

Introduction

Before the current Customs legislation, in Cape Verde, centuries ago payments for services rendered by customs officials before or after the normal working time were paid by customs users requesting such services.

Nowadays, the current Customs Organization, approved by the Decree No. 43199 of 29 September 1960, establishes the following in its article 278:

«The overtime services rendered to the requesting Customs users, before or after the normal working time within the customs Houses or outside the Customs House zone at anytime will be charged to such requesting users as emoluments of personnel and other allowances for transports, accommodations and meals, according to the appropriate established by Ministerial Ordinance».

Outside the customs house, such services can only be externally authorized and rendered within the normal working time.

The accommodation and meal allowances must be paid according to the same provisions generally applied within the Public Administration.

The services rendered by customs officials concern to:

- services rendered to ships and airplanes;
- custody, watching and checking of loading and unloading goods, customs warehouses, ports, airports, roads, ships, airplanes and territorial sea;
- Verification and re-verification of goods.

As air and shipping companies from 1978 onwards refused to pay charges for loading and unloading of their ships and planes, for conveyance of goods within the port and airports, as well as other charges and other customs services rendered by customs, ports and airports officials, the government published the Ministerial Ordinance No. 71/78 of 14 of October 1978 amending the former Ministerial Ordinance No. 6238/61 of 28 November 1968. In its turn, the Ministerial Ordinance No. 23/79 of 27 April 1979 amended the Ministerial Ordinance No. 71/78. By Ministerial Ordinance the emoluments for the personnel were integrated in the customs staffs' salary while they were collected.

The total amount collected on the expense of remunerations for services rendered by particular customs users, according to Ministerial Ordinance No. 29/91 of 28 August 1991, is classified in two categories:

- customs users fee of 1.04 % ad-valorem on imported goods transported by sea, and
- other customer users' fees.

The above include both emoluments for the personnel and other allowances.

Of this total amount, there are:

- the emoluments for the personnel which constitutes: budgetary revenue,
- travel allowances, accommodation and meal expenses which are paid directly to the customs officials by the Customs House.

Of the 1.04% ad-valorem customs users' fees, 0.28 % goes to emoluments for the personnel.

The remaining 0.76 % is affected for direct payment for customs officials.

In conclusion:

1- Customs users fee are split into:

a)

Customs user fees of 1.04% ad-valorem

Other Customs Users Fees		
	Allowances	Emoluments
Months	Amounts	Amounts
January	6.135.582	4.487.698
February	3.582.982	4.865.516
March	5.940.320	6.615.344
April	4.069.530	8.499.963
May	5.080.058	4.992.429
June	5.153.955	5.637.944
July	6.583.502	6.009.744
August	4.080.414	5.683.521
September	5.726.967	6.124.487
October	5.852.172	5.014.361
November	5.447.347	5.579.977
December	6.886.834	6.382.011
Total	64.539.663	69.892.995

Merchant ships and Aircrafts Customs Users fees are due for Ports						
Transports	No.	Locality	No.	Team	Services	
Merchant ships	290	Santiago Island	1	Customs Official	Picket Loading and unloading of merchan ships, watching over conveyance of goods	
			1	Assistant		
	161	St. Vincent Island	1	Customs Official		
			1	Assistant		
	15	Fogo Island	1	Customs Official		
			1	Assistant		
	5	Brava Island	1	Customs Official		
			1	Assistant		
	74	Sal Island	1	Customs Official		
			1	Assistant		
	Merchant ships		Santiago Island	1		Customs Official
				2		Assistant
4				Customs police		
27				Customs patrol		
		St Vincent Island	1	Customs Official		
			1	Assistant		
			11	Customs police		
		Fogo Island	20	Customs patrol		
			1	Customs Official		
			2	Customs police		
			4	Customs patrol		
		Brava Island	1	Customs Official		
			1	Assistant		
			4	Customs patrol		
			1	Customs Official		
		Sal Island	1	Assistant		
			1	Assistant		
			3	Customs police		
	5		Customs patrol			

Airports					
Airplanes	No.	Locality	Hours	No.	Team