ECW/CM.XXXVIII/11/Rev-1

Thirty Eight Session of Council of Ministers
Abuja, 11-13 DECEMBER 1995
FINAL REPORT.

I. INTRODUCTION

1. The thirty-eighth session of the Council of Ministers was held from 11 to 13 December 1995 in the conference hall of the ECOWAS Secretariat, Abuja.

2. The following Member States were represented:

- Republic of Benin
- Burkina Faso
- Republic of Cape Verde
- Republic of Côte d'Ivoire
- Republic of The Gambia
- Republic of Ghana
- Republic of Guinea
- Republic of Liberia
- Republic of Mali
- Republic of Niger
- Federal Republic of Nigeria
- Republic of Senegal
- Republic of Sierra Leone
- Togolese Republic

The Central Bank of West African States (BCEAO) and the Bank of Ghana also attended the meeting as observers.

3. A list of participants is annexed to this report.

II. OPENING SESSION

4. At the opening session, Honourable Mr. Kwame PEPRAH, Minister of Finance and Economic Planning of the Republic of Ghana, and Chairman of Council invited Alhaji Lele Muktar,

Commissioner for International Cooperation in the National Planning Commission of the Federal Republic of Nigeria, representing the Minister of National Planning of the Federal Republic of Nigeria, to address Council.

5. In his message to the 38th session of Council, the Minister recalled the various impediments to the smooth functioning of the Community institutions. He stressed the need to make recommendations that would enable ECOWAS to play its pivotal role in the development of national economies. It was necessary, he stated, for Member States to adopt and implement policies and programmes capable of making the desired impact on the lives of the people.

6. The Minister noted that not much progress had been made in the implementation of Community programmes, particularly in the application of protocols and decisions such as the Monetary Cooperation Programme and the trade liberalisation scheme. He appealed to Member States to ensure that their strong collective will manifests itself in concrete action to promote regional trade. The Minister commended the Executive Secretariat on the successful organisation of the first ECOWAS Trade Fair held in Dakar from 25 May to 4 June, 1995.

7. Highlighting his vision for ECOWAS, the Minister wished for a virile economic grouping which would flourish on the basis of unity, solidarity and fraternity, and function as a community characterised by unimpeded movement of goods and citizens among its member countries.

8. The Minister concluded his speech by calling on Member States to lend every support to ECOWAS in the realisation of its objectives.

9. In his opening address, Mr. Kwame PEPRAH, Minister of Finance and Economic Planning of the Republic of Ghana and Chairman of the Council of Ministers, welcomed Ministers and their delegations to Abuja. He expressed Council's profound gratitude to His Excellency, General Sani Abacha, Head of State and Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, and to the Nigerian government and people for the warm welcome and hospitality extended to the delegations. The Chairman of Council stressed the importance of this budgetary session at which the 1996 Community work programme and budget were expected to be adopted. He urged Council to examine the issues before it critically and objectively and to take decisions that would accelerate the regional integration process in West Africa.

10. The Chairman of Council spoke of the need for coordination and harmonisation of national economic policies as a means of enhancing the development of the countries of the sub-region. He recalled the increasingly important role of regional cooperation in the world economy. The Chairman went on to observe that, twenty years after its inception, ECOWAS as a regional organisation still had only made a limited impact on national economies and on the movement of goods, persons and capital.

11. He stressed, however, that the future of West Africa depended on regional cooperation and integration. Consequently, Member States must demonstrate greater political commitment to regional integration by paying their contributions to the budgets of the Institutions and by implementing Community protocols and decisions.

12. The following bureau was elected:

Chairman	-	Republic of Ghana
Rapporteurs	-	Republic of Benin
	-	Republic of Sierra Leone

IV. ADOPTION OF AGENDA

13. The agenda below was adopted:

1. Opening session (election of bureau, adoption of agenda and work programme).

2. Presentation and Consideration of the Report of the Executive Secretary.

3. Presentation of the Report of the Board of Directors of the ECOWAS Fund.

4. Consideration of Reports of Technical Commissions:

   i) Trade, Customs, Immigration, Money and Payments;
   ii) Administration and Finance;

5. Consideration of the Memorandum on the Minimum Agenda

6. Consideration of the Memorandum on the Status of Ratification of the Revised Treaty, Protocols and Conventions

7. Consideration of the Memorandum on the Status of Contributions to the Annual Operational Budgets of the Community

8. Nomination of West Africa's representatives on the Board of Directors of the Global Environment Facility

9. Presentation of the Report of the Commission of Enquiry into the Investment Policies of the ECOWAS Fund

10. Any Other Business:
    - Issues relating to the schedule of statutory meetings

11. Adoption of Report.

12. Closing Session.

V. OUTCOME OF DELIBERATIONS

Item 2: Presentation and Consideration of the Report of the Executive Secretary

14. The Executive Secretary presented his interim report for 1995/96 in which he stated that, by adopting radical economic reform measures, most ECOWAS Member States had been able to achieve economic growth as reflected by some positive macroeconomic indicators. Examples are the UEMOA member countries and some ECOWAS Member States outside the franc zone.

15. The report also noted that any improvement in the economic conditions and prospects of ECOWAS Member States would call for sustained efforts to mobilise domestic savings and investments in order to accelerate economic growth and combat poverty. The report also underscored the need to find credible solutions to multilateral debt restructuring and to replenish concessionary funds such as the IDA and ADF to countries in the sub-region.

16. The report gave the economic outlook for West Africa which, it said, would depend on a number of factors, amongst them the continued application of increasingly radical economic reform measures, reduction in the external debt stock and debt service obligations, and increased inflow of concessionary funds into the region.

Executive Secretary, in reviewing progress made in the implementation of the 1995 work programme, drew attention to the entry into force of the Revised Treaty. In this regard, he made mention of the Community levy and the evaluation of the first ECOWAS Trade Fair. The report also reviewed cooperation programmes in the areas of production, trade flow, the facilitation of road transport, energy, and regional peace and security.

18. Introducing the 1996 Community work programme, the Executive Secretary laid emphasis on the fact that most of the activities programmed for the year were carried over from 1995 and had been designed to span several years. Such activities under this chapter included the harmonisation of economic and financial policies and the regional development programme. Cooperation programmes in the area of production were aimed mainly at widening the production base, protecting the environment and the construction of physical infrastructures, such as in the transport and communications sectors.

19. The Executive Secretary concluded his report by stressing the need to make regional integration more dynamic. He,

therefore, called on Member States to make regional integration central to their economic management strategies.

20. Council congratulated the Executive Secretary on his report. Having discussed the issues raised, Council took note of the report and made the following observations and recommendations:

i) Council took note of the information it had received concerning the meeting between the Executive Secretariat and Nigerian officials to discuss a loan agreement for the construction of staff quarters in Abuja, the conclusions of which meeting had been forwarded to the Nigerian government for approval.

ii) Council expressed concern over the delay in the transfer of the Executive Secretariat to Abuja and requested its Chairman to intervene personally with the authorities of the host country to speed up the transfer, which should take place as soon as possible.

iii) The Executive Secretariat should monitor and ensure the finalisation of the study on the rationalisation of West African IGOs by the consultants (IDEP) in accordance with the terms of reference and submit the conclusions of the study to the next session of Council.

iv) Council took note of the initiatives of the Executive Secretariat towards an effective utilisation of the Regional Fund of the Second Financial Protocol of the ACP-EEC Lomé IV Convention. Council urged the Executive Secretary to pursue this initiative and called on the remaining national authorising officers to sign the decision giving ECOWAS the

mandate to utilise 60% of the regional resources allocated to West Africa.

v) Council noted the successful organisation of the first ECOWAS Trade Fair in Dakar from 25 May to 4 June 1995. The Executive Secretariat was directed to monitor the contacts established at the Fair in order to maximise

vi) In view of the entry into force of the Revised Treaty, a study should be concluded immediately on the restructuring of the Executive Secretariat. Council entrusted the monitoring of this study to the ad hoc Ministerial Committee on the Enhancement of the Financial Resources of the Fund, set up in accordance with the provisions of Decision A/DEC.12/6/89 dated 30 June 1989 of the Authority of Heads of State and Government.

vii) Council directed the Executive Secretary to pursue its efforts to recover the sum of $20 000 being held by the insurance firm of Consolidated Brokers, Nigeria Ltd.. In the event that the brokers failed to refund the sum by the end of the year, the Executive Secretariat should take legal action against the brokers, notwithstanding the decision of the Government of Nigeria to withdraw the licence of the Company.

viii) Council was gratified to note the progress made towards the restoration of lasting peace in Liberia and called on the signatories to the Abuja Accord to abide by the terms of this agreement. Council also appealed to the international community to give

necessary assistance to ECOMOG to enable it carry out its mission. Finally, Council requested the support of donors in providing sustained assistance for the reconstruction efforts in Liberia.

Item 3: **Report of the Board of Directors of the ECOWAS Fund**

21. The Chairman of the Board of Directors presented the report of the thirty-fourth session of the Board.

22. Having discussed the report, Council took note thereof and took the following decision:

The FUND Treasurer

The Council of Ministers noted the fact that the Fund had agreed to reduce to six months the twelve-month period of suspension initially taken as sanction against the Treasurer and the fact that the officer had served the full six months of suspension as at 31st October 1995.

Council therefore accepted that the Fund should pay the officer his salary and all his entitlements for the period 1st November 1995 to 31st March, 1996 inclusive.

As from that date, the officer may proceed on early retirement. However, given that he would not have attained the early retirement age of fifty (50) years, Council evoked Articles 2 and 73 of the Staff Regulations and accepted, exceptionally, to allow a

waiver of the provisions of Article 59 of the Staff Regulations so that the Treasurer can proceed on early retirement.

Council requested Nigeria to take appropriate measures to appoint an officer to replace the Treasurer at the appropriate time.

Item 4: Consideration of the Report of Technical Commissions

i) Trade, Customs, Immigration, Money and Payments Commission

23. The Chairman of the thirty-fifth meeting of the Trade, Customs, Immigration, Money and Payments Commission presented the Commission's report which focused mainly on the following:

- the additional list of industrial enterprises and products to benefit from the ECOWAS Trade Liberalisation Scheme;

- Council Regulation relating to withdrawal from the benefits accorded under the ECOWAS Trade Liberalisation Scheme of the following industrial enterprises of Bénin:

  * UAC - Usine Africaine de Confiserie (other non-cocoa based confectionery);
  * IBER-SA - Industrie Béninoise de Refrigération (refridgerators and air-conditioners);
  * MANUCIA (matches)

- the Protocol establishing the Community levy;

- the Protocol establishing value added tax (VAT).

24. Council adopted the list of sixty-four industrial enterprises and products to benefit from the ECOWAS Trade Liberalisation Scheme. The Regulation adopting the list of industrial enterprises and products is annexed to this Report.

25. Council accepted the recommendation of the Commission to adopt a Regulation relating to the withdrawal of three industrial enterprises and products of the Republic of Bénin from the ECOWAS Trade Liberalisation Scheme.

26. Council adopted the draft Protocol on the Conditions for the Application of the Community Levy and the draft Protocol establishing Value Added Tax (VAT), and recommended their approval to the Authority of Heads of State and Government. Council expressed the belief that the application of the protocol on Community levy would make it possible to find a definite solution to the problem of payment of contributions by Member States to the Community. The draft texts of the protocols are annexed to this report.

27. Council requested the Executive Secretariat to ensure that all the relevant legislative texts are translated into Portuguese in accordance with the decision of the 18th session of the Authority of Heads of State and Government held in Accra in July 1995. In this regard, the draft protocols on the Community levy and the value added tax should be submitted to the next session of the Authority of Heads of State and Government in English, French and Portuguese.

ii) Administration and Finance Commission

28. The report of the Administration and Finance Commission was presented by the Chairman of the Commission. Council directed that the report of the External Auditors should more detailed.

Council adopted the report of the Commission and the recommendations contained therein, specifically with regard to the adoption of the audited 1994 accounts of the Executive Secretariat and the authorisation of the Executive Secretary to sign the cooperation agreement with the Maghreb Arab Union (UMA) on behalf of the Community.

29. Council also approved the Executive Secretariat's 1996 work programme and budget balanced in income and expenditure at UA 5 958 700, representing an 8.98% reduction compared to the 1995 approved budget. Council requested all Member States to fulfil their financial obligations to enable the Community Institutions to function normally. The delegation of the Republic of Côte d'Ivoire withdrew its reservation concerning the recruitment of two interpreters and two translators into Portuguese.

30. Council also approved the compensation budget of UA 2,597,200 (two million, five hundred and ninety-seven thousand, two hundred units of account) for loss of Customs revenue. This amount covers projected loss of Customs revenue in 1996 as a result of trade in the sixty-four (64) industrial products newly approved for inclusion in the ECOWAS Trade Liberalisation Scheme as from 1 January 1996.

31. Council noted that the consultations between the staff of the two institutions did not reach an agreement on the creation of a single management committee for the Provident Fund, since each institution had opted for the establishment of its own management committee. Council expressed concern about the possibility of having a multiplicity of management committees for the Provident Fund. Council therefore requested that an in-depth study should be undertaken and its results presented to the next session of Council. It was however, agreed that, as a temporary measure, separate management committees should be established for the Executive Secretariat and the Fund.

Item 5: Consideration of the Memorandum on the Minimum Agenda for Action

32. The thirty-sixth session of the Council of Ministers held in Lome from 15 to 17 December 1994 adopted Decision [illegible] establishing a minimum agenda for 1995 aimed at the region.

33. Within the framework of the implementation of the 1995 minimum agenda, the Executive Secretariat gave an account of the execution of the tasks assigned to it. Member States also reported on the status of application of measures by relevant national committees. These reports revealed that, in spite of some efforts made by a number of Member States, not much progress was recorded in 1995 on the execution of the programme.

34. In view of this situation, Council decided that the 1995 minimum agenda be carried over into 1996 and requested Member States to make a greater effort to implement tasks assigned to them, particularly the adoption of relevant regulatory decisions, the elimination of discriminatory measures against the use of national currencies by citizens of the Community to pay for services, and the reduction in the number of check points.

35. Council directed the Executive Secretariat to print samples of all the documents involved and to forward them to Member States without further delay.

36. Council also noted that because of certain legitimate concerns about internal security, drug trafficking and arms smuggling, the application of these decisions to ensure free movement of persons comes up against a number of obstacles.

37. Council directed the Executive Secretariat to convene a meeting of Ministers in charge of security in Member States to study means of reducing barriers to free movement of citizens of the Community.

38. Council also exhorted Member States, in collaboration with the Executive Secretariat, to hold bilateral consultations with a view to finding solutions to problems hindering free movement of persons, without losing sight of the particular security needs of each country.

39. The Executive Secretariat was directed to reflect on the possibility of establishing a structure that would examine complaints from citizens who are victims of various types of harrassment, and find solutions to their problems.

Item 6: Consideration of the Memorandum on the Status of Ratification of the Revised Treaty, Protocols and Conventions

40. The tables on the status of ratification of the Revised Treaty, Protocols and Conventions showed that, as at 30 October 1995, nine (9) Member States had ratified the Revised Treaty. In accordance with the provisions of Article 39, the Treaty entered into force on 23 August 1995, the date on which the instruments of ratification were deposited by the ninth Member State. Council reiterated its appeal to Member States to ratify the Revised Treaty and other Community acts and conventions without further delay. The Executive Secretariat was requested to update the table on the status of ratification of protocols and conventions.

Item 7: Consideration of the Memorandum on the Status of Contributions to the Annual Operational Budget of the Community

41. Council expressed concern over the high amount of arrears of contributions to the various Community budgets. In effect, as at 30 November 1995, Member States owed a total of UA 25,293,844.52 (US $36,706,506 or FCFA 20,764,876,200) to the budget of the Executive Secretariat.

42. Council urged all Member States with arrears to accelerate the signing of agreements to reschedule payment of such arrears and to adhere to the provisions and conditions contained therein, in accordance with the decision taken in Accra by the Authority of Heads of State and Government in July 1995.

43. Council directed the Executive Secretariat and the Administration and Finance Commission to study the question of how the monies accruing from the payment of arrears would be utilised with a view to reducing progressively future contributions by Member States.

Item 8: Consideration of the Memorandum on West African Representation of West Africa on the Board of the Global Environment Facility

44. Council recalled the decision of the Authority of Heads of State and Government in Accra in July 1995 relating to the representation of West Africa on the Board of the Global Environment Facility and decided to insert this item on the agenda of its present session.

45. The Executive Secretariat presented the memorandum on West African representation on the Board of Directors of the Global

Environment Facility (GEF). The memorandum recalled that since March 1994, six of the thirty-two seats on the Board of the GEF had been reserved for Africa. Two of these had been allocated to West Africa and Côte d'Ivoire, Mauritania and Nigeria were vying for the two seats.

46. Following the failure to agree on the choice of the two Directors, the Authority of Heads of State and Government, at its eighteenth session held in Accra in July 1995, directed the Council of Ministers to designate the two countries to represent the region.

47. Council, having discussed the matter, designated Côte d'Ivoire and Nigeria to occupy the two posts, with Mauritania as one of the alternate members. The other alternate member should be Cape Verde. Council reaffirmed the principle of rotating membership among all ECOWAS countries and directed that when the posts come up for renewal, Mauritania should be one of the Directors to occupy the posts reserved for West Africa.

Item 9: Presentation of the Report of the Commission of Inquiry into the Investment Policies in the ECOWAS Fund

48. At the thirty-seventh session of the Council of Ministers held in Accra from 24 to 27 July 1995, a decision was taken to set up a commission of inquiry comprising the Governors of the BCEAO and the Bank of Ghana to carry out investigations into the following:

i) the investments made in ETI by the former Managing Director of the ECOWAS Fund and now Chairman of the ETI Board of Directors, with a view to determining whether his actions were due to errors of judgement or

whether they were deliberate acts motivated by conflict of interest;

ii) to examine the placement policies and the measures taken by the Management of the Fund to recover the funds frozen upon liquidation of BCCI and MIBL and to

49. The final report of the Commission of Inquiry was in English. Council therefore directed that a summary be produced in French so as to enable participants have access to the information and conclusions contained in the report.

50. The summary of the report was presented by the representative of the BCEAO. Council was of the opinion that the full report should be forwarded to Member States to enable them consider it in depth and prepare for its discussion at the next session of Council.

Item 10: Any Other Business

51. Council expressed strong dissatisfaction at the low attendance at the level of Ministers at this session. Council considered the possibility of the timing of the budget sessions being one of the factors responsible for the low level of representation. The Chairman was requested to consult all members of Council with a view to drawing up before the next session of Council, a suitable time-table for the statutory meetings.

VI. ADOPTION OF REPORT

52. This Report was adopted.

VII. CLOSING SESSION

53. The Chairman of Council, Mr. Kwame PEPRAH expressed his appreciation of the excellent preparation of the series of meetings by the Statutory Appointees of the institutions and their colleagues. The Chairman also expressed his gratitude to all members of Council for the quality of the outcome of the session.

54. The Chairman expressed the wish that ECOWAS would be able to attain its objectives as early as possible. In this regard, he repeated his appeal to Member States to give the regional organisation all necessary assistance.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

HON. MR. KWAME PEPRAH
CHAIRMAN

FOR THE COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11TH - 13TH DECEMBER, 1995.

REGULATION N° C/REG.1/12/95 AUTHORISING THE MANAGING DIRECTOR OF ECOWAS FUND TO SIGN ON BEHALF OF THE COMMUNITY A COOPERATION AGREEMENT WITH THE FOOD AND AGRICULTURE ORGANISATION (FAO)

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the Revised Treaty of the Economic Community of West African States (ECOWAS) establishing the Council of Ministers and defining its composition and functions;

CONSCIOUS of the mandate of ECOWAS whose aim is to promote economic and social progress and ensure food security of its Member States;

Equally CONSCIOUS of the role of FAO as a pilot organisation of the United Nations system in the areas of food, agriculture, forestry and fisheries having the mandate of assisting Member States to formulate and implement their agricultural development plans;

CONSIDERING that food self-sufficiency is a subject of concern common to the members of both FAO and ECOWAS;

MINDFUL of the 1984 Cooperation Agreement between the Food and Agriculture Organisation (FAO) and the Economic Community of West African States of which the Fund is the development finance institution;

CONSIDERING the recommendation of the 34th Session of the Board of Directors of the ECOWAS Fund held in Abuja from 8th to 9th December, 1995 ;

E N A C T S

Article 1

The Managing Director of the Fund Fund is hereby authorised to finalise and sign the attached Cooperation Agreement with the Food and Agriculture Organisation (FAO).

Article 2

This Regulation shall be pulbished in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers.

It shall also be published within the same time frame in the National Gazette of each Member State. This Regulation shall enter into force upon signature.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

COOPERATION AGREEMENT

BETWEEN

THE UNITED NATIONS FOOD AND AGRICULTURE ORGANISATION
F. A. O

AND

THE FUND FOR COOPERATION, COMPENSATION AND DEVELOPMENT OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES
ECOWAS FUND

MINDFUL of the 1984 Cooperation Agreement between FAO and the Economic Community of West African States of which the FUND is the development finance institution;

The United Nations Food and Agriculture Organisation (hereinafter called "FAO") of the one part and the FUND for Cooperation, Compensation and Development of the Economic Community of West African States hereinafter called "ECOWAS FUND" of the other part;

CONSCIOUS of the role of FAO as a pilot organisation of the United Nations system in the areas of food, agriculture, forestry and fisheries having the mandate of assisting Member Countries to formulate and implement their agricultural development plans;

Equally CONSCIOUS of the mandate of the Economic Community of West African States whose aim is to promote economic and social progress and ensure food security of its Member States;

CONSIDERING that food self-sufficiency is a subject of concern common to the African States which are members of both FAO and ECOWAS Fund;

DESIROUS of cooperating in order to provide assistance to their respective Member Countries in the area of agriculture and its related activities and strengthen the effectiveness of their respective actions;

NOW THEREFORE THE PARTIES HERETO AGREE AS FOLLOWS :

ARTICLE I : PURPOSE

The purpose of this Agreement is to facilitate cooperation between ECOWAS Fund and FAO on a partnership basis with a view to promoting agricultural development and its related activities in the African Countries which are members of both Institutions.

ARTICLE II : AREAS OF COOPERATION

ECOWAS Fund and FAO shall cooperate in all areas of mutual interest and more specifically, in the following :

2.1 Investments

a) assistance to Member Countries of ECOWAS Fund and FAO in order to identify and prepare agricultural development projects for which ECOWAS Fund will be willing to consider financing;

b) joint prior examination of agricultural projects which the ECOWAS Fund intends to finance;

c) joint examination of the level of execution of agricultural projects financed by ECOWAS Fund and joint post-evaluation of these projects in the countries in which they are located and in the beneficiary agencies.

2.2 Activities relating to Investments or in Support of Investment

a) analysis of the activity and the development potential of the agricultural sector in Member Countries of both organisations and consideration of national agricultural development policies and programmes with a view to identifying investment and technical assistance projects likely to interest ECOWAS Fund;

b) training of nationals from Member Countries of both organisations and/or professional staff from ECOWAS Fund in the methods and techniques for the preparation and execution of investment projects;

c) FAO's assistance, upon request, in the execution of the technical assistance programmes of ECOWAS Fund;

d) exchange of information and documentation, particularly as regards studies, surveys and data concerning major products and projects envisaged or implemented by either of the organisations.

ARTICLE III : MECHANISMS OF COOPERATION

3.1 ECOWAS Fund and FAO shall establish an institutional dialogue concerning the orientation of agricultural policies liable to encourage sustainable agricultural development in their respective Member States and shall confer with each other with a view to coordinating their activities in all areas conducive to joint actions in accordance with the terms of this Agreement.

3.2 During these consultations which will take place at least once a year or more often if necessary, specific activities for which cooperation is deemed desirable shall be examined and shall be the subject of a work programme mutually agreed upon to be undertaken within the scopes stipulated by the respective budgets of ECOWAS Fund and FAO. This programme shall indicate the estimated cost of the activities as well as the functions and composition of the missions.

3.3 At the request of the government concerned, ECOWAS Fund and FAO could, individually or jointly, offer assistance to the country. After consultation, both organisations shall take a decision on the services to be provided and the measures to be taken.

3.4 ECOWAS Fund and FAO shall endeavour to encourage all actions which will permit their respective Member Countries to extend and improve their knowledge in the areas of cooperation relating to the activities which they shall carry out jointly in accordance with the terms of this Agreement.

3.5 ECOWAS Fund could designate FAO as executing agency for the implementation of the activities mentioned in Article II, whether such activities are financed by ECOWAS Fund or out of the funds put at the disposal of ECOWAS Fund, following a request for assistance formulated by interested governments.

3.6 Activities undertaken in accordance with Article II of this Agreement shall be included in operation programmes which will specify the respective commitments of ECOWAS Fund and FAO.

3.7 Where the activities carried out under this Cooperation Agreement require the constitution of a joint ECOWAS Fund/FAO mission, both organisations shall confer with each other to determine jointly the modalities and time schedule to be followed and the appropriate measures to be taken in conducting these missions.

3.8 Communications between ECOWAS Fund and FAO shall be the responsibility of the Managing Director of ECOWAS Fund and the Managing Director of FAO or their designated representatives.

3.9 Any issue for which no provision has been made in this Agreement shall be resolved in a mutually acceptable manner by both parties. To this end, each party shall carefully examine all proposals put forward by the other.

ARTICLE IV : RESPONSIBILITY OF ECOWAS FUND

ECOWAS Fund shall assume full responsibility for the consideration of loan requests submitted by Member States and shall decide which projects to finance.

ARTICLE V : FINANCIAL PROVISIONS

The cost of the activities covered by this Agreement as well as the modalities for their financing shall be defined by mutual consent on a case by case basis.

ARTICLE VI : DURATION

6.1 This Agreement has been concluded for an indefinite duration, it being understood that each of the parties has the option to cancel it by giving a six (6) months' written notice to the other party.

6.2 The provisions of this Agreement shall however remain in force beyond the date on which its cancellation comes into effect so that the activities and the accounts between the two parties may be properly concluded.

6.3 Both parties shall cooperate in concluding in an orderly manner all the measures taken under this Agreement.

ARTICLE VII : SUPPLEMENTATY PROVISIONS AND AMENDMENTS

7.1 The Managing Directors of both organisations can, for the purpose of the effective execution of this Agreement, take by mutual consent, any such supplementary measures as they may deem necessary in the light of the practical experience of both organisations.

7.2 This Agreement may be amended or supplemented only by mutual consent, each party carefully studying any request for amendment presented by the other.

ARTICLE IX : ENTRY INTO FORCE

This Agreement shall enter into force upon signature by the Managing Director of ECOWAS Fund and the Managing Director of FAO.

IN WITNESS WHEREOF THE MANAGING DIRECTOR OF ECOWAS FUND AND THE DIRECTOR GENERAL OF FAO HAVE SIGNED THIS AGREEMENT IN FOUR (4) COPIES WRITTEN IN FRENCH.

SAMUEL K. APEA MANAGING DIRECTOR ECOWAS FUND	JACQUES DIOUF DIRECTOR GENERAL OF THE UNITED NATIONS FOOD AND AGRICULTURE ORGANISATION
DATE : _____	DATE : _____

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE
COUNCIL OF MINISTERS

ABUJA, 11 - 13 DECEMBER, 1995

REGULATION C/REG.2/12/95 AMENDING THE FINANCIAL REGULATIONS AND MANUAL OF ACCOUNTING PROCEDURE OF THE INSTITUTIONS OF THE COMMUNITY.

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 106 of the Financial Regulations and Manual of Accounting Procedure of the Institutions of the Community which provides for the amendment of the said Regulations;

CONSIDERING the need to include provisions that will adequately serve the purposes of the ECOWAS Fund as a development finance institution;

ON THE RECOMMENDATION of the 33rd session of the Board of Directors of the ECOWAS Fund held in Accra, Ghana from 18 to 20 July, 1995;

E N A C T S

Article 1

The Financial Regulations and Manual of Accounting Procedure is hereby amended by the alteration of Articles 003; 004; 006; 009; 011; 019; 023; 035; 038; 039; 040; 041; 073; 085; 100 and the insertion of new Articles 006; 008; 009; 026; 027; 028; 043; 090; 091; 092 and 110.

2. All the Articles in the Financial Regulations and Manual of Accounting Procedure are renumbered accordingly.

3. The amended text of the Financial Regulations and Manual of Accounting Procedure is contained in Document n° FBD/CA33/95/11 attached as an annex to this Regulation.

Article 2

These amendments shall apply only to the ECOWAS Fund. The Executive Secretariat shall continue to apply the Financial Regulations and Manual of Accounting Procedure adopted by Council Decision 4/11/89 until amended.

Article 3

This Regulation shall be published by the Executive Secretariat in the Official Journal of the Community within thirty (30) days of its signature by the Chairman of the Council of Ministers.

It shall also be published within the same time frame in the National Gazette of each Member States.

This Regulation shall enter into force on 1st January, 1996.

ARTICLE 2 :

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

This Regulation shall enter into force sixty (60) days after its publication in the Official Journal of the Community.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER 1995

REGULATION C/REG.4/12/95 DETERMINING THE RATE OF THE COMMUNITY LEVY

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the Revised Treaty establishing the Council of Ministers and determining its composition and functions;

CONSIDERING that the enhancement of the financial situation of ECOWAS necessitates the implementation of measures capable of generating regularly resources ;

CONSIDERING that the revised Treaty has, to that end, made provision for a Community levy on the taxable value of goods imported into the Community from third countries, on the one hand, and the determination of the exact rate of the levy by the Council of Ministers, on the other;

On the PROPOSAL of the thirty-fifth meeting of the Trade, Customs, Immigration, Money and Payments Commission held in Lagos from 24 to 27 October 1995 ;

E N A C T S

Article 1

The rate of the Community levy is hereby fixed at 0.5% of the value of goods imported from third countries.

Article 2

The rate fixed in Article 1 of this Regulation shall, if necessary, be modified every three years.

Article 3

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

This Regulation shall enter into force on the date the Protocol relating to the Conditions Governing the Community Levy, the Modalities for the Transfer and Utilisation of the Revenue Generated comes into force.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER 1995.

HON. KAWME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL
OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995.

REGULATION C/REG.5/12/95 WITHDRAWING THE APPROVAL TO BENEFIT FROM THE ECOWAS TRADE LIBERALISATION SCHEME GRANTED TO INDUSTRIAL PRODUCTS AND ENTERPRISES

THE COUNCIL OF MINISTERS,

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

MINDFUL of Decision C/DEC.3/6/88 dated 21 June 1988, of the Council of Ministers defining the procedure for approval of industrial products and enterprises to benefit from the ECOWAS Trade Liberalisation Scheme;

MINDFUL of Decision C/DEC.4/2/92 completing Decision C/DEC.3/6/88 mentioned above.

MINDFUL of Decision C/DEC.6/12/88 date 6 December 1988 relating to the list of industrial enterprises and products eligible to benefit from the ECOWAS trade liberalisation scheme;

CONSISIDERING the justified request of the Republic of Benin to withdraw approval to benefit from the ECOWAS trade liberalisation scheme granted to certain Beninese enterprises, namely Industries Beninoise de Refrigeration (IGER), Union Africaine de Confiserie (UAC) and Manufacture des Cigarettes et Alumettes (MANACIA) ;

E N A C T S

Article 1

The industrial products and enterprises submitted by the Republic of Benin which are listed in the table annexed to this Regulation are herby withdrawn from the list of industrial products and enterprises to benefit from the trade liberalisation scheme.

Article 2

The products referred to in article 1 of this Regulation shall no longer be considered in the preparation of estimates for the compensation budget for loss of revenue

The Executive Secretariat will make the necessary adjustment while fixing the contributionof Benin to the Compensation Budget.

Article 3

The Executive Secretary and the Managing Director of the ECOWAS Fund shall, each, in his particular areas of competence, be responsible for the implementation of this Regulation.

Article 4

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

This Regulation shall enter into force sixty (60) days after its publication in the Official Journal of the Community.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ANNEXE :Tableau des entreprises et produits industriels du Bénin retirés de la liste des entreprises et produits agrées pour bénéficier des avantages du schéma.

ENTREPRISE/COMPANY	N° Nomencl.	PRODUIT/PRODUCT	N° D'AGREMENT/APPROVAL NUMBER			
		Désignation/Description	Code Pays Country Code	N°.Entr. N°.Entr.	N°.Prod Prod.N°	Année Year
Usine Africaine de Confiserie	17.08	Autres sucreries sans cacao/other non-cocoa based Confectionery	204	001	01	88
IBER-S.A.(Industrie Beninoise de Réfrigeration)	84.15	Refrigérateurs/Refrigerators	204	003	01	88
	84.12	Climatiseurs/Air Conditioners	204	003	02	88
MANUCIA	36.06	Allumettes/Matches	204	004	01	88

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

Thirty-Eighth Session of the Council of Ministers
Abuja, 11 - 13 December 1995

REGULATION C/REG.6/12/95 ON THE ADDITIONAL LIST OF INDUSTRIAL ENTERPRISES AND PRODUCTS ELIGIBLE TO BENEFIT FROM THE ECOWAS TRADE LIBERALISATION SCHEME.

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the Revised Treaty of the Economic Community of West African States establishing the Council of Ministers and defining its composition and functions;

MINDFUL of the Protocol relating to the definition of the concept of products originating from the Member States of the Economic Community of West African States and of the subsequent Acts and Decisions.

MINDFUL of Decisions C/DEC./3/6/88 dated 21 June 1988 and C/DEC.4/7/92 dated 25 July 1992 of the Council of Ministers defining the procedure for approval of industrial products and enterprises to benefit from the ECOWAS trade liberalisation scheme;

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MINDFUL of Decision A/DEC.6/7/92 dated 29 July 1992 of the Authority of Heads of State and Government relating to the adoption and implementation of a single trade liberalisation scheme for industrial products originating from Member States of the Community;

MINDFUL of decision C/DEC.5/7/95 of 27 july 1995 on the list of enterprises and products approved to benefit from the ECOWAS Trade Liberalisation Scheme;

ON THE ADVISE of the Thirty-fifth meeting of the Trade, Customs, Immigration, Money and Payments Commission held in Lagos from 24 to 27 October 1995.

E N A C T S

Article 1:

Industrial enterprises and products fulfilling the conditions of the ECOWAS rules of origin, a list of which is attached as an annex to this Regulation, are hereby approved to benefit from the Community trade liberalisation scheme in addition to those contained in Decision C/DEC.5/7/95 of 27 July, 1995.

Article 2:

The Executive Secretariat shall allocate to each of the enterprises concerned an approved number which must feature on the ECOWAS Certificate of Origin and Customs Declaration Form, and inform Member States accordingly.

Article 3:

The Member States and the Executive Secretariat shall take all necessary measures to implement this Regulation.

Article 4:

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

This Regulation shall enter into force sixty (60) days after its publication in the Official Journal of the Community.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

LISTE ADDITIVE DE PRODUITS INDUSTRIELS A AGREER
ADDITIONNAL LIST OF INDUSTRIAL PRODUCTS SUBMITTED FOR APPROVAL

Ident. des Entrep. par Etats/Membres Ident. of Enterp. by Member/States.	Nomencl. Douan./Cust.Nomencl. N°	PRODUITS PRODUCTS
I.GHANA 1. Wahome Steel Ltd. P.O.Box 1518	72 07 11 72 14 40	billets/billetes Fers à béton/rebars
II. NIGERIA 1. Rosabol Nig.Ltd	68 02 21 68 02 23	marbre(ouvrages cost/Marble (slabs & tiles) Granit(ouvrages const./slabs & tiles)
2: PINKROSE INT. Products	39 23 90	Articles de transport ou d'emballage en matières plastiques/plastics containers
3.VERATEE INT.(Nig) Ltd	48 18 10	Papiers hygiéniques/Toilet paper

Participation des Etats membres aux échanges intra-Communautaire des produits agréés pour 1996 et leur contribution au budget de compensation/Participation of Member States in the intra-community approved product exchange in 1996 and their contribution to the compensation budget.

Etats membres/ Member States	Valeur des Exporta-tions/Value Export UC	Pourcentage des Exporta-tions par Etat membre/ Percentage of exports per Member State	Montant des contribu-tions/ Amount of contribu-tions UC	Observation/ Remarks
BENIN	671.400	5,25	136 353	
GHANA	5.198.400	40,67	1056 281	
NIGERIA	4.562.800	43,52	1130 302	
TOGO	1.349.300	10,56	274 264	
	12.781.900	100	2597 200	

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995

REGULATION C/REG.7/12/95 APPROVING THE BUDGET OF THE EXECUTIVE SECRETARIAT FOR THE 1996 FINANCIAL YEAR

THE COUNCIL OF MINISTERS,

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

MINDFUL of the provisions of Article 69 of the Revised Treaty which relates to the budget of the Community;

MINDFUL of the Financial Regulations and Manual of Accounting Procedure of the Institutions of the Community;

HAVING EXAMINED the draft budget proposed by the Seventeenth Meeting of the Administration and Finance Commission, held in Abuja from 30 November to 7th December, 1995;

./.

E N A C T S

Article 1

The budget of the Executive Secretariat for the 1996 Financial Year, balanced out in revenue and expenditure at five million nine hundred and sixty eight thousand six hundred and ninety eight Unit of Accounts (5 968 698 UA) is hereby approved.

Article 2

An amount of five million nine hundred and seven thousand and ninety eight Units of Account (5 907 098 UA) shall be derived from the annual contributions of Member States while the balance of fifty one thousand six hundred Units of Account (51 600 UA) shall be derived from the Executive Secretaiat's internal resources.

Article 3

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995

REGULATION C/REG.8/12/95 APPROVING THE WORK PROGRAMME OF THE EXECUTIVE SECRETARIAT FOR THE 1996 FINANCIAL YEAR.

THE COUNCIL OF MINISTERS,

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

ON THE RECOMMENDATION of the Seventeenth meeting of the Administration and Finance Commission, held in Abuja, from 30 November to 7th December 1995;

E N A C T S

ARTICLE 1

The Work Programme of the Executive Secretariat for the 1996 Financial Year, attached hereto, is hereby approved.

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ARTICLE 2

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

(E C O W A S)

EXECUTIVE SECRETARIAT

1 9 9 6 B U D G E T

WORK PROGRAMME

DECEMBER 1995

	UC
A - LEGAL AFFAIRS DEPARTMENT	
1. Reconstitution of the archives of the Executive Secretariat.	-
2. Harmonisation of Commercial Law in ECOWAS.	[illegible]
3. Establishment of a Law library.	[illegible]
4. Attendance at Technical Cooperation Meetings.	[illegible]
TOTAL LEGAL AFFAIRS DEPARTMENT	[illegible]
B - AGRICULTURE, INDUSTRY AND NATURAL RESOURCES DEPARTMENT	
I. <u>Agriculture Division</u>	
1. Seed production	
i) Assistance to national seed production structures	[illegible]
ii) Monitoring of use of subvention granted to States and market survey	[illegible]
2. West African pesticide management network	[illegible]
3. Food security	[illegible]
4. Agriculture development information	3,734

	UC
5. Evaluation of agricultural programmes	2,[illegible]
6. Development of Community selected cattle breeding centres	1,231
7. Control of animal diseases	4,[illegible]
8. Economic data bank on animal breeding in the sub-region	for [illegible] only
T O T A L I	9[illegible]

II. INDUSTRY DIVISION

1. Establishment of an industrial information system	3[illegible]
2. Organisation and promotion of industrial sub-contracting	for [illegible] only
3. Promotion of sub-regional cooperation in the areas of standardisation and quality control	[illegible]
4. Development of pilot inter-State industrial zones	[illegible]
5. Promotion of industrial cooperation between the EEC and West Africa (Industrial Forum)	for info. only

	UC
6. Revitalisation of the FAIAO	5 058
T O T A L II	44 786
III. NATURAL RESOURCES DIVISION	
1. Floating weeds control	33 371
2. Rural water supply programme	3 422
3. Coordination of desertification control programmes	for info. only
4. Meteorological programme	923
5. Preparation of a fish resources management programme	for info. only
T O T A L III	37 716
IV. Technical Cooperation	5 000
TOTAL AGRICULTURE, INDUSTRY AND NATURAL RESOURCES DEPARTMENT	184 [illegible]
C - SOCIAL AFFAIRS AND CULTURAL DEPARTMENT	
I. Social Affairs Division	
1. Meeting of the Implementation Committee 1996.	17 504

		UC
2.	Third Ordinary session of the Assembly ECOWAS Health Ministers.	4 571
3.	Transitional budget for three (3) months for the West African Health Organisation (WAHO).	13 107
4.	Fifth General Assembly of the West West African Women's Association (WAWA).	1 130
5.	Social Security	-
6.	United Nations Disaster Management	-
7.	Subvention to WAWA	3 391
	T O T A L I	39 7
II.	Cultural Affairs Division	
1.	ECOWAS Prize for Excellence	13 [illegible]
2.	Cultural Exchanges	5 [illegible]
3.	Meeting of Associations with observer Status	[illegible]
4.	Meeting of Ministers of Youth and Sports (CMYS/ECOWAS)	2 261

	UC
5. Promotion of Cultural Industries	1,084
6. Festival of Black and African Arts and Culture in the USA (FEBAAC'96).	-
7. Social and Cultural Affairs Commission.	-
T O T A L II	24 580
IV. Co-operation mission	5 000
TOTAL SOCIAL AND CULTURAL AFFAIRS DEPARTMENT	[illegible]
D - TRANSPORT, COMMUNICATIONS AND ENERGY DEPARTMENT	
I. <u>Transport Division</u>	
1. Improvement of infrastructures on the trans-West African Road network.	[illegible]
2. Facilitation of Road Transports in the sub-region.	[illegible]
3. Restructuring of railway	[illegible]
4. Improvement of Air Links in the Sub-region.	3 721

	UC
5. Formulation of a common policy on maritime and river transport.	547
6. Coordination of the Second Transport and Communications Decade for Africa Programme.	1 874
T O T A L I	27 440
II. <u>Communications Division</u>	
1. Coordination of inter-State Telecommunications links.	for the record
2. Programme to improve aeronautical Telecommunications infrastructure.	923
3. Establishment of a regional maintenance centre in Lome.	for the record
T O T A L II	[illegible]
III. <u>Energy Division</u>	
1. Community cooperation programme for the supply and distribution of petrol, petroleum products and gaz.	14 166

	UC
2. Development of hydroelectric power and interconnection of electricity networks in the sub-region.	2 090
3. Study on the needs of Member States in the area of new and renewable energy equipment and establishment of a regional production unit for the equipment.	4 976
4. Renewable energy information system.	for the record
T O T A L III	21 232
IV. Technical Cooperation.	5 000
TOTAL TRANSPORT, COMMUNICATION AND ENERGY DEPARTMENT	5[illegible] 59[illegible]
E - TRADE, CUSTOMS, IMMIGRATION, MONEY AND PAYMENTS DEPARTMENT	
I. Trade Division	
1. Promotion of standardisation	..
2. Promotion of trade within the ECOWAS sub-region	

	UC
II. Customs Division	
liberalisation scheme	-
2. Harmonisation of internal indirect taxation	--
3. Harmonisation and simplification of ECOWAS Customs documents	-
4. Harmonisation of Member States Customs regulations and formalities	[illegible]
5. Implementation of convention relating to inter-State road transit of good (ISRT)	[illegible]
6. Community levy to finance the activities of the Community and its Institutions	-
7. Establisment of an ECOWAS Common External Tariff	-
TOTAL II	[illegible]
III. Immigration Division	
1. Implementation of the Protocol on free movement of persons, right of residence and establishment	-

	US
2. Printing and idstribution of the ECOWAS Travel Certificate	–
IV. Money and Payment Division	
1. Implementation of the ECOWAS Monetary Cooperation programme	12 220
2. Establishment of a regional financial market	–
TOTAL IV	12 220
V. TOURISME DIVISION	
1. Establishment of an ECOWAS Tourism and Leisure Park	3 711
2. Standardisation of hotel classification systems in countries in the sub-region	[illegible]
3. Establishment of a West African Tourist Centre on the originating markets	–
TOTAL V	[illegible]

	UC
VI. Technical Cooperation	10 000
TOTAL TRADE, CUSTOMS, IMMIGRATION, MONEY AND PAYMENTS AND TOURISM	43 303
F - ECONOMIC RESEARCH DEPARTMENT	
I. Economic Research Division	
1. Harmonisation of Economic and Financial Policies of Member States.	5 656
2. Regional Development Programme.	12 011
3. Improvement of the level of implementation of Community Acts and Decisions.	
4. Permanent Committee on Research.	11 812
5. ECOWAS Participation in the transition programme of the African Economic Community.	3 902
6. Rationalisation of West African IGOs.	2 037
T O T A L I	35 418

	UC
II. Projects Division	
1. Establishment of a Financial Resource Mobilisation Policy.	8 224
T O T A L II	8 224
III. Statistics Division	
1. Updating of ECOWAS Secretariat's Data on Member States.	12 831
2. Harmonisation of Statistics in ECOWAS Member States.	7 640
3. Meeting of ECOWAS Directors of Statistic	2 254
T O T A L III	22 725
IV. Technical Cooperation meetings	5 000
TOTAL ECONOMIC RESEARCH DEPARTMENT	71 [illegible]

	UC
G - INFORMATION DEPARTMENT	
1. Implementation of DECISION C/DEC.9/12/94 relating to the Information Priority Programme	15 000
2. Implementation of Programme of Action aimed at promoting increased awareness of ECOWAS and its activities	52 000
3. ECOWAS publications (The West African Bulletin and The ECOWAS NEWS)	22 000
4. Technical Cooperation	3,000
T O T A L	92 000
H - COMMUNITY COMPUTER CENTRE	
I. Technical Development Division	
1. Development of ECOTRADE and ECOSTARS. External Funding 20 000 ECU	for info. only
2. Development of Data Processing Software for ECOWAS Institutions	for info. only
3. Implementation of ECOWAS Trade Infor-	for info.

	UC
mation Network (ECOTINET)	only
External Funding 50 000 ECU	
II. OPERATIONS DIVISION	
4. Computer Maintenance Services for ECOWAS Institutions	for info. only
External Funding 40 000 ECU	
5. Data Services for EUROTRACE, ASYCUDA and ECOMIS	
Exteranl Funding 50 000 ECU	
III. TRAINING AND TECHNICAL ASSISTANCE DIVISION	24 500
6. Organization and Participation in ASYCUDA and EUROTRACE Training Programmes.	
External Funding 100 000 ECU	
ECOWAS Counterpart financing 5 000 UA	
7. Technical Assistance to Member States	
External Funding 40 000 ECU	
ECOWAS Counterpart financing 19 500 UA	
IV. Technical Cooperation meetings of the Centre	5 000
TOTAL COMMUNITY COMPUTER CENTRE	29 500

COMMUNITY COMPUTER CENTRE

SUMMARY OF 1996 WORK PROGRAMME

UA

TECHNICAL DEVELOPMENT DIVISION

1. Development of ECOTRADE and ECOSTARS.

   External Funding 20 000 ECU — For information only

2. Development of Data Processing Software for ECOWAS Institutions — For information only

3. Implementation of ECOWAS Trade Information Network (ECOTINET)

   External Funding 50 000 ECU — For information only

OPERATIONS DIVISION

4. Computer Maintenance Services for ECOWAS Institutions

   External Funding 40 000 ECU — For information only

5. Data Services for EUROTRACE, ASYCUDA and ECOMIS

   Exteranl Funding 50 000 ECU — For information only

TRAINING AND TECHNICAL ASSISTANCE DIVISION — 24 500 UA

6. Organization and Participation in ASYCUDA and EUROTRACE Training Programmes.

   External Funding 100 000 ECU
   ECOWAS Counterpart financing 5 000 UA

7. Technical Assistance to Member States

   External Funding 40 000 ECU
   ECOWAS Counterpart financing 19 500 UA

TECHNICAL COOOPERATION MEETINGS OF THE CENTRE — 5 000 UA

GRAND TOTAL — 29 500 UA

COMMUNAUTE ECONOMIQUE DES ETATS
DE L'AFRIQUE DE L'OUEST

ECONOMIC COMMUNITY
OF WEST AFRICAN STATES

COMMUNITY COMPUTER CENTRE

1996 WORK PROGRAMME

ABUJA,
DECEMBER 1995

Programme 1: Development of Intra-Community Trade System (ECOTRADE) and the Community Multi-Sectoral Statistical System (ECOSTARS)

Global Objective :Production of viable regional statistics.

1996 Objectives :Finalization of development of ECOTRADE and ECOSTARS;

Justification :Decision C/DEC.4/6/86 establishing the procedure for centralisation of customs and statistics data.

Operational activities :

i) Finalization and Documentation of ECOTRADE and ECOSTARS;

ii) Integration of data from EUROTRACE Regional in ECOSTARS;

iii) Integration of data obtained from Community statistical surveys in ECOSTARS;

Resource needs

i) Human resources : CCC staff and 1 consultant analyst, 1 programmer and 1 statistical assistant.

ii) Financial resources :

- External sources: Funding of 20 000 ECU from the EDF-ECOWAS/CCC Project

Implementation and follow-up

Technical Development Division

Programme 2: Development of Data Processing Software systems for ECOWAS Institutions

Global Objective : Implementaton of a cost-effective Community Management Information System (ECO-MIS) to enhance the capability of ECOWAS Institutions.

1996 Objectives :

i) Technical support for the following modules developped in-house :

- ECO-BOOKS - an integrated accounting package ;
- ADMINI- an administrative package
- ECOSTOP - a financial operation package.

ii) Disign of ECOWAS Community Levy System (ECO-LEVY)

iii) Implementation of technical Community databanks for telecommunications, industry, immigration and transport sectors.

iv) Implementation of ECOWAS Trade Opportunities Management System (TOPS)

Justification : Decision C/DEC.2/6/86 establishing the Community Computer Centre.

Operational activities :

i) Maintenance (Update, modification) of ECO-BOOKS, ADMIN and ECOSTOP modules

ii) Design and development of ECO-LEVY

iii) Finalization of design and data entry for immigration, transport and energy data banks
- harmonization with Trade Point (UNCTAD)

iv) Training of targeted staff in the use of the revelant software.

Resource needs

i) Human resources : CCC staff and two programming consultants
ii) Financial resources
- external sources : 20 000 ECU from EFD-ECOWAS/CCC Project

Implementation and follow-up

Technical Development Division

Programme 3: Implementation of ECOWAS Trade Information Network (ECOTINET).

Global Objective : Establishment of a Community Trade Information Network as a gateway to other Regional and International Networks.

1996 Objective : Implementation of the ECOWAS Trade Opportunities Management System (TOPS).

Justification : Decision C/DEC.2/6/86 establishing the Community Computer Centre.

Operational activities :

i) Test Operation of TOPS in Trade Fairs and Buyer/Seller Forum.

ii) Integration of National trade opportunity data in TOPS Data Bank

iii) Installation of TOPS in Member States

iv) Installation of regional Trade Point incorporating ASYCUDA, EUROTRACE, TOPS

v) Production of Pilot ECOWAS Trade Information Directory

Resource needs

i) Human resources : CCC staff, 1 consultant Trade Information Officer

ii) Financial resources :

- External sources: Funding of 50,000 ECU from EU and UNDP

Implementation and follow-up

Technical Development Division

Trade Information Unit of the Directorate

Programme 4: Computer Maintenance Services for ECOWAS Institutions.

Global Objective : The Centre is to assume full responsibility for installation, utilization and maintenance of computing equipment in ECOWAS Institutions.

1996 Objectives :

i) Repair and service all computer and allied equipment in ECOWAS Institutions.

ii) Advise ECOWAS Institutions on computer acquisition and installation

Justification : Decision C/DEC.2/6/86 establishing the Community Computer Centre.

Operational activities :

i) To monitor equipment maintenance and requirements for the Secretariat and the Fund

ii) Routine preventive maintenance and repair of computer equipment of the Secretariat and the Fund.

Resource needs

i) Human resources : CCC staff, 2 consultant engineers and 1 consultant technician

ii) Financial resources :

- External sources: Funding of 40 000 ECU from the EDF-ECOWAS/CCC Project, UNDP and FRANCE/FAC.

Implementation and follow-up

Operations Division

Programme 5: Data Services for Eurotrace and ECOMIS

Global Objective : Provide a centralized data processing facility for ECOWAS Institutions.

1996 Objective : Satisfy the needs of the Secretariat and the Fund in data processing for 1996

Justification :

i) Decision C/DEC.2/6/86 establishing the Community Computer Centre.

ii) Decision C/DEC.4/6/86 establishing procedure for centralization of customs and statistical data.

Operational activities :

i) Centralization of customs and statistical data from Member States for computation of regional trade statistics and derivation of actual statistics for losses under the trade liberalization scheme

ii) Installation of operational software in ECOWAS User Departments

iii) Implementation and management of parallel and live runs for ADP systems

iv) Management of Data Processing Units (DPU) for the Secretariat and the Fund

Resource needs

i) Human resources : CCC staff, 1 consultant, Operations Manager, 2 Data Processing Managers, 1 Trainer/Data analyst and 2 data entry operators.

ii) Financial resources :

- External sources: Funding of 50 00 ECU from the EDF-ECOWAS/CCC Project, FAC/FRANCE, UNDP and USAID.

Implementation and follow-up

Operations Division

Programme 6: Training Programmes

Global Objective : Enhance the competence of ECOWAS staff and officers of customs and statistics services of Member States in the utilization and maintenance of EUROTRACE, ASYCUDA, ECOMIS and other software systems.

1996 Objectives :

i) Organization of training sessions in ASYCUDA, EUROTRACE, general computing (UNIX, computer maintenance, etc).

ii) Preparation, acquisition and review of User and Technical Documents

Justification: Article 4 of Decision C/DEC.2/6/86 establishing the Community Computer Centre.

Operational activities :

i) Analysis of training needs in Member States and ECOWAS Institutions

ii) Search for funding of training programmes

iii Organization and evaluation of training programmmes

iv) Preparation and Review of Documentation for ASYCUDA, EUROTRACE and ECOMIS software systems.

Resource needs

i) Human resources : CCC staff, 1 consultant technical author, experts from the Member States, UNCTAD and CESD-Communautaire

ii) Financial resources :

- Internal: budgetary allocation of 5 000 UA
- External sources: Funding of 100,000 ECU from Donors and sponsors including EDF, World Bank , IMF, UNDP, FRANCE/FAC, USAID and National Customs Services

Detailed Budget :

i) Organization and Participation in ASYCUDA and EUROTRACE Training Programmes.
Provision is made for local logistic support for 5 ASYCUDA programmes in 1996.

Main Training : (8 wks) 2 Sessions

Refresher : (2 wks) 2 Sessions

Computer Maintenance : (2 wks) 1 Session

5 x 1 000 UA 5 000 UA

ii) Preparation and Review of Project (ASYCUDA and EUROTRACE) and ECOWAS Software Documentations.

External Funding (equipment, printing) 10 000 ECU

Implementation and follow-up

Training and Technical Assistance Division

Programme 7 Technical Assistance to Member States

Global Objective : Ensure the utilisation and maintenance of Asycuda and Eurotrace by all Member States

1996 Objective : Increase the number of countries using Eurotrace and/or Asycuda and provide technical back-stopping to national customs and statistical services.

Justification :

ii) Master Plan for Transfer of Competence of ECOWAS ASYCUDA Project from UNCTAD Geneva to the CCC Lome.

Operational activities :

i) Installation of ASYCUDA in Liberia, Nigeria, Senegal and Cote d'Ivoire

ii) Installation of EUROTRACE in Liberia

iii) Technical assistance (organisational, installation, evaluation and technical support) visits to Member States

Resource needs

i) Human resources : CCC staff and technical assistant, technical experts from UNCTAD, CESD, France and HM Customs, UK.

ii) Financial resources :

- Internal: budgetary allocation of 19 500 UA
- External sources: Funding of 100,000 ECU from the EDF-ECOWAS/CCC Project, FAC/FRANCE, UNDP and USAID.

Detailed budget :

i) Assistance visits to Member States. Provision is made for participation in training programmes assistance (organisation, installation, evaluation, and technical assistance) visits to Member States. The activities are to be carried out in collaboration with donor agencies as well as with UNCTAD and CESD - Communautaire. Provision is made for 1 visit each to 10 Member States to be

carried out by staff of the CCC and National experts from Member States.

Perdiem:	10 x 6 x $152	=	$ 9 120
	2 x 6 x $101	=	$ 1 212
Tickets:	8 x $500	=	$ 4 000
	Total		$15 330

ii) Participation in 2 ASYCUDA Technical Meetings (UNCTAD Geneva)

Perdiem :	2 x 6 x $270	=	$3 240
Tickets :	2 x $3 000	=	$6 000
	Total	=	$9 240

iii) Participation in AFRICA EDIFACT Meeting (Addis Ababa)

Perdiem :	6 x $182	=	$1 092
Ticket :		=	$1 500
	Total	=	$2 592
	TOTAL		$26 922

19 500 UA

Implementation and follow-up

Training and Technical Assistance Division

Programme 8 : Technical Cooperation Meetings

Global objective : Improvement of ECOWAS performance through interaction with relevant international economic and financial institutions and agencies

1996 objectives :

i) To share technical information and strategies for improving the work of the Secretariat

ii) To follow developments in relevant African and other international organisations

Justification : Need to interact with regional and international institutions

Operational activities

i) Participation in meetings of ECA/PADIS, ARCT, CAP-SIDA, NCC

ii) Contacts with Eurostat, CCD, UNCTAD and EDIFACT.

Resource needs :

i) Human resources : staff of CCC

ii) Financial resources : budgetary allocation of UA 5 000

Implementation and follow-up

Director of CCC

COMMUN COMPUTER CENTRE / CENTRE INFORMATIQUE COMMUNAUTAIRE

DESCRIPT	1995 BUDGET / BUDGET 1995				1996 BUDGET APPROVED	VARIATIONS 1995 / 1996	
	APPROVED APPROUVE	IMPLEMEN. EXECUT.	PROJECT 31/12/95		BUDGET 1996 APPROUVE	AMT/MONT	%
	UA/UC	30/09/95 UA/UC	AMOUNT/MONT UA/UC	%	UA/UC	UA/UC	
SECTION B / PARTI							
EXPENDITURE ESTIM PREVISIONS DE DEPS							
CHAPTER I / CHIPI							
STATUTORY MEETING REUNIONS STATUTAI.	5 000	2 989	5 000	100	4 000	- 1 000	- 20
TOTAL CHAPT	5 000	2 989	5 000	100	4 000	- 1 000	- 20
CHAPTER II / CHAP II							
2.1 Salaires & Elents Salaires & Elents	245 000	171 816	245 000	100	229 000	- 16 000	- ?
2.2 Other Staff ises Autres Charg Personnel	62 754	37.649	62 754	100	56 900	- 5 854	- 9

COMMUNITY COMPUTER CENTRE / CENTRE INFORMATIQUE COMMUNAUTAIRE

DESCRIPTION	1995 BUDGET / BUDGET 1995				1996 BUDGET APPROVED	VARIATIONS 1995 / 1996	
	APPROVED APPROUVE	IMPLEMEN. EXECUT.	PROJECT 31/12/95		BUDGET 1996 APPROUVE	AMT/MONT	%
	UA/UC	30/09/95 UA/UC	AMOUNT/MONT UA/UC	%	UA/UC	UA/UC	
2.5 Medical Cost / Frais Médicaux	8 000	2 164	8 000	100	3 000	- 5 000	- 63
TOTAL CHAPTER II	315 754	211 629	315 754	100	288 900	- 26 854	- 9

COMMUNITY COMPUTER CENTRE / CENTRE INFORMATIQUE COMMUNAUTAIRE

DESCRIPTION	1995 BUDGET / BUDGET 1995				1996 BUDGET APPROVED	VARIATIONS 1995 / 1996	
	APPROVED APPROUVE	IMPLEMEN. EXECUT.	PROJECT 31/12/95		BUDGET 1996 APPROUVE	AMT/MONT	%
	UA/UC	30/09/95 UA/UC	AMOUNT/MONT UA/UC	%	UA/UC	UA/UC	
CHAPTER III/CHAPITRE III							
GENERAL EXPENSES / DEPENSES COMMUNES							
3.1 Official Missions / Missions Officielles	12 000	7 181	12 000	100	7 500	- 4 500	- 38
3.2 Studies & Project Evaluation Etudes & Evaluations Projets	40 000	4 960	30 000	75	29 500	- 10 500	- 26
3.3 Rent, Maintenance of Residences and Office / Loyer, Amenagement des Bureaux et Résidences	25 000	18 493	25 000	100	20 000	- 5 000	- 2
3.4 Offices Supplies & Printing / Fournitures Bureau & Impression	2 000	1 271	2 000	100	2 000	-	-

COMMUNITY COMPUTER CENTRE / CENTRE INFORMATIQUE COMMUNAUTAIRE

DESCRIPTION	1995 BUDGET / BUDGET 1995				1996 BUDGET APPROVED	VARIATIONS 1995 / 1996	
	APPROVED APPROUVE	IMPLEMEN. EXECUT.	PROJECT 31/12/95		BUDGET 1996 APPROUVE	AMT/MONT	%
	UA/UC	30/09/95 UA/UC	AMOUNT/MONT UA/UC	%	UA/UC	UA/UC	
3.5 Communications	12 000	5 570	12 000	100	10 000	- 2 000	- 17
3.6 Library / Bibliotheque	3 000	0	3 000	100	1 000	- 2 000	- 67
3.7 Other Expenses / Depenses Diverses	54 000	25 689	34 000	63	30 000	- 24 000	- 44
3.8 Car Repair & Insurance Entretien Vehicules & Assurance	9 000	3 235	9 000	100	6 000	- 3 000	- 33
						-	-
3.9 Publications	2 000	-	2 000	100	2 000	-	-
TOTAL CHAPTER III/CHAPITRE III	159 000	66 399	129 000	81	108 000	- 51 000	- 32

COMMUNITY COMPUTER CENTRE / CENTRE INFORMATIQUE COMMUNAUTAIRE

DESCRIPTION	1995 BUDGET / BUDGET 1995				1996 BUDGET APPROVED	VARIATIONS 1995 / 1996	
	APPROVED APPROUVE	IMPLEMEN. EXECUT.	PROJECT 31/12/95		BUDGET 1996 APPROUVE	AMT/MONT	%
	UA/UC	30/09/95 UA/UC	AMOUNT/MONT UA/UC	%	UA/UC	UA/UC	
CHAPTER IV / CHAPITRE IV							
FIXED ASSETS / IMMOBILISATIONS							
4.1 Office & Library Equipment / Equipement de Bureau et de Bibliothèque	22 000	3 984	22 000	100	12 500	- 9 500	- 43
4.2 Purchase of Vehicles Achat de Véhicules	0	0	0	-	-	-	-
TOTAL CHAPTER IV/CHAPITRE IV	22 000	3 984	22 000	100	12 500	- 9 500	- 43
GRAND TOTAL/TOTAL GENERAL	501 754	263 595	462 254	92	413 400	- 88 354	- 18

1996 SCHEDULE OF PERSONNEL EMOLUMENT
PLAN DES EMOLUMENTS DU PERSONNEL 1996

N° ORDRE	DESCRIPTION	1995 BUDGET BUDGET 1995			1996 BUDGET/BUDGET 1996		
		GRADE	NBRE	APPROVED UA APPROUVE UC	GRADE	NBRE	APPROVED UA APPROUVE UC
	A - DIRECTORATE / DIRECTION						
1.	DIRECTOR / DIRECTEUR	D1-3	1	28 651	D1-4	1	28 651
2.	ACCOUNTANT / COMPTABLE	P2-2	1	14 832	P2-3	1	14 832
3.	DOCUMENTALIST / DOCUMENTALISTE	P2-1	1	14 462	P2-2	1	14 326
4.	SECRETARY / SECRETAIRE	G6-1	1	11 601	G6-2	1	11 601
5.	DRIVER / CHAUFFEUR	M5-5	1	3 001	M5-6	1	3 001
6.	DRIVER / CHAUFFEUR	M5-1	2	5 242	M5-2	2	5 242
7.	MESSENGER / PLANTON	M2-3	1	2 099	M2-4	1	2 099
8.	NIGHTGUARD / GARDIEN	M2-2	8	16 480	-		-
	B - TECHNICAL DEVELOPMENT DIVISION / DIVISION DEVELOPPEMENT TECHNIQUE						
9.	HEAD OF DIVISION / CHEF DE DIVISION	P5-3	1	25 326	P5-4	1	25 326
10.	TYPIST / DATYCLO	G3-1	1	5 950	G3-2	1	5 950
11.	MESSENGER / PLANTON	M2-2	1	2 059	M2-3	1	2 059

1996 SCHEDULE OF PERSONNEL EMOLUMENT
PLAN DES EMOLUMENTS DU PERSONNEL 1996

N° ORDRE	DESCRIPTION	1995 BUDGET BUDGET 1995			1996 BUDGET/BUDGET 1996		
		GRADE	NBRE	APPROVED UA APPROUVE UC	GRADE	NBRE	APPROVED UA APPROUVE UC
	C - TRAINING & TECHNICAL ASSISTANCE DIVISION / DIVISION FORMATION & ASSISTANCE TECHNIQUE						
12.	HEAD OF DIVISION / CHEF DE DIVISION	P5-3	1	25 326	P5-4	1	25 326
13.	TRAINER/TECHNICAL ASSISTANT FORMATEUR/ASSISTANT TECHNIQUE	P4-1	2	41 760	P4-2	2	41 760
14	TYPIST / DACTYLO	G3-1	2	11 900	G3-2	2	11 900
15	MESSENGER / PLANTON	M2-2	1	2 059	M2-2	1	2 059
	D - OPERATIONS DIVISION/ DIVISION EXPLOITATION						
16.	HEAD OF DIVISION CHEF DE DIVISION	P5-3	1	25 326	P5-4	1	25 326
17.	OPERATOR / OPERATEUR DE SAISIE	G2-6	2	8 926	G2-7	2	8 926
	GRAND TOTAL/TOTAL GENERAL			245 000		20	228 520

ECW/AFC/D/CCC-1

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

(E.C.O.W.A.S.)

COMMUNITY COMPUTER CENTRE
(CCC)

1996 BUDGET

EXPLANATORY NOTES

ABUJA,
DECEMBER 1995

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
	CHAPTER VI MISCELLANEOUS INCOME			
6	SUBVENTIONS			
6.1	Subventions by Executive Secretariat	501 754	247 789	413 400
	TOTAL CHAPTER VI	501 754	247 789	413 400
	GRAND TOTAL	501 754	247 789	413 400

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
	SECTION B - ESTIMATES			
	CHAPTER I STATUTORY MEETINGS			
	The estimates are in respect of :			
	i) Participation in two (2) meetings of the Administration and Finance Commission/Council of Ministers.			
	ii) Participation in Annual Summit			
	iii) Participation in two (2) meetings of TCIMP Commission.			
	1.1 GENERAL EXPENSES			
	This head covers expenditure in respect of staff movement (perdiem and transport) to the statutory meetings.			
	Per Diem and Transport for Staff 5000 UA	5 000	2 989	4 000
	T O T A L 1.1	5 000	2 989	4 000
	TOTAL CHAPTER I	5 000	2 989	4 000

HEADS	DESCRIPTION	1995 BUDGET APPROVED UA	1995 BUDGET EXPEND. TO 30/09/1995 UA	1996 BUDGET APPROVED UA
	CHAPTER II - STAFF EXPENSES			
	2.1 SALARIES AND EMOLUMENTS			
2.10	Salaries			
	The breakdown is as follows : UA - Director 28 651 - Other Senior Staff 147 032 - "G" Staff 38 377 - "M" Staff 14 460 228 520	245 000	171 816	229 000
2.11	- Provision for Temporary and Casual Staff	-	-	-
	T O T A L 2.1	245 000	171 816	229 000
	2.2 OTHER STAFF EXPENSES			
2.20	Post Adjustment 8 % of salary of all Staff	-	-	-
2.21	Provident Fund 12.5 % of salary of all Staff	31 270	21 352	28 600
2.22	Housing Allowance G6 - 12 % = 1 740 UA G3 - 16 % = 2 856 UA G2-M - 20 % = 6 204 UA 10 860 UA	13 860	6 799	10 800
2.220	Installation Allowance	-	-	-
2.221	Transport Allowances M & G Staff	2 500	1 189	2 500

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
2.23	Duty Allowance	-	-	-
2.24	Dependency Allowance	8 924	5 749	9 000
2.26	Overtime			
	Payable to G and M staff not paid duty allowance and working outside normal working hours.	1 200	-	1 000
2.27	School Fees			
	Estimates are made for all staff including M and G categories.	5 000	2 560	5 000
2.28	Recruitment Expenses	-	-	-
2.29	Acting Allowance	-	-	-
	T O T A L 2.2	62 754	37 649	56 900

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
	2.5 MEDICAL EXPENSES	8 000	2 164	3 000
	T O T A L 2.5	8 000	2 164	3 000
	TOTAL CHAPTER 11	315 754	211 629	288 900

HEADS	DESCRIPTION	1995 BUDGET APPROVED UA	1995 BUDGET EXPEND. TO 30/09/1995	1996 BUDGET APPROVED UA
	3.1 OFFICIAL MISSIONS			
	PERDIEM & TRANSPORT			
	- Contact and consultation Missions to the Secretariat by Staff of the CCC			
	- Transport costs including provisions for home leaves expenses for staff, transportation of children on holidays and other official missions	12 000	7 181	7 500
	T O T A L 3.1	12 000	7 181	7 500

HEADS	DESCRIPTION	1995 BUDGET APPROVED UA	1995 BUDGET EXPEND. TO 30/09/1995 UA	1996 BUDGET APPROVED UA
3.2	RESEARCH & PROJECT EVALUATION			
	Technical Development Division (for information only)			
	Operations Division (for information only)			
	Training & Technical Assistance Division 24 500			
	Technical Cooperation Meetings of the Centre 5 000			
	29 500	40 000	4 960	29 500
	T O T A L 3.2	40 000	4 960	29 500
3.3	RENT AND MAINTENANCE OF RESIDENCES AND OFFICE			
	Rent and Maintenance of Office and Residential Quarters for Staff including Security Services	25 000	18 493	20 000
	T O T A L 3.3	25 000	18 493	20 000
3.4	OFFICE SUPPLIES & PRINTING			
	- Printing of Documents			
	- Office Supplies	2 000	1 271	2 000
	T O T A L 3.4	2 000	1 271	2 000

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
3.5	COMMUNICATIONS			
	This vote covers Telephone, Telex, Post and Courrier costs including expected data transmission costs between the Member States and the CCC.	12 000	5 570	10 000
	TOTAL 3.5	12 000	5 570	10 000
3.6	LIBRARY			
	Books and Periodicals	3 000	-	1 000
	TOTAL 3.6	3 000		1 000
	3.7 MISCELLANEAOUS EXPENDITURE			
3.71	Bank Charges	500	65	200
3.72	Maintenance & Insurance of Equipment	15 000	1 284	10 000
	Estimates cover maintenance of equipment for CCC			
3.73	Welfare of Trainees and Experts	-	-	-

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
3.760	UNIFORMS	500	-	500
	Uniforms for auxilliary staff and warm clothing for technical Staff.			
3.762	HONORIA & CONSULTANCY FEES	30 000	21 406	14 300
	This estimate covers payment for hiring consultants (programmers, analysts, technicians, engineers) to supplement the permanent Staff.			
3.763	HIRING OF EQUIPMENT	8 000	2 934	5 000
	Hiring of Computing & A/V Equipment for Meetings & Training Sessions.			
	T O T A L 3.7	54 000	25 689	30 000

HEADS	DESCRIPTION	1995 BUDGET APPROVED UA	1995 BUDGET EXPEND. TO 30/09/1995 UA	1996 BUDGET APPROVED UA
	3.8 VEHICLE MAINTENANCE & INSURANCE			
	The vehicle pool consists of :			
	1 Peugeot 505			
	1 Toyota Minibus			
	Maintenance 4 500 UA			
	Fuel & Lubricants 1 000 UA			
	Vehicle Insurance 500 UA			
	6 000 UA	9 000	3 235	6 000
	T O T A L 3.8	9 000	3 235	6 000
	3.9 PUBLICATIONS			
	Newsletter & Other Publications (ASYCUDA, EUROTRACE, CCC and Proceedings of Technical Meetings)	2 000	-	2 000
	T O T A L 3.9	2 000	-	2 000
	TOTAL CHAPTER III	159 000	66 399	108 000

HEADS	DESCRIPTION	1995 BUDGET		1996 BUDGET
		APPROVED UA	EXPEND. TO 30/09/1995 UA	APPROVED UA
	CHAPTER IV - FIXED ASSETS			
4.1	Office & Library Equipment Provision is made for the continous need to replace obsolete computer equipment and to provide training facilities. Equipment required include Microcomputers, Software, Computer Accessories, Printers, Uninterruptible Power Supply Systems, Training, Office & Library Equipment	22 000	3 984	12 500
4.2	Vehicle	-	-	-
	TOTAL CHAPTER IV	22 000	3 984	12 500
	GRAND TOTAL	301 754	263 595	413 400

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995.

REGULATION C/REG.9/12/95 APPROVING THE AUDITED ACCOUNTS OF THE EXECUTIVE SECRETARIAT FOR THE 1994 FINANCIAL YEAR.

THE COUNCIL OF MINISTERS,

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

MINDFUL of paragraph 3(d) of Article 10 of the Revised Treaty relating to the appointment of the External Auditors;

MINDFUL of the Financial Regulations and Manual of Accounting Procedure of the Institutions of ECOWAS adopted in Lome on 30th November 1989;

MINDFUL of the Authority Decision A/DEC.3/7/92 dated 29 July, 1992 on the appointment of the firm of Akintola Williams and Company as External Auditors of the Community;

HAVING EXAMINED the report of the External Auditors; and

ON THE RECOMMENDATION of the seventeenth meeting of the Administration and Finance Commission held in Abuja, from 30 November to 7 December, 1995;

E N A C T S

ARTICLE 1

The audited accounts of the Executive Secretariat for the 1994 financial year is hereby approved.

ARTICLE 2

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995.

REGULATION C/REG.10/12/95 REVIEWING THE REMUNERATION OF THE EXTERNAL AUDITORS

THE COUNCIL OF MINISTERS;

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

MINDFUL of paragraph 3(d), Article 10 of the Treaty on the appointment and the terms and conditions of service of the External Auditors;

MINDFUL of Decision C/DEC.9/11/89 on the remuneration of the External Auditors;

CONSIDERING that the remuneration of the External Auditors was fixed as a lump sum covering fees, per diem, transportation, and all other related expenses;

CONSIDERING that the said remuneration having been fixed more than four years ago now needs to be reviewed;

ON THE RECOMMENDATION of the sixteenth meeting the Administration and Finance Commission held in Abuja from 30th November to 7th December, 1995;

E N A C T S

Article 1

1. A lump sum of fifty thousand Units of Account per annum is hereby fixed as the revised remuneration of the External Auditors with effect from the 1996 financial year. This sum shall cover all expenses including fees, per diem, transportation and other related expenses.

2. The Executive Secretariat and the ECOWAS Fund shall make equal contributions for the payment of the fees of the External Auditors.

Article 2

The mode of payment of this sum to the firm of External Auditors shall be as follows: 50% upon commencement of work; 25% upon submission of its reports to the two Institutions of the Community, namely the Executive Secretariat and the Fund, and the remaining 25% upon approval of the reports by the Council of Ministers.

Article 3

2. The External Auditor shall submit twenty (20) copies each, in English and French languages of the report to each Institution of the Commmunity.

2. The Executive Secretariat and the Fund shall ensure the translation of the External Auditors' reports into Portuguese.

Article 4

The External Auditor shall attend all ordinary sessions of the Authority of Heads of State and Government and all budgetary meetings of the Administration and Finance Commission, the Board of Directors of the Fund and the Council of Ministers.

Article 5

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL
OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995

REGULATION C/REG.11/12/95 APPROVING THE 1996 COMPENSATION BUDGET ESTIMATES FOR PROJECTED LOSS OF CUSTOMS REVENUE BY MEMBER STATES AS A RESULT OF LIBERALISATION OF INTRA-COMMUNITY TRADE IN INDUSTRIAL PRODUCTS.

THE COUNCIL OF MINISTERS,

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

MINDFUL of Decision A/DEC.8/5/79 dated 29 May, 1979 of the Authority of Heads of State and Government relating to the consolidation of import duties and equivalent taxes and non-tariff barriers;

MINDFUL of Decision A/DEC. 19/5/80 dated 28 May, 1980 of the Authority of Heads of State and Government relating to the application of the compensation procedures for loss of revenue suffered by Member States as a result of the trade liberalisation programme;

MINDFUL of Decision A/DEC 1/5/83 dated 30 May, 1983 as amended by Decision A/DEC.6/6/89 dated 30 June 1989 of the Authority of Heads of State and Government relating to the adoption and implementation of a single trade liberalisation scheme for industrial products originating from Member States;

MINDFUL of Decisions C/DEC.6/12/88, C/DEC.4/5/90, C/DEC.5/7/92, C/DEC.4/7/93, C/DEC.11/12/93 and C/DEC.7/12/94 of the Council of Ministers establishing lists of industrial products approved for inclusion in the ECOWAS Trade Liberalisation Scheme;

ON THE RECOMMENDATION of the 35th meeting of the Trade, Customs, Immigration, Money and Payments Commission, held in Lagos, from 24 to 27 October, 1995;

ON THE ADVICE of the Seventeenth Meeting of the Administration and Finance Commission held in Abuja from 30 November to 7 December, 1995.

E N A C T S

Article 1

An amount of two million, five hundred and ninety-seven thousand, two hundred Units of Account (UA 2,597,200) is hereby approved as the 1996 compensation budget for projected loss of revenue from the trade liberalisation scheme.

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Article 2

Each Member State shall pay its contribution into the special fund being managed by the ECOWAS Fund which constitutes the permanent resource exclusively for the payment of loss of revenue incurred by Member States as a result of the implementation of the trade liberalisation scheme.

Article 3

The Executive Secretary and the Managing Director of the ECOWAS Fund shall be responsible, in their respective capacities, for the implementation of this Regulation.

Article 4

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

MR. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

TABLEAU I / TABLE I

CONTRIBUTION DES ETATS MEMBRES AU BUDGET DE COMPENSATION 1990-1995
CONTRIBUTION OF MEMBER STATES TO THE COMPENSATION BUDGET 1990-1995

ETATS MEMBRES MEMBER STATES	CONTRIB. AU BUDGET 1990/ CONTRIB. TO 1990 BUDGET	CONTRIB. AU BUDGET 1991/ CONTRIB. TO 1991 BUDGET	CONTRIB. AU BUDGET 1992/ CONTRIB. TO 1992 BUDGET	CONTRIB. AU BUDGET 1993/ CONTRIB. TO 1993 BUDGET	BUDG. 1994/ 1994 BUDG.	BUDG. 1995/ 1995 BUDG.	TOTAL UC.
BENIN	147.332	-	-	401.369	-	1.781.631	2.330.332
BURKINA FASO	151.374	-	-	-	-	-	151.374
CABO VERDE	11.995	-	-	-	-	-	11.995
COTE D'IVOIRE	-	-	-	-	-	-	-
GAMBIA	-	-	-	-	-	-	-
GHANA	19.918	955.312	769.179	-	9.638	1.730.968	3.485.015
GUINEE	-	-	-	-	-	-	-
LIBERIA	-	-	-	-	-	-	-
MALI	16.559	-	-	-	-	-	16.559
MAURITANIE	-	-	-	-	-	-	-
NIGER	19.638	-	-	-	-	-	19.638
NIGERIA	936.827	624.988	818.727	6.600.427	19.267.162	12.280.590	39.328.715
SENEGAL	120	-	-	-	45.000	52.352	97.472
SIERRA LEONE	-	-	-	75.104	-	-	75.041
TOGO	-	-	-	-	-	-	-
						1.041.598	1.041.598
	1.303.823	1.580.300	1.587.900	1.076.900	19.321.800	16.937.500	45.508.223

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL
OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995.

REGULATION C/REG.12/12/95 AUTHORISING THE EXECUTIVE SECRETARY TO SIGN A COOPERATION AGREEMENT WITH THE UNION DU MAGHREB ARABE (UMA)

THE COUNCIL OF MINISTERS,

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

CONSIDERING that an agreement setting down the general framework for cooperation between the Union du Maghreb Arabe (UMA) and the Economic Community of West African States (ECOWAS) will be beneficial to the Community;

ON THE RECOMMENDATION of the Seventeenth meeting of the Administration and Finance Commission held in Abuja from 30 November to 7 December, 1995;

E N A C T S

Article 1

The Executive Secretary is hereby authorised to sign the draft cooperation agreement between the Union du Maghreb Arabe (UMA) and the Economic Community of West African States (ECOWAS) attached hereto.

Article 2

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

This Regulation shall enter into force sixty (60) days after its publication in the Official Journal of the Community.

Done at Abuja, this 13th day of December, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

DRAFT

COOPERATION AGREEMENT

BETWEEN

THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES

AND

THE MAGHREB ARAB UNION

By this agreement,

The Economic Community of West African States, hereinafter referred to as "ECOWAS", with its headquarters at 6, King George V Road, P.M.B. 12745, Lagos, Nigeria;

of the one part;

and

the Maghreb Arab Union (UMA), hereinafter referred to as "UMA", with its headquarters at 27 Avenue Okba Agdal, Rabat, Morocco;

of the other part;

CONSIDERING that the main objective of ECOWAS is to promote cooperation and integration between its Member States with a view to improving the living standard of the peoples of West Africa and contributing to the progress and development of the African continent;

CONSIDERING that the objective of the UMA is to work towards the progress and well-being of the peoples that make up its Member States;

CONSCIOUS of the need to promote balanced economic and socio-cultural development of all parts of the continent;

RECOGNISING, therefore, that forging of closer links between ECOWAS and UMA can accelerate the realisation of their respective objectives;

DESIROUS of concluding a cooperation agreement between the two Institutions through which each can derive maximum benefit from the experiences of the other;

AGREE AS FOLLOWS

Article 1:

The aim of this Agreement is to:

1. establish a framework for cooperation between ECOWAS and UMA;
2. facilitate collaboration between the contracting parties with a view to ensuring the realisation of their respective objectives of economic and socio-cultural development.

AREA OF COOPERATION

Article 2:

ECOWAS and UMA undertake to cooperate in priority areas jointly defined by them.

CONSULTATIONS AND EXCHANGE OF INFORMATION

Article 3:

ECOWAS and UMA agree to exchange information and to hold consultations on matters of common interest.

To that effect, they undertake to:

i) inform each other regularly on their respective sectoral priorities and decisions concerning the policies of their Institutions;

ii) exchange their respective work programmes from time to time;

iii) inform each other, upon request, of planned projects in areas of possible interest.

Article 4:

ECOWAS and UMA shall consult each other on matters of common interest which they may deem capable of enhancing fruitful cooperation between them.

Article 5:

Consultations and exchange of information and documents as provided for in the preceding Articles shall be subject to such arrangements as may be requested by either party in the interest of confidentiality.

Article 6:

Each party undertakes to grant observer status to the other at meetings and conferences organised under its auspices whenever such meetings are considered to be of relevance to the other party.

IMPLEMENTATION OF THE AGREEMENT

Article 7:

The Executive Secretary of ECOWAS and the Secretary General of UMA shall take all necessary measures to ensure the judicious implementation of this agreement.

Article 8:

ECOWAS and UMA undertake to bring this agreement to the notice of all their Member States.

Article 9:

Any costs and expenses relating to or incurred as a result of an activity pertaining to this agreement shall be borne by either or both of the parties, by prior agreement relating to the activity concerned.

DURATION

Article 10:

This agreement shall be for an indefinite period.

However, either party may revoke at any moment by giving a six-month notice to the other party.

Article 11:

Where either party revokes the agreement, necessary steps shall be taken to ensure that such a decision is not prejudicial to any on-going activity initiated under the terms of this agreement.

MISCELLANEOUS PROVISIONS

Article 12:

Both parties may, at any time and by mutual consent:

1. amend the provisions of this agreement;
2. append additional arrangements thereto.

ENTRY INTO FORCE

Article 13:

This agreement shall enter into force upon signature by both parties.

IN FAITH WHEREOF, the Executive Secretary of ECOWAS and the General Secretary of UMA have signed this agreement.

Done at ..... this ..... day of ..... 199..in single original in the Arabic, English, French and Portuguese languages, all four texts being equally authentic.

.....	.....
For ECOWAS	For UMA
Edouard Benjamin	Mohamed Amamou
Executive Secretary	General Secretary

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE
COUNCIL OF MINISTERS

ABUJA, 11 - 13 DECEMBER, 1995

VOTE OF THANKS

The Council of Ministers of the Economic Community of West African States (ECOWAS), holding its thirty-eighth ordinary session from 11 to 13 December, 1995 at the ECOWAS Secretariat in Abuja wishes to express its profound appreciation and gratitude to His Excellency General **SANI ABACHA**, Head of State and Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria and to the Nigerian Government and people for the warm welcome and hospitality extended to all delegations, and for the excellent facilities placed at their disposal to ensure the success of their deliberations.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

THE COUNCIL

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11TH - 13TH DECEMBER, 1995.

REGULATION N° C/REG.13/12/95 EXTENDING THE 1995 MINIMUM AGENDA FOR ACTION

THE COUNCIL OF MINISTERS,

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

MINDFUL of Decision C/DEC.6/12/95 of the Council of Ministers on the Minimum agenda for action (1995) on Free Movement of Persons;

CONSIDERING that little was achieved in the area of implementation of the Agenda in 1995;

CONVINCED that the full application by Member States of texts relating to free movement of persons constitute an important corner-stone for the building of ECOWAS;

Also CONVINCED that the extension, for another one year, the 1995 Minimum Agenda on Free movements of persons would give ample time to Member States to effectively and fully implement all the provisions contained therein;

E N A C T S

Article 1

1. The Minimum Agenda for Action on Free Movement of Persons annexed to Decision C/DEC.6/12/94 adopted by the Council of Ministers in Lome, on 17 December 1994, which enjoined Member States to lift all remaining obstacles to free movement of persons on their territories in 1995 is hereby extended for the year 1996.

2. Each Member State and the Executive Secretaiat shall undertake, in 1996, all activities and implement all measures contained in the said minimum agenda for action.

Article 2

Each Member State shall forward to the Executive Secretariat, which shall transmit to the Council of Ministers, a report stating measures taken at the national level to implement this Regulation.

Article 3

The Executive Secretariat shall monitor the implementation of this Regulation.

Article 4

The Executive Secretariat shall present to the thirty-ninth session of Council an updated version of a new Minimum Agenda on Free Movement of Persons and Goods.

Article 5

This Regulation shall be published in the Official Journal of the Community by the Executive Secretariat within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published within the same time frame in the National Gazette of each Member State.

This Regulation shall enter into force on the 1st day of January, 1996.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST
AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995

GLOBAL ENVIRONMENT FACILITY

THE COUNCIL OF MINISTERS,

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

CONSIDERING that the instrument governing the restructuring of the Global Environment Facility provides that benefitting interest groups shall be established within each geographical zone, after consultations between participating beneficiary states and using criteria defined by them;

NOTING that, following the distribution of interest groups benefitting from the Global Environment Facility into geographical zones, two Member States from West Africa are eligible to sit on its Board of Directors ;

CONSIDERING also that Cote d'Ivoire, Mauritania and Nigeria are candidates for the two posts allocated to West Africa on the Board of Directors;

BEARING IN MIND the final communique of the eighteenth session of the Authority of Heads of State and Government held in Accra from 28 to 29 July 1995, at which the Heads of State and Government directed that membership of the Board of Directors of the Global Environment Facility should rotate among ECOWAS countries;

DESIROUS of appointing West Africa's representatives without further delay and of defending the sub-region's interests effectively within the Board of Directors of the Global Environment Facility;

E N A C T S :

Article 1 :

For the duration of the first term of office, Côte d'Ivoire and Nigeria shall represent West Africa on the Board of Directors of the Global Environment Facility for the duration of the first term of office, with Mauritania and Cape Verde serving as alternate members.

Article 2 :

This Regulation shall be published by the Executive Secretariat in the Official Journal of the Community thirty days after its signature by the Chairman of the Council of Ministers and shall be communicated to the Board of Directors of the Global Environment Facility.

It shall be published within the same time frame in the National Gazette of each Member State and shall enter into force upon signature.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

MR. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL.

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995.

RECOMMENDATION C/REC.1/12/95 ON THE DRAFT PROTOCOL RELATING TO CONDITIONS GOVERNING THE COMMUNITY LEVY, THE MODALITIES FOR THE TRANSFER AND THE UTILISATION OF THE REVENUE GENERATED.

THE COUNCIL OF MINISTERS,

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

MINDFUL of paragraph 1, Article 72 of the ECOWAS Revised Treaty instituting a Community Levy as a means of generating funds for financing Community activities;

CONSIDERING paragraph 4, Article 72 of the Revised Treaty on the adoption of a protocol defining the conditions for the application of the levy, the modalities for the transfer and utilisation of the revenue generated;

AWARE that the institution of the Community levy is in response to the need to make the budgets of the Community and of its Institutions independent of the annual budgetary allocations and contributions of the Member States;

ON THE ADVISE of the thrity-fifth meeting of the Trade, Customs, Immigration, Money and Payments Commission, held in Lagos from 24 to 27 October 1995;

R E C O M M E N D S

TO THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

to approve and adopt the draft Protocol on the Conditions for the Application of the Community Levy, the Modalities for the Transfer and the Utilisation of the Revenue Generated.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

ECONOMIC COMMUNITY OF WEST
AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995

REGULATION C/REG.14/12/95 RELATING TO WEST AFRICA'S REPRESENTATION ON THE BOARD OF DIRECTORS OF THE GLOBAL ENVIRONMENT FACILITY

THE COUNCIL OF MINISTERS,

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

CONSIDERING that the instrument governing the restructuring of the Global Environment Facility provides that benefitting interest groups shall be established within each geographical zone, after consultations between participating beneficiary states and using criteria defined by them;

NOTING that, following the distribution of interest groups benefitting from the Global Environment Facility into geographical zones, two Member States from West Africa are eligible to sit on its Board of Directors ;

CONSIDERING also that Cote d'Ivoire, Mauritania and Nigeria are candidates for the two posts allocated to West Africa on the Board of Directors;

BEARING IN MIND the final communique of the eighteenth session of the Authority of Heads of State and Government held in Accra from 28 to 29 July 1995, at which the Heads of State and Government directed that membership of the Board of Directors of the Global Environment Facility should rotate among ECOWAS countries;

DESIROUS of appointing West Africa's representatives without further delay and of defending the sub-region's interests effectively within the Board of Directors of the Global Environment Facility;

E N A C T S :

Article 1 :

For the duration of the first term of office, Côte d'Ivoire and Nigeria shall represent West Africa on the Board of Directors of the Global Environment Facility for the duration of the first term of office, with Mauritania and Cape Verde serving as alternate members.

Article 2 :

This Regulation shall be published by the Executive Secretariat in the Official Journal of the Community thirty days after its signature by the Chairman of the Council of Ministers and shall be communicated to the Board of Directors of the Global Environment Facility.

It shall be published within the same time frame in the National Gazette of each Member State and shall enter into force upon signature.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995

MR. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL.

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

THIRTY-EIGHTH SESSION OF THE COUNCIL OF MINISTERS
ABUJA, 11 - 13 DECEMBER, 1995.

RECOMMENDATION C/REC.1/12/95 ON THE DRAFT PROTOCOL RELATING TO CONDITIONS GOVERNING THE COMMUNITY LEVY, THE MODALITIES FOR THE TRANSFER AND THE UTILISATION OF THE REVENUE GENERATED.

THE COUNCIL OF MINISTERS,

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

MINDFUL of paragraph 1, Article 72 of the ECOWAS Revised Treaty instituting a Community Levy as a means of generating funds for financing Community activities;

CONSIDERING paragraph 4, Article 72 of the Revised Treaty on the adoption of a protocol defining the conditions for the application of the levy, the modalities for the transfer and utilisation of the revenue generated;

AWARE that the institution of the Community levy is in response to the need to make the budgets of the Community and of its Institutions independent of the annual budgetary allocations and contributions of the Member States;

ON THE ADVISE of the thrity-fifth meeting of the Trade, Customs, Immigration, Money and Payments Commission, held in Lagos from 24

R E C O M M E N D S

TO THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

to approve and adopt the draft Protocol on the Conditions for the Application of the Community Levy, the Modalities for the Transfer and the Utilisation of the Revenue Generated.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

DRAFT PROTOCOL ON CONDITIONS GOVERNING APPLICATION OF THE COMMUNITY LEVY

THE HIGH CONTRACTING PARTIES

MINDFUL of Article 7 of the Ecowas Revised Treaty establishing the Authority of Heads of state and Government and defining its composition and functions;

AND MINDFUL of Article 72 of the ECOWAS Revised Treaty introducing a Community levy to generate revenue for financing the activities of the community;

DESIROUS of concluding a Protocol defining the conditions for the application of the Community levy and the modalities for transfer of receipts and utilisation of resources;

HAVE HEREBY AGREED AS FOLLOWS:

I. DEFINITIONS

Article 1

For the purposes of this Protocol:

"Treaty" means the revised Treaty of the Economic Community of West African States signed in Cotonou on 24 July 1993;

"Community" means the Economic Community of West African States whose establishment is reaffirmed by Article 2 of the Treaty.

Member State" or "Member States" means a Member State or Member States of the Community.

"Third country" means any non-Member State of the Community.

"Authority" means the Authority of Heads of State and Government of the Community established under Article 7 of the Treaty.

"Council" means the Council of Ministers of the Community established under Article 10 of the Treaty.

"Executive Secretariat" and "Executive Secretary " mean the Executive Secretariat and Executive Secretary of the Community referred to respectivemyunder Article 17 of the Treaty.

"Fund" means the ECOWAS Fund for Cooperation, Compensation and development established under Article 21 of the Treaty.

"Administration and Finance Commission" (AFC) means the Commission established under Article 22(h) of the Treaty.

II. TAX BASE, ASSESSMENT AND COLLECTION

Article 2

This Protocol defines the conditions for the application of the Community levy instituted by Article 72 of the Treaty .

Article 3

The taxable base of the Community levy shall be the taxable value of goods originating from third countries imported into the Community and released for home consumption.

Article 4

The following shall fall outside the scope of the Community levy:

a) products of ECOWAS origin (approved industrial products, unprocessed goods and traditional handicrafts)

b) goods manufactured or obtained in Member States but which do not satisfy ECOWAS rules of origin.

c) goods originating from third countries cleared for home consumption in a Member State and re-exported to another Member State.

Article 5

The following shall be exempted from the Community Levy:

a) aid, gifts and non-repayable grants received by a state or by legal entities constituted under public law and destined for charitable works recognised as being for the common good.

b) goods originating from third countries, imported as part of financing agreements with foreign partners, subject to a clause expressly exempting the said goods from any fiscal or para-fiscal levy.

c) goods imported by enterprises under a stabilised fiscal regime in force at the date of entry into force of this protocol.

d) goods on which the Community levy has been paid under an earlier regime.

Article 6

The Community tax shall be levied on the basis of :

a) the CIF value at the port of disembarkation for imports arriving by sea.

b) the CIF value at the point of entry into the Community's Customs territory in the case of imports arriving by road.

c) the Customs value at the airport of disembarkation for imports arriving by air.

d) the market value for products featuring on the Market Price List.

Article 7

1. The national Customs Administrations of a Member State shall be responsible for assessment and collection of the Community levy.

2. Customs collectors or heads of Customs offices shall assess and collect all amounts receivable in respect of the Community Levy.

3. Such collectors or heads of Customs offices shall open an additional column in their ledgers to record a daily account of amounts received.

Article 8

1. The securities and privileges granted to States in th collection of State fiscal revenue shall also apply to the collection of dues paid as community levy.

2. The proceeds from Community levy shall enjoy, in all Member States, the privileges and immunities provided for in the Treaty, the General Convention on Privileges and Immunities of the Community, and the Headquarters Agreements.

III. DECLARATION AND ALLOCATION OF RETURNS

Article 9

Amounts collected as Community levy shall be paid by the national Administration, within a period not exceeding one month from the date of collection, into an account opened by the Executive Secretary in the name of ECOWAS with the Central bank of each Member State, for States which have their own Central banks, and with the national office of the Banque Centrale des Etats de l'Afrique de l'Ouest (BCEAO) in the case of Member States of the Union Monétaire Ouest-africiane (UMOA).

Article 10

Amounts collected as Community levy shall be allocated as follows:

a) the ordinary budgets of the Community and of its institutions, with the exception of the budget of the Fund for Cooperation, Compensation and Development.

b) the compensation budget for loss of revenue arising from trade liberalisation.

c) the funding of development projects.

d) any other uses as may be decided by the Authority or the Council including any increases to the capital of the ECOWAS Fund.

Article 11

The budgets and other uses referred to in Article 10 above shall be decided annually by the Council of Ministers on the recommendation of the Administration and Finance Commission.

IV. SURPLUSES AND DEFICITS

Article 12

Any surplus recorded on the Community levy pursuant to authorised expenditure for a financial year shall be carried over into the accounts of the Executive Secretariat.

Article 13

1. Any deficits between total authorised expenditure and proceeds from the Community levy shall, on the decision of the Council of Ministers, be corrected using funds carried over from surpluses from previous years.

2. Where such deficits cannot be offset from the surpluses carried over, they shall be reversed by either of the following methods:

i) by deferring execution of certain activities which may be postponed or for which alternative funding may be obtained;

ii) by requesting additional funds from Member States. The deficit shall then be spread between the different budgets according to their respective share within the entire budget. The additional contributions from Member States shall be determined on the basis of the

different contribution quotas applied for the budgets of the Community.

Article 14

Where the deficit or surplus over three consecutive budget years exceeds 25% of the total vote, the Council of Ministers shall effect the necessary adjustments either by widening the tax base or, where there is a deficit, by raising the rate of the Community Levy or by reducing the rate in case of a surplus.

V. ADMINISTRATION OF THE COMMUNITY LEVY

Article 15

In the Member States, regulations governing the management of disputes concerning Customs duties and taxes shall also apply to operations involving the tax base, assessment and collection of the Community levy. Proceeds from contentious cases shall, with the exception of the actual Community levy, be paid exclusively to the State.

Article 16

At the Community level, the Council of Ministers shall oversee all operations carried out by national Customs Administrations through the Executive Secretariat. The Administration and Finance Commission shall present an annual report to Council accordingly.

Conditions governing this supervisory role shall be determined by Council.

Article 17

The Executive Secretariat shall, in its detailed annual report to Council on the application of the mechanism propose any amendments it may deem necessary or which may have been submitted by one or more Member States.

VI. TRANSITIONAL PROVISIONS

Article 18

During a transitional period of three years, commencing from the date of entry into force of this protocol:

1. Collection of the Community levy may be executed through channels other than those stipulated under Article 7 of this protocol.

However, the proceeds of the Community levy shall be paid in the manner and within the time-limit provided under article 9 of this Protocol.

2. Total annual withdrawals from the proceeds of the Community levy by the Executive Secretary in each Member State, shall not exceed the total of its dues in respect of contributions to all budgets and grants combined.

3. Contributions from Member states and their share of any eventual call for additional funds shall be determined in accordance with existing criteria and rules of procedure.

4. Where there is a shortfall between revenue generated by the Community levy and the contributions due from a Member State towards all budgets and grants, the Member State concerned shall pay the difference.

5. Any surplus shall be used to settle arrears of contributions and any balance therefrom shall revert to the Member State.

Article 19

The Minister responsible for ECOWAS affairs in each Member State shall, on the 1st of January of each fiscal year, notify the bank in which the ECOWAS Community levy account has been opened, of the maximum amount which may be withdrawn from this account by the Executive Secretary of ECOWAS.

Article 20

The Executive Secretariat shall, in collaboration with the Member States and the ECOWAS national units, present an evaluation report to the Council of Ministers on the mechanism of the Community levy before the expiration of the transition period. Council shall, on the basis of this evaluation report, determine the arrangements necessary to ensure a smooth passage to the substantive regime.

VII. FINAL PROVISIONS

Article 21 Settlement of Disputes

1. Any dispute between a Member State and the Community with regard to the interpretation and application of this Protocol shall be settled amicably within a period of six months from the occurrence of the dispute.

2. Failing this, the dispute shall be referred to the Community Court of Justice whose decision shall be final and binding.

Article 22 Sanctions

The sanctions specified in Article 77 of the Treaty shall be applicable to a Member State which fails to honour the obligations imposed on it by the provisions of this Protocol.

Article 23 Amendment and Revision

1. Any Members State may propose any amendment or revision of this Protocol.

2. All proposals shall be submitted to the Executive Secretariat which shall transmit them to Member States within thirty (30) days of their receipt. The Authority shall examine all proposals for amendment and revision at the expiration of the three-month period granted to Member States.

Article 24 Deposit and Entry into Force

1. This Protocol shall enter into force upon ratification by at least nine (9) signatory States, in accordance with the constitutional regulations in force in each Member State.

2. This Protocol and all instruments of ratification shall be deposited with the Executive Secretariat which shall transmit certified true copies thereof to all Member States, notify them of the date of deposit of the instruments of ratification and register the Protocol with the Organisation of African Unity, the United Nations and all other organisations as may be determined by the Council of Ministers.

3. This Protocol shall be annexed to the Treaty and shall form an integral part thereof.

IN FAITH WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES, HAVE SIGNED THIS PROTOCOL.

DONE AT THIS ..... DAY OF..... 199.. IN SINGLE ORIGINAL IN ENGLISH, FRENCH AND PORTUGUESE LANGUAGES ALL THREE TEXTS BEING EQUALLY AUTHENTIC.

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

XXXVIIIth Session of The Council of Ministers
Abuja 11 - 13 December 1995

RECOMMENDATION C/REC.2/12/95 RELATING TO THE PROTOCOL ESTABLISHING VALUE ADDED TAX IN ECOWAS MEMBER STATES

THE COUNCIL OF MINISTERS

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

MINDFUL of Decision C/DEC.2/11/81 dated 26 November 1981 of the Council of Ministers classifying duties and internal indirect taxes to be reduced, abolished or harmonised;

CONSIDERING the discriminatory and disparate nature of internal indirect taxes applied in Member States;

CONSIDERING the need to introduce a neutral internal indirect taxation system which would boost consumption and promote intra-Community trade on a non-discriminatory basis;

CONSIDERING that value-added tax is a neutral tax and that its scope of application covers all stages of production and distribution and all service areas;

CONSIDERING the need to include specific provisions relating to interpretations, derogations and detailed methods of application in order to ensure a homogenous value-added tax system;

ON THE ADIVSE of the Thirty-fifth meeting of the Trade, Customs, Immigration, Money and Payments Commission, held in Lagos from 24

R E C O M M E N D S

TO THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

to adopt the attached draft Protocol Establishing Value Added Tax in Member States.

DONE AT ABUJA, THIS 13TH DAY OF DECEMBER, 1995.

HON. KWAME PEPRAH
CHAIRMAN
FOR COUNCIL

COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST

ECONOMIC COMMUNITY OF WEST AFRICAN STATES

DRAFT PROTOCOL ESTABLISHING VALUE ADDED TAX IN ECOWAS MEMBER STATES

THE HIGH CONTRACTING PARTIES

MINDFUL of Article 7 of the ECOWAS Revised Treaty establishing the Authority of Heads of State and Government and defining its composition and functions ;

CONSIDERING the need to introduce within the Community, a uniform indirect tax which would encourage increased intra-Community trade on a non-discriminatory basis;

CONSIDERING that the value-added tax, by virtue of its mode of operation and its scope, may assist Member States to achieve their set objective within the Community;

DESIRING to conclude a Protocol establishing value added tax in ECOWAS Member States;

HAVE AGREED AS FOLLOWS :

CHAPTER I DEFINITIONS AND PURPOSE

I. TAXABLE AND NON-TAXABLE OPERATIONS

Article 1 In this Protocol

"Treaty" means the Revised Treaty of the Economic Community of West African States.

"Community" means the Economic Community of West African States.

"Member State" or "Member States" means a Member State or Member States of the Economic Community of West African States.

"Council" means the Council of Ministers established by Article 10 of the Revised Treaty of the Economic Community of West African States.

"Executive Secretary" or "Executive Secretariat" means the Executive Secretary or the Executive Secretariat of the Economic Community of West African States referred to in Article 17 of the Treaty.

Article 2

1. There is hereby established within the Member States of the Economic Community of West African States (ECOWAS) a consumer tax known as "value-added tax" (VAT) which shall replace the other indirect taxes on turnover.

2. Taxes on certain products and services, particularly those which rely on banking or insurance operations, along with excise duties shall remain applicable.

3. The structure and application of this tax shall be as defined in this Protocol.

CHAPTER II SCOPE

Article 3

All operations shall be subject to value added tax which involve an economic activity carried out in exchange for payment within a Member State by any natural or legal person engaged habitually or occasionnally in acts pertaining to an industrial,

commercial, non-commercial or artisanal activity, with the exception of salaried activities.

Of particular importance are:

a) Imports - by imports is meant the crossing of a customs area and the release for consumption of goods, by the customs.

b) Sales - by sales is meant any operation involving the transfer of ownership of tangible goods to a third person, in return for payment.

c) Construction works - by this is meant all works executed by the different lots involved in construction, maintenance and repair of buildings and all aspects of building, public works, heavy boiler work, metal construction works, demolition work and all secondary or preliminary works connected with construction works.

d) Operations involving the transformation of agricultural and piscicultural produce and all other operations; even where undertaken by the farmers, fishermen or their cooperatives and which, by virtue of their importance, can be likened to activities undertaken by industrialists or traders, whether or not such activities are a continuation of agricultural or piscicultural activity.

e) Services - covers all operations other than those referred to above carried out between two legally distinct persons and involving payment in cash or in kind.

f) Deliveries by natural or legal persons of tangible goods, movable properties for their own use or for use by their enterprises or deliveries to be transferred free of charge to third parties.

g) Generally, any lucrative activity other than salaried employment.

Article 4 The following are exempt from VAT :

1. Direct export of products or goods :

2. Sales, repairs or conversion of:

- registered sea-going vessels;
- registered river craft navigating in international waters.

3. Fuelling of ships and aircraft travelling abroad;

4. Sales, repairs, conversions and maintenance of aircraft for use by airlines operating international flight schedules.

5. All goods under suspensory customs systems.

6. Operations carried out by insurance companies and any other insurers, irrespective of the nature of the risks insured which are liable to insurance tax.

7. Sales of fiscal stamps and stamped papers.

8. Transfer of ownership or usufruct or registered fixed assets, goodwill or clientele.

II. TAXPAYERS

Article 5

Any natural or legal persons undertaking taxable activities as defined in Articles 3 above shall be subject to value-added tax, particularly :

1. Importers
2. Producers

By producers is meant:

a) Natural or legal persons who undertake as their principal or secondary activity, the extraction, manufacture or transformation of goods, whether for the purpose of manufacturing other products or for final use.

b) Natural or legal persons who in effect, act as manufacturers and carry out, within or outside their factories, all operations involving the manufacture or final commercial presentation of products whether or not such products are sold under the mark or name of the person carrying out these operations.

c) Natural or legal persons who engage the services of a third person to carry out the operations enumerated in sub-paragraph (a) and (b) above.

d) Workmen: persons who give a product its definitive shape and who are hired by an employer to work principally on or with movable assets which do not belong to them and to which they generally only apply their expertise.

3. Construction firms and any natural or legal persons ~~engaged~~ in construction works on their own account or on behalf of others.

4. Leasing or credit leasing firms.

5. Traders: those persons who habitually buy for resale, movable or immovable property either unprocessed or after preparation.

6. Providers of services.

7. Natural or legal persons, irrespective of their official designation or obligations with regard to all other taxes who:

a) have been authorised to receive goods or services, duty-free or at preferential rates, where the conditions justifying such tax exemptions or reductions have ceased to be valid, thus rendering them liable for the tax or supplementary tax;

b) sell or deliver on behalf of other taxable persons;

c) undertake taxable transactions on behalf of foreign firms.

CHAPTER III TERRITORIALITY

Article 6

A transaction shall be considered to have been carried out in a Member State:

a) in respect of sales-where the sale has taken place in accordance with the conditions governing delivery of goods in that Member State;

b) in respect of any other transaction : where the service provided, the right transferred or the object leased are utilised in that Member State.

Article 7

Where a taxpayer is not resident in a Member State, he must appoint a resident representative who shall fulfil all obligations pertaining to value added tax on his behalf. Failing this, all such obligations shall be honoured by the person on whose account the operations are undertaken.

CHAPTER IV : TAXABLE STAGE AND TAX LIABILITY

Article 8

1. The following shall be considered taxable stages of VAT:

- in respect of sales, upon delivery of goods or products;
- in respect of imports, upon delivery of goods for home use;
- in respect of construction works, upon execution or handing over of the building or works;
- in respect of services, once the service has been provided;

- in respect of deliveries for own use, upon initial use of the goods.

2. Value added tax shall be payable during the month following that in which the taxable stage took place, under conditions to be determined by each Member State. In case of importation, value added tax shall be liable for payment at the taxable stage.

Article 9

A taxable stage may only be assessed prior to total or partial invoicing.

In the case of operations other than importation, payment of an advance shall be the taxable event for VAT.

CHAPTER V TAXABLE BASE

Article 10

The taxable base shall be determined by the price demanded from the client to obtain a product or service and charges, inclusive of all taxes and exclusive of value added tax itself or the value of the object submitted for payment.

However, the taxable base shall be determined.

- For imports, by the customs value of the goods, to which shall be added duties and taxes of all descriptions, except value added tax itself.

- For deliveries for own use by the cost price of goods or works carried out.

- For construction works - by the cost of statements, agreements, invoices or deposits.

- For second hand goods - by the difference between the sales price and the actual price at which the goods are purchased.

Article 11

The taxable base defined above shall exclude any rebate, reduction or discount granted to the client on an invoice, within reasonable limits.

CHAPTER VI RATES

Article 12

It shall for the time being, be left to the discretion of each Member State, to determine the rates to be applied to goods and services subject to value added tax.

Article 13

The list of goods prepared in accordance with the ECOWAS Customs and Statistical Nomenclature, which are exempt from value added tax or subject to VAT rates other than the normal rate is annexed to the related text of each Member State.

The list of services which are exempt or which are subject to rates other than the normal tates is also annexed to the above text.

CHAPTER VII TAX DEDUCTIBILITY

I. PRINCIPLE

Article 14

Deductibility shall be granted to all VAT taxpayers.

Article 15

Tax deductibility is assessed from the point at which the tax becomes payable. Value added tax paid on individual components which go into the price of a taxable operation is deductible from the value added tax applicable to the entire operation.

Article 16

Tax on operations is deductible by the tax payer if value added tax has been calculated and paid upon the purchase or importation of the following:

a. raw materials or similar items used in the manufacture of taxable products;
b. goods for resale as part of a taxable operation;
c. services required as part of a taxable operation;
d. supplies of movable or immovable property acquired for the operation;
e. goods, products or merchandise exported.

2. The following are also tax deductible:
   a. value added tax on delivery for own use.
   b. value added tax charged on leasing or hire-purchase on goods liable for deduction.

c. value added tax on tax built into the ex-warehouse cost price or connected with the maintenance or preservation of tax deductible goods.

3. The above list is in no way exhaustive and may be amended during the transitional phase by legislation passed in Member States.

Article 17

[illegible] a tax payer must have in his possession:

- either invoices issued by his supplier, himself liable to tax; or

- a customs certificate of entry for home use showing that he is the genuine consignee.

Article 18

The total deductible amount shall be charged by the tax payer against all taxes due for the period covered by the declaration eligible for deduction and paid on goods and services.

Article 19

In the event of approved deductions exceeding the amount due as taxes for the declared period, Member States may either carry over the surplus to the next year or may effect a refund according to modalities fixed by themselves.

III. LIMITATIONS

Article 20

In determining deductibility, tax payers who do not engage solely in taxable activities shall adopt a pro-rata system, whether in respect of fixed or other assets and services. The pro-rata is the ratio of yearly earnings from tax deductible operations to the total annual proceeds from all operations combined, expressed as a percentage.

CHAPTER VIII OBLIGATIONS OF THE TAXPAYER

Article 21

The taxpayer shall declare, within a time limit to be fixed by each Member State, the date of commencement, change and cessation of his/her activity.

Article 22

The taxpayer shall maintain regular and complete accounts in order to justify taxable and non-taxable operations carried out by him.

Article 23

A taxpayer delivering goods or services to a client or making a claim from that client for a taxable advance payment shall be required to issue an invoice or equivalent document to the client, a copy of which shall be kept by the taxpayer.

The invoice or equivalent document shall contain:

i) the identification of the supplier, specifically his name, company name, address, tax identification number, bank references;

ii) the nature of business transacted;

iii) the pre-tax cost of goods delivered, services rendered or works executed;

iv) the rate applicable and the amount payable as tax;

v) identity of the client, specifically name or business name, address, and, if necessary, tax identification number.

Article 24

Any reference to value added tax on an invoice shall automatically render a person liable for VAT.

Article 25

All taxpayers shall submit a declaration on operations within a time-limit to be fixed by Member States. The frequency of declaration and content shall be supplied by each Member State.

CHAPTER IX TRANSITIONAL PROVISIONS

Article 26

Laws and regulations in force in Member States may continue to be applicable during a 3-year transition period from the date of entry into force of this Protocol.

Article 27

At the end of the transitional period, the following areas shall be encapsulated within a harmonised text:

- liability, assessment and collection
- refund of value added tax
- sanctions and penalties;
- forfait system;
- treatment applicable to small and medium scale enterprises;
- treatment applicable to agriculture;
- determination of rates;
- classification of goods and services;
- scope of tax deductibility;
- credit stock management;
- control;
- disputes.

CHAPTER X : FINAL PROVISIONS

SETTLEMENT OF DISPUTES

ratification and shall register the Protocol with the Organisation of African Unity, the United Nations Organisation and such other Organisations as the Council of Ministers shall designate.

3. Each Member State shall inform the Executive Secretariat of such provisions as it shall have made to ensure implementation of this Protocol. The Executive Secretariat shall convey this information to all other Member States.

IN FAITH WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES, HAVE SIGNED THIS PROTOCOL.

DONE AT THIS ..... DAY OF IN SINGLE ORIGINAL IN ENGLISH, FRENCH AND PORTUGUESE LANGUAGES, ALL THREE TEXTS BEING EQUALLY AUTHENTIC.

COMMUNAUTE ECONOMIQUE DES ETATS DE L'AFRIQUE DE L'OUEST / ECONOMIC COMMUNITY OF WEST AFRICAN STATES

TRENTE-HUITIEME REUNION DU CONSEIL DES MINISTRES /
THIRTY-EIGHTH MEETING OF THE COUNCIL OF MINISTERS

ABUJA, 11 - 13 DECEMBRE/DECEMBER 1995

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