1,001	1,081	1,037	1,051	1,050	911	953
Nominal GDP per capita (€)[a]	733	756	777	807	792	792	821	861
Population (million)	12.6	12.9	13.3	13.7	14.1	14.5	15.0	15.4
In rural areas (% of total population)	58.0	57.8	57.5	57.2	56.9	56.6	56.3	55.9
Unemployment (% of active population)	10.2	9.2	10.4	10.4	10.4	10.4	9.8	9.5
Inflation (CPI, % change)	-2.2	1.2	3.4	1.4	0.7	-1.1	0.1	0.8
GDP by type of expenditure, at constant prices (% change)								
GDP	2.4	4.2	1.8	4.4	3.5	4.1	6.5	6.7
Final consumption expenditure	3.6	2.2	1.9	3.0	2.1	5.0	4.8	4.7
Private consumption	3.9	2.1	1.3	3.1	2.2	5.3	5.0	4.8
Public consumption	1.7	2.6	5.5	2.8	1.6	3.5	3.3	3.8
Gross fixed capital formation (GFCF)	-4.3	1.5	9.0	1.3	19.6	7.9	6.8	8.4
Exports of goods and services	6.2	5.7	7.7	9.1	7.8	5.0	12.7	8.6
Imports of goods and services	-3.9	-5.0	8.7	11.0	10.6	4.3	12.0	8.0
Distribution of GDP at current basic prices (% change)								
Agriculture, livestock, forestry and fishing	17.3	17.5	14.6	15.6	15.6	15.4	16.9	17.5
Agriculture	9.9	9.8	6.8	8.0	7.8	7.6	9.0	9.2
Livestock and hunting	4.5	4.8	4.9	4.6	4.9	5.3	5.3	5.4
Forestry	1.1	1.0	1.0	1.0	1.0	1.0	0.9	0.9
Fishing	1.9	1.8	1.9	2.0	1.9	1.6	1.6	2.0
Mining and quarrying	1.9	2.1	2.4	3.0	2.3	2.3	2.6	3.3
Manufacturing	13.9	13.8	14.6	13.9	13.7	13.2	13.4	12.8
Electricity, gas and water	2.9	3.1	2.9	3.0	3.1	3.3	2.9	2.5
Construction and public works	4.6	4.4	4.8	4.4	4.6	5.1	4.9	4.7
Services	61.8	61.5	63.2	62.6	63.4	63.3	62.1	62.3
Commerce	18.0	17.9	18.4	18.2	18.3	18.2	18.2	18.1
Repair services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Hotel and restaurant services	0.9	0.8	0.9	0.8	0.9	0.9	0.9	0.9
Transport	4.3	4.3	4.6	4.7	4.8	4.8	4.7	5.0
Post and telecommunications	7.8	7.6	7.3	7.3	7.5	7.3	6.8	6.8
Financial services	3.4	3.5	3.7	3.8	3.9	4.0	4.1	4.5
Real estate activities	6.4	6.3	6.3	6.1	6.2	6.0	5.7	5.8
Business services	5.3	5.3	5.6	5.5	5.5	5.6	5.6	5.5
Public administration	7.0	7.0	7.4	7.6	7.5	7.8	7.7	7.6
Education	4.2	4.3	4.5	4.3	4.3	4.4	4.3	4.1
Health and social action	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2
Community and personal services	2.1	2.0	2.0	1.9	2.0	1.9	1.9	1.9
Financial intermediation services indirectly measured (FISIM)	-2.5	-2.4	-2.6	-2.6	-2.7	-2.6	-2.8	-3.1
External sector (% of current GDP, unless otherwise indicated)								
Current account	-6.7	-4.6	-8.0	-10.7	-10.4	-8.8	-6.9	-5.7
Merchandise balance	-15.9	-14.9	-17.5	-20.2	-20.1	-18.3	-15.8	-14.1
Services balance	-1.0	-0.5	-0.9	-0.8	-0.8	-0.9	-0.8	-0.7
Migrant transfers	9.8	10.7	10.5	10.3	11.1	11.8	12.0	12.6
Overall balance	-1.9	-2.0	-2.0	-1.5	-1.9	-2.5	-2.8	-1.6
Total reserves, excl. gold (US$ million)	208.3	204.6	203.7	205.4	207.8	193.7	153.6	116.9
CFAF per US$ (annual average)	472.2	495.3	471.9	510.5	494.0	494.4	591.4	593.0

[1] Online information from the National Agency for Statistics and Demography (ANSD), viewed at: http://www.ansd.sn.

	2009	2010	2011	2012	2013	2014	2015	2016
Nominal effective exchange rate (2000 = 100)	116.7	111.4	112.9	110.4	114.9	117.8	113.1	115.4
Real effective exchange rate (2000 = 100)	108.9	102.1	103.2	99.3	101.6	100.8	94.6	95.9
Concessional external debt (US$ million)	2,489	2,713	2,952	3,593	3,968	3,971	4,091	n.a.
Total external debt (US$ million)	3,721	3,909	4,325	4,906	5,226	5,620	5,893	n.a.
Concessional debt/total debt (%)	66.9	69.4	68.2	73.2	75.9	70.7	69.4	n.a.
Public finances (% of current GDP)								
Total income and grants	21.6	21.8	22.5	23.0	22.6	25.5	25.1	26.8
Current income *(= total income excl. grants)*	18.6	19.3	20.3	20.2	20.1	22.2	22.2	24.0
Tax revenue	18.0	18.7	19.0	18.6	18.3	19.6	19.8	20.6
Grants	3.0	2.5	2.2	2.8	2.6	3.4	2.9	2.8
Total expenditure and net lending	26.7	27.0	29.2	28.8	28.1	30.7	29.9	31.1
Current expenditure	16.5	15.5	18.2	17.3	17.2	18.7	18.6	18.5
Capital expenditure	10.1	11.5	10.6	11.2	10.9	11.9	11.2	12.5
Net loans	0.1	0.0	0.4	0.3	-0.1	0.1	0.0	0.0
Current account balance	2.1	3.8	2.1	2.9	2.8	3.5	3.6	5.5
Overall balance excl. grants	-8.1	-7.7	-8.9	-8.6	-8.0	-8.5	-7.7	-7.0
Overall balance	-5.0	-5.2	-6.7	-5.8	-5.5	-5.2	-4.8	-4.2
Financing needs								
External financing	3.7	2.8	6.2	6.5	2.1	6.1	4.6	2.5
Domestic financing	1.1	2.4	0.5	-0.7	3.4	-1.0	0.2	1.7
External public debt (end of period)	26.9	27.3	28.7	30.5	29.5	35.7	41.1	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.

Source: Senegalese authorities (ANSD, DGPPE/MEFP, and online information); Central Bank of West African States, *Annuaire statistique 2015*; online information from the International Monetary Fund (IMF) (eLibrary-Data); and online information from the Word Bank.

1.2. During the period under review, Senegal has made headway towards attaining the Millennium Development Goals, particularly in the areas of primary education for all, gender equality and the fight against AIDS, malaria and other diseases. Nonetheless, it is still classified as a country of "low human development". In 2015, it was ranked 156th out of 188 countries on the Human Development Index published by the United Nations Development Programme (UNDP), up by four places since 2010.[2] Progress has been made on good governance, according to the latest report of the Ibrahim Index of Governance in Africa (IIAG).[3] In 2014, Senegal scored 61.1 out of a possible 100 according to the IIAG index (compared to 56.8 in 2009); and it is ranked ninth out of the 54 African countries covered.

1.3. The Senegalese economy is largely built on services, which account for around 60% of GDP, including public administration. The main commercial services are commerce, with post and telecommunications, real estate and transport playing a supporting role. During the period under review, the share of the agricultural sector (including livestock, hunting, fishing and forestry) varied around 15% of GDP, while the manufacturing share is about 13%. Senegal's external sector is characterized by a structural deficit in merchandise trade, which is partially offset by remittances from Senegalese migrants. These transfers represent approximately 11% of GDP per year and are a stable source of foreign exchange for the country.

1.4. The Senegalese economy has a low level of productivity, partly due to the many structural problems it faces, including a large informal sector, inflexible labour regulations, a deficient infrastructure stock, and expensive and limited access to finance.[4] On the Global Competitiveness

[2] UNDP (2016), *Human Development Report 2016, Human Development for Everyone.* Viewed at: http://hdr.undp.org/sites/default/files/2016_human_development_report.pdf.

[3] The IIAG is a composite indicator covering the following four categories: safety and rule of law; participation and human rights; sustainable economic opportunity; and human development.

[4] Ministry of the Economy and Finance (2011), *Rapport national sur la compétitivité du Sénégal, Avril 2011.* Viewed at: http://www.sca.gouv.sn/images/stories/documents/RNCS_2011.pdf.

Index, Senegal is ranked 110th out of 140 economies (Global Competitiveness Report 2016-2017).[5]

1.5. Senegal is a member of both the West African Economic and Monetary Union (WAEMU) and the Economic Community of West African States (ECOWAS), so its monetary and foreign exchange policies are set by the Central Bank of West African States (BCEAO). The common currency in the WAEMU countries is the African Financial Community franc (CFAF), which is pegged to the euro at a rate of CFAF 655.957 (common report, section 1.1). As part of their multilateral surveillance framework, the WAEMU countries have established several convergence criteria, which are described in section 1 of the common report.

1.2 Recent economic developments

1.6. The Senegalese economy recorded a moderate growth performance during the review period. Real GDP grew by 2.4% in 2009 in a context of global economic and financial crisis and rising food and energy prices. It then accelerated to 4.2% in 2010 before easing to 1.8% in 2011, owing to drought and the repercussions of the energy crisis. Despite the uncertainty surrounding the organization of the presidential elections, real GDP expanded by 4.4% in 2012, driven by a robust recovery in the agriculture sector, and by 3.5% in 2013, in the wake of slowdowns in the extractive industries and, to a lesser extent, tourism (due to the Ebola epidemic in neighbouring countries).

1.7. In 2014, the authorities adopted the Emerging Senegal Plan (PSE) for the period 2014-2023, which aims to implement a group of projects with high value-added and employment content, to enable the country to attain upper middle-income status by 2035.[6] The Priority Action Plan (PAP) is a subset of the PSE covering the period 2014-2018 based on the following three pillars: the structural transformation of the economy; the promotion of human capital, social protection and sustainable development; and the consolidation of institutions, peace and security. Financing estimated at CFAF 9,685.6 billion is expected to come mainly from concessional loans and partnerships with the private sector.

1.8. The implementation of several projects under the PSE has contributed to economic recovery. Real GDP growth climbed to 6.5% in 2015, following a rate of 4.3% in 2013, driven by more robust public investment, particularly in agriculture (irrigation and seed selection), infrastructure and energy, and the revival of the edible-oil-milling and sugar industries. Real GDP growth for 2016 is estimated at 6.7%, driven mainly by strong performances in the extractive, refining and chemical industries. Growth is expected to remain strong in 2017 (6.8%) thanks to the continuation of public investment and reforms and their knock-on effects.

1.9. Inflation has stayed generally low, thanks mainly due to a prudent monetary policy implemented by the Central Bank of West African States (BCEAO). Following negative rates in 2009 due to lower oil and food prices, inflation (as measured by the Harmonized Consumer Price Index) gradually rose to 3.4% in 2011 (slightly above the community convergence ceiling of 3%). In addition to the drought situation, this development reflected the pass-through of international hydrocarbon prices to the domestic economy. Inflation then dropped below zero in 2014, again as a result of falling food and oil prices on international markets[7]; and it stayed low in 2015 and 2016, reflecting the further weakening of world prices for energy and food products.

1.10. During the period under review, Senegal embarked on a tax reform that consolidated most tax incentives in a new General Tax Code adopted in 2012. The overall budget deficit (excluding grants) fluctuated around 9% of GDP during the review period, in a context of vigorous public spending triggered in particular by exogenous shocks (drought, the security situation in Mali) and public investments under the PSE.

[5] Online information from the World Economic Forum, viewed at: http://reports.weforum.org/global-competitiveness-report-2015-2016/economies/#economy=SEN.

[6] Government of Senegal (2014), Emerging Senegal Plan, February. Viewed at: https://www.sec.gouv.sn/IMG/pdf/PSE.pdf.

[7] IMF (2015), *2014 Article IV Consultation and Eighth Review Under the Policy Support Instrument-Staff Report;* IMF Country Report No. 15/2, January. Viewed at: https://www.imf.org/external/pubs/ft/scr/2015/cr1502.pdf.

1.11. Overall, Senegal's trade with the rest of the world displays a structural deficit on the current account, and a positive trend on the capital and financial accounts. Following a surplus of CFAF 147.3 billion in 2009, the overall balance of payments posted deficits throughout 2011-2013, fuelled by burgeoning goods imports (Table 1.2). It then reported surpluses in 2014 and 2015 owing to a surge in portfolio investment.

Table 1.2 Balance of payments, 2009-2016

(CFAF billion)

	2009	2010	2011	2012	2013	2014	2015	2016[a]
Current account balance	-614.5	-453.1	-824.7	-1,189.3	-1,167.0	-1,015.2	-851.7	-759.2
Goods and services (net)	-1,552.8	-1,509.9	-1,893.7	-2,323.0	-2,327.9	-2,208.7	-2,047.3	-1,955.7
Merchandise balance	-1,458.5	-1,456.5	-1,804.4	-2,239.4	-2,242.6	-2,108.8	-1,942.9	-1,868.3
Exports f.o.b.	1,509.4	1,625.9	1,885.5	2,137.3	2,168.6	2,245.1	2,544.6	2,553.6
Imports f.o.b.	2,967.9	3,082.4	3,689.9	4,376.7	4,411.1	4,353.9	4,487.5	4,422.0
Services (net)	-94.5	-53.4	-89.3	-83.8	-85.2	-100.0	-104.4	-87.5
Credit	732.7	791.5	839.2	950.5	1,001.0	993.5	1,075.8	1,094.8
Transport	34.4	34.9	71.7	98.1	109.2	111.8	113.0	112.7
Travel	333.0	341.9	336.7	316.8	330.4	318.8	332.1	345.4
Debit	827.0	844.9	928.6	1,034.2	1,086.2	1,093.5	1,180.3	1,182.2
Transport	427.8	404.6	481.0	577.5	599.6	598.7	632.3	624.6
Travel	112.2	135.8	108.5	112.1	112.7	111.7	120.3	122.7
Primary income	-122.3	-113.3	-202.4	-234.5	-243.1	-284.3	-353.0	-443.4
Debt interest	-40.6	-70.3	-86.1	-72.1	-79.1	-87.6	-128.5	-149.8
Secondary income	1,060.4	1,170.0	1,271.4	1,368.3	1,404.0	1,477.9	1,548.5	1,639.4
Public administration	35.4	50.9	94.9	115.5	64.8	127.4	79.3	110.8
Other sectors	1,025.2	1,119.1	1,176.4	1,252.8	1,339.1	1,350.5	1,469.3	1,528.7
Migrant transfers	902.5	1,045.0	1,087.8	1,144.0	1,242.6	1,355.7	1,480.9	1,675.4
Capital account	219.7	227.9	182.2	309.2	276.7	329.4	309.0	323.3
Financial account	-537.8	-396.8	-553.1	-792.4	-841.3	-1,010.9	-780.2	-287.4
Direct investment	-174.9	-199.3	-209.2	-171.4	-209.3	-282.6	-340.5	-218.3
Portfolio investment	-174.2	-159.0	-537.5	-200.6	8.0	-391.8	-287.0	75.7
Other investment	-188.9	-38.6	193.6	-420.4	-639.9	-336.5	-152.8	-144.7
Errors and omissions (net)	4.3	7.8	5.7	6.2	8.6	6.9	7.0	0.0
Overall balance	147.3	179.6	-83.9	-81.6	-40.5	332.1	244.6	-148.5

a Estimates.

Source: Information provided by the authorities.

1.12. Despite the relief obtained in 2006 under the Heavily Indebted Poor Countries (HIPC) Initiative and the Multilateral Debt Relief Initiative (MDRI), public debt (as a percentage of GDP) is on an upward trend that has gathered pace in recent years. Between 2009 and 2016, the balance outstanding almost doubled to 62.3% of GDP (although this is still below the WAEMU convergence criterion of 70%). The external debt represents 41.1% of GDP.

1.13. For 2017, the authorities are expecting real GDP growth of 6.8%, driven by a strong performance in the agricultural sector, the continuation of projects under the PSE, industrial production and induced growth in the tertiary sector.[8]

1.3 Trade performance

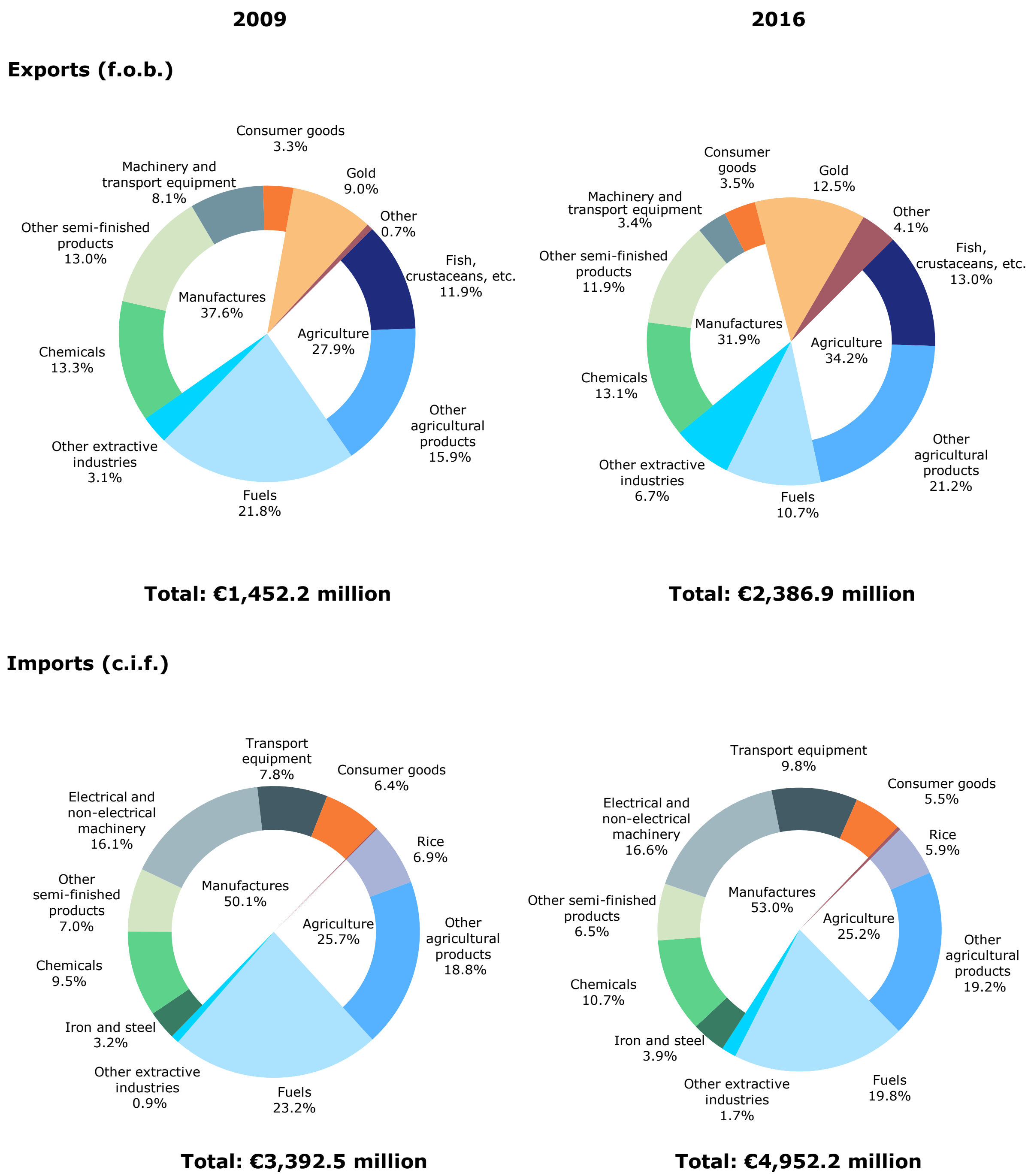
1.14. Senegal's exports (and re-exports) are relatively diversified and grew by an average of 4% per year to US$2.6 billion in 2016 (Table A1.1). During the period under review, the share of manufactured goods in total exports fell to 37.6%, while that of agriculture increased from 27.9% in 2009 to 34.2% in 2016 (Chart 1.1). The share of fuels shrank by half to 10.7% in 2016, while gold exports increased to represent 12.5% of the total in 2016.

1.15. Nearly half of Senegalese exports are destined for other African countries, with Mali being the main market, although its share of Senegal's total exports declined from 20.6% in 2009 to 17.5% in 2016 (Chart 1.2). The other main partners are Switzerland, India and Côte d'Ivoire

[8] Ministry of the Economy, Finance and Planning (2016), *Rapport économique et financier – Annexe au projet de loi de finances 2016,* October.

(Table A1.3). Between 2009 and 2016, the share of Asian countries in total exports almost doubled to 17.3%, while that of the European Union (28 countries) dropped back to 15.1%.

Chart 1.1 Structure of merchandise trade, 2009 and 2016

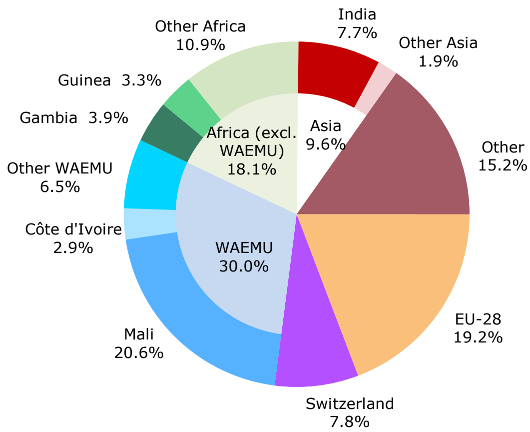


Source: WTO Secretariat calculations based on data from the UNSD Comtrade database (SITC Rev.3).

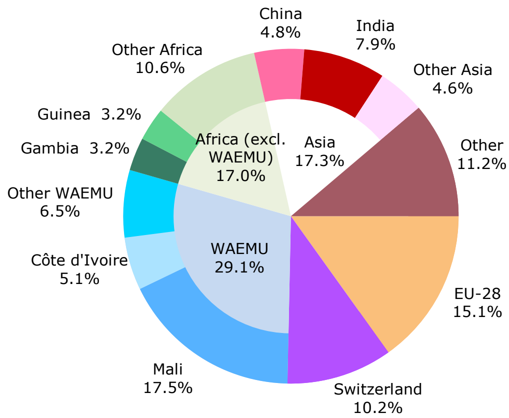
Chart 1.2 Direction of merchandise trade, 2009 and 2016

2009 **2016**

Exports (f.o.b.)

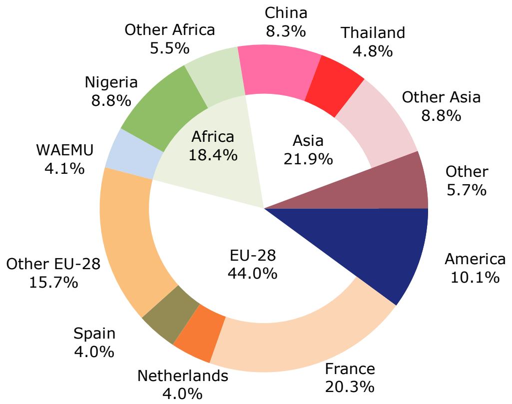


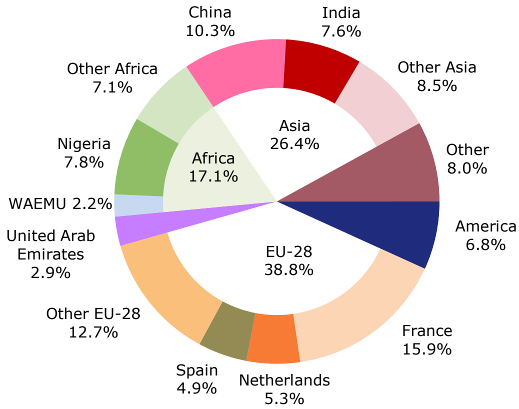
Total: €1,452.2 million



Total: €2,386.9 million

Imports (c.i.f.)





Total: €3,392.5 million **Total: €4,952.2 million**

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

1.16. During the review period, Senegalese imports expanded more slowly than exports (growth averaging 2.2% per year) to total US$5.5 billion in 2016 (Table A1.3). The import basket has changed relatively little (Chart 1.1) and mostly consists of manufactures, including machinery, chemicals and transport equipment. Agricultural products account for about a quarter. France, China, Nigeria and India are the main sources of Senegal's imports (Chart 1.2). Overall, the share of imports from EU countries has declined, while those from Asian countries has increased. The WAEMU countries supply a small and decreasing proportion of Senegal's imports: 2.2% in 2016 compared to 4.1% in 2009.

1.17. Senegal is structurally a net importer of services (Table 1.2). Between 2009 and 2016, exports of services increased from CFAF 480.6 billion to CFAF 683.6 billion, while services imports also grew by more than CFAF 200 billion, to CFAF 748.7 billion, thereby maintaining the deficit. Foreign travel (on the export side) and freight and insurance services (on the import side) are the chief categories of traded services.

1.4 Foreign direct investment

1.18. Inflows of foreign direct investment to Senegal fluctuated sharply during the review period, touching a low of US$266.1 million in 2010 before peaking at US$402.6 million in 2014 (Table 1.3). The stock of inward FDI rose from US$1.5 billion in 2009 to US$2.8 billion in 2015.

Table 1.3 Inward foreign direct investment, 2009-2015

(US$ million)

	2009	2010	2011	2012	2013	2014	2015
Flows (US$ million)	320.0	266.1	338.2	276.2	311.3	402.6	345.2
As a percentage of GFCF	9.3	10.8	10.8	n.a.	n.a.	n.a.	n.a.
Stock (US$ million)	1,543.2	1,699.3	1,960.4	2,282.6	2,709.2	2,753.4	2,807.9
As a percentage of GDP	13.2	13.6	16.6	n.a.	n.a.	n.a.	n.a.

n.a. Not available.

Source: Online information from UNCTADStat, viewed at: http://unctadstat.unctad.org; and information provided by the authorities.

2 TRADE AND INVESTMENT REGIMES

2.1 Overview

2.1. The Constitution of the Republic of Senegal was adopted in January 2001, and amended three times during the review period: in 2009, in 2012 and in 2016.[1] The constitutional reforms entailed: the creation of a High Council of Territorial Authorities (HCCT) to promote local governance; establishing an Economic, Social and Environmental Council; enabling independent candidates to run for parliamentary and local elections; extending the powers of the National Assembly to control Government action and evaluate public policies; and expanding the Constitutional Council as well as its powers. The 2016 reform enshrines in particular the inviolability of constitutional provisions on secularism, decentralisation, election procedure, and the length of the presidential term of office.

2.2. Executive power is vested in the President of the Republic, and the Government, led by a Prime Minister.[2] The President of the Republic is elected by direct universal suffrage and by an absolute majority of votes cast. As a result of the 2016 constitutional reform, the presidential term of office is now five years (as against seven years previously).[3] Moreover, the President may not serve more than two consecutive terms. The latest presidential elections were held in 2012.

2.3. Legislative power is exercised by the National Assembly, which currently comprises 150 deputies elected by direct universal suffrage for a term of five years. Reinstated in 2007, the Senate was again abolished in 2012. The most recent legislative elections were held in 2012. The National Assembly passes laws and controls the Government's activities.

2.4. The power to initiate legislation is vested concurrently in the President of the Republic, the Prime Minister and the deputies. Draft and proposed laws are prepared by the various ministerial departments and submitted to the Council of Ministers for approval. They are then forwarded to the National Assembly for examination. Drafts become laws once approved by the National Assembly and promulgated by the President of the Republic. Legal texts are published in the Official Journal, which is available online, generally with some delay.[4] The creation of an electronic Official Journal with simultaneous publication of texts is still under study. Outside of parliamentary sessions, the Council of Ministers may, by ordinance, adopt measures that normally fall within the ambit of ordinary law. An ordinance expires if it is not ratified by the National Assembly during its following session.

2.5. Judicial power is exercised by the Supreme Court, the Constitutional Council, the Council of State, and the courts and tribunals envisaged under the Constitution. The Constitutional Court rules on the constitutionality of laws and international undertakings. Its decisions are final. Since 2017, the Constitutional Council has comprised of seven members (as against five previously), appointed by the President of the Republic for non-renewable, six-year terms of office.

2.6. Internally, the Constitution is the highest legal norm. The internal hierarchy of norms is as follows: Constitution, laws, legal precedent, ordinances, decrees and orders. Treaties and other international commitments are negotiated by the President of the Republic but may only be ratified or approved with the authorization of the National Assembly. Once ratified, they take precedence over laws, provided that they are being applied by the other parties.

2.7. Administratively, Senegal is organized into 14 regions, subdivided into 45 *départements* (subregions). The subregions are in turn subdivided into *arrondissements* (districts) and *communes* (municipalities). Local authorities have their own budgets and resources. Implementation of the decentralization policy continued during this review period (Decentralization, Act III)[5], eliminating regions as local authorities and creating "economic

[1] Constitution of the Republic of Senegal. Viewed at: http://www.jo.gouv.sn/spip.php?article36.
[2] The position of Deputy President was created in 2009, then eliminated in 2012.
[3] Constitutional Law No. 2016-10 of 5 April 2016 revising the Constitution.
[4] The Official Journal is available online. Viewed at: http://www.jo.gouv.sn.
[5] Decentralization Act II came in 1996, when the State transferred to local authorities a number of fields of competence pertaining to economic development (planning, land use planning, natural resource management, urban planning and housing), cultural development (education, youth and culture), and social and sanitary matters (public health and social action).

development hubs"; elevating subregions to local authorities; and elevating rural communities and district municipalities *(communes d'arrondissements)* to "fully fledged communes" *("communes de plein exercice")*.[6] The first municipal and subregional elections took place in June 2014. In addition to State funds, the resources of local authorities come from certain taxes and charges (minimum tax, business tax, property tax on developed land), as well as income from property. Besides these taxes, local authorities have the power to levy and collect taxes pursuant to the General Code on Local Authorities. They are free to decide on the tax base and tax rates applicable within the municipality.

2.8. Action was taken during the review period to improve the legal and judicial framework governing commercial procedures. For example, a commercial chamber created within the Pikine Subregional Tribunal has helped to expedite the handling of trade disputes. Moreover, the Code of Civil Procedure was revised in 2013, among other reasons, in order to shorten the time-frames for appeals (from two to one month). A law creating commercial courts was adopted in July 2017.[7]

2.9. In addition to community texts (common report, section 2.2), Senegal adopted or amended several laws relating to trade and/or investment during the review period (Table 2.1).

Table 2.1 Main trade-related laws and regulations adopted or amended, 2009-2017

Area	Instrument/text	Latest amendment
General	Constitution of the Republic of Senegal, dated 22 January 2001	2016
	Law No. 2013-10 containing the General Code on Local Authorities	
Customs regime	Law No. 2014-10 on the Customs Code	
Trade and investment	Law No. 2014-14 on the manufacture, packaging, labelling, sale and use of tobacco	
	Law No. 2009-27 of 8 July 2009 on biosafety	
	Law No. 2004-06 of 6 February 2004 on the Investment Code	2012
	Law No. 13/2017 on the establishment, organization and functioning of commercial courts and commercial appeal chambers.	
	Law No. 2017-06 of 6 January 2017 on special economic zones (ZES)	2011
	Law No. 2011-07 on the property ownership system	
Taxation	Law No. 2012-31 on the General Tax Code	2015
Government procurement	Decree No. 2014-1212 on the Government Procurement Code	2015
	Law No. 2014-09 on public-private partnership (PPP) contracts	
	Decree No. 2015-386 implementing the PPP Law	
Agriculture and related activities	Law No. 2015-18 of 13 July 2015 on the Maritime Fisheries Code	
Mining and energy	Law No. 2016-32 on the Mining Code	
	Law No. 2010-21 on renewable energy	
	Law No. 2010-22 of 15 December 2010 governing the biofuels sector	2012
	Law No. 98-05 of 8 January 1998 on the Petroleum Code	
Environment	Law No. 2015-09 on the banning of plastic bags	
Services	Law No. 2011-01 on the Telecommunications Code	
	Decree No. 2012-320 on universal service	

Source: Information provided by the Senegalese authorities.

2.2 Trade policy objectives and formulation

2.10. Trade policy design, implementation and assessment are the purview of the Ministry responsible for trade. The Ministry is responsible for international trade negotiations jointly with the Ministries in charge of the economy, finance and planning, *inter alia.*

2.11. For the purposes of international negotiations, the Ministry responsible for trade relies on the National Committee on International Trade Negotiations (NCITN), established in 2001. The NCITN is a consultative body comprising representatives of different sectoral departments, as well as the private sector and employer and professional bodies. It is organized into sub-committees, each responsible for one of the following areas: trade in goods; trade in agricultural produce; trade facilitation; trade in services; trade and environment; trade, investment and development. and trade-related intellectual property rights. The work of the NCITN is in principle endorsed by the

[6] Law No. 2013-10 of 28 December 2013 containing the General Code on Local Authorities.
[7] Law No. 13/2017 on the establishment, organization and functioning of commercial courts and commercial appeal chambers.

Government and taken on board during trade negotiations. The TRIPS sub-committee took part in the deliberations that led to the identification of the priority needs for the implementation of the TRIPS Agreement.[8]

2.12. Senegal's trade policy is in part determined by its commitments at the multilateral, regional and subregional levels (common report, section 2.2). It is aimed at building a competitive economy that will bring inclusive growth and create decent jobs.[9] More specifically, the measures taken are designed to help reduce the trade deficit; ensure regular supplies to the domestic market; promote local value chains; strengthen the regional integration process and access to international markets; and promote competition.[10]

2.13. Senegal also plans to take advantage of trade opportunities existing both subregionally and multilaterally, as well as those available through unilateral preferences accorded by its trading partners. Under the Emerging Senegal Plan, the Government plans to deepen regional integration, *inter alia,* by rehabilitating and developing the infrastructure network; eliminating barriers to the free movement of persons, goods and services; and developing intra-community trade. The Government also plans to strengthen community initiatives on food security, agriculture and energy policy, and those falling under regional economic programmes.

2.14. For the purposes of integration, the Government plans to boost the country's competitiveness; strengthen its position in trade negotiations; broaden the export base; and diversify its trading partners. The actions being contemplated pertain to mechanisms to protect the nation's economy against unfair foreign competition; support for the development of strategic agricultural sectors; implementing an export promotion strategy; developing market access conditions; and boosting supply capacity. This integration is expected to go hand-in-hand with actions contemplated in other sectors, in particular industrial development; promotion of private entrepreneurship and SMEs/SMIs; and implementing sectoral policies.

2.15. In WTO negotiations, Senegal plans to rely on its regional partners to conduct proactive subregional diplomacy and militate for more equitable trade rules.

2.3 Trade agreements and arrangements

2.3.1 Relations with the World Trade Organisation

2.16. Formerly a GATT Contracting Party, Senegal has been an original member of the WTO since 1 January 1995. It is not a member of any of the WTO plurilateral agreements. It accords at least MFN treatment to all its trading partners. In January 2011, Senegal acceded to the 2005 Protocol amending the TRIPS Agreement. In August 2016 Senegal also acceded to the 2014 Protocol on the Trade Facilitation Agreement. Over the review period, Senegal was fairly active as pertains to WTO notifications, of which it submitted almost 50; the most recent are shown in Table 2.2.

Table 2.2 Recent notifications to the WTO, by field, 2009-2016

Agreement/field (number of notifications)	Most recent notification	Reference
Agreement on Agriculture (4)	Domestic support (Articles 18.2 – DS:1)	G/AG/N/SEN/3, 7 August 2014
	Export subsidies	G/AG/N/SEN/4, 8 October 2015
General Agreement on Trade in Services (20)	Notification pursuant to Article III:3 of the Agreement	S/C/N/765, 16 July 2014
Article XVII of the GATT 1994 – State trading (3)	New and full Notification pursuant to Article XVII:4(a) of the GATT 1994 and paragraph 1 of the Understanding on the Interpretation of Article XVII	G/STR/N/13/SEN, G/STR/N/14/SEN, G/STR/N/15/SEN, 16 July 2014
Trade Facilitation Agreement (1)	Notification of Category A commitments under the Trade Facilitation Agreement	WT/PCTF/N/SEN/1, 27 October 2014

[8] WTO document IP/C/W/555 of 27 June 2011.
[9] Vision of the Ministry of Trade, Industry and the Informal Sector.
[10] MCISI (2013), *Document d'orientations stratégiques du Ministère du commerce, de l'industrie et du secteur informel,* April.

Agreement/field (number of notifications)	Most recent notification	Reference
Agreement on the Subsidies and Countervailing Measures (1)	Notification under Articles 25.11 and 25.12 of the Agreement	G/SCM/N/202/SEN, 26 February 2010
	New and Full Notification pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement	G/SCM/N/253/SEN, 25 April 2014
Agreement on the Application of Sanitary and Phytosanitary Measures (3)	Notification – Tomatoes originating in and coming from areas infested by the tomato leaf miner, *Tutta absoluta*	G/SPS/SEN/7, 22 April 2010
	Notification – Wood materials and packaging	G/SPS/SEN/7, 26 March 2010
	Notification – plants	G/SPS/SEN/6, 26 March 2010
Agreement on Technical Barriers to Trade (9)	Sterile packaging	G/TBT/N/SEN/9, 4 May 2016
	Edible oils fortified with vitamin A and soft wheat flour fortified with iron and folic acid	G/TBT/N/SEN/8, 16 November 2009
	Specifications for fuel oil, diesel oil; fuel oil 180; regular gasoline; premium-grade petrol; and gas oil	G/TBT/N/SEN/1-7, 27 August 2009
	Gaseous fuels - specifications for butane	G/TBT/N/SEN/7, 27 August 2009
Agreement on Import Licensing Procedures (3)	Notification under Article 7.3 of the Agreement on Import Licensing Procedures	G/LIC/N/3/SEN/5, 23 September 2013
Tariffs (1)	Schedule XLIX – Senegal	G/MA/323, 7 January 2015

Source: WTO, online documents. Viewed at: https://docsonline.wto.org.

2.17. Senegal considerably stepped up its participation in technical assistance activities during the review period, to 108 activities in 2016 as against about a dozen in 2009.[11] The WTO Reference Centre was set up in 2007 and is now in operation.

2.18. Senegal acceded to the Integrated Framework in 2001. The implementation of its Tier 1 project as of 2012 led, in particular, to the updating of the Diagnostic Trade Integration Study in 2013, the operationalization of national implementation arrangements and greater integration of trade into development strategies. The implementation of Phase Two of the Enhanced Integrated Framework (EIF) began with the July 2015 launch of the project to improve the competitiveness of Senegalese mangoes. With CFAF 1.5 billion in funding from the EIF Trust Fund and CFAF 59 million in Senegalese State funding, the project aims to boost the capacities for production, processing and marketing of mangoes and mango products. Other Tier 2 projects have been identified in the fields of horticulture, services and trade facilitation. Funding is currently being sought.

2.19. The Standards and Trade Development Facility has supported a Senegalese project for the improvement of SPS standards and the quality of cabbage.[12]

2.3.2 Regional and preferential agreements

2.20. Senegal is a member of several regional trade groupings, including the African Union (and the associated African Economic Community), the Economic Community of West African States, and the West African Economic and Monetary Union (common report, section 2). As an LDC, Senegal is granted trade preferences by the EU and the United States. The other developed countries grant trade preferences to Senegal in accordance with their national preference schemes.

2.4 Investment regime

2.4.1 Overview

2.21. The legal framework for business in Senegal is governed mainly by the provisions of the Organization for the Harmonization of Business Law in Africa (common report, section 2.5). The shortcomings of the business environment are recognized as major constraints on Senegal's

[11] Global Trade-Related Technical Assistance Database (GTAD). Viewed at: http://gtad.wto.org/index.aspx?lg=fr.

[12] Project to support the promotion of the sanitary quality of horticultural exports (fruit and vegetables) in Senegal's Niayes region (north-west coast).

economic growth[13] and the authorities have undertaken a series of reforms to improve the situation. These reforms have mainly entailed lowering the minimum capital requirement for starting a business; shortening the time-frame for the processing of construction permits; and setting up a credit information office.

2.22. The main business start-up formalities are: obtaining a police record (including from the country of origin, in the case of foreigners); preparing notarized documents; putting up the capital (with a notary for private persons, and with a bank for companies); registration of articles of association (if applicable); registration in the trade and personal property credit register; registration with the National Centre for the Identification of Enterprises and Associations (NINEA); the declaration of establishment; and, for companies, publication of the appropriate legal notices.[14] The formalities connected with the registration of articles of association, inscription in the RCCM and the NINEA, as well as the legal notice can be effected at the Business Creation Support Bureau (BCE). Business start-up costs depend on the type of enterprise.

2.23. The institutional framework for the supervision of businesses comprises the Agency for Investment and Major Works (APIX), the Senegalese Export Promotion Agency (section 3.2.2), and the SME Development and Management Agency (ADEPME). This arrangement exists side-by-side with the Presidential Council on Investment (PCI), a dialogue framework in which to identify constraints on the development of investment and propose remedial action or formulate guidelines. In 2007, APIX was transformed into a public limited company with a majority State holding, and a Board of Directors that includes private sector representatives. It is funded by the State and by partners.

2.24. In addition to the provisions of ordinary law, investment legislation encompasses the Investment Code; the Law on Free Export Enterprises; and the Law on the Special Integrated Economic Zone.

2.25. Reformed in 2012, the General Tax Code (CGI)[15] covers the main taxes and charges levied on enterprises set up in Senegal (Table 2.3). The corporation tax rate is still within the range prescribed under community provisions (common report section 2). In 2013, it was readjusted from 25% to 30%, with a reduced 15% rate for free export enterprises. The minimum flat rate tax (IMF), which is payable in the event of a deficit or a weak performance, is now proportional to turnover, and capped at CFAF 5 million (instead of the progressive flat-rate amount levied previously).

2.26. Apart from import duties and taxes, indirect taxation includes: value added tax (section 3.1.5); excise duty (section 3.1.5); the financial transaction tax (section 4.4.1.1); and the tax on insurance agreements (section 4.4.1.2). Some legal documents and acts are subject to registration fees and stamp duty. Under the CGI, the VAT regime has been revised to be more closely aligned with community directives. The tax on bank transactions has been extended to all financial activities. The revision of the CGI also brought the introduction of a specific regime (the "profit-margin scheme") for travel agencies, organizers of sightseeing tours and traders in second-hand goods.

Table 2.3 Main direct taxes and charges in force, May 2017

Tax/charge	Trigger	Rate and tax base
Corporation tax (IS)	Business profits in Senegal	30% of profits
Minimum Flat-Rate Tax (IMF)	Companies subject to the IS, in the event of a deficit	0.5% of the prior year's turnover (CFAF 500,000)
Single Global Contribution (GCU)	• Traders (turnover of less than CFAF 50 million) • Service providers (turnover of CFAF 25 million or less)	CFAF 5,000 to 4.2 million CFAF 10,000 to 3 million

[13] IMF (2017), *Senegal - Selected issues*, Country Report No. 17/2. Viewed at: https://www.imf.org/~/media/Files/Publications/CR/2017/cr1702.ashx.

[14] Online information from the Government of Senegal, viewed at: http://creationdentreprise.sn/sites/default/files/u118/guide_du_createur_dentreprise_version_du_08-06-15.pdf.

[15] Law No. 2012-31 of 31 December 2012 on the General Tax Code.

Tax/charge	Trigger	Rate and tax base
Personal income tax	Receipt of income from Senegalese and/or foreign sources (in the case of a tax domicile in Senegal)	Progressive scale with rates of 20% (CFAF 630,000 - 1.5 million) to 40% (more than CFAF 13.5 million)
Flat-rate employer contribution	Payment of wages, salaries, allowances and emoluments	3% of wages and salaries
Social security contributions	Employment	10% of wages and salaries
Property tax on developed land (CFPB)	Developed land, land used for commercial or industrial purposes, industrial establishments	As % of rental value: • 7.5% for factories and industrial establishments • 5% for other buildings
Property tax on undeveloped land (CFPNB)	Land, registered or not, occupied by quarries, mines and peat bogs, ...	5% of market value
Business tax	Engagement in a trade, an industry or a profession	Fixed rate based on turnover, and proportional rate based on the rental value of the premises and installations
Licence fee	Sale of alcoholic or fermented beverages	Flat rate, according to activity (five categories) and region (five zones)

Source: General Tax Code, and information provided by the Senegalese authorities.

2.27. The CGI introduced a global property tax for natural persons with low property incomes (CFAF 3 million). This tax liberates those who pay it from other taxes and charges, including the IMF, CFPB, CFPNB, VAT, and the tax on property income. The tax rate ranges from 8% (on gross annual income of less than CFAF 1.8 million), to 14% on gross income between CFAF 2.4 and CFAF 3 million.

2.28. Senegal has signed 28 bilateral investment treaties (BITs) of which 16 are currently in force.[16] During the review period, BITs were concluded with Canada (signed in 2014, in effect since 2016); Kuwait (signed in 2009); Portugal (signed in 2011); and Turkey (signed in 2010, in force since 2012). Besides, BITs with the following partners took effect during the review period: Argentina (2010); France (2010); India (2009); Mauritius (2009); and Spain (2011).

2.29. Senegal has concluded agreements for the avoidance of double taxation with some 15 partners.[17] Since 2009, new agreements have been concluded with Malaysia (in 2010) and Portugal (in 2016).

2.4.2 Investment Code

2.30. In addition to the community framework, Senegal's investment regime consists primarily of the Investment Code and the Law on Free Export Enterprises (EFE). Approval under these various regimes is issued by Senegal's Agency for Investment Promotion and Major Works (APIX). The time periods are ten days for approval under the Investment Code and 21 days for obtaining EFE status.

2.31. The priority objectives of the Code remain focused on developing existing enterprises and establishing new ones; job creation; and setting up businesses in the interior of the country.[18] The Code was amended in 2012, in particular to restrict the scope of the incentives and transfer certain provisions to the CGI.

2.32. The Code's provisions apply to newly established enterprises and to expansion projects involving a minimum investment of CFAF 100 million. The Code is open to enterprises active in traditional sectors (agriculture, manufacturing, mining and tourism), as well as health care, education and training, services and transport infrastructure. Trading is excluded from it. Enterprises approved under the Code may enjoy three years' exemption from customs duties on imports of materials and equipment needed to implement the investment, provided that they are

[16] Online information from UNCTAD, viewed at: http://investmentpolicyhub.unctad.org/IIA/CountryBits/186.

[17] Belgium, Canada, Egypt, France, Kuwait, Lebanon, Malaysia, Mauritania, Mauritius, Morocco, Norway, Qatar, Chinese Taipei, and Tunisia.

[18] Law No. 2004-06 of 6 February 2004 on the Investment Code, as amended by Law No. 2012-32 of 31 December 2012.

not also produced locally. These enterprises also benefit from certain flexibilities under the labour regime.[19]

2.4.3 Other regimes

2.33. The free zone regime[20] expired in December 2016. The Special Integrated Economic Zone (ZESI) regime[21] was established in 2007 and is supposed to replace the free zone regimes. It is meant to constitute a framework in which enterprises enjoy preferential access to infrastructure (roads, water, electricity, telecommunication services), as well as tax and customs concessions. The ZESI is therefore located close to a new international airport (the future Blaise Diagne International Airport), and will be linked with Dakar by a toll highway. Eligible activities include industry and real estate, as well as financial, logistical and distribution services. Approval under the ZESI is issued by APIX.

2.34. According to the authorities, the effective deployment of the ZESI regime has been especially hampered by the weakness of its governance framework and the fact that it is limited to one ZESI in Dakar. It was therefore replaced in 2017 by a Special Economic Zone (ZES) regime[22], which extends the scope of application specifically to include activities geared towards developing agribusiness, information and communication technologies, tourism, medical services, and manufacturing industries*.* Enterprises approved under the ZES regime may be granted tax and customs concessions for up to 25 years.[23] These include: imports of goods, raw materials and equipment free of all duties and taxes levied at the customs cordon (except for community levies); the application of a reduced 15% corporation tax rate; and exemption from certain taxes and charges such as the business tax and property taxes.

2.35. In May 2017, a new zone was created in Diass under the ZES regime.[24] The zone is dedicated to enterprises with a minimum investment of CFAF 100 million and which are able to create at least 150 direct jobs during their first year of operation. These enterprises undertake to generate at least 60% of their turnover from exports.

2.36. Businesses may also set up under other sectoral regimes, in particular the Petroleum Code (section 4.2) and the Mining Code (section 4.2).

[19] Workers recruited by enterprises approved under the Investment Code are considered as additional staff hired to carry out work arising from increased activity within the meaning of the labour legislation.
[20] Law No. 95-35 of 21 December 1995 establishing the status of free export enterprise.
[21] Law No. 2007-16, of 19 February 2007 creating and establishing the rules of organization and operation of the special integrated economic zone.
[22] Law No. 2017-06 of 6 January 2017 on special economic zones. (ZES).
[23] Law No. 2017-07 of 6 January 2017 on the package of incentives applicable in special economic zones.
[24] Decree No. 2017-932 establishing the DIASS special integrated economic zone (ZESID).

3 TRADE POLICIES AND PRACTICES BY MEASURE

3.1 Measures directly affecting imports

3.1.1 Customs registration, procedures and requirements

3.1. In addition to the business start-up formalities (section 2.4.1), any operator wishing to engage in the import or export of goods for commercial purposes must be in possession of a trader's permit and an importer's/exporter's permit. These can only be issued in Dakar, which means higher costs and longer delays for operators in the provinces. A trader's permit is issued by the Directorate of Internal Trade against payment of CFAF 10,500[1], is valid for three years and costs CFAF 5,000 to renew. An importer's/exporter's permit is issued by the Directorate of Foreign Trade against payment of CFAF 33,500.[2] Economic operators may apply for these permits through the Chambers of Commerce, Industry and Agriculture, but additional fees of CFAF 5,000 and CFAF 10,000 apply.

3.2. The documents required for customs declaration of imports may include a certificate of origin, a phytosanitary certificate, and a health certificate. For those products subject to technical regulations (section 3.3.2), an attestation or certificate issued by the competent body is one of the requirements for admissibility of the declaration.

3.3. In 2014, Senegal adopted a new Customs Code, repealing that of 1987.[3] This reform of the legislation is aimed in particular at bringing the law into line with international and regional provisions, strengthening anti-fraud measures and revising the rules on customs disputes. For example, the new Code incorporates the provisions of the WTO Customs Valuation Agreement; the International Convention on the Simplification and Harmonization of Customs Procedures (revised Kyoto Convention); the Johannesburg Convention on Mutual Administrative Assistance in Customs Matters (Johannesburg Convention); and the WAEMU Customs Code.

3.4. Senegal applies the customs economic regimes adopted at the community level (common report, section 3.1), supplemented by Senegal's own special regimes, for example, the petroleum security deposit procedure, which allows products to be imported with suspension of all duties and taxes and foreign exchange measures; and the industrial warehouse procedure, which enables companies to utilize goods imported with suspension of the applicable duties and taxes provided that they re-export at least 40% of the compensating products. The free export enterprises regime, with the obligation to re-export 80% of output, has expired (section 2.4.3).

3.5. Customs clearance is handled through the computerized processing of customs and trade information (GAINDE) platform, although it has not yet been linked to ASYCUDA, which is used by the majority of other members of WAEMU. Work is going on to link these two platforms.

3.6. During the review period, Senegal pursued its efforts to make customs procedures paperless. A first stage was completed in 2010 with the amalgamation of the pre-customs clearance system (collection and transmission of documents accompanying customs declarations) and customs clearance itself into one system, GAINDE 2010. An electronic payment module (CORUS) was then incorporated into the system in 2012 (Integrated GAINDE). The new Customs Code confirms the admissibility of copies and digital signatures, which has allowed all customs procedures to be paperless since November 2016. The time taken for customs clearance (from registration of the declaration at the customs to issue of the release note) has thus been reduced from a maximum of eight to two days, with an average of half a day.

3.7. Risk analysis has been computerized and takes place through the so-called "Electronic risk analysis and treatment of goods" (TAME) system, which has been operating since August 2015. Depending on a series of selection criteria (sensitive nature of the product, its origin, the identity of the importer, etc.), the goods are directed to one of the following five channels: blue (release

[1] The cost is broken down as follows: CFAF 2,000 for the fiscal stamp; CFAF 3,500 for administrative fees; and CFAF 5,000 for preparing the badge.

[2] The cost is broken down as follows: CFAF 10,000 for the fiscal stamp; CFAF 3,500 for purchasing the application form from the Chamber of Commerce; CFAF 8,000 to the Directorate of Foreign Trade for preparing the badge; and CFAF 10,000 for the subscription to the Senegalese Shippers' Council.

[3] Law No. 2014-10 of 28 February 2014 containing the Customs Code.

note issued immediately); green (inspection of the documents); yellow (post-clearance home inspection); orange (scanning of the goods); and red (physical inspection).

3.8. In 2012, Senegal launched an approved economic operators programme, called the privileged partners programme (PPP).[4] This is directed at industrial, commercial, exporting companies and those involved in the logistics chain. Approval for the programme depends on criteria concerning the internal organization of the company[5] and its predictable level of compliance with the regulations. There are three main types of benefit under the PPP, with a progressive level of advantages:

a. Category A: immediate release of goods as soon as the declaration is registered and accelerated clearance procedure; possibility of obtaining binding information in advance; declaration of conformity for transactions directed randomly to a control channel and priority of treatment;

b. Category B: the advantages in category A; determination of fixed time-frame for handling by the customs service for all stages of the clearance procedure; possibility of signing protocols to deal with special situations; reduction and rationalization of post-clearance controls; and

c. Category C: the advantages in category B; possibility of replacing the customary guarantees such as security or deposits by the company's own guarantee; physical inspection on the company's premises; and streamlined export procedure.[6]

3.9. The customs administration may conduct an audit in order to verify the applicant's predictable level of trustworthiness. Operators who have met all the criteria and been given a positive audit report may be given the title of corporate citizen. By 31 December 2016, 38 companies had been approved for the PPP.

3.10. Some products deemed to be sensitive may only be cleared at customs posts in the autonomous port of Dakar (which deal with close to 95% of customs revenue). These are motor vehicles, sugar, wheat flour, tomato paste, pepper, refined vegetable oil, electric batteries and exercise books.

3.11. In August 2016, Senegal ratified the WTO Agreement on Trade Facilitation and identified 19 measures (or 45% of the total) as category A commitments, meaning measures which must come into effect on 22 February 2018 (Table 3.1). Category B and C measures have not yet been notified. In 2009, a sub-committee on trade facilitation was set up within the National Committee on International Trade Negotiations.

3.12. An electronic cargo tracking note (BESC) has been compulsory since 2008. Its purpose is to monitor maritime cargo more closely and to exercise more control over transport costs.[7] It is required for all imports entering by sea and intended for local consumption. The Senegalese Shippers' Council (COSEC) issues the CTN/BESC at a cost which varies depending on the form of packing and the type of cargo: CFAF 10,000 for vehicles weighing less than 5 tonnes and 20-ft containers; CFAF 20,000 for vehicles weighing over 5 tonnes and 40-ft containers; and CFAF 32,500 per 300 tonne tranche for bulk or conventional cargo.[8] There is no charge for the CTN for imports of rice, and goods in transit are exempt, as are medicines, products and equipment for locust control or combating avian flu, and goods imported by companies approved under the free export zone procedure (section 2.4.3).

[4] Decision No. 381 DGD/DFPE/BREP of 17 June 2011 containing the framework instruction for the privileged partners programme.

[5] These criteria include the existence of a system for the electronic filing of documents and a policy on training in security in the logistics chain, as well as an acceptable record of compliance with customs requirements and with regard to disputes.

[6] The streamlined export procedure allows economic operators to obtain a clearance note for their exports automatically and to complete the required formalities at a later stage.

[7] Interministerial Order No. 04350 of 26 May 2008 introducing the cargo tracking note.

[8] Online information from the Senegalese Shippers' Council, viewed at: http://www.cosec.sn/?page_id=2122.

Table 3.1 Senegal's category A commitments under the TFA

Subject	Description (article/paragraph)
Introduction/amendment of laws and regulations	Possibility of presenting remarks and information before entry into force (Article 2.1) Consultation between border agencies and traders or stakeholders (Article 2.2)
Appeal and review	Appeal or review procedures, carried out in a non-discriminatory manner (Article 4)
Other measures	Detention (Article 5.2) Test procedures (Article 5.3)
Release and clearance of goods	Pre-arrival processing (Article 7.1) Electronic payment (Article 7.2) Separation of release from final determination of customs duties, taxes, fees and charges (Article 7.3) Risk management (Article 7.4) Establishment and publication of average release times (Article 7.6)
Goods under customs control	Movement of goods intended for import under customs control (Article 9)
Formalities	Acceptance of copies (Article 10.2) Use of international standards (Article 10.3) Single window (Article 10.4) Use of customs brokers (Article 10.6) Common border procedures and uniform documentation requirements (Article 10.7) Rejected goods (Article 10.8) Temporary admission of goods and inward and outward processing (Article 10.9)
Customs cooperation	Customs cooperation (Article 12)

Source: WTO document WT/PCTF/N/SEN/1 of 27 October 2014.

3.1.2 Preshipment inspection and customs valuation

3.13. Senegal has an import inspection programme applicable to all containers and to cargo of an f.o.b. value of CFAF 3 million or more. The inspection focuses, *inter alia,* on verifying the quality and quantity of the goods, checking the documents, determining the classification and the customs value.[9] The programme is administered by the company Cotecna Inspection S.A. under a contract, renewed in 2013 for a period of five years. At the end of the contract, the inspection company must transfer its expertise and related technology to the customs administration. The contract also obliges Cotecna to work on a tool to aid decision-making, transit and risk analysis. A steering committee and several working groups have been set up to monitor fulfilment of the contract. Inspection fees are paid by the State.

3.14. In principle, Senegal applies the WTO Customs Valuation Agreement (common report, section 3.1.2). Minimum values have not been used since 2009, although the authorities have indicated that "correction values" are applied to some products in the informal sector.[10] These serve more as an aid to decision-making and are only used after all other methods have been exhausted. Discounts on invoices are allowed for up to 15% of the value shown on the invoice.

3.1.3 Rules of origin

3.15. Senegal applies WAEMU's rules of origin (common report, section 3.2) , which for the main part have been harmonized with those of ECOWAS. The National Approvals Committee is responsible for managing the approval procedures for the two communities' preferential schemes. For exports to the ECOWAS area, certificates of origin are issued by the Directorate of Industry, and by the Senegalese Export Promotion Agency for exports going outside this area. At the end of 2016, 348 Senegalese companies had been approved for the community preferential regime with a total of 1,478 products.

[9] Online information from Cotecna, viewed at: http://www.cotecna.com/~/media/Documents/Datasheets%20-%20Factsheets/Senegal/Senegal-dataSheet.ashx.

[10] The measure was intended to meet the request by certain industrialists who complained of unfair competition from operators in the informal sector, and also to encourage the latter to join the formal sector.

3.1.4 Customs duty

3.16. International transactions are one of the major sources of government tax revenue in Senegal. In 2016, the revenue collected by the customs administration was estimated to be CFAF 588.1 billion, or around 32.8% of fiscal revenue.

3.17. Senegal has applied the ECOWAS common external tariff (CET) since January 2015, together with the other community duties and taxes (common report, sections 3.1.4 and 3.1.5). The special import tax (TCI) is levied on some food products when their import price falls below the trigger price (section 3.1.7). Senegal has applied the import adjustment tax (TAI) since February 2016 on beef and pork (tariff subheadings HS 0201, 0202 and 0203) at a rate of 5%. Accordingly, the customs duty on these products is 25% in 2016, 30% in 2017 and 35% in 2018.[11] Senegal sent a request to ECOWAS with a view to applying the supplementary protection tax (TCP) on oil.

3.18. Senegal grants import duty and tax preferences for goods of WAEMU or ECOWAS origin under the preferential tariff regime of each of these communities (common report, section 3.1.4.2).

3.19. Senegal has bound all its tariff lines at rates ranging from 15% to 30%. With a maximum CET at 35%, the rates applied by Senegal exceed bound levels for 115 tariff lines (common report, section 3.1.4.1). Senegal bound "other duties and taxes" on imports at 150%. In 2015, Senegal notified the WTO that it reserved the right to modify its schedule of tariff concessions over the following three years[12], but the work of renegotiation has not yet commenced.

3.1.5 Other taxes

3.20. VAT is an important source of revenue for Senegal's Government, accounting for 38% of fiscal revenue in 2014, with imports yielding 57.8% of the VAT collected. The VAT regime has been bound at the community level, with a degree of flexibility as to rate (common report, section 3.1.6.1). Senegal has opted for a standard rate of 18% and a reduced rate of 10% for services provided by approved tourism accommodation facilities. In addition, VAT is suspended for operators approved under the Investment Code for the duration of their investment. As zero VAT applies to exports, the tax paid on inputs is refunded.

3.21. The refund of VAT credits usually takes the form of a VAT exemption certificate, which can be used to pay taxes and levies or endorsed to another taxpayer. The General Tax Code (CGI) provides for a time-limit of two months for dealing with requests for refunds (one month for exporting companies). In practice, the time required ranges from four to six months.

3.22. Senegal applies excise duty in accordance with the community provisions (common report, section 3.1.6.2). The products concerned and the rates applied by Senegal are: cosmetics (10%, or 15% for depigmentation agents); alcohol and liquid with an alcohol content of 1% or more (40%); other beverages, except for water (3%); tobacco and cigarettes (45%)[13]; wheat flour (1%); edible oils and fats (5% or 12% depending on the product)[14]; coffee and tea (5%); passenger vehicles of 13 hp or more (10%); and petroleum products (CFAF 10,395 to CFAF 21,665/hectolitre). Like other members of WAEMU, Senegal levies an additional tax on alcoholic beverages with the aim of discouraging their consumption.[15] The rates virtually doubled in 2015 and are CFAF 1,500/litre for beverages of 6° to 15° proof, and CFAF 5,000/litre for beverages exceeding 15° proof. These rates are specific and, for certain low-cost beverages, exceed the *ad valorem* margins prescribed by WAEMU.

3.23. There is a registration tax on imported vehicles amounting to 1% for new vehicles and 2% for used vehicles. The tax base is the c.i.f. value plus the duties and taxes determined by the customs administration (except for VAT). A 0.4% levy on the c.i.f. value of goods being shipped by

[11] The products are those in the following tariff lines: 0202.30.00.00; 0203.22.00; 0203.29.00.00.
[12] WTO document G/MA/323 of 7 January 2015.
[13] Since 2015, Senegal has no longer distinguished between so-called "premium" cigarettes and "value" cigarettes.
[14] Edible oil containing at least 30% of groundnut oil is not subject to excise duty.
[15] Law No. 2014-29 containing the revised Finance Law for 2014.

sea applies to finance the COSEC and the Energy Sector Support Fund, although exports and some imports are exempt from this levy.[16] Moreover, a special tax on cement was introduced under the 2017 Finance Law and applies to imported or locally produced cement at a rate of CFAF 3/kg. The proceeds from this tax are paid into the State's general budget.

3.24. The CGI for 2013 introduced an advance on imports to be paid by taxpayers falling under the industrial and commercial profits regime. It is levied on some clearly identified goods[17] at the rate of 3% of the c.i.f. value, plus the duties and taxes payable, except for VAT and the registration tax.

3.25. Senegal has abolished the surtax previously levied on the import of onions and potatoes, as well as the parafiscal tax of 1% on fabrics.

3.1.6 Import prohibitions, restrictions and licensing

3.26. Senegal has notified the WTO that it does not have an import licensing regime.[18] In addition to the import prohibitions decided at the community level or under multilateral agreements it has signed (common report, section 3.1.6), Senegal applies prohibitions, *inter alia*, for reasons of public order, security or morality; to protect the life or health of persons and animals; to protect the environment; and to safeguard competition. For example, drugs and narcotic substances, pornographic publications, hallucinogenic products and filament lamps[19] cannot be imported. For environmental reasons, used bicycles and motorized bicycles of a cylinder capacity not exceeding 50 cc, used vehicles over a certain age[20], plastic bags with handles of a thickness not exceeding 30 microns[21] are banned. There are still bans on imports for sanitary or phytosanitary reasons (section 3.3.4).

3.27. Some products may be the subject of temporary import restrictions for economic reasons, as was the case for sugar in 2013. The same applies to some seasonal products such as carrots, potatoes and onions, which may be subject to an import freeze depending on the time of year. According to the authorities, the purpose of these measures is to ensure that domestic production can be marketed satisfactorily. The import freeze generally occurs from January to June for potatoes and from January to August for onions.

3.28. Approval or authorization has to be obtained to import some products (Table 3.2). For example, the import of foodstuffs requires an import declaration for food products (section 3.3.4).

Table 3.2 Products subject to authorization or approval, March 2017

Product	Type of authorization/validity	Authority
Food products and beverages	Import declaration for food products (DIPA)	Directorate of Internal Trade
Veterinary medicines	Endorsement Validity: 5 years	Directorate of Veterinary Services
Pharmaceuticals	Endorsement Validity: 5 years	Directorate of Pharmacies and Medicines
Gold	Approval: 1 year	Ministry of the Economy and Finance
Arms and ammunition	Authorization	Ministry of the Interior
Transmitter-receiver apparatus	Approval	Regulatory Authority for Telecommunications and Postal Services
Petroleum products	Licence	Ministry responsible for energy
Plastic bags of a thickness exceeding 30 microns	Prior authorization	Directorate of the Environment and Classified Establishments

Source: Information provided by the Senegalese authorities.

[16] For example, medicines; insecticides and special equipment for locust control and combating avian flu; goods being transshipped or in transit; and goods exempt under agreements with the Government.
[17] For the list of goods subject to the advance, see the annex to Order No. 3835 of 19 March 2013 implementing the provisions in Article 220 of the General Tax Code.
[18] WTO document G/LIC/N/3/SEN/5 of 23 September 2013.
[19] These are filament lamps in the following tariff headings: 85.39.10.00.00, 85.39.22.00.00, and 85.39.29.00.00.
[20] Passenger vehicles and commercial lorries over eight years old (ten years for commercial lorries exceeding 3.5 tonnes).
[21] Law No. 2015-09 of 4 May 2015 banning the production, import, possession, distribution or use of low-micron thickness plastic bags and the rational management of plastic waste.

3.29. Senegal has ratified the Montreal Protocol on ozone-depleting substances. Import of such substances and equipment containing them is either banned (list I in the annexes to the Montreal Protocol) or subject to prior authorization (list II).[22] In the latter case, a quota is distributed among the major importers taking into account their performance record. Senegal should achieve total elimination of these substances by 2030.

3.30. Pursuant to the Public Health Code, the import of pharmaceuticals requires endorsement from the Ministry responsible for health. Only persons exercising the profession of pharmacist may import them. Some medicines can only be imported by the National Supply Pharmacy, which is also the main supplier for most public health facilities.

3.1.7 Contingency measures

3.31. Senegal still imposes the TCI on some food products when their import price is equivalent to or lower than the trigger price. It is levied at the rate of 10% of the difference between the customs value and the following trigger prices: CFAF 701/kg of milk (0401.20.00.00); CFAF 659/kg of orange juice (2009.19.00.00); CFAF 663/kg of pineapple juice (2009.49.00.00); CFAF 634/kg of apple juice (2009.71.00.00); CFAF 697/kg of apple juice (2009.79.00.00); CFAF 650/kg of guava juice (2009.80.10.00); CFAF 694/kg of mango juice (2009.80.30.00); CFAF 399,672/tonne of sugar; CFAF 877,300/tonne of sweetened condensed milk; CFAF 645,300/tonne of unsweetened condensed milk; CFAF 201,400/tonne of tomatoes; CFAF 201,400/tonne of wheat flour; and CFAF 626/kg of mixed juice (2009.90.00.00).[23] The revenue generated by the TCI is paid into the State's general budget. The application of this measure could be problematic with regard to the WTO provisions on safeguard measures.

3.1.8 Other measures

3.32. Senegal applies the trade sanctions adopted by the United Nations or by regional organizations to which it belongs. It does not take part in counter-trade and has not signed any agreement with foreign governments or enterprises with a view to influencing the quantity or quality of the goods or services exported to its market. The authorities have indicated that there are no provisions on the percentage of local content. Buffer stocks have been created for some food products (section 4.1) and petroleum products (section 4.2).

3.2 Measures directly affecting exports

3.2.1 Export procedures and requirements

3.33. All exporters must have the status of trader and be in possession of an importer's/exporter's permit (section 3.1.1). Exports require a detailed customs declaration drawn up by an approved customs agent. Depending on the type of goods exported, the documentation required may include a phytosanitary certificate or a certificate of origin. The release note is issued automatically when the declaration is registered with the customs. Export formalities do not usually take more than half a day. In some cases, streamlined procedures allow the goods to be exported immediately, the transaction being formalized subsequently.

3.34. The international transit regime is governed by several agreements to which Senegal is party (common report, section 3.1.1.8) Goods in transit may only be transported by carriers approved by the Minister responsible for transport or by approved carriers from countries with which Senegal has signed such agreements.

3.35. There are no import duties or taxes on goods in transit, but a customs declaration is required. A guarantee must also be given against any potential loss of revenue for the Senegalese authorities if the transit is not genuine. A guarantee fund has been established for this purpose and is financed through a non-refundable levy corresponding to 0.5% of the c.i.f. value of the goods covered by each transit operation. Like other countries, Senegal is finding it difficult to implement the ECOWAS inter-State road transit scheme (common report, section 3.1.1.8).

[22] Interministerial Order No. 526 of 15 January 2014 regulating the consumption of ozone-depleting substances.

[23] Ministry of the Economy and Finance, Service Note No. 2030/DGD/DRCI/BNF of 2 September 2013.

3.36. A physical escort is the principal method for monitoring goods in transit. The escort follows a clearly defined route. Each customs unit along the way must confirm the passage of the goods, including the final post which gives a discharge to the escort (responsible for ensuring the integrity of the goods escorted). The operator is responsible for the escort charges.

3.37. An electronic monitoring system (SSE) for goods in transit has been operating since 1 December 2009 along certain corridors: Dakar-Kidira (towards Mali), and Dakar-Rosso (towards Mauritania). It consists of placing a GPS or GPRS portable beacon so that the load can be monitored. The SSE is administered by the company Cotecna under a contract. Its efficacy is, however, hindered by the lack of network coverage in some areas. Certain goods deemed to be sensitive require an escort up to the border.[24]

3.2.2 Export taxes, duties and levies

3.38. Since January 2017, exit duty amounting to CFAF 15/kg has been imposed on exports of groundnuts in the shell and CFAF 40/kg on shelled groundnuts.[25] This measure is intended to boost local processing, to guarantee sufficient supplies of raw materials for local oil mills, and to prevent diversion of the subsidies for inputs granted for production upstream. Zero VAT applies to the export of goods and services.

3.2.3 Export prohibitions, restrictions and licensing

3.39. Senegal imposes prohibitions and controls on the export of some products pursuant to the community provisions (common report, section 3.2.3), and to multilateral agreements it has signed. The export of scrap metal and ferrous by-products has been banned since May 2013.[26] This measure is intended to guarantee supplies of scrap metal for domestic industry. Following the inclusion of *Pterocarpus erinaceus* in Appendix II to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)[27] in 2017, trade in this wood now requires a permit from the environment authorities.

3.40. The export of some goods requires authorization from the competent authorities. This applies to gold (Ministry responsible for finance); groundnut seeds[28] (Ministry responsible for trade); hides and skins (Ministry responsible for livestock); and petroleum products (Ministry responsible for energy).

3.2.4 Export support and promotion

3.41. Export promotion is the responsibility of the Senegalese Export Promotion Agency (ASEPEX), in operation since 2005. It is responsible, *inter alia*, for building the export capacity of enterprises; implementing various incentive and export promotion mechanisms; and issuing certificates of origin for exports. In 2013, the authorities adopted measures to provide ASEPEX with more diversified sources of financing and these now include a percentage (10%) of the statistical tax collected on imports, and a percentage of the tax for the Senegalese Shippers' Council.[29] These provisions have not yet been applied. ASEPEX's activities include organizing fairs and workshops, providing export guarantees and loans on favourable terms (for companies showing export potential).

3.42. The free zone regime and, since 2017, the Special Economic Zone (ZES) regime, are the main tools for promoting exports in Senegal (section 2.4.3).

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[24] These are (tariff reference in brackets): sugar (1701); double concentrated tomato paste (2002.90.20.00); refined vegetable oil (1507 to 1514); electric batteries (8506); textiles (section XI of the HS); cigarettes (2402); exercise books (4820.20.00.00); and petroleum products (Chapter 27 of the HS).

[25] Law No. 2016-35 containing the Finance Law for 2017.

[26] Decree No. 2013-587 of 2 May 2013 suspending the export of scrap metal and ferrous by-products.

[27] The listing of *Pterocarpus erinaceus* (together with rosewood and bubinga) in the CITES Appendix occurred at the 17th session of the Conference of the Parties, held in 2016.

[28] In tariff headings Nos. 1202.30.00.10 and 1202.30.00.90.

[29] Decree No. 2013-998 of 16 July 2013 repealing and replacing Decree No. 2005-108 of 15 February 2005 on the establishment, organization and operation of the Senegalese Export Promotion Agency.

3.43. Zero-rate VAT applies to exports, giving the right to refund of VAT on goods, services and works that have been used to produce the exports. The interest, agios or commissions received from financial transactions financing sales for export are subject to the tax on financial transactions at a reduced rate of 7% (the standard rate being 17%).

3.3 Measures affecting production and trade

3.3.1 Incentives

3.44. Senegal grants exemptions and duty and tax reductions to companies established under the Investment Code or free export enterprise regime (section 2.4), and also under certain sectoral regimes (Mining Code and Petroleum Code in particular). After reaching a peak in 2012, the total amount of exemptions fell to CFAF 64 billion in 2013, equivalent to almost 5% of fiscal revenue (Table 3.3). Exemptions under the Mining Code account for close to two thirds of these exemptions.

Table 3.3 Exemptions from duties and taxes, 2009-2013

(CFAF billion, unless otherwise indicated)

	2009	2010	2011	2012	2013
Total exemptions	64.7	87.8	107.6	122.1	64.0
- Mining Code	18.2	60.1	82.9	102.0	41.0
- Petroleum Code	0.1	0.1	3.4	1.7	9.0
- Exempt transactions	3.6	7.6	8.2	3.2	n.a.
- Suspension of VAT	42.8	20.0	13.3	15.2	14.0
Total, in % of fiscal revenue	6.0%	7.3%	8.4%	9.0%	4.8%

n.a. Not available.

Source: Information provided by the Directorate-General of Taxation and Domains.

3.45. Until 2013, tax incentives involved a dual system that distinguished between the ordinary law applicable to special regimes such as the Investment Code, the Law on free export enterprises, the Law on the Integrated Special Economic Zone and the various sectoral regimes (Mining Code, Petroleum Code, etc.). As part of the reform of the CGI, these incentives were brought under the Code's ordinary law regime and thus became available to any sector of activity. They may be in the form of an exemption, a reduction in the tax base or the tax, delayed payment (suspension of VAT) or a tax credit.

3.46. Companies may be given a tax credit for investment made, but have to prove minimum investment of CFAF 100 million. This threshold decreases to CFAF 15 million for companies operating in the primary sector and related activities, as well as those providing certain services (social services, maintenance of industrial equipment and tele-services). To be eligible, projects to expand the company must result in an increase of at least 25% in production capacity, or consist of investment of CFAF 100 million in production equipment.

3.47. The tax credit for investment depends on the nature of the investment and the place where it is made. Start-ups may receive a reduction of 40% of the value of the investment (not exceeding 50% of the taxable profit). This limit is raised to 70% for companies established in areas other than Dakar. The reduction applies to the profits for five years following completion of the investment. Eligible projects to expand companies are eligible for a 30% reduction of taxable profits, under the same conditions.

3.3.2 Standards and other technical regulations

3.48. There have been no major changes to Senegal's standardization regime. The Senegalese Standardization Association (ASN) is in charge of standardization, quality promotion and certification of products. It is the national enquiry point for the purposes of the WTO Agreement on Technical Barriers to Trade and also keeps Senegal's standards database. It has 16 technical committees, each organized into sub-committees. The State remains the main contributor (55% of its financing in 2016). Other sources of financing include subscriptions from members (15%); studies on standards and advice (15%); and the sale of publications on standards (10%). The private sector is represented on ASN's decision-making bodies and occupies six of the ten seats on its Governing Board.

3.49. The ASN belongs to the African Organization for Standardization (ARSO), the African Electrotechnical Standardization Commission (AFSEC) and the International Organization for Standardization (ISO).[30] It also participates in the Affiliate Country Programme of the International Electrotechnical Commission (IEC). At the community level, it takes part in the activities of the Regional Standardization, Certification and Quality Promotion Secretariat (WAEMU) and the ECOWAS Technical Standardization Committee (common report, section 3.3.2).

3.50. On 21 June 2017, Senegal's catalogue listed 518 standards (including those established by WAEMU). The areas with the largest number of standards are the agri-food industry, construction and civil engineering, the environment, and the electrotechnical industry.[31] Some 30 technical regulations are in force, but have not all been notified to the WTO (Table 3.4). Various directorates and institutions in charge of the relevant areas are responsible for verifying conformity with technical regulations. The certificates and authorizations issued by these agencies form part of the admissibility criteria for customs declarations.

Table 3.4 Technical regulations in force, December 2016

Area	Description	Reference	Notification to the WTO
Electrotechnical industry	Technical and testing requirements for energy saving and equivalent lamps	NS 01-003-July 2014	No
	Requirements for lighting for general use – Requirement concerning electromagnetic (CEM) compatibility	NS 01-004-March 2011	No
	CEM compatibility part 3-2- Limits for harmonic current emissions	NS 01-005-March 2011	No
	Integrated ballast lamps for general lighting – Safety requirements	NS 01-006-March 2011	No
	Integrated ballast lamps for general lighting – Performance requirements	NS 01-007-March 2011	No
	Limits and methods for measuring radio disturbance characteristics of electrical appliances, lighting and similar equipment	NS 01-008-March 2011	No
Construction	Reinforcements for reinforced concrete. Deformed rods and wire rod	NS 02-035-1994	No
Livestock	Meat – Transport	NS 03-005-2004	No
Additives	Iodized food salt – Specifications	NS N UEMOA 1000: 2016	No
Cereals	Common wheat flour enriched with iron and vitamin B9 - Specifications	NS-03-052-2013	No
Food industry	Tomato paste	NS 03-036-2001	No
	Vinegar	NS 03-040-1994	No
Oilseeds	Refined edible oil enriched with vitamin A		G/TBT/N/SEN/8, 16/11/2009
	- Palm	NS-03-072-2015	
	- Cotton-seed	NS-03-073-2015	
	- Palm kernel	NS-03-074-2015	
	- Groundnut	NS-03-075-2015	
	- Sesame	NS-03-076-2015	
	- Sunflower seed	NS-03-077-2015	
	- Colza	NS-03-078-2015	
	- Maize	NS-03-079-2015	
	- Soyabean	NS-03-080-2015	
Environment	Wastewater – Standards for discharge	NS-05-061-2001	No
	Atmospheric pollution – Standards for release	NS 05-062-2004	No
	Packaging of non-biodegradable paper	NS 05–095	G/TBT/N/SEN/9, 4/05/2016

[30] In July 2010 Senegal moved from being a correspondent member to a full member of ISO, and as such has voting rights in its bodies.

[31] ASN (2017), *Catalogue des normes sénégalaises,* 2016 edition. Viewed at: http://www.asn.sn/IMG/pdf/asn_catalogue_2016.pdf.

Area	Description	Reference	Notification to the WTO
Fuel	Specifications for butane	429. NS 09-044-2011	G/TBT/N/SEN/7, 27/08/2009
	Specifications for kerosene	430. NS 09-045-2011	G/TBT/N/SEN/5, 27/08/2009
	Specifications for regular petrol	431. NS 09-046-2011	G/TBT/N/SEN/4, 27/08/2009
	Specifications for gas-oil	433. NS 09-048–2011	G/TBT/N/SEN/6, 27/08/2009
	Specifications for diesel fuel	434. NS 09-049–2011	G/TBT/N/SEN/2, 27/08/2009
	Specifications for No. 2 Type 380 fuel oil	435. NS 09-050–2011	G/TBT/N/SEN/1, 27/08/2009
	Specifications for fuel oil 180	436. NS 09-051–2011	G/TBT/N/SEN/3, 27/08/2009

Source: ASN (2017), *Catalogue des normes sénégalaises,* 2016 edition. Viewed at: http://www.asn.sn/IMG/pdf/asn_catalogue_2016.pdf; and information provided by ASN.

3.51. In 2016, Senegal notified the WTO of a draft standard for specifications and requirements in respect of biodegradable packaging.[32] The standard was adopted and became a technical regulation.

3.52. The procedure for adopting a standard commences with an examination of its usefulness by the ASN. If there is no pertinent international standard, the ASN draws up a preliminary draft standard, which is then forwarded to the competent technical committee. If the technical committee approves the preliminary draft, a period of 30 days commences for a public enquiry. This may be reduced to ten days in emergencies. At the end of the consultation period, the draft standard is updated and submitted once again to the technical committee for endorsement. The standard is then approved by the ASN's Governing Board and published in the Official Journal. A standard becomes a technical regulation by means of an interministerial order (or presidential decree).

3.53. The ASN also promotes quality in Senegal; after being certified, a product may be given a national mark showing conformity with Senegalese standards. The national mark of conformity with Senegalese standards is "*NS Qualité Sénégal*", which is administered by the ASN as part of its product certification activities. The cost of the certification procedure depends on the product and the type of testing required. So far, only crude groundnut oil has been certified for this purpose. The certification procedure for water in plastic bags is under way. Senegal has not signed any mutual recognition agreements.

3.54. As regards metrology, in 2012, Senegal established a national calibration laboratory, but it does not yet have any legal status and, consequently, cannot issue calibration certificates.

3.3.3 Packaging, marking and labelling requirements

3.55. Pre-packaged foodstuffs must be labelled according to the relevant Codex standard.[33] Some products must indicate "*Vente au Sénégal*" (for sale in Senegal). This applies to boxes of matches and cigarettes; bottles of beverages exceeding 20° proof; R20-type electric batteries; packaging for household candles; and "*Légos*" and "*Wax*" printed fabrics. Requirements regarding wrapping, packaging, labelling and marking are governed by the provisions of Decree No. 68-507 of 7 May 1968, and by the relevant standards in the *Codex Alimentarius*. Indications must be in French.

3.3.4 Sanitary and phytosanitary requirements

3.56. There were no major changes to the regulatory framework governing sanitary and phytosanitary measures during the review period. According to the authorities, such measures are prepared on the basis of international standards, notably those of the International Plant Protection Convention, the World Animal Health Organization, and the *Codex Alimentarius*.

[32] WTO document G/TBT/N/SEN/9 of 4 May 2016.
[33] Order No. 8671/2005 of 5 July 2005.

3.57. As a general rule, an import declaration for food products (DIPA) is required in order to import foodstuffs. This is issued by the Directorate of Internal Trade and, according to the authorities, its purpose is to protect consumers. Depending on the case, the documents required for its issue include a certificate of origin, a sanitary and health certificate, a phytosanitary certificate, a certificate that the product is not radioactive, and a certificate that it is not contaminated by dioxin. The importer has to provide four samples of the product. The DIPA is issued if the test results show that the product complies with the prevailing standards. Conformity analyses are mandatory for food products of a "sensitive nature" and those that are the subject of a technical regulation. The cost of the analyses has to be borne by the importer. Local food industry products are checked by the Division of Consumption and Consumer Safety before they can be released for consumption. An authorization of release for consumption (FRA authorization) is then issued. *Ex post* controls are carried out by the Directorate of Internal Trade.

3.58. The import of plant and animal products requires a phytosanitary permit for plants and their by-products and a sanitary permit for animals and their by-products. The import of plants and plant products has to be accompanied by a phytosanitary certificate issued by the authorities in the country of origin; for animals and animal products, it must be accompanied by a sanitary certificate issued by the competent agencies in the country of origin. The Plant Protection Directorate verifies the phytosanitary certificate and assesses the quality of the products at the border.

3.59. Most of the SPS measures have not been notified to the WTO. The import of live poultry, edible poultry meat and offal, poultry products, used poultry-breeding equipment and appliances has been banned since 2005.[34] The import of one-day-old chicks for breeding may be authorized upon submission of an animal health certificate issued by the veterinary authorities in the exporting country certifying that they are free of avian flu. Quarantine applies when they arrive and is paid for by the importer. The same applies to eggs for hatching, which have to be disinfected upon arrival.

3.60. During the review period, Senegal submitted three notifications to the Committee on Sanitary and Phytosanitary Measures: a phytosanitary agreement with Cabo Verde on the exchange of information and joint action on control; a technical regulation regarding the requirement to disinfect materials and packaging made of wood (adoption of a directive of the International Plant Protection Convention); and a temporary ban on the import of tomatoes from zones infested with tomato leaf miner (this measure is no longer in effect).

3.61. Some food products are the subject of special restrictions. For example, tomato paste must not contain any ingredient other than pure tomatoes. Meat and edible offal must be accompanied by a certificate stating that it is free of dioxin, in addition to the sanitary certificate.

3.62. The movement and use of genetically modified organisms (GMO) are governed by the Biosafety Law, adopted in 2009.[35] The import and use of such organisms is, in principle, prohibited, but may be authorized by the Minister responsible for the environment under certain conditions. Applications for authorization have to be sent to the National Biosafety Authority (ANB) and are examined by the National Biosafety Committee, which assesses the risks and makes proposals to the ANB. No application has been received by the ANB so far. The Biosafety Law is being revised.

3.3.5 Competition policy and price controls

3.63. Senegal's competition policy is governed by the community provisions (common report, section 3.3.5) and Law No. 94-63 on pricing, competition and economic disputes. The legislation established a National Commission for Competition and Consumption (CNC), whose role is limited to investigations and coordination. The Division in charge of competition within the Ministry responsible for trade provides the CNC and the WAEMU Commission with support for investigations.

[34] Order No. 7717 of 24 November 2005 prohibiting the import of poultry products and used poultry-breeding equipment.

[35] Law No. 2009-27 on biosafety.

3.64. In principle, the price of goods and services is freely determined by competition. For economic and social reasons, some prices may be regulated. A Price Monitoring Committee was set up in 2013 and follows price trends for essential foodstuffs, making proposals to the Government on determining prices.

3.65. In 2013, the authorities took measures to regulate the price of some products and services in order to protect households' purchasing power. For example, the following products and services are the subject of mandatory pricing: ordinary broken rice; hydrocarbons; butane gas; public passenger transport services; water; electricity and telephony. There is a price list for medical services. The price of pharmaceuticals, some types of bread, flour and ancillary transport services must be approved. There is a minimum price for some agricultural products such as groundnuts in order to guarantee producers a basic income.

3.66. Rates for public road passenger transport are determined by the Ministry responsible for transport and were last revised in 2009. The price of urban taxi services is fixed by the local authorities.

3.3.6 State trading, State-owned enterprises and privatization

3.67. Senegal has notified the WTO that it does not have any State-trading enterprises.[36] Public institutions and companies in which the State has a majority holding still play a key role in several sectors of the economy (Table 3.5). The State's portfolio contains around sixty State-owned and joint enterprises, to which must be added public limited companies in which the State has a minority holding. The State has a majority holding in 13 of the 31 State-owned and joint enterprises, which are active in most sectors of the economy.

Table 3.5 Situation of the principal State-owned enterprises, 2016

Enterprise	Sector of activity	Registered capital (CFAF millions)	State holding (%)
State-owned companies			
LONASE	Gaming	1,090	100.0
RTS	Audiovisual	7,000	100.0
SN La Poste	Postal services	2,900	100.0
SN Port autonome de Dakar	Transport	52,000	100.0
SONES	Water	104,526	99.9
SENELEC	Energy	238,294	90.6
SAED	Agricultural development	2,500	100.0
SN HLM	Real estate	6,000	100.0
SNR	Transport	25	100.0
SODAGRI	Agriculture	120	79.0
PETROSEN	Energy	5,021	99.9
AHS	Airport services	760	100.0
SOGIP SA	Building and public works	2,000	100.0
Companies in which the State has a majority holding			
SAPCO	Tourism	780	99.7
CICES	Trade promotion	140	58.7
Le SOLEIL	Media	274	54.7
SOTEXKA	Textiles	8,627	63.6
SIRN	Marine infrastructure	4,357	99.0
SICAP	Real estate	2,743	90.0
FGA	Insurance	410	61.0
Dakar Dem Dikk	Transport	1,500	77.0
CEREEQ	Building and public works	10	99.0
MIFERSO	Mining	5,656	98.8
Companies governed by special laws			
APIX S.A.	Investment promotion	3,793	92.1
FONSIS S.A.	Financial services	3,750	100.0
AIBD S.A.	Air transport	100	100.0

Source: Information provided by the Ministry of the Economy, Finance and Planning.

[36] WTO document G/STR/N/1/SEN, G/STR/N/4/SEN, G/STR/N/7/SEN, G/STR/N/10/SEN G/STR/N/11/SEN, G/STR/N/12/SEN of 16 July 2014.

3.68. Law No. 87-23 of 18 August 1987, as last amended in 2004[37], is the main text governing the State's withdrawal from State-owned enterprises. The Special Commission to follow up State withdrawal, under the authority of the Office of the President of the Republic, is responsible for overseeing the programme for State withdrawal. Action by the State is managed by the Unit for the management and control of the State's portfolio, under the authority of the Minister responsible for finance.

3.69. Withdrawal by the State may consist of selling shares to a strategic partner; increasing the capital without State participation; setting up a holding company to manage the infrastructure; establishing private companies responsible for commercial operations; or granting a management lease contract. An invitation to tender is the procedure most commonly followed. When shares are sold, the proceeds are entered in the finance law as fiscal revenue.

3.70. The State's strategy is to continue its withdrawal and only retain in its portfolio enterprises that are economically viable or provide a long-established public service.[38] With the aim of improving governance of these public institutions, the authorities have pursued a policy of signing performance contracts backed up by a monitoring/evaluation mechanism.

3.3.7 Government procurement

3.71. There was a sharp rise in government procurement in Senegal during the review period, a reflection of the major investment projects completed or under way. In 2015, the total amount of government procurement increased by 161% to reach CFAF 1,417 billion, equivalent to almost 17.6% of the GDP (Table 3.6). The central government and State agencies were the two major contracting authorities during the review period. The percentage of State-owned companies and companies with a majority State holding also rose.

Table 3.6 Trend in government procurement, 2009-2015

	2009	2010	2011	2012	2013	2014	2015
Total							
Amount (CFAF billions)	298.9	276.1	611.4	478.5	658.3	536.2	1,417
including direct procurement (% of total)	8.3	8.1	23.4	17.8	19.4	20	20
By type of procurement (% of total)							
Works	61.5	52.3	66.7	53	37	n.a.	83.2
Supplies	23.9	34.6	24.3	37	54	n.a.	11.4
Services and supply of intellectual services	14.7	13.2	9.03	10	9	n.a.	5.4
By type of contracting authority (% of total)							
Central government	40.3	42.9	25.8	30.3	34.2	37.5	n.a.
Local authorities	1.1	3.4	2.0	2.4	4.4	4.8	n.a.
Agencies and others	46.1	43.4	50.4	42.4	30.7	23.3	n.a.
Public institutions	12.6	10.2	6.9	14.9	15.7	10.4	n.a.
State-owned companies and companies with a majority State holding	0	0	15.0	9.9	14.9	23.5	n.a.

n.a. Not available.

Source: Information provided by the Regulatory Authority for Government Procurement.

3.72. The Regulatory Authority for Government Procurement (ARMP) is responsible for regulating the system for awarding government procurement contracts and public service concessions. It has financial and managerial autonomy and is responsible for *a posteriori* controls, punishing fraud or corruption, evaluating the system for awarding contracts, audits, and for proposing reform of the regulations. It is mainly financed by a regulation fee levied on government procurement and public service concessions in the following amounts: 0.3% of the amount for procurement of less than CFAF 1 billion or requests for information or a price quotation; 0.2% of the amount for procurement ranging from CFAF 1 billion to CFAF 3 billion; and 0.1% of the amount for procurement exceeding CFAF 3 billion. Companies granted a public service concession pay a fee amounting to 0.1% of their turnover. There is an annual ceiling of CFAF 300 million on the fee for each economic operator.

[37] Law No. 2004-08 of 6 February 2004 amending the annex to Law No. 87-23 of 18 August 1987 on the privatization of State-owned enterprises.

[38] Ministry of the Economy and Finance (2017), *Document de programmation budgétaire et économique pluriannuelle (DPBEP 2017-2019).*

3.73. The Central Government Procurement Directorate (DCMP), within the Ministry of the Economy and Finance, is responsible for monitoring procedures prior to the award of government procurement contracts and grants the authorizations determined in the Code. Invitations to tender and model contracts are regularly published online on a website.[39]

3.74. Following the adoption of a new Government Procurement Code in 2014[40], there were some major changes to the regulatory framework for government procurement. The new Code has been drawn up according to the relevant community directives (common report, section 3.3.6). It applies to contracts entered into, *inter alia*, by the State, local authorities, or agencies or organizations with majority State financing; public institutions; State-owned companies and public limited companies in which the State has a majority holding (SNSPPM). Contracts relating to defence or national security are governed by the Code and are subject to special procedures.[41] The Government Procurement Code identifies several areas that are excluded, for example, arbitration, conciliation, legal assistance and representation services.

3.75. Pursuant to the Code, government procurement contracts are awarded by means of an invitation to tender (open, restricted, or under an emergency procedure), a public call for an expression of interest, direct agreement or requests for information or price quotations. An open invitation to tender is the rule; any use of another procedure must be authorized by the DCMP.[42] The law identifies the thresholds above which an open invitation to tender is mandatory. These depend on the nature of the contract and the type of contracting authority (Table 3.7). Below these thresholds, the contracting authority may request information or price quotations (DRP) which, depending on the case, may be to a single supplier, as a result of a restricted competition or an open competition.[43] Purchase orders or invoices are authorized for contracting of less than CFAF 8 million, although this threshold is lowered to CFAF 1.5 million if the contracting authority is a commune or section thereof.

Table 3.7 Thresholds for government procurement contracts by type of institution and contract

Contracting authority	Type of contract		
	Works	Services and supplies	Intellectual services
Central government and State, local authorities and public institutions	CFAF 70 million	CFAF 50 million	CFAF 50 million
State-owned companies, public limited companies in which the State has a majority holding and other agencies	CFAF 100 million	CFAF 60 million	CFAF 60 million

Source: Government Procurement Code.

3.76. Sub-contracting certain components of the contract may be authorized for up to 40% of the total amount. Priority must be given to local and community SMEs. A preference margin of up to 15% may be given to companies under Senegalese or community law. Contracts financed from the national budget are reserved exclusively for community companies and the companies of partners with which Senegal has signed a reciprocal agreement. Authorization from the ARMP is required before an invitation to tender can be opened to international bidders.

3.77. The system for the governance of government procurement includes different levels of approval and control mechanisms. For example, for local authorities, contracts for an amount of CFAF 100 to CFAF 300 million must be approved by the supervisory Ministry, the Governing Board or a representative of the State. Approval of the Minister responsible for finance is required for contracts exceeding CFAF 300 million. The threshold for prior control by the DCMP is determined according to the nature of the contract and the type of contracting authority. It is CFAF 150 million

[39] Government procurement website. Viewed at: http://www.marchespublics.sn.
[40] Decree No. 2014-1212 of 22 September 2014 containing the Government Procurement Code.
[41] For example, the Minister responsible for the armed forces determines the criteria for ensuring the secrecy of information throughout the procedure for awarding contracts and their fulfilment.
[42] In the case of direct agreement, the contracting authority freely chooses the supplier. The cumulative amount of procurement by direct agreement must not exceed 15% of the total amount of government procurement by the contracting authority each financial year. Comparison of at least three bids is required for restricted invitations to tender.
[43] Order No. 107 of 7 January 2015 on procedures for requesting information and price quotations pursuant to Article 78 of the Government Procurement Code.

for contracts for services and intellectual services, CFAF 200 million for contracts for supplies, and CFAF 300 million for contracts for works. For contracts below these thresholds, the contracting authority's unit for the award of government procurement contracts conducts a prior examination.

3.78. Public services may be conceded through a public-private partnership, which may be in the form of a public service concession[44] (governed by the Government Procurement Code) or a partnership contract (governed by Law No. 2014-09 on partnership contracts).[45] The legislation on partnership contracts applies to all sectors of the economy, except for those that are the subject of special regulations (energy, mining and telecommunications). It does not apply to contracts concluded by a contracting authority with a legal person under public law or with a company in which the State has a majority holding. The legislation establishes a national committee to support PPP to be responsible, *inter alia*, for assessing projects and giving support during the negotiations and follow-up of such partnerships. It also establishes a bids committee and an infrastructure council, responsible for regulating the system for awarding contracts and any possible disputes. These structures are not yet operating and the law is not being applied.

3.79. The law on partnership contracts guarantees the principles of free access, equal treatment of candidates and transparency of procedures for awarding contracts, which may be concluded following an invitation to tender or, in special circumstances, by direct agreement or following a negotiation procedure. An international invitation to tender in two stages preceded by a pre-selection stage is the recommended procedure.

3.80. According to the Government Procurement Code and the law on partnership contracts, operators may send the authorities spontaneous offers to carry out certain projects. There has been one instance of a spontaneous offer being taken up under the Government Procurement Code.

3.3.8 Intellectual property rights

3.81. Senegal is a member of the World Intellectual Property Organization (WIPO) and the African Intellectual Property Organization (OAPI) created under the Bangui Agreement (common report, section 3.3.4). The Agreement's provisions govern most intellectual property rights (IPRs) in signatory countries. Senegal has already ratified the Bangui Agreement, Act of 14 December 2015. The Senegalese Agency for Industrial Property and Technological Innovation (ASPIT) acts as the national liaison structure with OAPI.[46] Applications for the protection of IPRs are centralized by ASPIT and forwarded to OAPI (Table 3.8).

Table 3.8 Applications received for the protection of IPRs, 2009-2016

Title	2009	2010	2011	2012	2013	2014	2015	2016
Utility models	0	0	0	0	6	4	5	4
Trademarks	55	53	69	50	93	126	138	156
Trade names	5,668	7,393	4,136	5,525	6,425	7,938	8,123	9,102
Patents	14	15	15	15	22	26	29	25

Source: Information provided by the Senegalese authorities.

3.82. Copyright and related rights are governed by Law No. 2008-09 of 25 January 2008 and its implementing decree.[47] The legislation introduces the protection of related rights, copyright, and remuneration for private copies. In principle, this remuneration is levied on virgin media and recording devices. The commission to be responsible for private copies has not yet been set up.

3.83. The legislation provides for a collective management society, approved by the Ministry responsible for culture and under the control of performers. In 2016, therefore, the Senegalese Copyright and Related Rights Management Society (SODAV) was approved for the management of

[44] A public service concession may be in the form of a concession, a lease or on a cost-plus-fee basis.
[45] This Law repealed Law No. 2004-13 on Build-operate-transfer (BOT) contracts, whose scope was deemed too restricted.
[46] Decree No. 2009-1380 of 2 December 2009.
[47] Decree No. 2015-682 of 26 May 2015 implementing Law No. 2008-09 of 25 January 2008 on copyright and related rights.

copyright and related rights to replace the Senegalese Copyright Bureau.[48] The SODAV is financed from the revenue collected. The main difficulty concerns access to the programmes of commercial users. SODAV has 7,536 members, of which 6,214 are for music; 412 for the visual arts; 573 for broadcasting; and 337 for audiovisual works.

3.84. With support from WIPO, Senegal has drawn up a national plan for the development of intellectual property (PNDPI). This aims to put in place an effective framework for the protection and promotion of the IPR system so as to make a greater contribution to development. The specific objectives include: ensuring effective protection of IPRs; stronger protection for related rights; more effective measures to combat counterfeiting and piracy. It is built around four main themes: reinforcing the legislative and regulatory structure; updating the administration of intellectual property; and promoting the use of intellectual property by businesses and in the teaching and research sector.

3.85. Counterfeiting works is the most common offence in Senegal. If counterfeit works are found, the Customs seizes them and alerts the owner of the rights, who may then bring the matter before the competent judicial authorities.

[48] Decree No. 2016-322 of 7 March 2016 on approval of the Senegalese Copyright and Related Rights Society (SODAV).

4 TRADE POLICIES BY SECTOR

4.1 Agriculture, fisheries and forestry

4.1.1 Overview

4.1. Despite its relatively small share of GDP, the agricultural sector (including livestock, fisheries and forestry) is important for the Senegalese economy (Table 1.1). It is the main activity in the rural areas where more than half of the population live, and is marked by the predominance of informal activities and low productivity. The main challenges are difficulties of access to water and inputs and to production, conservation and storage infrastructures.[1] The main food crops are millet, rice, maize and sorghum (Table 4.1). Groundnuts and cotton are the main cash crops and provide the raw materials for the agro-industrial plants.

Table 4.1 Agricultural production, 2009/2010 – 2015/2016 crop seasons

(Thousand tonnes)

	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
Cereals	**1,831.1**	**1,773.1**	**1,102.9**	**1,517.4**	**1,274.6**	**1,261.4**	**2,162.6**
Millet	810.1	813.3	480.8	662.6	515.4	409.0	749.9
Sorghum	218.7	162.6	86.9	139.4	92.0	102.3	188.5
Maize	290.3	186.5	124.1	239.0	225.9	178.7	304.3
Rice	502.1	604.0	405.8	469.6	436.2	559.0	906.3
Fonio	3.1	1.4	1.7	1.5	1.5	2.2	3.2
Other crops							
Groundnuts for oil	1,032.7	1,286.9	527.5	692.6	677.5	669.3	1,050.0
Cotton	22.1	20.5	20.5	32.3	33.0	26.6	31.0
Niébé	86.6	48.9	28.1	55.0	40.7	62.0	82.9
Kagawa	267.9	181.2	154.9	189.5	146.0	257.3	439.6
Sesame	6.8	5.3	3.7	5.3	3.7	10.1	10.4
Tomatoes	150.0	165.0	162.0	160.0	160.0	n.a.	n.a.
Other vegetables	400.0	390.0	429.0	461.3	502.0	n.a.	n.a.
Other fruit	195.0	195.0	220.0	230.0	240.0	253.1	246.5

n.a. Not available.

Source: Information provided by the Senegalese authorities.

4.2. Senegalese land tenure falls into three types of domain: the national domain, governed by Law No. 64-46 of 17 June 1964; the State domain, governed by Law No. 76-66 of 2 July 1976; and private land holding, for which land titles exist, governed by Law No. 2011-07 of 30 March 2011 on the land ownership regime.

4.1.2 Agricultural policy

4.3. The Ministry of Agriculture and Rural Infrastructure (MAER) is responsible for formulating and implementing national agricultural policy. The Agriculture-Forestry-Livestock Framework Law (LOASP) adopted in 2004 is designed to establish the necessary institutional framework for reviving the agricultural sector. A National Development Fund for Agriculture, Forestry and Livestock (FNDASP) was launched in 2014 for the purpose of financing agricultural services.

4.4. During the period under review, agricultural policy was framed by a number of initiatives. In 2008, the Government launched the Great Agricultural Offensive for Food Security and Abundance (GOANA) aimed at achieving food self-sufficiency in 2015. The implementation of this initiative between 2008 and 2012 took the form of subsidies for seeds (75% of costs) and pesticides (50% of costs).

4.5. Agricultural development lies at the heart of the Emerging Senegal Plan (*Plan Sénégal Émergent* (PSE)), through the Programme to Accelerate the Pace of Senegalese Agriculture (PRACAS). The goal of the PRACAS Programme is to contribute to the "structural transformation of

[1] Government of Senegal (2014), *Plan Sénégal Émergent.* Viewed at: https://www.gouv.sn/IMG/pdf/PSE.pdf.

the economy and to growth" (Pillar 1 of the PSE) in particular through: the boosting of food security and redressing the trade balance (by increasing domestic production); the development of high value-added integrated subsectors; and the reinvigoration of the rural economy. Over the period 2014-2017, the programme seeks to achieve self-sufficiency in rice and onions, increase groundnut production using a value chain approach; and developing off-season fruit and vegetable production for export.

4.6. The National Agricultural Investment Programme (PNIA) launched in 2010 is aligned with the objectives of the ECOWAS Common Agricultural Policy and the Comprehensive Africa Agriculture Development Programme (common report, section 4.1.2).

4.7. In 2013 Senegal attained the goal of the Maputo Declaration of devoting at least 10% of public expenditure to the agricultural sector and rural development. In 2015, total spending on agriculture (including livestock, fisheries, water and forests, and the environment) are evaluated at 11% of the State's general budget.

4.8. Customs advantages are provided for in the Law on the Great Agricultural Offensive for Food and Abundance (GOANA), but the latter came to an end in 2012.

4.1.3 Main subsectors

4.1.3.1 Groundnuts

4.9. After years of low output linked with the subsector's difficulties as well as weather conditions, Senegal's groundnut production exceeded a million tonnes in the 2016-17 crop season (Table 4.1). Production is essentially destined for industrial and small-scale grinding, and to some extent feeding the population, while the by-products are used for feeding cattle. China is the main market for Senegalese groundnuts.

4.10. The groundnut subsector has three main participants: the State, the National Inter-professional Groundnut Committee of Senegal (CNIA), and the groundnut oil processors. Industrial processing is carried out by the National Oilseed Marketing Corporation of Senegal (SONACOS, ex-SUNEOR)[2], NOVASEN, and the Touba Agro-Industrial Complex (CAI Touba). Controlling aflatoxin levels remains a challenge for the subsector.

4.11. Within this subsector, the Senegalese State subsidizes the purchase of agricultural machinery (up to 60%) and seeds. In the case of seeds, the level of the subsidy is set each year, but the total amount has varied between CFAF 6 and 11 billion during the period under review (Table 4.2). The producer pays the non-subsidized part, while the State pays the subsidized part directly to the seed companies at the end of the crop year. With the record output in 2016, the PSE objective of raising groundnut production by 44% over the period 2012-2017 has been achieved.

Table 4.2 Support for agricultural production, 2009-2015

(CFAF million)

Component	2009	2010	2011	2012	2013	2014	2015
Fertilizers	14,920.0	8,010.2	9,863.3	16,247	17,444.7	13,174	13,774
Groundnut seed subsidy	9,411.8	7,228.0	10,849.2	10,674.7	10,577.4	6,782.9	10,224.9
Special programmes	8,662.1	7,495.2	12,362.8	3,574.9	3,314.1	3,459.9	6,591.4

Source: Information provided by the Senegalese authorities.

4.12. The CNIA sets prices to the producer on the basis of world prices and domestic production costs. The prices thus set are floor prices, and are lower than actual market prices. When the market price is below the floor price, the State subsidizes the difference. At the marketing stage, priority is given to the seed companies and oil processors. Groundnut oil prices are set freely while those of imported oil are set by the State.

[2] SONACOS was privatized in 2005 and renamed SUNEOR. However, the new company continued to face many difficulties and therefore was bought back by the State and resumed the name SONACOS.

4.13. Besides subsidies, groundnut producers and storage warehouse operators may receive seasonal loans from the *Crédit mutuel du Sénégal*. One of the major reforms in this sector was the abolition of the "factory floor" marketing system under which private operators, approved by the State, purchase the groundnuts at collection points and transport them to the factories where they are paid in return. Under the new system, the groundnuts are purchased directly from the producers.

4.14. Only operators approved by the CNIA may export groundnuts. The export of seed groundnuts is subject to an authorization from the Ministry of Trade.

4.1.3.2 Rice

4.15. Senegal is one of the biggest consumers of rice in West Africa, with an annual consumption of about 90 kg per capita.[3] The National Rice Self-sufficiency Programme (PNAR), launched in 2008 as part of the GOANA, sought to achieve self-sufficiency by 2012. The programme was replaced by the PRACAS with a view to achieving an annual production of paddy rice of 1.6 million tonnes by 2017; this output level could not only attain the goal of rice self-sufficiency but also position Senegal as an exporter to other countries in the subregion.

4.16. State intervention in the sector takes the form of subsidies for seeds and fertilizers, water works and the supply of equipment and machinery for mechanization. The area down to rice thus increased by 76% in crop year 2015-2016, with production reaching 906,300 tonnes (Table 4.1). The price of ordinary broken rice is governed by a mandatory price-setting regime (section 3.3.5). Depending on the situation, the State may take action in the form of customs duty exemption for imported rice or subsidizing retail prices.

4.1.3.3 Livestock

4.17. The Senegalese herd was estimated to number 17.3 million head in 2016, comprising primarily sheep, goats and cattle (Table 4.3). During the review period, there has been striking growth of the poultry industry, estimated at 74.5 million head in 2016, driven by the industrial poultry branch, which has risen from 13.2 million head in 2009 to 37.5 million head in 2013. During this period, the value of exports of hides and skins varied between CFAF 207 and CFAF 951 million.

Table 4.3 Trends in the livestock population, 2009-2016

(Thousand head)

Year	2009	2010	2011	2012	2013	2014	2015	2016
Bovine cattle	3,260.9	3,313.1	3,345.5	3,379.0	3,429.7	3,464.0	3,498.6	3,540.6
Sheep	5,382.9	5,571.3	5,715.6	5,887.1	6,081.3	6,263.8	6,464.2	6,677.5
Goats	4,598.5	4,754.8	4,886.6	5,038.1	5,199.3	5,355.3	5,526.7	5,703.5
Pigs	344.2	354.5	364.3	374.9	386.0	396.8	408.3	422.6
Horses	517.9	523.1	529.4	534.1	539.3	544.5	550.5	557.1
Donkeys, asses	445.6	449.5	452.8	455.5	458.7	461.9	466.5	471.2
Camels	4.7	4.7	4.8	4.8	4.8	4.8	4.9	4.9
Family poultry	22,301.9	22,971.0	23,254.9	23,929.3	24,647.2	25,361.9	26,097.4	27,010.8
Industrial poultry	13,170.4	17,478.4	20,915.6	20,998.2	27,280.9	29,931.4	40,297.8	37,530.0

Source: Information provided by the Senegalese authorities.

4.18. Despite rising domestic production, Senegal depends on imports to meet part of the domestic demand for meat and milk. Hides and skins are the main export products. Hides continue to be exported primarily to the European Union, while skins are shifting towards certain Asian markets where traceability requirements are less strict. The Ministry of Livestock and Animal Products is responsible for implementing government policy in this subsector. The National Livestock Development Plan (PNDE) is the main government policy instrument, and is based on four specific programmes: improvement of productivity and output; ensuring a secure animal population; improvement of product marketing; and improvement of animal health. The PNDE is currently being revised so as to take account of the context of the PSE as well as climate change issues.

[3] FAO (2011). *Aperçu du développement rizicole - Sénégal.* Viewed at: http://www.fao.org/fileadmin/user_upload/spid/docs/Senegal/Riziculture_etatdeslieux_SN.pdf.

4.19. Under the PSE, the goal for livestock is to increase national meat production, including poultry; achieve an output level of 731 million eggs in 2017, and a milk production level of 300 million litres in 2017 (compared with 202 million in 2012). In this framework the government is seeking to encourage initial local processing of these products. The measures taken have concerned training of operators, and granting of loans. The liquidation of the *Société d'exploitation des ressources animales du Sénégal* has led to the emergence of private operators grouped in the Slaughterhouse Management Company of Senegal (SOGAS).

4.20. Senegal continues to ban imports of poultry farming products and used poultry farming material and equipment. This measure was adopted in 2005 as a preventive measure for combatting avian flu, and applies to imports from all trading partners.[4]

4.1.3.4 Fisheries

4.21. During the period under review, the fisheries subsector's share of GDP fluctuated around 2% (Table 1.1), but is about 3.2% if related activities are taken into account.[5] The total volume of landings in 2016 is estimated at 487.4 thousand tonnes, up 13% over the previous year (Table 4.4). Small-scale fishing continues to predominate. The volume of exports doubled over the review period, but the total value increased only marginally to reach CFAF 199 billion. The European Union remains the main market for exports (42.5% of exports by value in 2015), although the African market takes 68.5% of exports by quantity.

Table 4.4 Fisheries subsector landings and exports, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
Total landings								
- Volume (thousands of tonnes)	443.1	409.4	420.9	448.0	441.3	425.0	430.7	487.4
Of which (% of total)								
- Small-scale fishing	90.7	90.5	88.6	90.6	90.2	87.7	89.0	81.6
- Industrial fishing	9.3	9.5	11.4	9.4	9.8	12.3	11.0	18.4
- Value (CFAF billion)	161.3	142.3	151.4	151.6	144.0	135.0	154.2	180.2
Exports								
- Volume (thousands of tonnes)	96.5	82.2	82.2	128.2	137.6	150.9	188.5	192.2
- Value (CFAF billion)	193.7	164.6	164.6	168.1	170.6	177.9	194.6	198.8

Source: Information provided by the Senegalese authorities.

4.22. The Ministry of Fisheries and the Marine Economy is responsible for the supervision and regulation of fishery activities, which are governed by the Maritime Fisheries Code. Legislation on inland fisheries and aquaculture is in the process of adoption.

4.23. Senegal adopted a new Maritime Fisheries Code in 2015[6], and its implementing decree in 2016.[7] Under this legislation, in order to engage in fishing activities in waters under Senegalese jurisdiction it is necessary to obtain a licence (industrial fishing); a permit (recreational, small-scale or scientific and technical research fishing); or an authorization (fishing for aquaculture purposes and fishery-related operations). The level of the fees for industrial fishing licences depend on the species fished, the tonnage of the vessel, and whether or not the ship flies the Senegalese flag (Table 4.5).

[4] Interministerial Order No. 007717 of 24 November 2005 establishing a ban on the import of poultry farming products and used poultry farming material and equipment.
[5] The contribution of fisheries and related activities is estimated at 3.2% of GDP according to the estimates the National Statistical and Demographic Agency.
[6] Law No. 2015-18 of 13 July 2015 containing the Maritime Fisheries Code.
[7] Decree No. 2016-1804 on the implementation of Law No. 2015-18 containing the Maritime Fisheries Code.

Table 4.5 Industrial fisheries licence fees, 2017

(CFAF/gross registered tonnes/year)

Type of fishing/vessel	Rate/range of the fee
Vessels flying the Senegalese flag	
Coastal demersal fishing	8,925 (vessels of less than 50 gross registered tonnes) – 57,750 (bottom longliners)
Deep-sea demersal fishing	22,050 (wet trawlers - fish) – 52,500 (freezer trawlers – shrimp, deep-water crab and spiny lobster pots)
Coastal pelagic fishing	9,450 (seiners, fresh fish) – 54,600 (freezer trawlers)
Deep-sea pelagic fishing	7,350 (pole-and–line, fresh fish) – 46,200 (longliners, swordfish)
Chartered vessels	
Pole-and-line tuna	33,600
Tuna seiners	38,850
Longline tuna	163,800

Source: Information provided by the Senegalese authorities.

4.24. Holders of a small-scale fishing permit have to pay an annual flat-rate fee. For nationals from African countries that do not have a fisheries agreement with Senegal, the fees in 2013 were CFAF 100,000 CFAF for fishing on foot (A permit); CFAF 200,000 for canoes of less than 13 metres (B permit) and CFAF 300,000 for canoes of 13 metres and more (C permit).[8] The fee is divided among the local small-scale fisheries councils (60%); a Fund for the Promotion of Fishing and Related Industries (20%); and the State (20%). The proceeds from the licences and penalties are divided along the same lines.

4.25. The State may grant fishing rights to foreign vessels under existing fisheries agreements, or when they are chartered by legal persons under Senegalese law. Thus, Senegal signed a fisheries partnership agreement with the EU in November 2014 for a renewable period of five years. The agreement is supposed to allow 28 seiners, 8 pole-and-line vessels and 2 hake trawlers from the EU to fish in waters under Senegalese jurisdiction against financial compensation of €13.9 million during the lifetime of the agreement (of which €8.7 million as financial compensation and €5.2 million for fishing licences). The pole-and-line tuna vessels are obliged to land their catches, primarily in order to ensure supplies for the local tuna plants. In addition, under this agreement Senegal also receives EU support for maritime surveillance and to combat illegal, unreported and unregulated (IUU) fishing.

4.26. Senegal has reciprocity agreements on fisheries with the Gambia and Guinea-Bissau. These agreements guarantee national treatment for nationals from the partner countries, and do not include the obligation of local landing.

4.27. The Maritime Fisheries Code provides, among other things, for the consideration of port State measures[9], bans the use of monofilament nets, and obliges foreign vessels engaged in industrial fishing to take on board an observer appointed by the Senegalese government. The legislation raised the amounts of fines and introduced the possibility of confiscating by legal means any vessel that is detained.

4.28. In order to exercise the profession of fish merchant, including for export, it is necessary to obtain a business permit issued by the responsible Ministry; the permit is valid for three years.[10] The industrial processing units are obliged to obtain their supplies from the fish merchants. The fees for the permit vary between CFAF 10,000 and CFAF 30,000 according to the fish merchant's category.

[8] For nationals, WAEMU nationals and those of countries with which Senegal has a fishing agreement, the annual fees are CFAF 5,000 for the A permit, CFAF 15,000 for the B permit, and CFAF 25,000 for the C permit.

[9] FAO – Agreement on Port State Measures to Prevent, Deter and Eliminate Illegal, Unreported and Unregulated Fishing.

[10] Decree No. 2009-1226 on the exercise of the profession of fish merchant.

4.2 Extractive industries and energy

4.2.1 Extractive industries

4.2.1.1 Mining

4.29. Senegal has an important geological potential with a great diversity of mineral substances (gold, iron, copper, chrome, nickel, phosphates, industrial limestone, etc.). During the review period, mining, which was hitherto essentially confined to phosphates and industrial clays, was diversified with the start-up of industrial production of gold (in 2009), manganese (2012), and some heavy minerals (2014) (Table 4.6). Manganese and some phosphates are marketed in the raw state, while heavy minerals are marketed as finished products (zircon, ilmenite, rutile, and leucoxene).

Table 4.6 Trends in mining and quarrying production, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
Mining (thousands of tonnes unless otherwise indicated)								
Gold (tonnes)	5.0	9.5	4.3	6.2	6.5	6.7	5.7	6.7
Silver (tonnes)	0.5	0.5	0.5	0.7	0.9	1.2	0.6	0.6
Aluminium phosphates	7,225	0	17,520	12,129	0	0	0	n.a.
Lime phosphates	43.7	97.4	111.8	1,380	882.5	695.4	1,826.2	2,700
Zircon	n/a	n/a	n/a	n/a	n/a	9.1	46	52
Ilmenite	n/a	n/a	n/a	n/a	n/a	110	428	410
Rutile	n/a	n/a	n/a	n/a	n/a	0.3	2.1	3
Leucoxene	n/a	n/a	n/a	n/a	n/a	0	3.2	6.7
Manganese	n/a	n/a	n/a	n/a	n/a	n/a	6.7	n.a.
Attapulgite	195.2	231.6	225.3	180.6	235.1	232.3	230.1	181.3
Materials for cement works	3,402	2,940	2,840	5,672	5,672	3,463	3,050	5,180
Quarrying (thousands of m^3)								
Limestone	813.6	237.3	450.9	558.6	570.9	540.1	761.6	5 400.6
Basalt	474.1	263.9	604.1	801.7	1,189.0	952.1	1,627.1	1,765.7
Clay (T)	137.5	166.1	357.1	329.7	346.7	14.0	26.0	160.8
Sandstone	n.a.	1.1	0.8	n.a.	12.6	0.4	0.4	n.a.
Laterite	44.5	54.8	419.1	745.9	460.0	101.3	337.2	36.6
Sand	1,279.8	830.8	1,061.4	810.2	747.4	949.1	1,044.9	n.a.

n/a Not applicable.

n.a. Not available.

Source: Information provided by the Ministry responsible for mining.

4.30. Senegal adopted a new mining code in 2016.[11] The legislation distinguishes the following mining rights: prospection authorization; exploration permit; and exploitation authorization (small, semi-mechanized, and artisanal mining) (Table 4.7). Authorizations are also required for the opening and exploitation of quarries.

4.31. The resources of the soil and subsoil in Senegal belong to the State, which has a right to a free 10% share in the equity capital of any exploitation company for the entire lifetime of the mine (including in case of any increase in capital). The State can also negotiate for itself and/or for the domestic private sector a supplementary share of up to 25% of the equity of the mining company (against payment). The Ministry responsible for finance manages the State's participation in mining companies. The State can sign production-sharing contracts for the exploration and exploitation of mineral substances. In this case, the beneficiary of the contract is not subject to the payment of the mining fee.

4.32. The granting, renewal, extension or transformation of mining rights or exploration and exploitation are subject to the payment of fixed entry duties (Table 4.7). Mineral substances are subject to the payment of a mining levy (Table 4.8). The basis of the levy is the average sales price of the previous three months.

4.33. Mining receipts are divided between the State (60%), a mining sector support fund (20%) and a fund for local communities (20%). In addition, the operators must pay into a support fund

[11] Law No. 2016-32 of 8 November 2016 establishing the Mining Code.

for communities located within their areas of operation. The amount of this contribution is 0.5% of turnover for operators at the exploitation phase, and is negotiated in the case of operators at the exploration and development phase.

Table 4.7 Types of mineral rights in Senegal

Mining right	Characteristics	Duration and renewal	Fixed entry fees (CFAF)	Surface royalty
Prospection authorization	- Non-exclusive right - Cannot be assigned or transferred	Maximum 6 months, renewable once only	n.a.	n.a.
Exploration permit	- Exclusive right - Assignable and transferable - Indefinite depth	4 years, renewable twice for 3 years each time	2,500,000	CFAF 5,000/ km^2/year
Mining permit	- Exclusive right - Indefinite depth - Free disposal of the mineral substance - Assignable and transferable	5 to 20 years, renewable	10,000,000	CFAF 250,000/ km^2/year
Small mining authorization	Maximum perimeter: 500 ha	5 years, renewable for 5 year periods	2,500,000	CFAF 50,000/ ha/year
Semi-mechanized mining authorization	Maximum perimeter: 50 ha Maximum depth: 15 m	3 years, renewable for 3 years periods	1,500,000	CFAF 50,000/ ha/year
Artisanal mining authorization	Perimeter within the land district of a territorial community	5 years, renewable for 5 year periods	50,000	n.a.
Temporary authorization to open and exploit a quarry	- Right of occupation of a plot - Free disposal of mineral substances	5 years renewable	1,000,000	n.a.
Permanent authorization to open and exploit a quarry		6 months, renewable once only	2,500,000	CFAF 50,000/ ha/year

n.a. Not available.

Source: Mining code.

Table 4.8 Surface royalty rates

Mineral substance	Mining tax rate (percentage of commercial value where applicable)
Phosphate of aluminium, phosphate of lime	5%
Phosphoric acid	1.5%
Cement	1%
Iron	5% (2% in case of local processing)
Base metals, radioactive substances	3.5% (1.5% in case of local processing)
Gold	5% (3.5% if refined locally)
Zircon, ilmenite and other heavy metals	5%
Diamonds and other gemstones	5% (3% for cut diamonds)
Crushed quarrying substances	4%
Quarrying substances extracted without crushing and/or removed by collection	CFAF 500/m^3 for hard materials and CFAF 300/m^3 for loose material
Alkaline salts and other assignable substances	3%

Source: Mining Code.

4.34. Mining royalties are payable on the extraction of mining products at a rate of 3% of the price ex-mine of the substance, i.e. the difference between its f.o.b. value and all the costs incurred between the point of extraction and the point of delivery. The rate actually applied is sometimes negotiated in mining agreements, and may vary from one operator to another; it seems that it does not exceed 5%.

4.35. Goods imported by holders of exploration permits of mineral substances are exempted from customs duties and charges, VAT and the Senegalese Shippers' Council levy. This exemption applies to the equipment, materials, supplies, machinery, tools and equipment, and utility vehicles included in the approved programme, as well as spare parts and consumables that are not locally produced. The exemption also extends to subcontractors.

4.36. The legislation encourages operators to use local products and services to the greatest possible extent. Subcontractors contracted to provide services for a period exceeding one year establish themselves locally. With equal qualifications, operators and subcontractors must give preference to Senegalese personnel and must train Senegalese personnel.

4.37. The Finance Law of 2017 introduces a special tax on cement at a rate of CFAF 3 per kg of imported or locally produced cement placed on the market. This tax has been in force since 1 January 2017.

4.2.1.2 Hydrocarbons

4.2.1.2.1 Upstream subsector

4.38. Senegal's proven and recoverable reserves of natural gas are estimated at 357 million cubic metres. Natural gas is exploited by *Fortesa International Sénégal* (a subsidiary of the Fortesa International Inc. group). Its total gas output in 2014 is estimated 22.7 million cubic metres (compared with 17.1 million cubic metres in 2009). Since 2015, gas production has been used entirely for the generation of electricity by the National Electricity Company.[12]

4.39. Senegal is not yet a producer of petroleum products. In 2014, prospecting work revealed exploitable deposits with reserves estimated at 473 million barrels. Production start-up is foreseen for 2021.

4.40. The Ministry of Energy and Development of Renewable Energies is responsible for the implementation of government policy on hydrocarbons. The *Société des pétroles du Sénégal* (Petrosen), 99% State-owned, manages the State's interests in the petroleum sector. In particular, it is responsible for promoting the national sedimentary basin, represents the State with respect to production-sharing agreements, prepares and negotiates petroleum agreements and contracts. It is also responsible for collecting the annual surface rent provided for by the Petroleum Code.

4.41. The Energy Development Policy Letter (LPDE) of 2012 sets four general objectives for energy policy: boosting the promotion of the sedimentary basin; improvement of the legislative and regulatory framework; strengthening of production capacity; and ensuring the security of storage capacity and conditions. In this context, six new exploration and production-sharing contracts were signed between 2012 and 2015, bringing the total number of contracts to 14 (of which nine at sea and five on land).

4.42. The hydrocarbons subsector is governed primarily by Law No. 98-05 of 8 January 1998 establishing the Petroleum Code, and its implementing texts. As in other sectors, the provisions concerning the fiscal regimes were transferred to the General Tax Code in 2012. The Petroleum Code distinguishes four types of petroleum rights: prospection authorization, granted for a period of two years; exploration permit, issued for four years and renewable twice for a maximum duration of three years; provisional exploitation authorization, granted for the lifetime of an exploration permit (with a maximum duration of two years); and exploitation concession, granted for a period of 25 years, renewable once only for ten years). The Petroleum Code is being revised.

4.43. Exploration permits and exploitation concessions are accompanied by an agreement specifying, in particular, the obligations of the operators. The State may engage in hydrocarbon exploration and exploitation activities through concession contracts ("service contracts") or production-sharing contracts; in its negotiations Senegal gives preference to exploration and production-sharing contracts.

4.44. In addition to the provisions of ordinary law (section 2.4.1), the holders of hydrocarbon exploitation concession contracts are subject to: payment of royalties on the value of hydrocarbon

[12] Previously it was also used by the SOCOCIM Industries cement works for electricity generation.

production, levied at a rate of between 2% and 10% according to the nature of the hydrocarbons and whether exploited on land or at sea; payment of a surface rent; and an additional petroleum levy calculated on the basis of the profitability of the petroleum operations. The terms of the surface rent and the additional level are specified in the agreements or concession contracts.

4.45. The tax breaks provided for by the Code include: exemption from corporation tax during the exploration phase; exemption from the mining products export tax; exemption from customs duties during the exploration and investment phases; and exemption from the business tax and land property tax for the first three years of exploitation.

4.2.1.2.2 Downstream subsector

4.46. The hydrocarbons downstream subsector is governed by Law No. 98-31 of 14 April 1998[13], and its implementing decrees. These activities are subject to the delivery of a licence issued by the National Hydrocarbons Committee (under the Ministry responsible for hydrocarbons). The licences are granted free of charge for a period of five years for importation or transport activities, ten years for distribution activities, and 15 years for storage.

4.47. Domestic demand for petroleum products is met by imports of crude petroleum that is subsequently refined by the *Société africaine de raffinage* (SAR), in which the State owns a 46% share (through Petrosen). The other shareholders are Saudi Binladen Group (34%) and the Total group (20%). SAR has a refining capacity of 1.2 million tonnes of crude petroleum per year, for an estimated domestic demand of 1.8 million tonnes. It is essentially supplied with crude petroleum from Nigeria. In 2015, its production was 991,229 tonnes, an increase of 42% compared with 2009. Crude imports are carried out on behalf of SAR by some dozen licensed operators.

4.48. The storage of petroleum products is carried out almost exclusively by the *Société sénégalaise de stockage* (Senstock), which is linked to SAR by a storage contract. Monthly storage fees are CFAF 6 per litre or kilogramme of product.[14] Senstock has a storage capacity of 167,000 m^3 (or 38% of the country's total storage capacity). Stored products are then transferred to some 20 approved distributors who carry out the retail distribution through a network of service stations operated either directly by themselves or by independent operators (who receive CFAF 14.5 per litre sold).

4.49. Decree No. 2014-1562 of 3 December 2014 establishes the arrangements for setting prices of hydrocarbons. The basic prices (import parity price) are determined on the basis of the prices on the reference international market (North-West Europe market), to which are added maritime freight and other related costs. The related costs include: the trader's margin (US$400/tonne); maritime insurance (0.15% of invoice price); maritime transport losses (0.25% of the CIF cost); financial costs; demurrage charges (US$0.376/tonne); port terminal and pipeline costs (US$1.5/tonne); direct import costs (US$0.25/tonne); port fees; Petroleum Product Import Security Fund levy (CFAF 25,000/tonne for "black" products and CFAF 10,000/tonne for "white" products); and electricity sector support fund levy (CFAF 25,000/tonne for "black" products, and CFAF 10,000/tonne for "white" products).[15] For hydrocarbons subject to transport equalization (premium grade petrol, ordinary petrol, petrol for canoes, lamp petroleum, diesel fuel), the resulting prices are floor prices and are uniform throughout the national territory. For other hydrocarbons, prices may be adjusted according to the official transport tariff for the delivery site. In practice, floor prices are observed owing to the lack of competition. The prices are revised every four weeks.

4.50. The butane gas import segment was liberalized in 2012, with the abolition of SAR's monopoly. Gas imports are exempt from payment of customs duty and VAT. Prices are set by the authorities. The difference between the prices thus set and the real cost is borne by the State when cost exceed price.

[13] Law No. 98-31 of 14 April 1998 on the importation, refining, storage, transport and distribution of hydrocarbons.
[14] Senstock is held by DIPROM (36.9%), Total group (28.7%), Puma Energy (18%) and SAR (16.4%).
[15] The levy of CFAF 10/litre for the SAR was abolished in December 2016.

4.2.2 Electricity and renewable energy

4.51. The electrification rate in Senegal was around 64% in 2016, compared with 53.5% in 2009, but varies very widely according to the region (90% in urban areas and 33.2% in rural areas). Electricity generation is carried out by the Senegalese Electricity Company (SENELEC) and some independent producers. Installed capacity is about 810 MW, consisting primarily of heavy fuel thermal power stations belonging to SENELEC (412 MW) and also independent producers (242 MW). Other energy sources include: photovoltaic solar power stations (40 MW); two hydroelectric power stations operated jointly with Mali in the framework of the Senegal River Development Organization (81 MW) and imports from Mauritania (30 MW). Senegal exports electricity to Mali and the Gambia.

4.52. SENELEC holds a monopoly on the transport and distribution of electricity in urban areas, as well as on wholesale purchases, and independent operators are therefore required to sell it their production, including in rural areas.

4.53. The Regulatory Commission for the Electricity Sector (CRSE) regulates the sector, while the Senegalese Rural Electrification Agency (ASER) is responsible for the distribution of electricity in rural areas. ASER has awarded concessions to private operators in the form of public-private partnerships, for rural electrification of six of the ten zones under its responsibility. These operators have a distribution monopoly in the concession zone, but must be supplied by SENELEC if the villages are linked up to the national grid. They then establish their own local distribution network. The concession prices are negotiated with SENELEC.

4.54. The conditions for electricity tariff setting are established by law. In urban areas, and depending on the SENELEC investment programme, the CRSE establishes a ceiling tariff and the maximum income that SENELEC is authorized to obtain. SENELEC may then propose an adjustment of its tariff structure on a quarterly basis, within the limit of the constraints fixed by the regulatory commission. In practice, no tariff adjustment was authorized between 2012 and 2016. Cost increases were subsidized by the State. Since 2015 there have been no further subsidies in the wake of the fall in oil prices. Tariffs fell by an average of 10% at the beginning of 2017. In rural areas, tariffs vary from one operator to another, depending on the investments they have made. According to the authorities, the tariffs in rural areas are about 20% more expensive than those charged by SENELEC.

4.55. The electricity sector depends very heavily on imports of petroleum products, given the share of fossil fuel in the energy mix. Despite the large subsidies granted to the sector (CFAF 125 billion in 2011 and CFAF 105 billion in 2012), electricity prices continue to be among the highest in the world. In 2011, the Senegalese authorities launched the TAKKAL Plan, which is a set of emergency measures aimed at reducing shortfalls in electricity supply. The Plan aims to mobilize resources in order to expand production capacity, modernize the transport and distribution network, and ensure the regular supply of fuel for SENELEC. A Special Fund to support the energy sector (FSE), financed by a parafiscal charge (the energy sector support levy) has been set up to finance fuel purchases. The rate of this parafiscal charge is CFAF 15,000 per tonne of the products concerned (CFAF 20,000 in the case of diesel fuel). SENELEC products are exempted from this levy.

4.56. Senegal has embarked on a policy of diversification of energy sources, in particular towards coal fired power stations, solar and wind energy, and the use of natural gas. An additional 1,500 MW could be injected into the electricity grid by 2021 if the projects underway come to fruition.[16]

4.57. Renewable energy is a key component of the government's strategy to diversify energy sources. The Energy Sector Development Policy Letter (LPDSE) of 2012 already aimed to increase the share of renewables in the energy mix to 20% by 2017. The 20% rate was achieved in 2016. A

[16] These include in particular the commissioning of: coal-fired power stations at Sendou (125 MW in 2018) and Mboro (300 MW in 2021); the wind turbine power station at Taiba Ndiaye (150 MW as of 2018); the dual fuel oil power station of Malicounda (120 MW as of 2020); and new solar energy capacity (30 MW at Méouane, 20 MW at Kahone, 30 MW at Mérina Dakhar, and 100 MW under the World Bank Group *Scaling Solar* initiative).

Ministry responsible for renewable energy was set up in 2010.[17] The legislative framework has been strengthened with the promulgation of framework laws on the promotion of renewable energy[18] and on biofuels.[19]

4.58. The National Renewable Energy Agency (ANER) was set up in 2013 to implement the Government's strategy in this field. It is financed from the State budget both for its operations and to carry out some investments in addition to those financed by multilateral and bilateral cooperation. Its investments include the installation of 1,825 solar-powered street lights in the suburbs of Dakar and the communes of Thiès, Linguère, Fatick, Kaolack, Tambacounda and Kolda[20]; and the solar-powered electrification of 145 community infrastructures (schools, health establishments, religious establishments, etc.).

4.59. Enterprises producing biofuel for the domestic market enjoy some tax advantages, including in particular exemption from customs duties and/or VAT on their purchases of equipment, seeds and plants; and exemption from income tax for five years.[21] These advantages were abolished in 2012.

4.60. Development of the wood industry is also part of the country's energy diversification strategy. Accordingly, charcoal prices have been liberalized since 2007.

4.3 Manufacturing

4.61. Senegal's manufacturing sector is relatively important, with a share of GDP estimated at 13.5% in 2014, although this figure remained flat during the period under review (Table 1.1). At 31 December 2016, its industrial fabric included 1,512 enterprises (Table 4.9). The value added of the industrial sector is largely generated by the food industry, construction materials, energy and water subsectors. Manufacturing activities are heavily concentrated in the Dakar region, where 91% of the enterprises are located.

Table 4.9 Some manufacturing indicators, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
Number of enterprises	959	1,011	1,070	1,197	1,294	1,338	1,338	1,512
Number of jobs	38,775	37,069	26,955	33,290	43,109	38,417,	39,024	n.a.
- of which permanent	28,214	27,341	21,438	24,321	29,836	27,015,	25,000	n.a.

n.a. Not available.

Source: Online information from the *Observatoire de l'industrie du Sénégal*, viewed at: http://www.obs-industrie.sn/index1.htm; and information provided by the Senegalese authorities.

4.62. The Ministry of Industry and Mining is responsible for implementation of the Government's industrial policy. It is supported by structures such as the Agency for Investment and Major Works (section 2.4), and the Senegalese Standardization Association (section 3.3.2). The Senegalese Industrial Upgrading and Modernization Office is tasked with upgrading and modernizing enterprises.

4.63. Under the PSE, the Government's objective with respect to industrial development is to take advantage of the country's geographical position to position it as a "regional industrial logistics hub".[22] The planned action includes the establishment of industrial platforms in agribusiness, textiles/clothing and construction materials; the creation of an industrial pole for high value added activities (electronic assembly, dock yards, iron and steel, and motor-vehicle, rail or aircraft cabling); and the establishment of a logistics hub (rehabilitation of the Dakar-Bamako railway, modernization of the port of Dakar, and construction of storage platforms).

[17] The renewable energy portfolio is now combined with the energy portfolio.
[18] Law No. 2010-21 of 20 December 2010 establishing the framework law for renewable energy.
[19] Law No. 2010-22 of 15 December 2010 establishing the framework law for the biofuel industry.
[20] These installations were carried out during the pilot phase of the WAEMU Regional Programme for the Development of Renewable Energies and Energy Efficiency.
[21] Law No. 2010-22 of 15 December 2010 establishing the framework law for the biofuel industry, Article 8.
[22] Government of Senegal (2014), *Plan Sénégal Émergent.* Viewed at: https://www.gouv.sn/IMG/pdf/PSE.pdf.

4.64. In 2016, the Government published an Industrial Sector Development Policy Letter (LPSDI)[23], whose overall objective is "to create a favourable environment for the development of a competitive industrial sector that is open to the exterior". The action envisaged includes: upgrading enterprises in line with international standards on production organization and management systems; widening the industrial base and densification of the industrial fabric; and promotion of private investment. The Letter was endorsed in 2017 and is now being implemented.

4.65. Senegal takes part in the enterprise upgrading and modernization programme (PMN).[24] The grants provided under the programme include the financing of: 80% of the costs for the diagnostic study and preparation of the Upgrading Plan; 30% of the costs of equipment, in the case of tangible investments financed by a capital increase; and 70% of intangible investments.[25] Since the programme was launched, 130 requests for upgrading and modernization have been approved, for an amount of CFAF 94 billion of planned investment and CFAF 16 billion of planned grants. To date, the estimated amount of approved investments is CFAF 73.7 billion, with CFAF 9 billion of disbursed funds granted.

4.66. A specific modernization and upgrading programme for SMEs was launched in 2013. It is restricted to SMEs (turnover of less than CFAF 500 million) that have at least two years of activity, and priority is given to the Casamance region. The programme offers financing of up to 70% for intangible investments and grants funds of between 20% to 30% for tangible investments. In cumulative terms, 17 applications have been approved under the specific programme for SMEs. This represents CFAF 766 million in investment and CFAF 285 million in funds granted.

4.67. In the framework of the trade liberalization arrangements of WAEMU and ECOWAS, approved Senegalese enterprises may export approved products to the regional markets free of most duties and entry charges (common report, Table 3.5). Senegal is receiving technical support from UNIDO for the preparation and implementation of its industrial policy.

4.4 Services

4.68. The services sector is the main driver of the Senegalese economy (Table 1.1). In the GATS framework, Senegal has made commitments for various categories of services, including financial services, telecommunications, transport services and tourism.[26] During the period under review, Senegal submitted about 20 notifications concerning its laws and regulations relating to trade in services (Table 2.2).

4.4.1 Financial services

4.4.1.1 Banking services

4.69. At 31 December 2016, Senegal had 27 banking institutions including 24 commercial banks and 3 financial establishments (Table 4.10). Total assets of the banking sector amounted to CFAF 5,390 billion in 2015 compared with CFAF 3,019 billion in 2009. The sector is dominated by foreign bank groups (75% of assets and a similar share of client accounts). The percentage of the active population using banking services was estimated at 21.7% for the year 2014.

Table 4.10 Situation of approved credit establishments at 31 December 2016

Name	Approval (year)	Capital (CFAF billion)	State holding (%)	Balance sheet (CFAF billion)
Banks				
Coris Bank International, Senegal branch	2015	n.a.	n.a.	n.a.
BGFI Bank – Senegal	2015	10.0	0.0	13.8
Banque de Dakar	2015	16.0	0.0	51.5

[23] Ministry of Industry and Mining (2016), *Lettre de politique sectorielle de développement de l'industrie*, December. Viewed at: http://www.obs-industrie.sn/LPSDIndustrieFinal1.doc.

[24] During the pilot phase of the programme, some sixty enterprises have been given support in the form of upgrading grants, coaching, training of local providers and putting them in touch with local providers.

[25] Intangible investments cover all areas such as human resource management, technology transfer, the search for partners, etc.

[26] WTO document GATS/SC/75 of 15 April 1994.

Name	Approval (year)	Capital (CFAF billion)	State holding (%)	Balance sheet (CFAF billion)
Orabank Côte d'Ivoire, Senegal branch	2013	0.0	n.a.	51.3
Banque pour le commerce et l'industrie du Mali, Senegal branch	2013	0.0	n.a.	6.0
Banque nationale pour le développement économique	2013	11.0	25.0	80.1
Diamond Bank, Senegal branch	2010	0.0	n.a.	184.8
United Bank for Africa – Senegal	2009	9.3	0.0	146.5
Crédit international	2009	10.0	0.0	51.5
Banque régionale des marchés	2006	7.8	0.0	296.8
Citibank – Senegal	2006	17.5	0.0	87.6
Banque des institutions mutualistes d'Afrique de l'Ouest	2005	10.0	0.0	42.6
FBN Bank – Senegal	2005	12.4	0.0	32.2
Banque Atlantique – Senegal	2005	18.5	0.0	297.5
Banque sahélo-saharienne pour l'investissement et le commerce - Sénégal	2003	17.3	0.0	85.3
Bank of Africa – Senegal	2001	12.0	0.0	361.9
Ecobank – Senegal	1999	16.8	0.0	648.4
Crédit du Sénégal	1989	5.0	0.0	172.0
Caisse nationale de crédit agricole du Sénégal	1984	10.0	25.9	243.0
Banque islamique du Sénégal	1982	10.0	6.0	260.0
Banque de l'habitat du Sénégal	1979	10.0	40.0	299.2
Société générale de banques au Sénégal	1965	10.0	0.0	735.6
Banque internationale pour le commerce et l'industrie au Sénégal	1965	10.0	24.9	430.6
Compagnie bancaire de l'Afrique occidentale, Groupe Attijariwafa Bank	1965	11.5	8.0	811.9
Financial establishments				
Compagnie ouest-africaine de crédit-bail	1977	10.5	0.0	59.4
Société africaine de crédit automobile – Alios finance Dakar branch	2006	0.0	0.0	13.8
Wafacash West Africa	2015	n.a.	n.a.	0.0

n.a. Not available.

Source: UMOA Banking Commission (2016), *Rapport annuel 2015.* Viewed at: http://www.bceao.int/IMG/pdf/rapport_annuel_de_la_commission_bancaire_2015.pdf.

4.70. Banks and financial establishments are subject to the community banking regulations and supervised by the WAMU Banking Commission (common report, section 4.4.4). Applications for approval must be addressed to the Ministry responsible for finance. Approval is granted by ministerial order, following the favourable opinion of the WAMU Banking Commission. Some ten approvals were granted between 2009 and 2016 (of which nine banks and one bank-type financial establishment).

4.71. Under the PSE, the government intends to expand the financing options for SMEs and boost financial inclusion. Accordingly, in 2013 three new lending and loan guarantee structures for SMEs were set up: the Priority Investment Guarantee Fund (FONGIP); the Sovereign Fund for Strategic Investments (FONSIS); and the National Bank for Economic Development (BNDE). Between 2013 and 2016, FONSIS received CFAF 84.2 billion for project financing; FONGIP guaranteed CFAF 17 billion in investment in agriculture and agribusiness, fisheries, and the crafts sector, and the BNDE mobilized CFAF 71 billion in finance for 492 SMEs.[27]

4.72. The authorities have also made efforts to develop new products (Islamic finance, leasing) and for the refinancing of microfinance institutions by banks. A law on leasing was adopted in

[27] Government of Senegal (2017), *Mémorandum sur les politiques économiques et financières, 2015-2017.* Viewed at: http://www.dpee.sn/IMG/pdf/memo_vf2.pdf.

2012.[28] In 2014 Senegal adopted legislation on credit information bureaux.[29] A credit information bureau has been operational since 2016.

4.73. Leasing represents about 9% of the assets of the Senegalese financial system. In addition to the banks, two financial establishments are authorized to provide leasing services: LOCAFRIQUE and Alios Finance.

4.74. Ceiling prices apply to the financial services provided by banking institutions; since 2015, interest rates on loans cannot exceed 15%.[30]

4.75. Financial services are subject to a tax on financial activities (TAF) levied at the rate of 17% on interest, agios and other commissions charged. A reduced rate of 7% applies to transactions for export financing (section 3.2.4). Interest and commissions charged on transactions by the decentralized financial systems are also exempt from the TAF. In order to encourage long-term loans, remuneration charged on loans for a period of five years and more are exempted from the TAF. In 2014, the TAF generated about 45.8 billion in revenues, or the equivalent of 6.3% of the taxes collected on goods and services.

4.4.1.2 Insurance services

4.76. At 31 December 2016, the Senegalese insurance market comprised 27 insurance companies: 18 companies offer property and casualty insurance (one of which provides agricultural insurance services); and nine companies offer life insurance. The Senegalese Reinsurance Company (SENRE) is the only company that offers reinsurance services. The subsector's turnover was evaluated at CFAF 140.7 billion in 2016, of which 67% was property and casualty insurance (essentially automobile insurance, personal accident and illness insurance, and insurance against fire and other damage to property). The State holds shares of between 5% and 36% in the capital of four insurance companies.

4.77. Like the other WAEMU countries, Senegal belongs to the Inter-African Conference on Insurance Markets (CIMA), whose Code governs the supply of insurance services in member States (common report, section 4.4.3). At the domestic level, the Insurance Directorate of the Ministry responsible for finance is in charge of the regulation and supervision of the insurance market. Apart from civil liability automobile insurance, which is mandatory under CIMA Code, the other types of insurance that are compulsory in Senegal are: cargo insurance (regardless of the value of the goods); hull insurance for trading or fishing vessels; hunting insurance; and underwater fishing insurance. Compulsory public works and buildings insurance is in the course of being introduced.

4.78. In the case of compulsory insurance, minimum premiums are set or approved by the State in accordance with the CIMA Code (common report, section 4.4.3). For cargo insurance, the minimum premium rate is set at 0.15%, with a minimum premium of CFAF 6,300 including all taxes.

4.79. Insurance or annuity contracts are subject to a special tax (on insurance products) at the following rates: 5% for maritime, river or air navigation risk insurance, comprehensive home insurance and fire insurance; 6% for annuity contracts; 0.25% for export credit insurance; and 10% for other types of insurance.[31] Group insurance is exempted from the tax, which generated CFAF 5 billion in revenue in 2014.

4.80. Companies may deduct from the tax base for corporation tax the insurance premiums intended to cover certain social contributions and charges (CGI, Book 1, Article 9). Agricultural mutual insurance or reinsurance societies are exempt from the company tax.

[28] Law No. 2012-02 of 03 January 2012 on leasing in Senegal. This Law replaces Decree No. 71-458 of 22 April 1971.
[29] Law No. 2014-02 of 6 January 2014 establishing the regulations for credit information bureaux in member States of the West African Monetary Union (WAMU).
[30] Notice No. 003-08-2013 of 29 August 2013 to credit establishments and decentralized financial systems concerning the setting of maximum interest rates in WAMU member States.
[31] Law No. 2012-31 of 31 December 2012 establishing the General Tax Code.

4.4.1.3 Microfinance

4.81. Microfinance represents about 10% of the banking sector's assets. Microfinance institutions are governed by Law No. 2008-47 of 03 September 2008 establishing the regulations for Decentralized Financial Systems (SFDs) in Senegal. SFDs are under the supervision of the Ministry responsible for finance. The supervision of larger structures (with assets or deposits of CFAF 2 billion or more) is the responsibility of the WAEMU Banking Commission. Lending by SFDs is subject to an interest rate cap of 27%.[32]

4.4.2 Telecommunications and postal services

4.4.2.1 Telecommunications

4.82. The post and telecommunications subsector contributes about 7% of the GDP of Senegal (Table 1.1). In 2015, telecommunications generated a turnover of CFAF 764 billion compared with CFAF 598 billion in 2008. This increase is largely attributable to mobile telephony.

4.83. Fixed-line telephone services are provided by SONATEL (the historic operator) and Expresso Sénégal (a subsidiary of the Sudatel group). At 31 December 2016, the fixed telephony segment comprised 285,933 lines with a penetration rate of 1.93%.[33] SONATEL has a dominant position with 97.2% of market share. Three operators share the mobile telephony segment: Orange, a Sonatel subsidiary; Tigo, a subsidiary of the Millicom International Cellular S.A. group; and Expresso Sénégal. At 31 December 2016, mobile telephony had more than 15 million subscribers and a penetration rate of 102.6%; Orange had a dominant position with 52.3% of market share. Tigo and Expresso held 25.9% and 21.9% of market shares, respectively. The Internet segment (essentially mobile) has 8.7 million lines and a penetration rate of 58.9%. Many SMEs provide value added services as well as other services.

4.84. The Ministry of Posts and Telecommunications is responsible for the formulation and implementation of government policy in this field, including information and communication technologies. The Telecommunications and Postal Services Regulatory Authority (ARTP) is responsible for regulating the subsector.

4.85. Law No. 2011-01 of 24 February 2011 establishing the Telecommunications Code of Senegal transposed some of the community standards in this area (common report, section 4.4.1). The law distinguishes three types of regime: the licensing regime applicable to the establishment and exploitation of telecommunications networks or services open to the public and making use of rare resources; the authorization regime for the installation and operation of independent networks; and the declaration regime, for the supply of value added and other services. Licences are granted by competitive tender. The number of licences is fixed by the State. In June 2007, virtual mobile operator licences were granted to three operators: You Mobile, Sirius Telecoms Afrique SA, and Origines SA.

4.86. The Law also provides for a licensing regime for infrastructure operators. These are authorized to build infrastructure but can only sell their services on a wholesale basis to other operators. In January 2017 the Telecommunications Code was amended to transfer suppliers of Internet access from the licensing regime to the authorization regime[34], with a view to increasing the accessibility and use of Internet services and promoting the digital economy.

4.87. Mobile telephony tariffs are set by the operators subject to notification of the ARTP. The latter may regulate the tariffs of operators that have a dominant market position (i.e. at least 25% of market share), by setting floor or ceiling levels, in order to align tariffs with cost prices and avoid cross-subsidies between different services.

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[32] Imam, Patrick; and Christina Korerus (2013), *Senegal: Financial depth and macrostability,* Washington, D.C., International Monetary Fund. Viewed at: https://www.imf.org/external/pubs/ft/dp/2013/afr1305.pdf.

[33] ARTP (2017), *Rapport trimestriel sur le marché des télécommunications, 2016.* Viewed at: http://www.artpsenegal.net/images/documents/Rapport_Observatoire_T4_2016.pdf.

[34] Law No. 2017-13 amending Law No. 2011-01 of 24 February 2011 establishing the Telecommunications Code.

4.88. The Law obliges operators to accede to requests from other operators with respect to interconnection and infrastructure sharing.[35] Interconnection arrangements and tariffs are in principle negotiated between operators. Operators that are considered to have a dominant position must publish annually an interconnection catalogue. Operators are free to conclude agreements at the international level. Wholesale tariffs are proposed by the operators and approved by ARTP, which establishes ceiling prices in order to guarantee competition.

4.89. The ARTP establishes and manages the national numbering plan, and also manages radio frequencies and the ".sn" domain. As regards the provision of the universal service, every operator must, *inter alia*, provide the telephone service at a reasonable price in all areas served by the operator's network; ensure free routing of calls to emergency public services; and comply with the quality standards set at the national and international levels.[36] Services that supplement the universal service may be assigned to certain operators. The ARTP is responsible for controlling service quality.

4.90. A Universal Telecom Service Development Fund (FDSUT) was established under the Telecommunications Code. It is financed by a contribution to the development of the universal service initially set at 3% of the turnover of operators (excluding taxes and interconnection charges). In 2012, the rate was increased to 5%, and the levy became a Contribution to the Development of the Universal Telecom Service and the Energy Sector (CODETE). The resources collected are divided between the energy sector (95%) and the universal service (5%). In 2017, CODETE was replaced by an Economic Development Contribution (CODEC) at a rate of 3% of turnover. Since January 2014 operators have also been subject to a special telecommunications levy (PST) at a rate of 1% of turnover.

4.91. A fee for accessing or using public telecommunications networks (RUTEL) was introduced in 2008.[37] Since 2010, consumers pay this fee at a rate of 5% of the ex-tax amount of the services received (compared with 2% previously).

4.92. The importation, sale or distribution of radio electric equipment is subject to an approval issued by the ARTP or by a laboratory duly approved by the ARTP. The same applies to terminal equipment intended for connection to a network open to the public. Manufacturers, distributors and installers of radio electric equipment must obtain approval from the ARTP before taking up any activity.

4.93. On importation, fixed and mobile telephony devices are exempt from customs duties and VAT. However, they are subject to a levy on access or use of the public telecommunications network at a rate of 2% of their c.i.f. value.[38]

4.94. Senegal is one of the five WAEMU countries that have signed a protocol of agreement on free roaming.[39] This service has been operational since 31 March 2017 and covers in particular: free incoming calls (300 minutes over 30 calendar days); free reception of SMS messages; and invoicing of outgoing calls and SMS at the tariffs applied by the operators of the foreign host country.[40]

4.95. In the PSE framework, a strategy entitled "Digital Senegal 2025" was adopted in 2016, whose objective includes raising the digital subsector's contribution to GDP to 10% by 2025 (compared with 6% in 2015).[41]

[35] Decree No. 2016-1998 on telecommunications infrastructure sharing.

[36] Decree No. 2012-320 of 29 February 2012 establishing universal access/service.

[37] Law No. 2008-46 of 3 September 2008 establishing a fee for accessing or using the public telecommunications network (RUTEL).

[38] *Idem*.

[39] The other countries are Burkina Faso, Guinea-Bissau, Mali and Togo.

[40] Online information from the Telecommunications and Postal Services Regulatory Authority (ARTP), viewed at: http://artpsenegal.net/images/Lancement20Free20Roaming203120mars202017.pdf.

[41] The Digital Senegal Strategy aims at the following objectives, among others, by 2025: attracting CFAF 50 billion in foreign direct investment; creating about 35,000 direct jobs; covering 90% of the territory with mobile broadband Internet (as against 54% in 2015); and moving to 70th place in the Networked Readiness Index of the World Economic Forum (compared with 106th place in 2015). Source: Republic of

4.4.2.2 Postal services

4.96. The operators in the postal services subsector are the historic operator "SN La Poste" (SNP) and some dozen private operators (in the express delivery market)[42]: Tex courrier, Bolloré, DHL and EMS, for the domestic and international market; UPS and Globex for the international market exclusively; and Négoce International Express, Coudou, Speedex, Global Bisness Group, Flash car, and Modela for the domestic market exclusively.

4.97. Postal services are governed by Law No. 2006-01 establishing the Postal Services Code and regulated by the ARTP. The law provides that the public postal service comprises the universal postal service and financial postal services, and must be provided on a permanent and regular basis throughout the national territory. The universal postal services include: the collection, sorting, transport and distribution of mail weighing up to 2 kg, and of postal parcels up to 20 kg; services relating to registered mail and declared-value postal items; and the issuance and payment of postal money orders.

4.98. The SNP is designated to provide the public postal service under a service concession agreement. The SNP also has a monopoly on the collection, sorting, transport and distribution of national and international ordinary mail of 500 grams or less, and for domestic express mail and for mail up to a price equivalent to five times the first segment of the postal rate, as well as for direct mail and the issuance of postal stamps.

4.99. The other postal services are not reserved to the SNP but their supply is subject to an operators' licence issued by the ARTP, for a renewable five-year period. Operators are subject to an annual fee.

4.4.3 Transport

4.4.3.1 Maritime transport

4.100. The Autonomous Port of Dakar is the second largest in the subregion, after the port of Abidjan, in terms of capacity, with 2,705 vessels in 2015 (Table 4.11). Total traffic in 2015 amounted to 15.2 million tonnes compared with 8.7 million in 2009. The other (secondary) ports are located in the regions of Saint-Louis, Kaolack and Ziguinchor.

4.101. At the international level, Senegal's maritime transport is governed by the Convention on Facilitation of International Maritime Traffic (FAL Convention). Companies providing ancillary maritime transport services are free to set up in the country, provided they obtain approval. Cabotage is reserved to vessels flying the Senegalese flag.

Table 4.11 Port traffic trends, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
Number of ship calls	2,262	2,511	2,931	2,858	2,745	2,643	2,705	2,749
Total traffic (millions of tonnes)	8.7	10.3	11.4	11.9	12.2	13.4	15.2	16.4
- Loading	1.7	2.2	2.7	2.8	2.7	3.3	3.9	3.8
- Unloading	7.1	8.1	8.7	9.1	9.5	10.2	11.3	12.6
- Containers	2.5	2.8	3.5	3.3	3.5	3.9	4.3	4.9

Source: Online information from the ANSD, viewed at: http://senegal.opendataforafrica.org/lzrqejd/transport-maritime; and information provided by the Senegalese authorities.

4.102. The Autonomous Port of Dakar National Company (SN-PAD), wholly owned by the State, is responsible for the management of the port of Dakar. The other ports are managed by the National Agency of Maritime Affairs, for technical matters, and the regional chambers of commerce, industry and agriculture with respect to commercial matters. At Dakar, piloting and berthing services are provided by SN-PAD. Other services such as cargo handling and consignment

Senegal (2016), *Stratégie Sénégal Numérique 2016 – 2025*. Viewed at: https://www.sec.gouv.sn/IMG/pdf/sn2025_final_31102016.pdf.

[42] ARTP (2016), *Note d'analyse trimestrielle de l'évolution des activités du secteur postal – 2ème trimestre 2015.* ARTP, January. Viewed at: http://www.artpsenegal.net/images/NOTE_ANALYSE_TRIMESTRIELLE_T2_2015_POSTAL.pdf.

services are provided by private companies on an approval basis. Senegal has a fleet of four ships managed by the Senegalese Maritime Activities Consortium.

4.103. The Senegalese Shippers' Council (COSEC) has as its primary purpose the promotion of maritime goods transport services for imports and exports in Senegal. It is financed by a levy on imports at a rate that was raised in 2014 to 0.4% of the customs value of goods imported by sea. This levy is equally divided between COSEC and the Energy Sector Support Fund.[43] Importers and exporters are also subject to payment of a tax of CFAF 10,000 on behalf of COSEC. This is payable for the establishment or renewal (every four years) of the import-export card.

4.104. Cargo splitting no longer exists, and most of the inbound and outbound traffic is carried out by foreign vessels. An electronic cargo tracking note (BESC) is mandatory for all maritime cargo coming from or going to Senegal.[44] Fees are paid directly to COSEC. The BESC fees are €15 per vehicle of less than 5 tonnes and 20 foot containers; €30 per vehicle over 5 tonnes and 40-foot containers; and €50 per fraction of 300 tonnes (or m^3) of bulk or break bulk cargo.[45]

4.4.3.2 Land transport

4.105. Senegal's land transport network comprises 18,063 km of roads and 1,057 km of railways. Senegal and Mali jointly operate a railway line between Dakar and Bamako, which is one of the main transport corridors of West Africa. The main operators in the subsector are: the Société d'exploitation des industries chimiques du Sénégal (SEFICS); Petit train de banlieue (PTB.SA), for the Dakar-Thiès service; and TRANSRAIL SA, which holds the concession for the Dakar–Bamako link.

4.106. The Ministry of Infrastructure, Land Transport and Territorial Integration is supported by the National Railways Agency (ANCF) which manages, on behalf of Senegal, the portion of the railway on the Senegalese side, and the Road Works and Management Agency (AGEROUTE Sénégal). Created in 2007, the Autonomous Road Maintenance Fund (FERA) has been operational since 2009, for the purpose of financing road surveys and maintenance work. Its resources come from the road users tax, State subsidies, and charges relating to the operation of the road network. Work has begun on a regional express train between Dakar and Blaise Diagne International Airport.

4.107. The transport and delivery of containers has been liberalized since 2009.[46] The supply of road transport services (for persons or goods) is reserved to Senegalese nationals and Senegalese majority owned companies.[47] Operators must receive an authorization delivered free of charge by the responsible ministry. They must also obtain a road transport authorization for each of their vehicles. The fees are CFAF 15,000 for a public road transport authorization and CFAF 30,000 for a private road transport authorization. Nationals of other WAEMU countries must hold an inter-State licence to travel freely within the Community space. Cabotage by foreign carriers is forbidden.

4.108. The Directorate of Land Transport is responsible for implementing government policy in this field. The tariffs for public road transport of persons are set by the responsible ministry, and were last revised in 2009. Urban taxi rates are set by the local authorities.

4.109. Senegal has signed various road and transit agreements with Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali and Niger. In addition, it has signed a port agreement and a maritime agreement with Mali. These road agreements generally allow for the operation of passenger and goods transport services between the States subject to compliance with the laws and regulations in force in each country. Negotiations are said to be underway between Senegal and Mauritania in order to abolish the bulk breaking obligation imposed on Senegalese lorries in transit. Automobile liability insurance is mandatory (section 4.4.1.2).

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[43] Decree No. 2013-13 of 3 January 2013.
[44] Interministerial Order No. 4350 of 26 May 2008 establishing a Cargo Tracking Note in Senegal.
[45] Online information from the Senegalese Shippers' Council, viewed at: http://www.cosec.sn/?page_id=2130.
[46] Interministerial Order No. 6365 of 10 June 2009 on the transport by road and the delivery of containers.
[47] Online information from the Ministry of Infrastructure, Land Transport and Transport Development, viewed at: http://www.mittd.gouv.sn/fr/prive.

4.4.3.3 Air transport

4.110. Senegal has four airports (at Dakar, Saint-Louis, Cap-Skiring and Ziguinchor) and 11 domestic aerodromes. Dakar International Airport is the main port of entry by air. It is served by nearly 30 airlines. A fifth airport, Blaise Diagne International Airport (AIBD) should be operational towards the end of 2017. Airports are managed by the Senegal Airports Agency (ADS) which is State owned. The supply of ground handling services is subject to the delivery of an authorization issued by the ministry responsible for civil aviation.[48] The authorization is issued for a renewable period of ten years (five years in the case of self-handling). At Dakar International Airport two companies provide ground handling services: Senegal Handling Services and Aviation Handling Services; Air France is authorized to carry out its own self-handling.

4.111. Following the winding up in 2009 of Air Sénégal International (75% owned by the State of Senegal), a new airline (Senegal Airlines) was launched in 2009 and began operating in 2011. The new company, 31% State owned, is plagued by technical problems and a debt of CFAF 65 billion, and its licence was withdrawn in 2016. A new airline company (Air Sénégal SA) was created in April 2016, with a capital of CFAF 40 billion entirely held by the Caisse de dépôt et de consignation. The company is supposed to operate its inaugural flight in December 2017 from the new AIBD airport.

4.112. The National Civil Aviation and Meteorology Agency (ANACIM) is responsible for regulating air transport. Air transport activities are governed by the Civil Aviation Code adopted in 2015.[49] Under the Code, authorization is necessary for the exercise of any air transport or work activity. Any company wishing to engage in public air transport activity must obtain an operating permit. Apart from Senegal Airlines, a dozen other companies are authorized for air transport.[50] Foreign presence and traffic rights granted to foreign companies serving Senegal are in principle governed by the WAEMU provisions with respect to the other member States of the Union, the Yamoussoukro decision with respect to the companies of other African countries, and by the bilateral agreements signed with other countries, which generally extend to third and fourth freedom rights. About 30 such agreements are currently in force. Senegal signed an open skies agreement with the United Arab Emirates in January 2013. Cabotage by foreign companies is not allowed. In its negotiations, Senegal generally gives preference to single designation agreements. Air Sénégal SA has been designated by Senegal as its national company.

4.4.4 Tourism

4.113. Tourism is a major source of foreign exchange for Senegal. The country is richly endowed with natural (national parks, Lac Rose, etc.) and cultural (including the Île de Gorée) assets. It is essentially positioned for seaside tourism. Given the presence of some international institutions and major international groups, business tourism also plays a significant part. France is the main source of tourists in Senegal (about 50% of arrivals by air).

4.114. The Senegalese Tourism Promotion Agency (ASPT) is responsible for promoting tourism, under the Ministry of Tourism and Air Transport (MTTA). During the period under review, there were no changes in the regulatory framework governing tourism activities.[51] Under the legislation, any commercial enterprise offering accommodation, catering and/or recreational services for a primarily tourist clientele must obtain authorization from the Ministry of Tourism and Air Transport.

4.115. The legislation provides for the classification of tourist accommodation establishments and the category awarded must be displayed on the main facade of the establishment. The classification of any establishment may be downgraded if its operation no longer meets the standards. Tourist accommodation establishments (hotels and furnished residences) are classified

[48] Order No. 3165 of 24 March 2011 on the specifications for ground handling services at airports in Senegal.
[49] Law No. 2015-10 of 4 May 2015 establishing the Civil Aviation Code.
[50] Namely: Africa Air Assistance; Air Senegal SA; Anta Air; Arc En Ciel; ATS-SARL; Beliel Air Transport SA; Dakar Jet Center; Heliconia; Imperial SN; Sam Airways SAS; and Transair.
[51] This framework includes: Decree No. 2005-144 of 2 March 2005 establishing the regulations on travel agencies, tourism agencies and tourist transport agencies; Decree No. 2004-1098 establishing the regulations for the profession of tourist guides; and Decree No. 2005-145 establishing the regulations on tourist accommodation establishments.

in five categories, the luxury category having 5 stars; while inns, holiday villages, tourist campsites and motels are classified in three categories. Classification is the responsibility of the National Commission for the classification and approval of tourist accommodation establishments.

4.116. With a view to boosting the sector's competitiveness, the services provided by approved tourist accommodation establishments are subject to VAT at the reduced rate of 10% (rather than the standard rate of 18%). Senegal abolished entry visas for its territory in 2015. It also adopted in 2015 a special tax regime for approved tourist establishments set up in the region of Casamance, in order to make the region a tourism development pole.[52] The regime provides tax and customs advantages for a period of ten years.

[52] Law No. 2015-13 of 3 July 2015 establishing the special tax status of tourism enterprises set up in the Casamance tourism pole.

5 APPENDIX TABLES

Table A1. 1 Structure of exports, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
World (US$ million)	2,017.4	2,161.1	2,541.7	2,531.7	2,661.0	2,750.2	2,611.7	2,640.3
World (€ million)	1,452.2	1,631.7	1,828.4	1,970.4	2,004.1	2,072.9	2,354.8	2,386.9
	(Percentage share)							
Total primary products	52.8	54.1	50.4	46.9	57.0	58.4	55.3	51.5
Agriculture	27.9	27.1	32.0	28.6	36.4	37.1	33.3	34.2
Food	26.9	25.9	30.5	26.8	34.0	34.8	31.4	32.2
0342 - Fish, frozen (excluding fillets and minced fish)	3.1	3.3	3.9	4.2	6.4	7.7	6.9	8.1
0985 - Soups and broths and preparations therefor	2.0	2.1	2.7	3.4	4.6	4.3	4.1	4.0
1222 - Cigarettes containing tobacco	2.0	2.1	2.1	1.9	1.9	1.8	1.9	2.3
0363 - Molluscs and aquatic invertebrates, fresh, chilled, frozen, dried, salted or in brine	2.5	2.0	3.2	2.6	1.3	1.9	2.0	2.2
2221 - Groundnuts (peanuts), not roasted or otherwise cooked, whether or not shelled or broken	0.0	0.2	0.5	0.5	0.8	0.4	0.5	2.1
0423 - Rice, semi-milled or wholly milled, whether or not polished, glazed, parboiled or converted (including broken rice)	2.5	1.0	2.1	1.7	1.4	1.5	1.5	1.7
0341 - Fish, fresh (live or dead) or chilled (excluding fillets and minced fish)	4.3	3.6	3.2	2.3	2.1	2.5	0.8	1.3
0545 - Other fresh or chilled vegetables	0.4	0.4	0.6	0.6	1.4	1.3	0.9	1.3
0989 - Food preparations, n.e.s.	0.2	0.2	0.8	1.1	1.6	1.6	1.7	1.1
4213 - Groundnut (peanut) oil and its fractions	1.9	2.7	3.1	1.1	1.4	1.5	2.5	1.0
0361 - Crustaceans, frozen	1.0	1.3	1.0	0.9	1.1	1.1	0.8	0.9
Agricultural raw materials	1.0	1.3	1.4	1.7	2.4	2.3	1.9	1.9
2667 - Synthetic staple fibres, carded, combed or otherwise processed for spinning	0.0	0.0	0.1	0.2	0.6	0.7	0.9	0.9
Mining	24.9	27.0	18.4	18.4	20.6	21.4	22.0	17.4
Ores and other minerals	2.5	3.1	3.3	3.3	2.4	3.7	7.5	6.2
2878 - Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium and zirconium	0.0	0.0	0.0	0.0	0.0	0.7	3.5	3.8
2723 - Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	0.2	0.3	0.4	0.6	0.7	1.3	2.2	1.2
Non-ferrous metals	0.5	0.3	0.5	0.8	1.7	0.9	0.6	0.5
Fuels	21.8	23.6	14.7	14.3	16.5	16.8	13.9	10.7
334 - Petroleum oils, other than crude	21.6	23.3	14.4	13.9	16.2	16.2	13.3	9.9
Manufactures	37.6	36.2	39.8	39.1	29.4	28.8	28.7	31.9
Iron and steel	3.7	3.8	5.0	4.8	4.7	3.4	2.3	2.1
Chemicals	13.3	15.0	18.7	15.8	11.2	9.7	10.8	13.1
5223 - Inorganic acids and inorganic oxygen compounds of non-metals	7.3	9.2	13.4	10.9	6.2	3.8	6.1	7.5
5532 - Beauty or make-up preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations	1.4	1.2	1.2	1.2	1.1	1.3	1.1	1.1

	2009	2010	2011	2012	2013	2014	2015	2016
Other semi-manufactures	9.2	10.7	10.7	10.6	7.9	8.5	8.5	9.8
6612 - Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	7.4	9.3	9.4	8.7	6.2	6.8	6.8	7.9
Machinery and transport equipment	8.1	4.5	3.7	5.8	2.9	4.0	4.0	3.4
Power-generating machinery	0.3	0.2	0.1	0.6	0.3	0.6	0.2	0.1
Other non-electrical machinery	0.9	1.1	1.1	1.3	0.6	1.2	1.3	1.1
Agricultural machinery and tractors	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Office machines and telecommunications equipment	0.3	0.4	0.4	0.3	0.2	0.4	1.0	0.5
Other electrical machinery	0.6	0.7	0.7	0.9	0.9	0.9	0.7	0.7
Automotive products	1.6	1.7	1.2	1.1	0.5	0.7	0.7	0.8
Other transport equipment	4.3	0.4	0.2	1.6	0.3	0.3	0.2	0.2
Textiles	0.8	0.4	0.3	0.3	0.3	0.5	0.3	0.2
Articles of apparel and clothing accessories	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Other consumer goods	2.5	1.8	1.3	1.8	2.4	2.6	2.8	3.3
8999 - Manufactured goods, n.e.s.	0.2	0.2	0.1	0.4	1.1	1.3	1.4	1.6
Other	9.6	9.6	9.8	13.9	13.5	12.7	16.0	16.5
9710 - Gold, non-monetary (excluding gold ores and concentrates)	9.0	9.5	9.7	13.9	13.4	12.6	9.7	12.5

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

Table A1. 2 Structure of imports, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
World (US$ million)	4,712.9	4,782.2	5,908.9	6,434.2	6,552.2	6,502.7	5,595.4	5,477.9
World (€ million)	3,392.5	3,610.8	4,250.6	5,007.7	4,934.8	4,901.3	5,045.1	4,952.2
	(Percentage share)							
Total primary products	49.8	55.5	57.0	57.5	56.6	55.4	48.7	46.6
Agriculture	25.7	23.9	24.6	25.7	25.7	24.3	23.4	25.2
Food	24.2	22.4	22.9	24.1	24.2	22.8	21.7	23.4
0423 - Rice, semi-milled or wholly milled, whether or not polished, glazed, parboiled or converted (including broken rice)	6.9	6.1	6.4	7.0	7.0	6.4	6.8	5.9
0989 - Food preparations, n.e.s.	1.2	1.3	1.7	1.9	2.4	2.6	2.1	2.5
4222 - Palm oil and its fractions	0.8	0.5	1.4	1.8	1.7	1.8	1.3	1.7
0612 - Other beet or cane sugar and chemically pure sucrose, in solid form	1.1	1.7	1.9	1.4	1.5	0.6	0.7	1.4
0411 - Durum wheat, unmilled	0.0	0.2	0.0	0.1	0.0	0.8	0.5	1.4
0412 - Other wheat (including spelt) and meslin, unmilled	2.4	2.5	2.9	2.9	2.9	1.9	0.9	1.0
0449 - Other	0.6	0.5	0.6	0.8	0.6	0.7	0.7	0.8
Agricultural raw materials	1.5	1.5	1.6	1.5	1.5	1.5	1.8	1.8
Mining	24.1	31.6	32.4	31.8	30.9	31.1	25.3	21.5
Ores and other minerals	0.3	1.3	0.3	2.5	0.6	0.8	1.1	1.0
2741 - Sulphur of all kinds (other than sublimed sulphur, precipitated sulphur and colloidal sulphur)	0.2	1.1	0.2	2.4	0.5	0.6	0.8	0.8
Non-ferrous metals	0.6	0.4	0.4	0.6	0.6	0.7	0.7	0.7
Fuels	23.2	29.9	31.8	28.7	29.7	29.7	23.5	19.8
334 - Petroleum oils, other than crude	11.9	17.3	19.1	14.1	16.4	18.7	12.7	9.5
3330 - Petroleum oils and oils obtained from bituminous minerals, crude	8.3	9.4	9.1	11.7	10.7	8.0	8.1	7.6
3425 - Butanes, liquefied	1.5	1.9	1.8	1.4	1.6	1.7	1.4	1.3
3212 - Other coal	1.0	0.9	0.9	0.6	0.5	0.7	0.8	0.8
Manufactures	50.1	44.4	42.9	42.5	43.3	44.3	49.5	53.0
Iron and steel	3.2	4.3	4.4	4.1	3.7	3.5	4.0	3.9
6761 - Bars and rods, hot-rolled, in irregularly wound coils, of iron or steel	1.5	1.8	2.0	1.7	1.4	1.1	1.2	1.1
Chemicals	9.5	8.0	8.5	9.3	9.4	10.2	10.3	10.7
5429 - Medicaments, n.e.s.	2.5	2.6	2.6	2.5	2.6	2.8	3.0	3.0
Other semi-manufactures	7.0	5.7	4.9	4.7	5.6	5.6	5.6	6.5
6911 - Structures (excluding prefabricated buildings of group 811) and parts of structures (e.g., bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	1.0	0.7	0.5	0.2	0.7	0.6	0.4	0.8
Machinery and transport equipment	23.9	21.0	20.4	19.9	19.5	19.2	24.2	26.4
Power-generating machinery	1.0	0.9	1.4	1.6	0.9	1.2	1.3	1.5

	2009	2010	2011	2012	2013	2014	2015	2016
Other non-electrical machinery	8.7	7.1	6.2	5.9	7.1	6.8	8.0	8.8
7283 - Machinery (other than machine tools) for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand; parts thereof	1.4	0.4	0.9	0.6	0.8	0.5	0.5	0.9
Agricultural machinery and tractors	0.3	0.4	0.3	0.3	0.4	0.3	0.6	1.1
Office machines and telecommunications equipment	4.2	3.2	2.5	2.2	2.6	2.7	3.9	4.3
7643 - Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound-recording or reproducing apparatus	0.9	0.6	0.7	0.4	0.4	0.7	1.7	1.7
Other electrical machinery	2.3	1.9	2.2	1.6	2.4	2.1	2.3	2.0
Automotive products	6.4	6.5	5.6	5.8	4.8	5.3	6.0	7.6
7812 - Motor vehicles for the transport of persons, n.e.s.	3.0	3.0	2.6	2.4	2.3	2.3	2.3	3.0
7821 - Motor vehicles for the transport of goods	1.5	1.8	1.5	1.7	1.3	1.6	2.0	1.9
7831 - Motor vehicles for the transport of ten or more persons, including the driver	0.2	0.2	0.2	0.5	0.2	0.5	0.4	1.3
Other transport equipment	1.3	1.3	2.5	2.8	1.8	1.1	2.7	2.2
Textiles	1.9	1.5	1.1	1.0	1.3	1.3	1.5	1.2
Articles of apparel and clothing accessories	0.5	0.5	0.4	0.3	0.4	0.4	0.4	0.4
Other consumer goods	4.0	3.5	3.2	3.1	3.3	4.0	3.5	3.9
Other	0.1	0.1	0.1	0.1	0.1	0.3	1.8	0.4

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

Table A1. 3 Destination of exports, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
World (US$ million)	2,017.4	2,161.1	2,541.7	2,531.7	2,661.0	2,750.2	2,611.7	2,640.3
World (€ million)	1,452.2	1,631.7	1,828.4	1,970.4	2,004.1	2,072.9	2,354.8	2,386.9
	(Percentage share)							
America	0.4	0.4	0.4	0.5	1.5	1.5	3.0	3.0
United States	0.2	0.2	0.2	0.4	1.1	1.2	2.4	2.4
Other America	0.2	0.2	0.2	0.1	0.4	0.3	0.5	0.7
Europe	27.0	21.7	24.3	26.9	25.4	26.8	24.9	26.0
EU-28	19.2	13.8	14.9	13.4	15.1	16.4	15.7	15.1
Spain	2.2	2.8	2.9	2.3	3.0	2.6	2.8	3.4
France	6.0	4.5	4.4	4.4	4.1	4.6	3.7	2.8
Italy	2.6	2.2	2.7	2.4	2.0	2.8	3.2	2.5
United Kingdom	4.0	0.9	1.4	1.2	1.6	1.5	1.6	2.0
Netherlands	1.4	1.0	1.0	0.9	1.9	1.8	1.7	1.6
EFTA	7.8	7.8	8.8	13.3	10.0	10.1	9.0	10.7
Switzerland	7.8	7.7	8.7	13.2	9.9	9.9	8.6	10.2
Other Europe	0.1	0.1	0.6	0.3	0.2	0.3	0.3	0.2
Commonwealth of Independent States (CIS)	0.0	0.0	0.0	0.1	0.0	0.4	0.1	0.1
Africa	48.1	53.7	45.5	46.5	47.3	48.3	46.5	46.1
Mali	20.6	25.4	17.3	15.6	16.0	17.1	17.0	17.5
Côte d'Ivoire	2.9	2.4	2.1	2.6	3.5	3.7	4.7	5.1
Gambia	3.9	4.0	3.4	3.6	3.8	3.4	3.4	3.2
Guinea	3.3	4.2	5.3	4.8	4.8	4.1	3.8	3.2
Mauritania	3.5	3.0	3.4	3.2	2.6	2.6	2.0	2.9
Guinea-Bissau	2.9	2.3	2.5	2.8	3.4	3.3	2.6	2.0
Burkina Faso	1.1	1.2	1.6	2.4	2.2	2.3	1.7	2.0
Congo	0.2	0.4	0.3	0.4	1.2	1.6	1.5	1.6
Cameroon	0.8	1.5	1.9	2.0	1.2	2.4	1.6	1.0
Middle East	2.4	3.8	3.9	1.9	5.3	6.5	5.0	3.6
United Arab Emirates	1.4	1.7	1.5	1.5	4.7	6.0	4.1	2.8
Asia	9.6	11.7	17.0	14.9	10.6	7.9	13.9	17.3
China	1.2	0.7	0.7	0.6	0.8	1.5	4.6	4.8
Japan	0.2	0.2	0.4	0.4	0.2	0.2	0.3	0.3
Other Asia	8.2	10.8	15.8	13.8	9.6	6.2	9.1	12.2
India	7.7	9.7	14.0	11.5	6.5	2.2	5.4	7.9
Korea, Republic of	0.1	0.2	0.4	0.6	1.2	2.4	1.3	1.9
Viet Nam	0.0	0.2	0.4	0.9	1.1	0.6	1.2	1.5
Other	12.4	8.7	8.9	9.1	9.9	8.7	6.6	3.8
Memorandum								
West African Economic and Monetary Union (WAEMU)	30.0	33.9	26.0	25.5	27.7	29.2	28.6	29.1
Mali	20.6	25.4	17.3	15.6	16.0	17.1	17.0	17.5
Côte d'Ivoire	2.9	2.4	2.1	2.6	3.5	3.7	4.7	5.1
Guinea-Bissau	2.9	2.3	2.5	2.8	3.4	3.3	2.6	2.0
Burkina Faso	1.1	1.2	1.6	2.4	2.2	2.3	1.7	2.0
Togo	1.0	1.0	1.1	1.2	1.2	1.1	1.2	1.0
Niger	0.7	0.6	0.5	0.5	0.7	0.4	0.7	0.9
Benin	0.8	1.0	0.8	0.7	0.9	1.3	0.8	0.7

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

Table A1. 4 Origin of imports, 2009-2016

	2009	2010	2011	2012	2013	2014	2015	2016
World (US$ million)	4,712.9	4,782.2	5,908.9	6,434.2	6,552.2	6,502.7	5,595.4	5,477.9
World (€ million)	3,392.5	3,610.8	4,250.6	5,007.7	4,934.8	4,901.3	5,045.1	4,952.2
	(Percentage share)							
America	10.1	9.9	11.7	9.0	6.9	7.3	6.2	6.8
United States	2.8	2.7	4.9	2.7	2.3	2.2	2.5	2.2
Other America	7.3	7.3	6.8	6.3	4.6	5.1	3.8	4.6
Brazil	3.6	2.7	3.0	2.0	2.1	1.2	1.6	2.2
Argentina	2.1	2.3	1.7	1.8	1.1	1.1	1.0	1.0
Europe	45.7	46.3	46.4	42.0	46.8	49.7	43.4	42.2
EU-28	44.0	43.6	41.4	38.4	43.1	44.6	40.0	38.8
France	20.3	19.7	17.2	14.7	15.4	16.4	16.4	15.9
Netherlands	4.0	5.3	6.5	2.8	8.3	8.3	4.1	5.3
Spain	4.0	4.0	3.4	3.4	4.8	3.6	5.2	4.9
Belgium	2.3	2.0	1.6	2.9	3.5	5.0	3.0	2.9
Italy	3.2	2.0	2.9	2.0	1.9	1.9	2.4	2.4
Germany	3.4	2.3	1.8	1.9	2.4	3.1	3.2	2.4
Poland	0.2	0.3	0.3	0.5	0.5	0.3	0.7	1.0
EFTA	0.5	0.8	1.1	0.8	0.8	0.6	0.6	0.7
Other Europe	1.3	1.8	3.9	2.8	3.0	4.5	2.7	2.7
Turkey	1.2	1.8	3.8	2.6	2.8	4.3	2.6	2.6
Commonwealth of Independent States (CIS)	2.0	3.2	2.0	4.7	2.6	2.8	3.7	3.1
Russian Federation	0.6	0.8	0.8	3.3	1.1	1.4	2.3	1.7
Ukraine	1.2	2.4	1.1	1.3	1.5	1.3	1.1	1.3
Africa	18.4	17.6	18.0	20.7	18.9	15.8	15.8	17.1
Nigeria	8.8	10.2	9.2	11.8	10.7	8.1	8.1	7.8
Côte d'Ivoire	3.9	2.4	3.1	2.8	2.2	2.3	1.8	1.9
Morocco	1.6	1.1	1.0	1.7	1.8	1.3	1.3	1.7
South Africa	1.9	1.7	1.8	1.6	1.5	1.8	1.8	1.7
Middle East	1.7	2.1	3.1	2.8	2.9	2.7	4.2	4.2
United Arab Emirates	0.5	1.3	1.0	1.1	1.3	1.7	2.4	2.9
Asia	21.9	20.6	18.7	20.8	21.8	21.5	26.7	26.4
China	8.3	8.3	6.6	5.9	7.3	7.3	9.7	10.3
Japan	1.9	2.4	1.7	2.1	2.1	1.9	2.2	2.3
Other Asia	11.7	9.8	10.3	12.8	12.5	12.3	14.7	13.9
India	2.0	2.5	2.0	6.6	6.3	5.9	6.3	7.6
Thailand	4.8	3.3	3.3	1.7	1.5	1.9	1.9	1.8
Singapore	0.2	0.2	0.2	0.3	0.2	1.2	2.5	1.4
Other	0.3	0.3	0.1	0.0	0.0	0.2	0.1	0.2
Memorandum								
West African Economic and Monetary Union (WAEMU)	4.1	2.6	3.8	3.5	2.7	2.9	2.1	2.2
Côte d'Ivoire	3.9	2.4	3.1	2.8	2.2	2.3	1.8	1.9
Togo	0.1	0.1	0.0	0.6	0.5	0.6	0.2	0.1
Mali	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
Burkina Faso	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Benin	0.0	0.2	0.6	0.0	0.0	0.0	0.0	0.0
Niger	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Guinea-Bissau	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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