

# Examples of customs fees and charges levied by selected developing countries<sup>1</sup>

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## A. Customs Surcharges

Country	Purpose	Rate (%)	Date of introduction
Bangladesh	Temporary infrastructure development surcharge.	2.5	1997
Benin	Specific fee for National Dockers' Council.		
Brazil	Merchant Marine Renewal tax to modernise and improve the merchant fleet; Dock Worker Severance pay to indemnify workers whose registration had been cancelled.		
Costa Rica	Welfare, medical and childcare centres.	1	
Haiti	Fund for the 'Management and Development of Local Communities' programme.	2	
Ghana	Import levy on all non-petroleum products imported in 'commercial quantities'.	0.5	
Nigeria	Port Development Tax.	5	
	Raw materials and Development Council surcharge.	1	
	Shippers' Council surcharge.	1	
Peru	Surcharge to pay for the Agricultural Development Fund (tariff surcharge on 331 agricultural products).	5	1997
Senegal	Senegalese Loaders' Council Livestock Fund levy.	0.2	
Turkey	Mass Housing Fund - imports on fish and fishery products to finance Government low-cost housing schemes for poor and middle-income families.	3	
Uruguay	On imports transported by sea, to finance the severance packages of the national Ports Administration personnel.	0.25	

## B. Tax on Foreign Exchange Transactions

Country	Purpose	Rate (%)	Date of introduction
Antigua and Barbuda	Foreign exchange transaction tax on all transactions.	1	

## C. Stamp Tax

Country	Purpose	Rate (%)	Date of introduction
Jamaica	Additional stamp duty on customs warrants to protect local production of certain product categories, e.g.:		
	Primary aluminium products	20–25	
	Vegetables and beans	35	
	Alcoholic beverages	34	
	Tobacco products	34	
Madagascar	Customs stamp duty.	1	
Morocco	Verification and stamp tax on carpets.	5	
Niger	Stamp tax discriminating between WAEMU and non-WAEMU countries.	(small fee)	

## D. Import Licence Fee

Country	Purpose	Rate (%)	Date of introduction
Bangladesh	Ad valorem import licence fees on imports valued above Tk100,000.	2.5	
Sri Lanka	Ad valorem import licence fees on 474 items.	0.1	
Swaziland	Ad valorem import licence fees.	0.05	
Uganda	Ad valorem import licence fees on all imports.	2	

## E. Consular Invoice Fee

Country	Purpose	Rate (%)	Date of introduction
Dominican Republic	For approval of transactions.		
Nicaragua	Ad valorem fee.	0.05	
Paraguay	Consular tax on total merchandise value.	7.5	1972

## F. Statistical Tax

Country	Purpose	Rate (%)	Date of introduction
Benin	Fees on imports from non-ECOWAS and non-WAEMU countries.	1	
Burkina Faso	'	1	
Mali	'	1	
Niger	'	1	
Senegal	'	1	
Madagascar	Statistical taxes.	2-3	
Côte d'Ivoire	'	2-3	
Mauritania	'	2-3	
Togo	'	2-3	
Suriname	On the c.i.f. value of all imports, except those of bauxite companies for which statistical tax quadrupled.	0.5	

## G. Tax on Transport Facilities

Country	Purpose	Rate (%)	Date of introduction
Israel	Wharfage fee/port use fee:		
	Importers	1.1	
	Exporters	0.2	

## H. Taxes and Charges on Sensitive Product Categories

Country	Purpose	Rate (%)	Date of introduction
Korea	Environmental waste charges on certain plastics. Domestic producers: specific fee. Foreign imports: Ad valorem fee.	0.7	
Belize	Environmental tax on most imported products.	1	
Grenada	Environmental levy on a range of goods.	1	

## I. Additional Charges (n.e.s)

Country	Purpose	Rate (%)	Date of introduction
Belize	Administrative charge.	1.5	
Mauritius	Tea.	20	
El Salvador	Empty sacks and bags of synthetic fibre.	80	
Chile	Dispatch tax on merchandise exempt from import duties.	5	
Morocco	Para-fiscal tax.	0.25	
Suriname	Consent fee.	1.5	
Nicaragua	Municipal tax.	1	

## J. Fees Related to Customs Procedures

Country	Purpose	Rate (%)	Date of introduction
Bangladesh	Ad valorem customs service fee.	1	
Venezuela	'	1	
Uruguay	'	0.35-1.1	
Dominica	'	2	
St Lucia	'	4	
St Vincent and the Grenadines	'	4	
Antigua and Barbuda	'	5	
Grenada	'	5	

<b>St Kitts and Nevis</b>	‘	5
<b>Cambodia</b>	Pre-shipment inspection fee.	0.8
<b>Laos</b>	Pre-shipment inspection fees with minimum fees and 1% of goods valued above US\$30,000.	1
<b>Myanmar</b>	Landing charge.	0.5
<b>Argentina</b>	Ad valorem fees for inspection or pre-shipment inspection of imports.	
<b>Bolivia</b>	‘	1.92
<b>Burkina Faso</b>	‘	1
<b>Ghana</b>	‘	1
<b>Guinea</b>	‘	1.05
<b>Haiti</b>	‘	4
<b>Malawi</b>	‘	0.85
<b>Mauritius</b>	‘	Specific fee.
<b>Niger</b>	‘	1
<b>Nigeria</b>	‘	1
<b>Peru</b>	‘	Up to 1
<b>The Gambia</b>	Processing fees.	1.05
<b>Mexico</b>	‘	0.8
<b>Norway</b>	Inspection or foodstuff taxes.	0.58–0.82
<b>Egypt</b>	Service and inspection fee 1%. Additional service charge of 2% on goods subject to import duties of 5.29%. 3% on goods subject to duties of 30% or higher.	123
<b>Burundi</b>	Service tax on all imports in addition to the pre-shipment inspection fee (for imports of a value of more than US\$5,000) that amounted to 1.5% of the customs value.	6
<b>Côte d’Ivoire</b>	Service fee on imports carried by sea. Inspections firms charge an additional 0.75%.	0.6 0.75
<b>Romania</b>	Customs commission.	0.5
<b>Hong Kong, China</b>	Mandatory electronic system (EDI) for trade declarations: charge in 1999.	11HK\$.
<b>Kenya</b>	Import declaration fee on customs value of all imports.	2.75

## K. Community Levies

Country	Purpose	Rate (%)	Date of introduction
Benin (ECOWAS)	ECOWAS customs community levy on imports from non-ECOWAS members.	0.5	
Burkina Faso (ECOWAS)	'		
The Gambia (ECOWAS)	'		
Ghana (ECOWAS)	'		
Guinea (ECOWAS)	'		
Mali (ECOWAS)	'		
Niger (ECOWAS)	'		
Senegal (ECOWAS)	'		
Togo (ECOWAS)	'		
Benin (WAEMU)	WAEMU community solidarity levy from non-WAEMU members.	1	
Burkina Faso (WAEMU)	'	1	
Mali (WAEMU)	'	1	
Niger (WAEMU)	'	1	
Senegal (WAEMU)	'	1	
Togo	WAEMU community solidarity levy in the beginning of 1998.	0.5	
Niger	Special import tax (TCI) on rice during 2000–2002.	10	

### Note

1. The information in the table draws on data from the OECD Trade Policy Working Paper No. 14: 'Analysis of non-tariff measures: Customs fees and charges on imports' (TD/TC/WP (2004)46/FINAL), 8 March 2005.

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**Part Three**

**Assistance provided to individual delegations and  
in the pre-Doha period**

