

session of the Council of Ministers, which in turn shall take appropriate measures to ensure the implementation of this Directive.

**DONE AT ABUJA,  
THIS 27TH DAY OF MAY 2009.**

**DIRECTIVE C/DIR.2/06/09 ON THE  
HARMONIZATION OF THE ECOWAS MEMBER  
STATES' LEGISLATIONS ON EXCISE DUTIES**

**THE COUNCIL OF MINISTERS,**

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article 9 of the said ECOWAS Treaty

**CHAPTER I: DEFINITION and Subject**

- b) non-alcoholic beverages, excluding water;
- c) tobaccos and cigarettes;

**ARTICLE 1:**

For the purpose of this Directive, the following meanings shall apply:

**“Treaty”**, the Revised Treaty of the Economic Community of West African States signed in Cotonou on the 24<sup>th</sup> July 1993 and all its subsequent amendments;

**“Union or UEMOA”**, the West African Economic and Monetary Union;

**“Community”**, the Economic Community of West African States whose establishment is reaffirmed by Article 2 of the Treaty;

**“Member State or Member States”**, Member State or Member States of the Economic Community of West African States;

**“Council”**, the Council of Ministers set up by Article 10 of the Treaty of the Economic Community of West African States;

**“Commission”**, Commission of ECOWAS

2. Member States shall have the power to also submit a maximum of eight (8) selected products to excise duty among those featuring on the Community’s list referred to in article 4 below.

**ARTICLE 4:**

Besides the products referred to in article 3 above, the Community’s list of products liable to excise duties shall comprise:

- a) coffee;
- b) cola;
- c) Wheat flour;
- d) oils and fatty food substances;
- e) perfumery and cosmetic products;
- f) tea;
- g) arms and ammunitions;
- h) Precious stones and metals.
- i) New vehicles;

**CHAPTER III: TAXABLE EVENT AND TAX LIABILITY**

**CHAPTER IV: TAXABLE AMOUNT AND RATE OF TAXATION**

**SECTION I: TAXABLE EVENT**

**SECTION I: TAXABLE AMOUNT**

**ARTICLE 7:**

**ARTICLE 9:**

1. The taxable event of excise duty is constituted by the delivery of goods and commodities in the case of sales or through the introduction of goods and commodities onto the customs territory, in the case of imports.

The taxable amount of excise duties shall be constituted:

- a) on import, by the customs value increased by import duties and taxes, with the exception of VAT;

b) For local manufactured product, by the

Taxable products	Minimum rate	Maximum rate
10. <i>Precious stones and metals</i>	3%	50%
11. <i>Second-hand vehicles</i>	5%	150%
12. <i>New Vehicles</i>	1%	25%
13. <i>Caviars</i>	1%	10%
14. <i>Leather and skin</i>	1%	10%
15. <i>Recreational Boats</i>	1%	10%

16. *Works of art*

1%

10%

17. *Plastic bags*

1%

10%

18. *Marbles*

5%

15%

19. *Monosodium glutamate*

5%

20%

**CHAPTER V: FINAL AND TRANSITIONAL PROVISIONS**

**SECTION II: TRANSITIONAL PROVISIONS**

**ARTICLE 12:**

2. When Member States adopt the measures referred to in paragraph 1 of this article, they shall contain a reference to this Directive or be accompanied by such reference on the occasion of their official publication.
3. Member States shall communicate to the ECOWAS Commission copies of measures