



SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

Bissau, 9 July 2023

SUPPLEMENTARY ACT A/SA.1/07/23 ON THE ADOPTION OF THE ECOWAS ENERGY POLICY

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the Revised ECOWAS Treaty as amended, establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Article 28 of the Revised ECOWAS Treaty which requires Member States to coordinate and harmonise their energy policies and programmes;

MINDFUL of Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy;

MINDFUL of Decision A/DEC.1/5/82 on the establishment of an ECOWAS Energy Resources Development Fund;

MINDFUL of Decision A/DEC.2/01/03 establishing the ECOWAS Energy Observatory;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of Supplementary Act A/SA.1/06/17 on the adoption of the ECOWAS Bioenergy Policy;

MINDFUL of Supplementary Act A/SA.2/06/17 on the ECOWAS Policy on Gender Mainstreaming in Energy Access;

MINDFUL of Supplementary Act A/SA.2/12/19 on the adoption of the ECOWAS Hydrocarbon Development Policy and its implementation matrix;

MINDFUL of Regulation C/REG.2/9/20 on the adoption of the ECOWAS Regional Strategy for the Popularization of Liquefied Petroleum Gas (LPG) as a Domestic Cooking Energy;

CONSIDERING the vast energy resources of the region and the need to exploit them in an optimal way to guarantee energy security and access to energy for the population;

NOTING the low rate of access to energy in the ECOWAS region, particularly in rural and peri-urban areas, and its impact on the economic development and well-being of the populations in these areas;

DESIRING to promote universal access to modern, clean and affordable energy services in line with ECOWAS Vision 2050, Member States' objectives, the UN Sustainable Energy for All SE4All and UN Sustainable Development Goal #7;



ACKNOWLEDGING that since the publication of the ECOWAS Energy Policy in 1982, several important social, economic, political and technological changes have taken place at the international, continental and regional levels;

CONSIDERING also the need for the Community to undertake a profound adaptation of the paradigms underlying the management of the region's energy resources and to modify its strategies in order to anticipate the global and regional changes that are inevitable over the next 30 years;

NOTING the need for a fair and equitable transition to a cleaner energy mix in order to contribute to the fight against global warming;

UPON THE RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held on 24th March 2023 in Bissau, Guinea Bissau;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from 8th to 26th May 2023;

UPON RECOMMENDATION of the Ninetieth Ordinary Session of the ECOWAS Council of Ministers, held at Bissau, Guinea Bissau from 6th to 7th July 2023;

HEREBY AGREE AS FOLLOWS:

ARTICLE 1: ADOPTION

The ECOWAS Energy Policy attached hereto as an annex to this Supplementary Act A/SA.1/7/23 is hereby adopted.

ARTICLE 2: REPEAL

Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy is hereby repealed.

ARTICLE 3: PUBLICATION

1. This Supplementary Act **A/SA.1/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Heads of State and Government.
2. It shall also be published within the same period by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 4: ENTRY INTO FORCE

This Supplementary Act **A/SA.1/07/23** shall enter into force upon its publication and shall be annexed to the Revised ECOWAS Treaty of which it shall form an integral part.



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H.E. PATRICE TALON

President of the Republic of Benin

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President of Burkina Faso

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H.E. JOSE MARIE NEVES

President of the Republic of Cabo Verde

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H.E. TIEMOKO MEYLET KONE

Vice-President of the Republic of
Côte d'Ivoire

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H.E. ADAMA BARROW

President of the Republic of The Gambia

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H.E. NANA ADDO DANKWA AKUFO-ADDU

President of the Republic of Ghana

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President of the Republic of Guinea

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H.E. UMARO SISSOCO EMBALO

President of the Republic of Guinea-Bissau

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H.E. GEORGE WEAH

President of the Republic of Liberia

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President of the Republic of Mali

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H.E. MAHAMED BAZOUM

President of the Republic of Niger

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H.E. BOLA AHMED TINUBU

President of the Federal Republic
of Nigeria

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H.E. MACKY SALL

President of the Republic of Senegal

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H.E. JULIUS MAADA BIO

President of the Republic of Sierra Leone

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H.E. FAURE ESSOZIMNA GNASSINGBE
President of the Togolese Republic



SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

Bissau, 9 July 2023

SUPPLEMENTARY ACT A/SA.2/07/23 ON THE ADOPTION OF THE ECOWAS ELECTRICITY CODE

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty as amended, establishing the Assembly of Heads of State and Government and defining its composition and functions;

MINDFUL of Article 28 of the Revised ECOWAS Treaty, which requires Member States to coordinate and harmonise their energy policies and programmes;

MINDFUL of Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy;

MINDFUL of Decision A/DEC.5/12/99 on the establishment of a West African Power Pool, WAPP;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Decision A/DEC.6/01/05 on the development of a regional regulatory framework for the electricity sector within ECOWAS;

MINDFUL of Decision A/DEC.18/01/06 adopting the WAPP Convention binding the signatory utilities;

MINDFUL of Decision A/DEC.20/01/06) granting WAPP the status of a specialised institution of ECOWAS;

MINDFUL of the Supplementary Act A/SA.2/01/08 establishing the ECOWAS Regional Electricity Regulatory Authority, ERERA;

MINDFUL of the Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of the Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of the Directive C/DIR.1/06/13 on the organization of the regional electricity market;

MINDFUL of the Directive C/DIR.2/12/18 on securitization of cross-border power trade in the regional electricity market ;

MINDFUL of Supplementary Act A/SA.4/12/18 adopting the ECOWAS Master Plan for the Development of Regional Power Generation and Transmission Infrastructure 2019-2033;

MINDFUL of the Regulations C/REG.27/12/07 and C/REG.24/11/08 on the composition, organization, powers, duties and functioning of the ECOWAS Regional Electricity Regulatory Authority ERERA;

RECALLING the adoption by the Heads of State and Government of the Master Plan for Rural and Peri-urban Electrification in West Africa in 2018;



MINDFUL of Regulation C/REG.17/06/19 on sanctions for the regional electricity market;

CONSIDERING the vast energy resources of the region and the need to exploit them in an optimal way to guarantee energy security and access to electricity for the population;

CONSCIOUS of the low rate of access to electrical energy in the ECOWAS region, particularly in rural and peri-urban areas, and its impact on the economic development and well-being of the populations in these areas;

AGREEING that the electricity sector in the ECOWAS region, despite significant progress, still faces a generation deficit, technical losses, high utility costs, uncoordinated investments in renewable energy, governance problems and a weak regulatory base for the sector;

CONVINCED of the need to promote universal access to modern, clean and affordable energy services in line with ECOWAS Vision 2050, Member States' objectives, the United Nations Sustainable Energy for All, SE4All and United Nations Sustainable Development Goal #7;

TAKING NOTE of the need for a fair and equitable transition to a cleaner energy mix to contribute to the fight against global warming;

DESIRING to guarantee universal access to safe, sustainable, competitive and affordable electricity per the principles of equality, continuity and adaptability, as well as under the best conditions of safety, quality, economic, social and energy efficiency;

CONVINCED that the harmonization of the legal, institutional and regulatory framework for the generation, transmission, transit, distribution, storage, cross-border trade, supply and sale of electricity will help promote investment and develop the regional electricity market;

UPON RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held on 24th March 2023 in Bissau, Guinea Bissau;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 8th to 26th May 2023;

UPON RECOMMENDATION of the Ninetieth Ordinary Session of the ECOWAS Council of Ministers, held at Bissau, Guinea Bissau from 6th to 7th July 2023.

HEREBY AGREE AS FOLLOWS:

ARTICLE 1: ADOPTION

This **SUPPLEMENTARY ACT A/SA.2/7/23** hereby adopts the ECOWAS Electricity Code attached hereto as an annex.

ARTICLE 2: PUBLICATION

1. This **SUPPLEMENTARY ACT A/SA.2/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Heads of State and Government.



2. It shall also be published within the same timeframe by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 3: ENTRY INTO FORCE

This Supplementary Act **A/SA.2/07/23** shall enter into force upon its publication.

**IN WITNESS WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT OF THE ECONOMIC
COMMUNITY OF WEST AFRICAN STATES, HAVE SIGNED THIS SUPPLEMENTARY ACT**

DONE AT BISSAU, ON 9TH JULY 2023

**IN A SINGLE ORIGINAL IN ENGLISH, FRENCH AND PORTUGUESE, ALL THREE (3) TEXTS BEING
EQUALLY AUTHENTIC**



.....
H.E. PATRICE TALON

President of the Republic of Benin

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President of Burkina Faso

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H.E. JOSE MARIE NEVES

President of the Republic of Cabo Verde

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**SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND
GOVERNMENT**

Bissau, 9 July 2023

**SUPPLEMENTARY ACT A/SA.3/07/23 ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX
MATTERS BETWEEN ECOWAS MEMBER STATES**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty as amended, establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Articles, 35 and 37 of the ECOWAS Revised Treaty relating to trade liberalization, Common External Tariff and import duties;

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS Tax Transition Programme;

MINDFUL of Supplementary Act A/SA.1/01/10 on the protection of personal data within the ECOWAS region;

MINDFUL of the Supplementary Act A/SA.6/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States;

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

CONVINCED that a common fiscal framework promotes economic activities and strengthens economic relations between economic operators of Member States;

CONSIDERING that the international movements of persons, capital, goods and services has increased the opportunities for tax evasion and fraud, which calls for a concerted response through enhanced cooperation between tax authorities;

NOTING with satisfaction all the efforts made by Member States in recent decades to combat tax evasion and fraud and convinced that coordination of these efforts is necessary to encourage all forms of assistance in tax matters;

CONVINCED therefore, that there is a need to develop a legal instrument that can be used to establish an effective exchange of information;

TAKING INTO ACCOUNT that the purpose of a bilateral or multilateral agreement is to ensure the widest possible exchange of information in tax matters while avoiding the request for information that is unlikely to be relevant to the investigation of a particular taxpayer's tax affairs;



DESIROUS of establishing a Supplementary Act on mutual administrative assistance on tax matters to combat tax avoidance and tax evasion to further develop economic relationship and to enhance co-operation in tax matters among Member States;

UPON THE RECOMMENDATION of the 8th meeting of the Ministers of Finance of ECOWAS Member States held on 9th May 2023;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 8th to 26th May 2023;

UPON RECOMMENDATION of the Ninetieth Ordinary Session of the ECOWAS Council of Ministers, held at Bissau, Guinea Bissau from 6th to 7th July 2023.

HEREBY AGREE AS FOLLOWS:

**CHAPTER I
GENERAL DEFINITIONS**

ARTICLE 1: DEFINITIONS

1. For the purposes of this Supplementary Act:

- a) The term **"automatic exchange of information"** means the systematic communication of predefined information to another Member State, without prior request, at pre-established regular intervals;
- b) The term **"company"** means any body corporate or any entity that is treated as a body corporate for tax purposes;
- c) The term **"competent authority"** means the Ministers responsible for revenue and taxation in the Member States or the authority designated by a Member State as the authority mandated to receive or provide assistance in relation to this Supplementary Act;
- d) The term **"exchange of information on request"** means the exchange of information based on a request made by the requesting Member State to the requested Member State in a specific case;
- e) The term **"information"** means any fact, statement, document, report or record in any form whatsoever, including any information held by banks, other financial institutions, or any Persons, including nominees and trustees, acting in an agency or fiduciary capacity;
- f) The term **"information gathering measures"** means laws and administrative or judicial procedures that enable a Member State to obtain and provide the requested assistance;
- g) The term **"instrument permitting enforcement"** means any instrument permitting the enforcement of a revenue claim;



- h) The term **"Member State"** or **"Member States"** means a Member State or Member States of the Community as defined in Paragraph 2 of Article 3 of the ECOWAS Revised Treaty.
- i) The term **"national"** means:
 - i. any individual possessing the citizenship of a Member State; and
 - ii. any legal person, partnership or association deriving its status as such from the laws in force in a Member State;
- j) The term **"person"** means:
 - i. a natural person,
 - ii. a legal person,
 - iii. an association of persons recognised as having the capacity to perform legal acts but lacking the status of a legal person, or
 - iv. any legal arrangement of whatever nature and form, regardless of whether it has legal personality, owning or managing assets which, including income derived therefrom, are subject to any of the taxes covered by this Supplementary Act ;
- k) The term **"requesting State"** means the Member State requesting assistance;
- l) The term **"requested State"** means the Member State requested to provide assistance ;
- m) The term **"revenue claim"** means any amount of tax, as well as interest thereon, related administrative fines and costs incidental to recovery, which are owed and not yet paid;
- n) The term **"simultaneous tax examinations"** means an arrangement between two or more Member States to examine simultaneously, each in its own territory, the tax affairs of a person in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain;
- o) The term **"service of documents"** means assistance provided by the requested State in transmitting documents, including those relating to judicial decisions, which emanate from the requesting State and which relate to a tax covered by this Supplementary Act, to a person in the requested State.
- p) The term **"spontaneous exchange of information"** means the non-systematic communication, at any moment and without prior request, of information to another Member State;



- q) The term **"tax"** means any tax to which the Supplementary Act applies pursuant to Article 3;
 - r) The term **"tax examination abroad"** refers to the process where a tax official of the requesting State, on the approval of the competent authority of the requested State, visit the requested State for tax examinations.
2. For the purposes of applying this Supplementary Act, at any time by a Member State, any term not defined herein shall, unless the context otherwise requires or the competent authorities agree on a different meaning in accordance with Article 22 of this Supplementary Act, have the meaning which it has at that time under the law of that Member State; the meaning given to that term under the tax law of that State prevailing over the meaning given to it by other laws of that Member State.

CHAPTER II OBJECTIVE AND SCOPE

ARTICLE 2 OBJECTIVE AND SCOPE OF THE SUPPLEMENTARY ACT

1. The objective of this Supplementary Act is to enable the Member States to assist one another in tax matters with a view to preventing and fighting tax evasion and avoidance.
2. The assistance referred to in paragraph 1 above shall be with regard to:
 - a) the exchange of information in tax matters;
 - b) the carrying out of tax examinations abroad;
 - c) the carrying out of simultaneous tax examinations;
 - d) the collection of revenue claims, including measures of conservancy; and
 - e) service of documents
3. A Member State shall provide administrative assistance whether the person affected is a resident or national of a Member State.

ARTICLE 3 TAXES COVERED

1. This Supplementary Act shall apply to all taxes on income, capital, inheritance and to taxes on goods and services imposed by or on behalf of the Member States.
2. This Supplementary Act shall also apply to any identical taxes or substantially similar taxes imposed by or on behalf of the Member States after the date of entry into force of this Supplementary Act in addition to or in place of the existing taxes.



CHAPTER III EXCHANGE OF INFORMATION

ARTICLE 4 EXCHANGE OF INFORMATION ON REQUEST

1. The competent authority of the requested State shall provide upon request, information that is foreseeably relevant for the determination and the recovery of tax claims, or the investigation or the prosecution of tax matters. Such information shall be exchanged whether or not the conduct being investigated would constitute a crime under the laws of the requested State if such conduct occurred in the requested State.
2. If the information in the possession of the competent authority of the requested State is not sufficient to enable it to comply with the request for information, that State shall use all relevant information gathering measures to provide the requesting State with the information requested, notwithstanding that the requested State may not need such information for its own tax purposes.
3. If specially requested by the competent authority of a requesting State, the competent authority of the requested State shall provide information under this Article, in the form of depositions of witnesses or authenticated copies of original records.
4. The competent authority of the requesting State shall provide the following information to the competent authority of the requested State when making a request for information under this Supplementary Act to demonstrate the foreseeable relevance of the information to the request:
 - a) the name, address or other identifying details of the person in respect of whom the request is made;
 - b) a statement of the information sought including its nature and the form in which the requesting State wishes to receive the information from the requested State;
 - c) the purpose for which the information is sought;
 - d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
 - e) to the extent known, the name and address of any person believed to be in possession of the requested information;
 - f) a statement that the request is in conformity with the law and administrative practices of the requesting State, that if the requested information was within the jurisdiction of the requesting State then the competent authority of the requesting State would be able to obtain the information under the laws of the requesting State or in the normal course of administrative practice and that it is in conformity with this Supplementary Act;



- g) a statement that the requesting State has pursued all means available in its own territory to obtain the information, except those that would involve excessive costs or resources.
5. Where a request referred to in paragraph 1 concerns a group of taxpayers who cannot be individually identified, the competent authority of the requesting State shall also provide the following information to the competent authority of the requested State:
- a) a detailed description of the group and the specific facts and circumstances that led to the request;
 - b) an explanation of the applicable law and why there is reason to believe that the taxpayers in the group on whom information is requested have been non-compliant with that law;
 - c) a demonstration that the requested information would assist in determining compliance by the taxpayers in the group.
6. The competent authority of the requested State shall forward the requested information as soon as practicable to the requesting State. To ensure a prompt response, the competent authority of the requested State shall:
- a) confirm receipt of a request to the competent authority of the requesting State and notify the competent authority of the requesting State of any deficiencies in the request within thirty (30) days of the receipt of the request.
 - b) furnish the information to the competent authority of the requesting State within ninety (90) days of the receipt of the request.
 - c) where the request contains deficiencies, furnish the information to the competent authority of the requesting State within ninety (90) days after the deficiencies in the request have been addressed.
 - d) where it is unable to obtain or furnish the information requested within ninety (90) days of the receipt of the request, immediately inform the requesting State of:
 - i. the reasons for its inability to furnish the requested information within the stipulated 90 days;
 - ii. its ability to furnish the requested information even after the stipulated 90 days; and
 - iii. the time frame within which the information would be provided.

ARTICLE 5
AUTOMATIC EXCHANGE OF INFORMATION

With respect to categories of cases and in accordance with procedures which they shall



determine by mutual agreement, two or more Member States shall automatically and in an automated manner exchange the information which is foreseeably relevant for the administration or enforcement of their domestic laws in relation to the taxes covered by this Supplementary Act.

ARTICLE 6

SPONTANEOUS EXCHANGE OF INFORMATION

1. The competent authority of a Member State shall, without prior request, forward to the competent authority of the appropriate Member State, information of which the Member State has knowledge in the following circumstances:
 - a) where the Member State reasonably believes that there may be a loss of tax in any of the other Member States;
 - b) where a person liable to tax obtains a reduction in or an exemption from tax in the Member State which would lead to an increase in tax or to liability to tax in any of the other Member States;
 - c) where transactions between a person liable to tax in a Member State and a person liable to tax in any of the other Member States are conducted through one or more countries in such a way that it may result in a saving in tax in any of the Member States;
 - d) where the Member State has grounds to believe that a saving of tax may result from artificial transfers of profits within groups of enterprises;
 - e) where information forwarded to the competent authority of the Member State by the competent authority of any of the Member States has enabled information to be obtained which may be relevant in assessing liability to tax in any of the other Member States.
2. Each Member State shall take such measures and implement such procedures as are necessary to ensure that information described in this Article will be made available for transmission to the other Member States.

ARTICLE 7

SIMULTANEOUS TAX EXAMINATIONS

At the request of the competent authority of one of the Member States, two or more competent authorities of the Member States may consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each competent authority involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.

ARTICLE 8

TAX EXAMINATIONS ABROAD

1. At the request of the competent authority of a requesting State, a requested State may allow representatives of the requesting State to enter the territory of the requested



State to interview individuals and examine records with the written notification to the taxpayer concerned. The competent authority of the requested State shall notify the competent authority of the requesting State of the time and place of the meeting with the individuals concerned.

2. At the request of the competent authority of a requesting State, the competent authority of the requested State may allow representatives of the competent authority of the requesting State to participate in any appropriate part of a tax examination in the requested State.
3. If the request referred to in paragraph 1 or 2 is acceded to, the competent authority of the requested State shall, as soon as possible, notify the competent authority of the requesting State about the time and place of the examination, the officials designated to assist in the examination and the procedures and conditions, required by the requested State for the conduct of the examination. The requested State can also notify the taxpayers concerned of the presence of officials of the requesting State at the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested State.

CHAPTER IV
ASSISTANCE IN RECOVERY
ARTICLE 9
RECOVERY OF REVENUE CLAIMS

1. At the request of the requesting State, the requested State shall, subject to the provisions of Articles 11 and 12 of this Supplementary Act, take the necessary steps to recover revenue claims of the first-mentioned State as if they were its own revenue claims.
2. The provision of paragraph 1 shall apply only to revenue claims arising from a valid instrument permitting enforcement issued by the requesting State and, unless otherwise agreed between the Member States concerned, which are not contested.
3. However, where the claim is against a person who is not a resident of the requesting State, paragraph 1 shall only apply, unless otherwise agreed between the Member States concerned, where the claim may no longer be contested.
4. The obligation to provide assistance in the recovery of tax claims concerning a deceased person or his estate, is limited to the value of the estate or of the property acquired by each beneficiary of the estate, according to whether the claim is to be recovered from the estate or from the beneficiaries thereof.

ARTICLE 10
INTERIM MEASURE

1. When a revenue claim of a Member State is a claim in respect of which that Member State may, under its law, take measures of conservancy with a view to ensure its collection, that revenue claim shall, at the request of that Member State, be accepted for purposes of taking interim measures by the competent authority of the requested State.



2. The requested State shall take interim measures in respect of that revenue claim in accordance with the provisions of its laws as if the revenue claim were a revenue claim of the requested State even if, at the time when such measures are applied, the revenue claim is not enforceable in the requesting State or is owed by a person who has a right to prevent its collection.

ARTICLE 11

DOCUMENTS ACCOMPANYING THE REQUEST

1. The request for administrative assistance under Chapter IV shall be accompanied by:
 - a) a declaration that the revenue claim concerns a tax covered by this Supplementary Act and, in the case of recovery that, subject to paragraph 2 of Article 9, the revenue claim is not or may not be contested,
 - b) an official copy of the instrument permitting enforcement in the requesting State, and
 - c) any other document required for recovery or interim measures.
2. The instrument permitting enforcement in the requesting State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognised, supplemented or replaced as soon as possible after the date of the receipt of the request for assistance, by an instrument permitting enforcement issued by the requested State.

ARTICLE 12

TIME LIMITS

1. Questions concerning any period beyond which a revenue claim cannot be enforced shall be governed by the law of the requesting State. The request for assistance shall give particulars concerning that period.
2. Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 1, shall also have this effect under the laws of the requesting State. The requested State shall inform the requesting State about such acts.
3. In any case, the requested State is not obliged to comply with a request for assistance which is submitted after a period of fifteen (15) years from the date of the original instrument permitting enforcement.

ARTICLE 13

PRIORITY

The revenue claim, the recovery of which assistance is provided, shall not have in the requested State, any priority specially accorded to the revenue claims of that State, even if the recovery procedure used is the one applicable to the revenue claims of that Member State.



ARTICLE 14
DEFERRAL OF PAYMENT

The requested State may allow deferral of payment or payment by instalments if its laws or administrative practice permit it to do so in similar circumstances but shall first inform the requesting State.

CHAPTER V
SERVICE OF DOCUMENTS

ARTICLE 15
SERVICE OF DOCUMENTS

1. At the request of the requesting State, the requested State shall serve upon the addressee, documents, including those relating to judicial decisions, which emanate from the requesting State, and which relate to a tax covered by this Supplementary Act.
2. The requested State shall effect service of documents:
 - a) by a method prescribed by its domestic laws for the service of documents of a substantially similar nature;
 - b) to the extent possible, by a particular method requested by the requesting State or the closest to such method available under its own laws.
3. A Member State may send documents directly through the post on a person within the territory of another Member State.
4. Nothing in this Supplementary Act shall be construed as invalidating any service of documents by a Member State in accordance with its laws.
5. When a document is served in accordance with this Article, it need not be accompanied by a translation. However, where it is satisfied that the addressee cannot understand the language of the document, the requested Member State may arrange to have it translated into or a summary drafted in its or one of its official languages. Alternatively, it may ask the requesting Member State to have the document either translated into or accompanied by a summary in the language or one of the official languages of the requested Member State.

CHAPTER VI
PROVISIONS RELATING TO ALL FORMS OF ASSISTANCE

ARTICLE 16
LIMITS TO THE OBLIGATION TO PROVIDE ASSISTANCE

1. Nothing in this Supplementary Act shall affect the rights and safeguards secured to persons by the laws or administrative practice of the requested State.



2. The provisions of this Supplementary Act shall not be construed so as to impose on the requested State the obligation to:
 - a) carry out measures at variance with its own laws or administrative practice or the laws or administrative practice of the requesting State;
 - b) carry out measures which would be contrary to public policy;
 - c) supply information which is not obtainable under its own laws or its administrative practice or under the laws of the requesting State or its administrative practice;
 - d) supply information which would disclose any trade, business, industrial, commercial or professional secret, or trade process, or information the disclosure of which would be contrary to public policy;
 - e) provide administrative assistance if and insofar as it considers the taxation in the requesting State to be contrary to generally accepted taxation principles or to the provisions of a convention for the avoidance of double taxation, or of any other convention which the requested State has concluded with the requesting State;
 - f) provide administrative assistance for the purpose of administering or enforcing a provision of the tax law of the requesting State, or any requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the requesting State in the same circumstances;
 - g) obtain or provide information, which would reveal confidential communications between a client and an attorney, solicitor or other admitted legal representative where such communications are produced for the purpose of:
 - i. seeking or providing legal advice; or
 - ii. use in existing or contemplated legal proceedings.
 - h) provide administrative assistance if the requesting State has not pursued all reasonable measures available under its laws or administrative practice, except where recourse to such measures would give rise to disproportionate difficulty;
 - i) provide assistance in recovery in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the requesting State.
3. If information is requested by the requesting State in accordance with this Supplementary Act, the requested State shall use its information gathering measures to obtain the requested information, even though the requested State may not need such information for its own tax purposes.
4. The obligation contained in the paragraph 3 is subject to the limitations contained in



this Supplementary Act, but in no case shall such limitations, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because it has no domestic interest in such information.

5. A request for information shall not be refused on the ground that the revenue claim giving rise to the request is disputed.
6. In no case shall the provisions of this Supplementary Act, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

CHAPTER VII SPECIAL PROVISIONS

ARTICLE 17 MODE OF REQUEST, TRANSMISSION OF INFORMATION AND ASSISTANCE

1. The request for information or assistance as well as responses to such requests shall be made in writing and may be sent by courier to the competent authority of a Member State.
2. Despite paragraph 1 of this Article, the request for information or assistance as well as responses to such requests may be sent by secured electronic means to the competent authority of a Member State.
3. Where the competent authority of a Member State sends a request for information or assistance by electronic means, the competent authority of the requested State shall transmit the responses to the request by secured electronic means unless it is impracticable to transmit such responses through electronic means.
4. The competent authority of a Member State may forward information described in paragraph 1 of Article 6 to the competent authority of the other Member States either in writing or by secured electronic means or both.

ARTICLE 18 CONFIDENTIALITY

1. Any information received by a Member State pursuant to this Supplementary Act shall be treated as confidential.
2. Such information may be disclosed only to persons or authorities (including courts and administrative bodies) within the jurisdiction of the Member States concerned with the assessment, collection, recovery or enforcement of the taxes covered by this Supplementary Act, or with proceedings or appeals in relation to such taxes.
3. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.



4. The information may not be disclosed to any other person, entity or authority or to any other jurisdiction without the express written authorisation of the competent authority of the Member State providing the information.
5. Notwithstanding the provisions of paragraphs 1, 2, 3 and 4, information received by a Member State may be used for other purposes when the use of such information is permitted the laws of the Member State supplying the information and the competent authority of that Member State authorises such use.
6. Information provided by a Member State to another State may be transmitted by the latter to another State, subject to prior authorisation by the competent authority of the requested Member State.

ARTICLE 19 COST

1. Subject to paragraph 2, cost incurred by the competent authority of a Member State in providing information or assistance upon request shall be borne by that State.
2. As soon as the competent authority of the requested State anticipates that expenses of a substantial or extraordinary nature may be incurred in the provision of assistance pursuant to this Supplementary Act, it will, before incurring such costs, notify the competent authority of the requesting State and both competent authorities shall decide the manner in which the costs shall be borne.

ARTICLE 20 LANGUAGE

1. Requests for information or assistance and responses to such requests shall be made in English, French or Portuguese.
2. Despite paragraph 1 of this Article, where the requesting State and the requested State use the same official language, the request and responses provided to the request shall be made in that official language.
3. Notwithstanding paragraph 1 of this Article, requests for information shall be transmitted in the official language of the requested State and responses to such requests shall be transmitted to the requesting State in the official language of the requested State unless the competent authorities agree otherwise.
4. Information described in paragraph 1 of Article 6 shall be transmitted to the competent authority of a Member State in the official language of the Member State transmitting the information.

ARTICLE 21 OTHER AGREEMENTS ON EXCHANGE OF INFORMATION

1. The forms of assistance contained in this Supplementary Act do not limit nor are they limited by those contained in existing international agreements or other arrangements between Member States which relate to co-operation in tax matters.



2. Notwithstanding paragraph (1), Member States shall not simultaneously apply more than one instrument to a given case.

ARTICLE 22 AMICABLE SETTLEMENT

1. The competent authorities of the Member States shall endeavour to resolve by mutual agreement, any difficulties arising out of or in connection with the interpretation or implementation of this Supplementary Act.
2. Any amicable settlement between the competent authorities of two or more Member States shall be effective only between or among those Member States.

CHAPTER VIII FINAL PROVISIONS

ARTICLE 23 AMENDMENT AND REVISION

1. Any Member State, the Council of Ministers and the ECOWAS Commission may propose an amendment or revision of this Supplementary Act.
2. Proposals that do not emanate from the ECOWAS Commission are submitted to it.
3. The Commission shall communicate all proposals to the Member States not later than thirty (30) days after their receipt. The Authority of Heads of State and Government will consider proposals for amendment or revision after a period of three (3) months has been granted to Member States.
4. Amendments or revisions shall be adopted by the Authority of Heads of State in accordance with the provisions of Article 9 of the Revised Treaty of ECOWAS.
5. Amendments or revisions shall enter into force upon signature and publication in the Official Journal of the Community.

ARTICLE 24 PUBLICATION

1. This Supplementary Act **A/SA.2/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Heads of State and Government.
2. It shall also be published within the same time frame by each State in its Official Gazette after notification by the President of the ECOWAS Commission.

ARTICLE 25 ENTRY INTO FORCE

This Supplementary Act **A/SA.2/07/23** shall enter into force upon its publication and shall be annexed to the ECOWAS Revised Treaty of which it shall form an integral part.



**IN WITNESS WHEREOF, WE, HEADS OF STATE AND GOVERNMENT OF THE MEMBER STATES
OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES (ECOWAS) HAVE SIGNED THIS
SUPPLEMENTARY ACT**

DONE AT BISSAU, THIS 9TH JULY 2023

**IN ONE ORIGINAL COPY, IN ENGLISH, FRENCH AND PORTUGUESE, THESE THREE (3)
TEXTS ALSO BEING EQUALLY AUTHENTIC**



.....
H.E. PATRICE TALON

President of the Republic of Benin

.....
President of Burkina Faso

.....
H.E. JOSE MARIE NEVES

President of the Republic of Cabo Verde

.....
H.E. TIEMOKO MEYLET KONE

Vice-President of the Republic of Côte d'Ivoire

.....
H.E. ADAMA BARROW

President of the Republic of The Gambia

.....
H.E. NANA ADDO DANKWA AKUFO-ADDO

President of the Republic of Ghana

.....
President of the Republic of Guinea

.....
H.E. UMARO SISSOCO EMBALO

President of the Republic of Guinea-Bissau

.....
H.E. GEORGE WEAH

President of the Republic of Liberia

.....
President of the Republic of Mali

.....
H.E. MAHAMED BAZOUM

President of the Republic of Niger

.....
H.E. BOLA AHMED TINUBU

President of the Federal Republic of Nigeria

.....
H.E. MACKY SALL

President of the Republic of Senegal

.....
H.E. JULIUS MAADA BIO

President of the Republic of Sierra Leone

.....
H.E. FAURE ESSOZIMNA GNASSINGBE

President of the Togolese Republic



SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

Bissau, 9 July 2023

**SUPPLEMENTARY ACT A/SA.4/07/23 RELATING TO THE ADOPTION OF THE ECOWAS
REGIONAL PETROLEUM CODE**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT OF ECOWAS,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty as amended, establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of the combined provisions of Articles 28 and 31 of the ECOWAS Revised Treaty which require Member States to coordinate and harmonize their policies and programs in the fields of energy and natural resources with a view to developing energy resources and a regular supply of hydrocarbons;

MINDFUL of Decision A/DEC.3/5/82 relating to the ECOWAS Energy Policy which stipulates, among other things, the coordination of the means necessary for the execution and development of activities related to coal, oil and natural gas, exploration to delivery of products to market;

MINDFUL of Supplementary Act A/SA.2/12/19 relating to the ECOWAS Hydrocarbons Development Policy (EHDP);

MINDFUL of ECOWAS Protocol A/P.1/5/79 on the Free Movement of Persons, Residence and Establishment;

MINDFUL of Protocol A/P4/1/03 on ECOWAS Energy;

MINDFUL of Supplementary Act A/SA.4/12/2008 relating to the ECOWAS Environmental Policy;

CONSCIOUS of the need for ECOWAS Member States to ensure the strategic management of hydrocarbons with a view to ensure the energy security of the Region through the strengthening of their institutional, human and technical capacities;

ALSO AWARE of the need to establish a harmonized and attractive legal framework, guaranteeing both the interests of Member States and those of investors, in order to ensure the development of hydrocarbon resources and the establishment of an integrated market, regulated and dynamic;

STILL CONVINCED that the Regional Petroleum Code is an instrument for the promotion and sustainable economic development;

ON THE RECOMMENDATION of the Ministers in charge of Hydrocarbons during their meeting held on November 25, 2022 in Dakar;

UPON THE OPINION OF PARLIAMENT during its Second Ordinary Session held in Abuja on 24th November to 18th December 2022;

ON THE RECOMMENDATION of the Ninetieth Ordinary Session of the ECOWAS Council of Ministers held in Bissau on 6th to 7th 2023;



AGREES AS FOLLOWS:

ARTICLE 1: ADOPTION

This **SUPPLEMENTARY ACT A/SA.4/07/23** hereby adopts the ECOWAS Regional Petroleum Code attached hereto as an annex.

ARTICLE 2: PUBLICATION

1. This **SUPPLEMENTARY ACT A/SA.4/07/23** shall be published in the Official Journal of the Community by the Commission within thirty (30) days after its date of signature by the Heads of States and Government.
2. It shall also be published by each Member State in its Official Journal within thirty (30) days after notification by the Commission.

ARTICLE 3: ENTRY INTO FORCE

This **SUPPLEMENTARY ACT A/SA.4/07/23** shall enter into force upon its publication and it shall be annexed to the ECOWAS Treaty of which it shall form an integral part.

**IN WITNESS WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT OF THE ECONOMIC
COMMUNITY OF WEST AFRICAN STATES, HAVE SIGNED THIS SUPPLEMENTARY ACT**

DONE AT ABUJA, THIS 9TH DAY OF JULY 2023

**IN ONE ORIGINAL, IN ENGLISH, FRENCH AND PORTUGUESE, THE THREE (3) TEXTS BEING
EQUALLY AUTHENTIC**



.....
H.E. PATRICE TALON

President of the Republic of Benin

.....
President of Burkina Faso

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H.E. JOSE MARIE NEVES

President of the Republic of Cabo Verde

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H.E. TIEMOKO MEYLET KONE

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President of the Republic of Sierra Leone

.....
H.E. FAURE ESSOZIMNA GNASSINGBE
President of the Togolese Republic



SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF ECOWAS HEADS OF STATE AND GOVERNMENT

Bissau, 9 July 2023

DECISION A/DEC.1/07/23 AMENDING DECISION A/DEC.3/7/18 ON THE ESTABLISHMENT OF THE SPECIAL FUND FOR THE FINANCING OF THE REVISED ROADMAP FOR THE SINGLE CURRENCY PROGRAM

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty establishing the Conference of Heads of State and Government and defining its composition and functions;

MINDFUL of Articles 51 and 55 of the said Treaty which envisages the establishment of a Monetary Union followed by the achievement of an Economic and Monetary Union;

MINDFUL of Decision A/DEC.6/5/83 on the proposal for the creation of a single ECOWAS monetary zone;

MINDFUL of Decision A/DEC.2/7/87 adopting the ECOWAS Monetary Cooperation Programme (PCMC);

MINDFUL of paragraph 27 of the Final Communiqué of the Extraordinary Session of the ECOWAS Authority of Heads of State and Government held in Dakar, on 25 October 2013, entrusting the role of impetus and follow-up of the macroeconomic convergence process for the creation of the ECOWAS monetary currency to the Heads of State of the Republic of Niger and Republic of Ghana;

MINDFUL of paragraph 22 of the Final Communiqué of the 47th Ordinary Session of the Authority of Heads of State and Government held on 19 May 2015 in Accra, extending the ECOWAS Presidential *Task Force* on the Single Currency to the Heads of State of the Republic of Côte d'Ivoire and the Federal Republic of Nigeria;

CONSIDERING Paragraph 5(e) and (g) of the Final Communiqué of the 5th meeting of the Presidential *Task Force*, held in Accra on 21 February 2018, adopting, respectively, the Revised Roadmap for the ECOWAS Single Currency Programme and reaffirming the commitment of Member States to finance the Single Currency Programme by Member States and their Central Banks in the amount of six million (6,000,000) US dollars through the creation of a special fund;

MINDFUL of Decision A/DEC.3/7/18 establishing the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Decision A/DEC.3/6/19 amending Decision A/DEC.3/7/18 of 31 July 2018 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Decision A/DEC.1/7/20 amending Article 5 of Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap for the single currency;



MINDFUL of Paragraph 34(a) of the Final Communiqué of the 59th ECOWAS Authority of Heads of State and Government held in Accra on 19 June 2021 taking note of the Roadmap for the launch of the ECO in 2027 and instructing the Ministerial Committee to continue working to resolve all outstanding issues;

CONSIDERING the importance of the effective operationalization of the special fund, as recommended by the 5th meeting of the Presidential *Task Force*, in order to ensure the successful implementation of the activities of the revised Roadmap;

CONSCIOUS that the establishment of Monetary Union in the ECOWAS Member States will be a real catalyst for regional integration and development;

CONSIDERING the need to avoid that each change in the roadmap entails the amendment of Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap of the single currency;

DESIROUS of amending Decision A/Dec.3/7/18 on the Establishment of the Special Fund for the Financing of The Revised Roadmap for the Single Currency Program;

UPON THE OPINION of the ECOWAS Parliament at its Second Ordinary Session held in Abuja from 8th to 26th May 2023;

ON THE RECOMMENDATION of the Ninetieth Ordinary Session of the Council of Ministers held in Bissau on 7 July 2023.

DECIDES:

ARTICLE 1: AMENDMENT

This **DECISION A/DEC.1/7/23** hereby amends Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the Revised Roadmap for the Single Currency in its Articles 1, 4 and 5 paragraph 4 as follows:

“New Article 1: Definition

1. For the purpose of this Decision, the following definitions shall apply:

Roadmap : the existing roadmap approved by the competent body under the ECOWAS Monetary Cooperation Programme.

2. The other provisions remain unchanged.

New Article 4: Specific objectives of the Special Fund

1. The resources of the Special Fund shall finance the activities of the existing Roadmap approved by the competent body under the ECOWAS Monetary Cooperation Programme.
2. The Special Fund aims to provide additional funding for the implementation of the roadmap's activities, specifically:
 - (i) activities for which no funding has been approved by the statutory body of the regional institution responsible for their implementation;
 - (ii) cross-cutting activities for which no funding is available.



3. Activities relating to the organization of meetings or the preparation of methodological guides are excluded from the financing of the Special Fund.

New Article 5 paragraph 4: Administration of the Special Fund

The validity of the deliberations of the Management Board shall be subject to the presence of at least 3/5 of its members, two of whom shall be at least two central banks.”


ARTICLE 2: PUBLICATION

1. This **DECISION A/DEC.1/7/23** shall be published in the Official Journal of the Community within thirty (30) days of its signature by the Chairperson of the Authority of Heads of State or Government.
2. It will also be published within the same time frame by each Member State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 3: ENTRY INTO FORCE

This **DECISION A/DEC.1/7/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 9TH JULY 2023


.....
H.E. ÚMARO SISSOCO EMBALÓ

FOR THE AUTHORITY

THE CHAIRPERSON



SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

Bissau, 9 July 2023

DECISION A/DEC.2/07/23 ON THE MERGER OF THE WEST AFRICAN GAS PIPELINE EXTENSION PROJECT (WAGPEP) WITH THE NIGERIA-MOROCCO GAS PIPELINE PROJECT (NMGP) AND THE IMPLEMENTATION OF THE UNIQUE PROJECT

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty, as amended, establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Article 28 of the ECOWAS Revised Treaty on the Coordination and Harmonization of Member States' Policies and Programmes in the Field of Energy;

MINDFUL of the Decision A/DEC.3/5/82 on the ECOWAS Energy Policy;

MINDFUL of the Protocol A/P4/1/03 on the ECOWAS Energy Protocol, establishing the legal framework to promote long-term cooperation in the field of energy within ECOWAS;

MINDFUL of the West African Gas Pipeline Treaty and the International Agreement for the West Africa Gas Pipeline Project signed in 2003;

MINDFUL of the Recommendation C/REC.04/06/17 on the resolution of problems affecting the West African Gas Pipeline;

MINDFUL of the Decision A/DEC.3/12/18 on the adoption of the feasibility study for the extension of the West African Gas Pipeline - WAGPEP;

MINDFUL of the Memorandum of Understanding signed on 15 September 2022 in Rabat, Morocco, between the Nigerian National Petroleum Company - NNPC Ltd, the National Office of Hydrocarbons and Mines – ONHYM, and ECOWAS;

CONSIDERING the development of another gas pipeline project between Nigeria and Morocco called the Nigeria-Morocco Gas Pipeline - NMGP, for the establishment of a gas pipeline for the transport of natural gas from Nigeria to Morocco, supplying the countries of West Africa and extending to Europe;

NOTING that the similarities between the two projects - WAGPEP and NMGP have led ECOWAS, NNPC and ONHYM to conclude on 15 September 2022, a Memorandum of Understanding for the development of a single gas pipeline project supplying West African countries and extending towards Europe;

AWARE of the benefits of the development of such an infrastructure for the region, in particular (i) the revitalization of the regional economy through the development of various industrial sectors and thus the creation of jobs, (ii) strengthening energy security by increasing the supply of electricity production and (iii) reducing gas flaring to combat global warming;



CONVINCED that the merging of the two projects into a unique gas pipeline project will make it possible to federate efforts for the more diligent development of this infrastructure;

NOTING that the Ministers in charge of Hydrocarbons during their joint meeting with their counterparts of Mining held on 25 November 2022 in Dakar, endorsed the new route proposed in the context of the merger of the two projects;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from 24th November to 18th December 2022;

ON RECOMMENDATION of the Ninetieth Ordinary session of the Council of Ministers held in Abuja, Nigeria, from 6th to 7th July 2023.

DECIDES:

ARTICLE 1:

By this **DECISION A/DEC.2/07/23**, the West Africa Gas Pipeline Extension Project -WAGPEP and the Nigeria-Morocco Gas Pipeline Project - NMGP are hereby merged into a unique project.

ARTICLE 2:

ECOWAS Member States undertake to provide all necessary support for the development of the unique gas pipeline project, which is the subject of the merger of the two projects.

ARTICLE 3:

The ECOWAS Commission shall take all necessary steps to facilitate the implementation of the project, in particular its preparation and support for the mobilization of financing and the conclusion of an intergovernmental agreement between the contracting parties.

ARTICLE 4:

1. This **DECISION A/DEC.2/07/23** shall be published in the Official Journal of the Community within thirty (30) days of its signature by the Chairperson of the Authority of Heads of State or Government.
2. It will also be published within the same time frame by each Member State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 5:

This **DECISION A/DEC.2/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 9TH JULY 2023

.....
H.E. ÚMARO SISSOCO EMBALÓ
FOR THE AUTHORITY
THE CHAIRPERSON



**SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND
GOVERNMENT**

Bissau, 9 July 2023

**DECISION A/DEC.4/07/23 ON THE ELECTION OF THE FEDERAL REPUBLIC OF NIGERIA AS
CHAIRMAN OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT OF ECOWAS**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty as establishing the Authority of Heads of state and Government and defining its composition and functions;

MINDFUL of Article 8 paragraph 2 of the said Treaty which provides that the office of the Chairman of the Authority shall be held each year by a Member State elected by the Authority;

MINDFUL of Decision A/DEC.27/01/06 on the Organization of the ECOWAS Chairmanship;

MINDFUL of Decision A/ DEC.28/01/06 which fixes the amounts to be allocated to support the activities of the Chairman of Authority;

MINDFUL of Regulation C/REG.6/06/07 granting financial support to a Member State holding the Chairmanship whenever that country is organizing sessions of the Authority;

CONSIDERING that the Republic of Guinea Bissau was elected as the Chairman of Authority from July 2022 to June 2023;

CONSIDERING ALSO that the tenure of the Republic of Guinea Bissau has come to an end;

DESIRIOUS of electing the Federal Republic of Nigeria as the new Chairman of Authority.

DECIDES:

ARTICLE 1:

The office of the Chairman of the Authority of Heads of State and Government shall be held by the Federal Republic of Nigeria for a tenure of one year from July 2023 to June 2024.

ARTICLE 2:

1. This **DECISION A/DEC.4/07/23** shall be published by the Commission in the official Journal of the Community within thirty (30) days of its signature by the Chairman of the Authority.
2. It shall also be published by each Member State in its Official Journal within the same time frame.



ARTICLE 3:

This **DECISION A/DEC.4/07/23** shall enter into force upon signature.

DONE AT BISSAU ON, 9TH JULY 2023



.....
H.E. ÚMARO SISSOCO EMBALÓ
FOR THE AUTHORITY

THE CHAIRPERSON



**SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND
GOVERNMENT**

Bissau, 9 July 2023

**DIRECTIVE A/DIR.1/07/23 RELATING TO THE ECOWAS REGIONAL STRATEGY FOR ROAD
MAINTENANCE FINANCING AND ITS ACTION PLAN**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Revised Treaty as amended, establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Article 32 of the said Treaty which provides for the adoption of common transport and communication policy laws and Regulations as a means of ensuring harmonious integration of the physical infrastructure of member States and the promotion and facilitation of movement of persons, goods and services within the Community;

MINDFUL of Decision A/DEC.20/5/80 relating to the ECOWAS Common Transport Program;

MINDFUL of Decision A/DEC.2/5/81 relating to the harmonization of highway legislations in the Community;

MINDFUL of the ECOWAS Convention No. A/P2/5/82 Relating to Inter-State Road Transportation between ECOWAS member States providing amongst other issues, the tonnage for axle load and other dimensions for vehicles;

MINDFUL of Protocol A/SP1/5/90 establishing within the Community, a guarantee mechanism for Inter-State Road transit of goods operations;

MINDFUL of Resolution C/RES.5/5/90 urging member States to introduce Weighbridges and Axle scales as a means of effectively monitoring the tonnage transported as well as Axle Load;

MINDFUL of Decision C/DEC.7/7/91 Relating to the Road Traffic Regulations based on 11.5 tons Axle Load to protect Road Infrastructure and Road Transport Vehicles, especially the annex thereof, which provides for eventual harmonization of the sanctions imposed on any one in breach of the said Regulations;

MINDFUL of Resolution C/RES.7/7/91 urging member States to take into account ECOWAS decisions during negotiations for the financing of transport projects;

MINDFUL of Decision A/DEC.6/7/96 establishing standards for the design of Community roads;

MINDFUL of Recommendation C/REC. 9/7/96 relating to the creation by each member State of an autonomous fund for Road Maintenance;



CONSIDERING the recommendations of the ECOWAS-UEMOA Joint Technical Secretariat (JTS) meeting of 8 March 2019, requesting the two institutions to harmonize the ECOWAS Supplementary Act SA.17/02/12 and UEMOA Regulation 14 on Axle Load control;

CONSIDERING ALSO the roadmaps and declarations on the transitional application of Regulation 14 adopted by the Ministers in charge of infrastructure of WAEMU countries, Ghana and Guinea;

NOTING Directive n°11/2009/cm/UEMOA of 25th September 2009 on the harmonization of road maintenance strategies in the UEMOA Member States;

DETERMINED to effectively preserve the road assets of Member States;

AWARE of the accelerated deterioration of roads in Member States and the high costs of rehabilitating such roads;

AWARE ALSO of the difficulties encountered by Member States in funding the rehabilitation and maintenance of existing roads;

UPON THE OPINION of the ECOWAS Parliament at their First Ordinary Session, held in Abuja on 8th to 26th May 2023;

UPON THE RECOMMENDATION of the 90th Ordinary Session of the Council of Ministers held in Bissau, on 6th -7th July 2023.

PRESCRIBES:

CHAPTER I DEFINITIONS, OBJECTIVE AND SCOPE OF APPLICATION

ARTICLE 1: DEFINITION

For the purposes of this Directive, the following definitions shall apply:

“Annual Average Daily Traffic (AADT)”: The Annual Average Daily Traffic (AADT) is calculated by adding the total vehicle volume of a highway for a year divided by 365 days;

“Board of Directors”: A Board of Directors (BoD) is the Governing Body of the Road Maintenance Funds established by law in a Member State;

“Citizens Budget”: A Citizens Budget is a document that summarizes and explains basic budget information. It is a report to the people, presented in an accessible format using simple and clear language they can understand;



“Consolidated Revenue Fund”: Consolidated Revenue Fund means the Central Revenue Account of the Central Government;

“ECOWAS Community Roads”: The recognized network of Roads identified in the are those defined in the Protocol A/P2/5/82 Convention Regulating Interstate Road Transportation Between ECOWAS Member States;

“International Roughness Index (IRI)”: The International Roughness Index (IRI) is the roughness index most obtained from measured longitudinal road profiles. It is calculated using a quarter-car vehicle mathematical model, whose response is accumulated to yield a roughness index with units of slope (in/mi, m/km, etc.);

“Emergency Road Works”: Emergency Road Works means any works in the Right of Way, which are necessary to prevent, end or avert a dangerous situation or unplanned interruption in the provision of services by a service provider;

“Framework Contract”: Means an agreement between one or more contracting Authorities and one or more suppliers or contractors for goods, services or works, over a certain period as regard to the contract price (unit cost) as well as the quantities within a certain period. Framework contract is done for recurrent purchase;

“Highway Development and Management Model (HDM-4)”: The Highway Development and Management Model is a software system for evaluating options for investing in road transport infrastructure. Worldwide, the HDM-4 model is most used as a basis for feasibility studies, in which a road project is evaluated in terms of its economic viability;

“International Road Assessment Programme (iRAP)”: iRAP Star Ratings are used for road safety inspection, road safety impact assessments, and in designs. Star Ratings are an objective measure of the level of safety which is ‘built-in’ to the road through more than 50 road attributes that influence risk for vehicle occupants, motorcyclists, bicyclists, and pedestrians;

“Managing Director (MD)”: The Head of the Road Fund Agency or Roads Authority;

“Output and Performance-Based Road Maintenance Contracts (OPRC)”: road maintenance contract where payments are based on output or performance-based . That is maintaining the road at a specified service standard rather than on an input basis as occurring under traditional maintenance contracts;

“Non-Executive Chairperson”: Non-Executive Chairperson means a Non-Employee Director who has been designated as the Chairman of the Board;

“Periodic Road Maintenance”: This involves repairs or rehabilitation of those parts of the highway that have deteriorated over the years. The frequency involves intervals of some years. The activities typically include asphalt overlay or surface dressing or resealing and re-gravelling of shoulders for paved roads and re-gravelling for unpaved roads;

“Road Information System (RIS)”: A Road Information System also knows as a Road Maintenance Management System is an information-based software package which facilitates



maintenance management and planning, based on road condition data, providing a systematic and uniform approach to planning, programming and budgeting. Its main elements comprise basic road data, pavement condition and performance model, selection of intervention levels and listing of priorities for maintenance;

“Road Maintenance”: Road maintenance involves a set of activities executed to keep roads in a usable and safe condition. It is the routine prevention and periodic correction of normal damage and deterioration from use to keep roads in usable condition;

“Road Agency or Authority”: A Public Institution in-charge of managing the road network or a category of roads, in a Member State;

“Road Maintenance Audit”: means a formal process for collecting and evaluating objective data to determine if road maintenance processes are delivered according to specified needs;

“Road Maintenance Contractor”: means a legal entity or person who is registered and issued with a work permit by the relevant public authority as a Road maintenance contractor;

“Road Maintenance Fund (RMF)”: An institution for the provision of adequate and reliable financing for road maintenance activities;

“Routine Road Maintenance”: means lane marking, drainage clearing, bridges and culvert maintenance, grass cutting etc. Its expenses are treated as fixed-cost items in the maintenance budget;

“Third (3rd) Generation Road Maintenance Fund”: means the new internationally recognized mechanism of planning, programming and financing road maintenance based on the tenet's services, efficiency, and responsibility. Under this model, road funds are structured and operated to run like businesses through the commercialization of roads, and not administered like social services. Three pillars support that support these new generation of road funds are

- 1) road commercialization,
- 2) co-management of road funds, and
- 3) strict and transparent financial management;

ARTICLE 2: OBJECTIVE AND SCOPE OF APPLICATION

The purpose of this Directive is to harmonize road maintenance strategies in ECOWAS Member States in particular:

1. Harmonize institutional systems advocating the use of best practices in road maintenance such as autonomous Second or Third Generation Road Maintenance Funds (RMF) to manage the collection and expenditure of revenues, Output and Performance based Road Contracts (OPRC) and other delegated contracting powers for carrying out maintenance works.
2. Improve coverage of the financing of road maintenance works through support by adjusting the amount levied on road users, mainly through the tax on petroleum products.



3. Improve programming of road maintenance works through support for the running and updating of road databases and of multiannual programs.
4. Provision of institutional and legal arrangements for accounting for road maintenance and transparency through the systematic use of road audits.

ARTICLE 3: ORGANISATION OF ROAD MAINTENANCE

1. The organization of road maintenance is based on the principle of separation of roles and responsibilities between the Ministry in charge of Roads, Road Agencies or Road Authorities (RA) and Road Maintenance Funds (RMF) in executing the following components:
 - a. planning and programming,
 - b. financing, and
 - c. implementation.
2. Road Directorates of the Ministry in charge of roads, Road Agencies or Authorities shall be responsible for Road Maintenance Programming and Implementation.
3. The Road Maintenance Fund shall be responsible for Financing.

CHAPTER II FUNDING OF ROAD MAINTENANCE

ARTICLE 4: ESTABLISHMENT OF ROAD MAINTENANCE AGENCIES / AUTHORITIES AND ROAD MAINTENANCE FUNDS

1. Each Member State shall establish an autonomous Road Maintenance Fund created by a law and define its implementing regulations.
2. Each Member State shall adopt Laws to migrate to the mechanisms proposed in Art. 2.
3. Member States shall favor the adoption of legislative texts that set out the fundamental principles, leaving it to the implementing texts to specify the organization and operation of the Agencies and Funds.
4. The Road Maintenance Fund shall be administered by a Board of Directors composed of representatives from the Public Sector, Private Sector and Road Users. The Private Sector representatives shall be in the majority.
5. The staff of the Road Maintenance Agency or Authority and Road Maintenance Fund shall be recruited through competitive and transparent procedures.
6. Member States shall ensure that staff of the Road Maintenance Agency or Authority and Road Maintenance Fund receive competitive remunerations vis-à-vis the private sector with the purpose of attracting and retaining competent staff.

ARTICLE 5: PURPOSE OF THE ROAD MAINTENANCE FUND

The purpose of the Road Maintenance Fund (RMF) is to ensure the regular and appropriate funding of services relating to the roads and its functions are as follows:



1. The RMF shall be a Funding Agency and not an Executing Agency.
2. It shall be an autonomous Government Institution with exclusive responsibility to fund road maintenance activities.
3. It shall exclusively finance studies, routine and periodic maintenance works of the classified road network, with priority on primary and secondary roads, as well as emergency works.
4. It may also contribute to financing the maintenance of urban and rural roads.
5. Road safety activities within the framework of road maintenance can also be financed by the RMF.
6. It shall promote an enabling environment for private sector participation in the financing of road maintenance.

ARTICLE 6: APPOINTMENT OF BOARD OF DIRECTORS OF THE ROAD MAINTENANCE FUND (RMF)

1. The RMF Board shall preferably consist of at least the following Membership:
 - a) A Non-Executive Chairperson.
 - b) At least five (5) Members nominated by and representing private sector organizations such as the Engineering Association, the Engineering Registration Council; the Chamber of Commerce, the Road Contractors Association and the Union of Road Transport Workers.
 - c) At least three (3) members from the Civil or Public Service comprising representatives of the Ministry in charge of Roads, Ministry of in charge of Transport, and the Ministry of Finance.
2. The appointment of Board Members, Non-Executive Chairperson and Managing Director shall be as follows:
 - a) The Chairperson of the RMF Board shall be designated from the Private Sector by the highest competent authority of the Member State, on the recommendation of the Minister responsible for Finance based on a transparent procedure.
 - b) The Managing Director of the RMF shall be from the private or public sector and shall be recruited through competitive and transparent procedures and must have relevant experience in the private and public road sector.
3. Board members shall have at least 10 years road sector experience in the following sectors:
 - a) Road Transport.
 - b) Civil Engineering.
 - c) Transport Economics.
 - d) Road Transport Legislation or Law.
 - e) Banking and Finance.
 - f) Audit.
4. Managing Director should have both relevant private and public road sector experience.
5. The Board shall appoint a Secretary who shall be a Legal Practitioner.



ARTICLE 7: RESOURCES OF THE ROAD MAINTENANCE FUND

1. Member States shall adopt mechanisms to mobilize adequate resources to fund the timely maintenance of their road networks. The mechanisms shall be based on the principles of road user taxes which are economically efficient, equitable, proportionate to road usage, cost little to collect and difficult to evade. They should also be adjusted for inflation.
2. Member States shall strengthen the management autonomy given to the RMF through access to resources deposited in dedicated Bank Accounts, either at the Central Bank or at a Commercial Bank approved by the Central Bank, and not in deposits linked to the National Treasury or Ministry of Finance. Resources for road maintenance activities shall be paid directly into a Special Bank Account opened in the name of the Road Maintenance Fund. Only authorized officials of the RMF shall be permitted to access this Account.
3. Member States shall ensure that dedicated taxes on petroleum products for road maintenance are fully allocated to Road Maintenance Funds and transferred directly to the dedicated RMF Accounts.
4. Member States shall ensure that the RMF benefits from a diversification of resources integrating products other than parafiscal taxes. RMF resources shall come mainly from:
 - a) Road User Charges on petroleum products ("fuel levy").
 - b) Direct charges related to weighing fees and penalties for overloading of Heavy Good Vehicles.
 - c) Concession revenues from private toll roads.
 - d) Road User Charges related to the operation of Public Toll Roads.
 - e) Annual Motor Vehicle Taxes (Vehicle Licensing Fees).
 - f) Road User Levy on Vehicle Import Duties.
 - g) Road User Levy on Vehicle Insurance Premiums.
 - h) Complementary budgetary contributions from the Central Government Consolidated Revenue Funds (CRF) intended for road maintenance.
 - i) Tax on enterprises and activities in the road reserve of roads.
 - j) Compensation for damages caused to road infrastructure and related assets;
 - k) Resources generated from other sub-sectors which use public road networks including Ports and Maritime Transport actors., Mines, and Agriculture.
 - l) Donor Funds, Grants and Concessional Loans.
5. Member States shall ensure that the resources made available to the RMF are sufficient to cover requirements for periodic and routine maintenance.
6. Member States shall increase significantly the resources allocated to road maintenance by increasing road maintenance budgets to at least 50% of total road sector Capital Expenditure Budgets (CAPEX).



7. Member States shall prioritize and fully fund road maintenance needs as established by Road Agencies or Authorities to reap the economic advantages of road maintenance over road rehabilitation, reconstruction and upgrading works.

CHAPTER III PLANNING AND PROGRAMMING

ARTICLE 8: ROAD MAINTENANCE PLANNING AND SCHEDULING

1. Member States shall establish a Road Information System (RIS) and a planning schedule to facilitate road maintenance by their Road Agencies, based on sufficient knowledge of the road network concerned and its condition, and a multi-year workplan and budget.
2. Each Member State shall establish a Road Information System (RIS) accessible to the public through which information on the road network and its condition could be assessed to provide sufficient knowledge for planning and scheduling of road maintenance by the Road Agency.

ARTICLE 9: ROAD NETWORK CONDITION

1. Member States shall define, update, and harmonize the classification of their road networks in line with the ECOWAS classification of the Community Road Network.
2. Member States shall set up digitalized Road Databases to store data and information relating to their road networks, Processed information from these databases shall be accessible to the general public through the appropriate media such as web portals and apps.
3. Member States shall regularly update their road databases and conduct road condition surveys.
4. Member States shall ensure that the department in charge of planning and programming of Road Agencies and Ministries verifies on an annual basis the road condition data of their road networks in order to define the survey needs of additional elements of the network.
5. In order to allow for the exchange of information between the ECOWAS Commission and Member States as well as amongst Member States, a common core of elements accessible within the Road Database is defined in Annex 1.
6. Member States shall collect and analyze data on vehicle fleets and fuel consumption to enable Road Funds estimate road user fuel levies.

ARTICLE 10: OBJECTIVES OF ROAD MAINTENANCE PLANNING, PROGRAMMING AND EVALUATION

1. Member States shall establish a management system for planning and rational allocation of resources such that the programming and subsequent implementation of road maintenance shall result in better conservation of road assets, improved traffic



safety, a high, consistent, and continuous level of service in terms of speed, comfort and safety.

2. Member States shall ensure that the level of service provided to road users on the ECOWAS Road Network and on the National Primary Road networks will be at least Level 2, on the scale of requirements defined in Annex 3.
3. Member States shall ensure that ECOWAS Community Roads have the same level of service to enhance intra-regional trade and promote the free movement of persons.

CHAPTER IV IMPLEMENTATION

ARTICLE 11: EXECUTION OF ROAD MAINTENANCE WORK

1. Member States shall set up the most appropriate structures for the implementation and monitoring of maintenance works.
2. Member States Road Maintenance Agencies or Authorities shall Contract out maintenance consulting services and construction works to the private sector based on
3. competitive tendering procedures according to national procurement legislations and best international practice.
4. For works contract, preference should be given to multi-year output and performance-based road maintenance contract models.
5. Member States shall involve local communities in the monitoring of road maintenance works.
6. Member States shall set up computerized pavement management systems, based on the World Bank Highway Development and Management Model HDM-4 or similar models.

ARTICLE 12: EMERGENCY ROAD WORKS

1. Emergency road works shall be carried out on framework contractual basis in accordance with the National Procurement Laws. A framework for the execution of such works will be defined and put in place in each Member State.
2. Member States shall shortlist competent road maintenance contractors for such emergencies based on competitive pre-qualification procedures. Only shortlisted contractors shall be engaged for framework contracts.

ARTICLE 13: ROUTINE MAINTENANCE TASKS

1. The technical specifications of the different tasks of routine maintenance are harmonized and defined in Annex 2.
2. Maintenance strategies for asphalt concrete and for surface dressed roads should be implemented according to the criteria developed in the tables in Annex 4.
3. Member States are encouraged to support the creation of equipment rental companies that could be accessed by small and medium works contractors.



CHAPTER V QUALITY CONTROL

ARTICLE 14: ROAD MAINTENANCE AUDITS

1. The Ministry in charge of roads in each Member State shall carry out annual financial and technical audits of their Road Agencies or Authorities and Road Maintenance Funds. These audits shall be contracted out to external Audit Firms sourced from shortlists from the Auditor General or its equivalent.
2. Road Maintenance Funds and Road Agencies or Authorities shall also be audited by their competent Government institutions.
3. The audits shall cover the technical, financial, organizational, environmental, and procedural aspects of road maintenance, management and implementation of road maintenance policies, including procurement procedures.
4. Member States shall ensure that audit reports are transmitted to their relevant Government institutions and such reports shall be made available to the public by publication on their website. The ECOWAS Commission should not be involved in the audit report of Member States.
5. Annual reports and audits of RMFs must be prepared and presented to the relevant Authority.

ARTICLE 15: PERFORMANCE MONITORING OF ROAD MAINTENANCE AGENCIES AND FUNDS

1. Member States shall regularly monitor the performance indicators of road agencies and road maintenance funds. These indicators shown in Annex 5 determines the quality of service provided by the Road Maintenance Agencies.
2. Member States shall submit an annual report on the monitoring of these indicators to their Ministries of Finance. This report shall also be published on their websites for public consultation.

ARTICLE 16: COMMUNICATION AND VISIBILITY

1. Member States shall publish annually road maintenance plans, achievements, contracts signed, budgetary needs, approved budgets, and actual releases, and make all such information available for public use.
2. Member States' Road Ministries shall sensitize their Ministries of Finance, Central Banks, and Technical and Financial Partners on Road Maintenance needs, for sustained commitment to adequate funding, through sharing of documentation and organization of dedicated financing round tables.

CHAPTER VI TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 17: TRANSITIONAL PROVISIONS

1. The legal acts adopted shall contain a reference to this Directive or shall be accompanied by such a reference on their official publication.



2. Member States shall notify the ECOWAS Commission of these provisions upon their adoption.

ARTICLE 18: MONITORING THE IMPLEMENTATION OF THE DIRECTIVE

1. The ECOWAS Commission is responsible for monitoring the application of this Directive in all member States at regularly agreed intervals.
2. Within two (2) years from the date of signature of this Directive, the ECOWAS Commission shall submit to the Council of Ministers a report on the status of its application by Member States.

ARTICLE 19: PUBLICATION

1. This **DIRECTIVE A/DIR.1/7/23** shall be published in the Official Journal of the Community within thirty (30) days of its signature by the Chairperson of the Authority of Heads of State and Government.
2. It will also be published within the same time frame by each Member State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 20: ENTRY INTO FORCE

This **DIRECTIVE A/DIR.1/7/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 9TH JULY 2023

.....
H.E. UMARO SISSOCO EMBALÓ
FOR THE AUTHORITY
THE CHAIRPERSON



ANNEX 1

I. INTRODUCTION AND GENERAL PROVISIONS

In order to allow the exchange of information between the ECOWAS Commission and the various Member States and/or between them, elements of the Road Databases (RDB) must be accessible. This information concerns the network of the ECOWAS community roads.

II. IDENTIFICATION AND LOCATION OF THE NETWORK

Network segmentation (sectioning) is the most appropriate method for defining the basic structure of a road system whose function is to connect and serve centers (in the economic community and/or demographic sense) of varying importance. The objective of the segmentation is to characterize the elementary sections of the network, presenting a certain homogeneity, to which all the information concerning them will be attached, in order to facilitate their management.

The Community Road Network is made up of routes which link the economic centers of the Member States. For management purposes, each route will be broken down into sections within the same State (in accordance with the national classification in force). Each section will in turn be broken down into homogeneous sections according to the following criteria:

Section: On the same axis, it links two economic centers within the same State or a center to a State border. Its codification follows that of the axis. Ex: CU1 -CI-01

where:

CU1: refers to the Community axis No. 1.

CI: designates the country.

01: refers to the identification number of the section.

No section of a Community Road crosses the territorial limits of a member State.

Section: Breakdown of a section into homogeneous entities according to the following non-exhaustive criteria:

1. from the point of view of function.
2. from the point of view of national classification.
3. from the point of view of its layout: paved or unpaved road, capacity characteristics (width, number of lanes).
4. from the traffic point of view: the traffic volumes on a section vary relatively little and fall within the same class.
5. from a management point of view: intervention by the same delegated project management entity, inspection by the same team, etc.

The beginnings and ends of sections are identified by landmarks (which may be physical or non-physical); these are referred to as origin and end landmarks. When they are physical, these benchmarks are identifiable by their geographical coordinates, the kilometer point or the name.

The choice of physical reference points is recommended; this makes it easier to measure the coordinates with a GPS.

The coding of the section is derived from the coding of the section. Ex CU1-CI-01-01:

CU1: designates the community axis.

CI: designates the country.



01: denotes the identification number of the section.

01: denotes the number of the section within the stretch.

The codification of the sections and the sections must be done in a regular, continuous way and in the same direction: South-North (or North-South) and East-West (or West-East).

In other words:

- if a State adopts one direction, it keeps it for its entire community network.
- continuity implies that all portions of a community axis must belong to one section and belong to a given section and stretch in a Member State; no gap is allowed.
- the coding (section and length) must be chronological in the chosen direction.

The section is the elementary entity on which the network information will be collected.

III COMMON CORE ELEMENTS

1. Identification, location and general data:

- identification of the community axis.
- identification of the section.
- Section start (kilometer point, terminal coordinates, name, etc.).
- End section (kilometer point, terminal coordinates, name, etc.).
- Intersection (crossroads, name of locality, etc.).
- length (in km+2 decimal places).
- type of road surface.
- type of road shoulder surfacing.
- year of construction.
- year and nature of last works.

2. Geometry:

- sinuosity of the route.
- ramp.
- slope area >8%.
- cross-sectional profile.
- Longitudinal profile.
- roadway width.
- platform width.
- shoulder width.
- central reservation (nature, width).

Structural data:

- sub-base layer.
- base course.
- wearing course.
- supporting base.

4. Bridges and culverts:

- identification.
- type of structure.
- span.



- number of spans.
- obstacle crossed (name, direction).

5. Traffic:

- year of counts.
- AADT by vehicle category.
- % of heavy goods vehicles.

6. Signage:

- road marking (axial, edge).
- type and number of road signs by type.

7. Road condition:

- structural condition of the road and pavement.
- lateral elements and obstructions.
- Signs and markings.
- structures (culverts, bridges, etc.).

8. The works:

- latest works (year, nature, cost, financing).
- planned works including structures (year, nature, cost, financing status).

9. Road safety:

- number of accidents/years.
- number and location of high accident areas.

10. Other measures:

- IRI measures.
- deflection measures.

Information shall be exchanged on media developed and validated for this purpose.
Each member State shall provide information on the ECOWAS Community Network on its territory, according to the frequencies determined.

Every five (5) years: information on:

- identification and location.
- geometry and equipment.

Every two (2) years: information on:

- ongoing or planned studies (cost, funding, donor).
- funding: research, acquired, lessors; - works: in progress (status of work).
- works: in progress (status) and planned.

Each year: information on the state of the network, concerning the type, extent and severity of degradation. The parameters recorded apply to the following four (4) groups:

1. structural condition of the pavement and surface.



2. lateral elements and obstructions.
3. Signs, markings and safety.
4. Traffic.
5. Structures (culverts, bridges, etc.).



Annex 2

ROUTINE MAINTENANCE TASKS FOR PAVED ROADS

I. INTRODUCTION

The following tasks, which are not exhaustive, relate only to routine maintenance of paved roads.

II. ROUTINE MAINTENANCE TASKS

The technical specifications provided are for the following tasks:

- Task 101 - Manual Brushing.
- Task 102 - Tree Felling.
- Task 103 - Manual Cleaning of Ditches.
- Task 104 - Cleaning of Sewerage and Drainage Works.
- Task 105 - Routine Maintenance of Crossings.
- Task 201 - Excavations.
- Task 202 - Backfill for Structure.
- Task 203 - Metal Culverts.
- Task 204 - Concrete Culverts.
- Task 205 - Dry Riprap.
- Task 206 - Masonry Riprap.
- Task 207 - Riprap.
- Task 208 - Gabions.
- Task 301 - Concrete Reinforcement C 150.
- Task 302 - Cyclopean Concrete.
- Task 303 - Concrete C 250.
- Task 304 - Concrete Q 300.
- Task 305 - Concrete Q 350.
- Task 306 - Reinforcing steel.
- Task 401 - Maintenance or Repair of Works.
- Task 402 - Guardrail Repair.
- Task 501 - Mechanical Ditch Cleaning.
- Task 502 - Recharging of Roadsides.
- Task 601 - Asphalt Roads repairs at specific points where it has suffered damage, such as potholes.
- Task 602 - Asphalt Roads repairs at specific points where it has suffered damage, including Pavement Repair.
- Task 701 - Traffic Signs.
- Task 702 - Beacons.
- Task 703 - Rehabilitation of Horizontal Signs.
- Task 704 - Desilting.



Annex 3

QUALITY OF SERVICE INDICATORS

INTRODUCTION

The indicators mentioned below shall determine the quality of service provided by the road maintenance agencies. These indicators are based on the following criteria:

- the ease of access and movement of users and goods on a section of the road network.
- ensuring that the road networks meet road construction standards and user needs.
- preventive routine and periodic maintenance of roads is conducted in accordance with good engineering practice.

INDICATORS

Ease of movement

Index: Average travel speed on a specific road section.

Description of the indicator: Average speed based on travel time and length of road section.

Periodicity: Annual.

Unit of measurement: Average speed of a standard vehicle (as defined in an OPRC) in km/h.

Method of calculation: Average speed = length of road section (km) / average travel time (hours)

Assessment:

Level 1: Average speed < 50 km/h (poor maintenance)

Level 2: Average speed 50 – 70 km/h (adequate maintenance)

Level 3: Average speed > 70 km/h (good maintenance)

Matching road user needs with road condition.

Index: Road user satisfaction.

Description of the indicator: The opinion of the road users on the quality of the service offered permits to assess the results obtained by the performance of the road maintenance. The degree of user satisfaction will be estimated from an opinion poll on riding comfort (difficulty of driving on the road section, danger zone, black spots, etc.). Several categories of road users shall be surveyed (transporters, drivers, passengers, etc.).

Periodicity: Annual.

Unit of measurement: Percentage.

Method of assessment:

- very satisfied,
- satisfied,
- not very satisfied,
- not at all satisfied.

The assessment percentages obtained for each year shall be compared to the percentages obtained at the reference (initial) year.



Annex 4

Road Maintenance Intervention Strategies

Road maintenance intervention strategies shall depend on the pavement condition (road quality) that may either be assessed subjectively as in good / fair / poor / very poor or failed condition, or quantitatively described as an average IRI (International Roughness Index, in m/km), and on traffic loads expressed as AADT (average annual daily traffic, in vehicles per day - vpd).

The following interventions are proposed (Routine maintenance RM, periodic maintenance PM, rehabilitation R):

Daily traffic AADT (vpd)	IRI < 3.5 good	3.5 < IRI ≤ 5 fair	5 < IRI ≤ 7.5 poor	7.5 < IRI Very poor / failed
< 1,000	Routine	Routine	Routine	R when IRI > 11
1,001 – 2,000	Routine	Routine	PM when IRI > 5	R when IRI > 11
2,001 – 4,000	Routine	Routine	PM when IRI > 5	R when IRI > 9
> 4,000	Routine	Routine	PM when IRI > 5	R when IRI > 7.5

Table 1: Maintenance strategy for asphalt concrete paved roads

Daily traffic AADT (vpd)	IRI < 3.5 good	3.5 < IRI ≤ 5 fair	5 < IRI ≤ 7.5 poor	7.5 < IRI Very poor / failed
< 1,000	Routine	Routine	PM when IRI > 5	R when IRI > 11
1,001 – 2,000	Routine	Routine	PM when IRI > 5	R when IRI > 9
2,001 – 4,000	Routine	Routine	PM when IRI > 5	R when IRI > 7.5
> 4,000	Routine	Routine	PM when IRI > 5	R when IRI > 7.5

Table 2: Maintenance strategy for surface treated paved roads.

Under budget constraints, **highest trafficked road shall be treated first**, followed by road categories carrying lower traffic.

Overall, **priority** shall be given to the maintenance of the roads with **AADT above 2,000 vpd**. For asphalt pavements, overlays (periodic maintenance) should be carried out on all roads with traffic above 2,000 vpd once their condition becomes “poor” (IRI>5), which is associated with the beginning of a quick deterioration of the pavement.

Roads with heavy traffic which are already in poor or failed condition should be rehabilitated. Only those roads with traffic between 1,000 and 2,000 vpd in very poor condition viz failed condition should be given priority for rehabilitation.

Most other roads should only receive routine maintenance until their IRI increases to above 5.



Annex 5

PERFORMANCE INDICATORS FOR ROAD MAINTENANCE AGENCIES AND ROAD MAINTENANCE FUNDS

Performance indicators can be applied to road programme evaluation, planning and organization management in the following ways:

- In process management, to measure the success of individual processes or groups of processes.
- In management-by-results, to set targets and evaluate the achievement of goals and objectives.
- In benchmarking, to establish “best practice” or “superior performance” processes in order to improve performance of the road administration.
- To aid the development or improvement of the functions or specific engineering tasks of the road administration.

The following performance indicators shall be used:

- Average road user cost (car and truck)
- Level of satisfaction regarding travel time, reliability and quality of road-user information
- Protected and unprotected road-user risk
- International Road Assessment Programme (iRAP) Star Ratings
- Environmental policy/programme
- Road user feedback
- Long-term programs for maintenance operations
- Degree of execution of workplans
- Length of maintained road sections as a percentage of total maintenance needs
- Allocation of resources to road maintenance works
- Budget performance (budget execution as a percentage of projected budget)
- Quality management audit programme
- Forecast values of road maintenance costs vs. actual costs
- Overhead percentage
- Value of road infrastructure assets
- Road roughness (IRI)
- State of road bridges
- Satisfaction with the road system



**SIXTY-THIRD ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND
GOVERNMENT**

Bissau, 9 July 2023

DIRECTIVE A/DIR.2/07/23 RELATING TO ECOWAS CONSUMER PROTECTION

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of the ECOWAS Treaty establishing the Authority and defining its composition and functions;

MINDFUL of Article 3 of the said Treaty, which provides for the harmonisation and coordination of national trade and quality policies as a means of maintaining and improving economic stability in the sub-region;

MINDFUL of the Supplementary Act A/SA.1/12/08 adopting the community competition rules and their modalities of application;

MINDFUL of the Supplementary Act A/SA.2/12/08 on the establishment, powers and functioning of the ECOWAS Regional Competition Authority (ERCA),

MINDFUL of the Supplementary Act A/SA.1/02/13 on the adoption of the ECOWAS Quality Policy (ECOQUAL);

MINDFUL of the Supplementary Act A/SA.3/12/21 on the establishment, powers and functioning of the ECOWAS Regional Competition Authority (ERCA), that amended Supplementary Act A/SA.2/12/08;

CONSIDERING that the objectives of the Community competition rules, as enshrined by Article 3 c) of the Supplementary Act A/SA.1/12/08 are, among others, to ensure the consumers' welfare and the protection of their interests;

RECALLING that in accordance with the provisions of Article 13 of the said Supplementary Act, as well as of Article 1 of the ECOWAS Regional Competition Authority Establishment Act, the ERCA shall be responsible for the implementation of the Community Rules on competition and consumer protection;

RECALLING ALSO that ERCA shall keep under review any commercial activity which may adversely affect the economic interests of consumers and undertake studies regarding matters affecting the interests of consumers;

CONSCIOUS of the need for Member States to put in place all the required mechanisms for consumer protection within the region;

CONVINCED of the need to promote a fair, accessible and sustainable marketplace for consumer products and services as well as consumer welfare;



DESIROUS of adopting guidelines for Member States to promote a harmonized framework of consumer protection within the region;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 08th to 26th of May 2023;

ON RECOMMENDATION of the Ninetieth Ordinary session of the Council of Ministers held in Abuja, Nigeria, from 6th to 7th July 2023.

PRESCRIBES:

CHAPTER I TITLE, OBJECTIVES, DEFINITION AND SCOPE

ARTICLE 1: DEFINITIONS

For the purpose of this Directive the following documents shall apply:

“Advertisement” means any direct or indirect visual or oral communication transmitted by any medium, or any representation or reference written, inscribed, recorded, encoded upon or embedded within any medium through which a person seeks to bring to the attention of all or part of the public the existence, nature, availability, properties, supplies or advantages of any goods or services;

“Body or Bodies in charge of Consumer Protection” means authority, commission, institution, agency, entity or directorate in charge of consumer protection in Member States;

Collaboration Mechanism means any arrangement, activity, event, understanding or participation aimed at working together to achieve the objective of this Directive;

“Consumer” means as defined by Article 1 (h) of the Supplementary Act A/SA. 1/12/08, means a person, partnership or body corporate or incorporate acquiring goods or services;

“ERCA” means the ECOWAS Regional Competition Authority as established by Article 1 of the Supplementary Act A/SA. 2/12/08 on the establishment, powers and functioning of the Regional Competition Authority;

“Regional Framework” means the Harmonized Consumer Protection Framework within ECOWAS.

ARTICLE 2: OBJECTIVES

1. The overall objective of this Directive is to put in place a regional framework for the protection of consumers and promotion of consumers' rights and interests within the ECOWAS region.



2. The Directive also provides for a collaborative mechanism between ERCA, body/bodies responsible for consumer protection in Member states and stakeholders on consumer protection within the ECOWAS region.

ARTICLE 3: SCOPE

This Directive shall apply to all Member States on consumer protection matters, and cross-border economic activities as well as practices that affect consumers' interests within the region.

CHAPTER II HARMONIZED CONSUMER PROTECTION FRAMEWORK

ARTICLE 4: ESTABLISHMENT AND COMPOSITION

This Directive hereby establishes a harmonized consumer protection framework for the region. This harmonized framework comprises of an institutional framework and collaboration mechanisms to strengthen consumer protection in Member States.

ARTICLE 5. INSTITUTIONAL FRAMEWORK

The Institutional Framework shall comprise of:

1. ECOWAS Regional Competition Authority, ERCA
2. Body or Bodies put in place by Member States for the protection of consumers.

ARTICLE 6: ECOWAS REGIONAL COMPETITION AUTHORITY

1. ERCA is the regional body established by ECOWAS Authorities in line with Supplementary Act A/SA.2/12/08 and the amended Supplementary Act A/SA.3/12/21 and is in charge of competition and consumer protections matters within the region.
2. ERCA is mandated to encourage and support Member States to put in place necessary mechanisms for consumer protection as well as to resolve cross border consumer protection issues and to build the capacity of Member States on consumer protection.
3. ERCA, shall be responsible for the coordination, implementation and monitoring of this Directive in conjunction with the body or bodies in charge of consumer protection in Member States.

ARTICLE 7: BODY OR BODIES IN CHARGE OF CONSUMER PROTECTION

1. The Directive recognises the existence and importance of **Body or Bodies in charge of Consumer Protection** in the Member States, where non exist, Member States shall establish such body or bodies for the protection of consumers.



2. Member States shall put in place mechanisms to strengthen **Body or Bodies in charge of Consumer Protection**, redress consumer rights violations and establish collaborative measures with all stakeholders for the implementation of this Directive.

3. Member States shall designate the relevant body in charge of consumer protection as the focal point of ERCA for the implementation of this Directive.

ARTICLE 8: COLLABORATION MECHANISM

1. ERCA shall collaborate with body or bodies in charge of consumer protection in Member States for the implementation of the regional framework on consumer protection.

2. Member States with several bodies in charge of Consumer Protection shall put in place collaboration mechanisms to strengthen the advocacy and enforcement of consumer protection.

3. Member States shall encourage collaboration amongst all stakeholders on consumer protection and competition, particularly relevant state actors, private sector and civil society organisations.

4. To strengthen collaboration in advocacy and enforcement of the regional framework on consumer protection, amongst others body or bodies in charge of consumer protection in Member States shall share information, give opinion and make recommendations to ERCA on cross-border consumer protection matters.

CHAPTER III PROTECTION OF CONSUMER RIGHTS

ARTICLE 9: PROMOTION AND PROTECTION OF CONSUMER RIGHTS

ERCA in conjunction with Member States shall ensure the promotion and protection of consumer rights contained in this Directive in line with best practices on consumer protection.

ARTICLE 10: CONSUMER RIGHTS

These consumer rights referred to in Article 9 include but are not limited to:

1. Right of Equality in Consumer Market

A supplier of goods or services of Member States shall not unfairly discriminate against or exclude any person or category of persons from accessing any goods or services offered by the supplier.

2. Consumer's Right to Privacy

A consumer shall have the right not to have his/her personal matters disclosed or publicized without his/her consent and also the right to be free from unsolicited intrusion into their privacy.



3. Consumer's Right to Choose

A consumer shall have the right to be assured of a variety of quality goods and services at competitive prices.

4. Right to Disclosure and Information

A consumer shall have the right to adequate information to make informed decisions in their interests.

5. Right to Fair and Responsible Advertising and Marketing

A consumer shall have the right to marketing and advertisement that are not false, misleading or deceptive.

6. Right to Fair and Honest Dealing

A consumer shall have the right not to be forced, coerced, unduly influenced, harassed or any other similar conduct during business, commercial or socio-economic transactions.

7. Right to Fair, Just and Reasonable Terms and Conditions

A consumer has a right to enter into agreement for goods and services on terms that are fair, just and reasonable and with adequate and prior knowledge of the terms and conditions.

8. Right to Fair Value, Good Quality and Safety

A consumer shall have the right to demand safe and quality goods and services that are fit for intended purpose and usable within a reasonable period.

ARTICLE 11: GUIDING PRINCIPLES ON CONSUMER PROTECTION

Member States shall ensure the protection of consumer rights in line with the following international guiding principles on consumer protection amongst others:

1. The protection of consumers from hazards to their health and safety;
2. The protection of consumers against the effects of anticompetitive conducts and unfair business practices;
3. The promotion and protection of the economic and social interests of consumers;
4. Access of consumers to adequate information to enable them to make informed choices according to individual wishes and needs;
5. Consumer education, including education on the environmental, social and economic impacts of consumer choice;
6. Availability of effective consumer redress;



7. Freedom to form consumer and other relevant groups or organizations and the opportunity of such organizations to present their views in decision-making processes affecting them;
8. The promotion of sustainable consumption patterns.

CHAPTER IV RESPONSIBILITIES OF CONSUMERS AND OBLIGATIONS OF BUSINESSES

ARTICLE 12: RESPONSIBILITIES OF CONSUMERS

1. Member States shall educate and sensitize consumers on their responsibilities.
2. The responsibilities of consumers in Member States shall include but not limited to:
 - a. **Critical Awareness:** A Consumer has the responsibility to seek for all necessary information and facts available about a product or service, as well as, keep abreast of changes and innovations in the market. A Consumer also has the responsibility to be aware of their rights and redress mechanisms.
 - b. **Action:** A Consumer has the responsibility to complain and defend himself /herself when he/she has a just cause and must be assertive and act to ensure that his/her rights are respected.
 - c. **Social Responsibility:** A Consumer must be aware of the influence his/her behavior could have on the population, particularly with regards to the most vulnerable public.
 - d. **Ecological responsibility:** A consumer must be sensitive to the effect of his/her consumption on the environment.
 - e. **Solidarity:** A Consumer must be convinced of the need to act in union and collaboration with other consumers for the promotion and defense of their interests.

ARTICLE 13: OBLIGATIONS OF BUSINESSES

1. Member States shall educate and sensitize businesses on their obligations.
2. Businesses in Member States have the following obligations among others:
 - a. To put on the market goods and services which are in conformity with the defined standards in Member States;
 - b. To provide necessary and accurate information about goods and services and where necessary to notify consumers of any imminent public hazard in their products; and withdraw such products from the market and
 - c. To indulge in fair trade practices and not engage in deceptive and misleading business practices to exploit consumers.



CHAPTER V IMPLEMENTATION

ARTICLE 14: DIVISION OF CONSUMER PROTECTION AT ERCA

The ECOWAS Commission shall take appropriate measures to create a Division in charge of consumer protection in ERCA for the implementation of this Directive and the provisions of the Supplementary Act A/SA. 3/12/21 on Consumer Protection.

ARTICLE 15: IMPLEMENTATION

1. Member States shall adopt the necessary legislative, regulatory and administrative provisions in order to comply with this Directive not later than 31st December 2028.
2. Member States shall inform ERCA of the measures or provisions taken to adopt and comply with this Directive.
3. Member States shall notify ERCA of their challenges to implement this Directive. ERCA shall report, through the President of the Commission, such challenges at the following session of the Council of Ministers.

CHAPTER VI FINAL PROVISIONS

ARTICLE 19: PUBLICATION

1. This **DIRECTIVE A/DIR.2/07/23** shall be published by the Commission in the ECOWAS Official Journal within thirty (30) days of the date of signature by the Authority of Heads of State and Government.
2. It shall also be published by each Member State in its Official Gazette within thirty (30) days, after notification by the ECOWAS Commission.

ARTICLE 20: ENTRY INTO FORCE

This **DIRECTIVE A/DIR.2/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 9TH JULY 2023

.....
**H.E. ÚMARO SISSOCO EMBALÓ
FOR THE AUTHORITY
THE CHAIRPERSON**



**FIFTIETH ORDINARY SESSION OF THE MEDIATION AND SECURITY COUNCIL AT THE LEVEL
OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT**

Bissau, 9 July 2023

**DECISION MSC/A/DEC.3/07/23 ON THE EXTENSION OF THE MANDATE OF THE ECOWAS
STABILISATION SUPPORT FORCE IN THE REPUBLIC OF GUINEA-BISSAU (SSFGB)**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Article 58 of the ECOWAS Revised Treaty relating to regional security;

MINDFUL of the ECOWAS Declaration of Political Principles;

MINDFUL of Articles 4 (a), 5, 6, 10, 11, 12 of the Protocol on the Mechanism for Conflict Prevention, Management and Resolution, Peacekeeping and Security of 1999, establishing the Authority of Heads of State and Government as the Mediation and Security Council and defining its composition and functions;

MINDFUL of Protocol A/SP.1/12/01 on Democracy and Good Governance;

MINDFUL of MSC Decision A/DEC.10/03/22 on the Deployment of A Stabilisation Support Force to the Republic of Guinea Bissau (SSFGB), to stabilize this Member State and to ensure the security of its institutions and authorities, for a period of twelve months, commencing on 10th March 2023;

CONSIDERING that the mandate of the SSFGB was extended for a three-month period commencing from 9th March 2023;

DESIRING to extend the mandate of the Stabilisation Support Force in the Republic of Guinea Bissau for one year, commencing from 30th June 2023, in order to consolidate the peace and stability in the Member State;

ON THE RECOMMENDATION of the fiftieth Ordinary Session of the ECOWAS Mediation and Security Council at the Ministerial level held in Bissau on 5th July 2023.

DECIDES:

ARTICLE 1: EXTENSION OF THE MANADATE

The mandate of the Stabilisation Support Force in the Republic of Guinea Bissau is hereby extended for twelve (12) months, from 30 June 2023 to 29 June 2024.



ARTICLE 2: PUBLICATION

1. This **DECISION MSC/A/DEC.3/07/23** shall be published in the Official Journal of the Community within thirty (30) days of its signature by the Chairperson of the Authority of Heads of State and Government.
2. It shall also be published within the same time frame by each Member State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 3:

This **DECISION MSC/A/DEC.3/07/23** shall enter into force upon its publication.



.....
H.E. ÚMARO SISSOCO EMBALÓ

FOR THE AUTHORITY

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 – 7 July 2023

DECISION C/DEC.1/07/23 ESTABLISHING THE ECOWAS PERMANENT REPRESENTATIVES COMMITTEE AS AN ADVISORY ORGAN OF THE COUNCIL OF MINISTERS

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 14(1) of the Protocol Relating to the Mechanism on Conflict Prevention, Management, Resolution, and Peacekeeping of 1999 which informed the accreditation of Ambassadors of Member States as Permanent Representatives to the ECOWAS Commission;

MINDFUL of Supplementary Act A/SA.3/01/10 amending the new Article 9 of the ECOWAS Revised Treaty as amended by Supplementary Protocol A/SP.1/06/06 on the Legal Regime for Community Acts;

MINDFUL of Supplementary Act A/SA.3/07/10 expanding the role of Permanent Representatives of Member States beyond peace and security issues;

RECALLING the recommendation from the *Ad Hoc* Ministerial Committee on Institutional Reform, constituted by the Council at its 74th Session, that the Permanent Representatives be additionally constituted into an advisory organ under the Council of Ministers to address issues relating to the political integration of the Community;

RECALLING ALSO that Council in endorsing this recommendation at its 14th Extraordinary Session which took place in Dakar on 14 - 15 August 2015, proposed that the Commission (i) facilitates greater involvement of the Permanent Representatives in the Community's decision-making process; (ii) ensure effective implementation of the Supplementary Act A/SA.3/07/10 which had earlier expanded the role of the Permanent Representatives in 2010, and (iii) include the Permanent Representative Committee (PRC) as a Statutory Organ within the institutional framework of the Community under the Council of Ministers;

NOTING that the Council of Ministers, during its 88th Ordinary Session held in Accra, Ghana, on June 30 to July 1, 2022, based on its earlier decision to set up the Permanent Representative Committee at its Extraordinary Session held in Dakar, Senegal, in 2015, proposed a Committee

of Member States to consider the modalities for establishing the Permanent Representatives Committee as an Advisory Organ of the Council;

DESIROUS therefore of charging the Permanent Representatives Committee with greater responsibilities aside from issues on sub-regional peace and security which would enable it to contribute more effectively and efficiently to the realization of the goals and objectives of the Community;

DESIROUS ALSO to strengthen the role of the Permanent Representatives Committee as an Organ within the Institution in line with the provision of Supplement Act A/SA.3/07/10 defining the role of the PRC, in order to improve the work of the Council of Ministers,

ON THE RECOMMENDATION of the 14th Extraordinary Session of the Council of Ministers that was held in Dakar, Senegal from 14-15 August 2015;

ON THE RECOMMENDATION of the Eighty -Eight Session of the Council of Ministers that was held in Accra, Republic of Ghana, from 30th June to 1st July 2022.

DECIDES:

ARTICLE 1

This **DECISION C/DEC.1/7/23** establishes the Permanent Representatives Committee as an Advisory Organ to the ECOWAS Council of Ministers.

ARTICLE 2

The Rules of Procedures of the Permanent Representatives Committee shall be stipulated in a regulation of the Council of Ministers.

ARTICLE 3

The provisions of this Decision shall be implemented without prejudice to the provisions of all other Community Acts that define the role and functions of the Permanent Representatives accredited to the ECOWAS Commission.

ARTICLE 4

1. This **DECISION C/DEC.1/07/23** shall be published by the Commission in the Official Journal of the Community within (30) days of the date of signature by the Chairperson of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within thirty (30) days of notification by the Commission.

ARTICLE 5

This **DECISION C/DEC.1/07/23** shall enter into force upon its publication.

DONE IN BISSAU, THIS 7TH DAY OF JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE ECOWAS COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.1/07/2023 ON THE ADOPTION OF THE ECOWAS GREEN HYDROGEN POLICY AND STRATEGY FRAMEWORK

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 28 of the ECOWAS Revised Treaty which requires Member States to coordinate and harmonize their policies and programmes in the field of energy;

MINDFUL of Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of Supplementary Act A/SA.1/06/17 relating to the adoption of the ECOWAS Bioenergy Policy;

MINDFUL of Supplementary Act A/SA.2/06/17 on the adoption of the ECOWAS Policy on Gender Mainstreaming in Energy Access;

RECALLING the objectives of the United Nations Sustainable Energy for All SE4All goals of universal access to modern energy services by 2030, doubling the global rate of improvement of energy efficiency and the sharing of renewable energy in the global energy mix ,

CONSIDERING the Sustainable Development Goals (SDGs) adopted by ECOWAS Member States in order to ensure that the populations of the Region have access to a reliable, sustainable and modern energy for all, by 2030, with a view to satisfying their basic needs, in particular, food, health, education and job creation in rural and peri-urban areas;

RECOGNISING that population growth, urbanisation and the development of socio-economic and industrial activities require high energy consumption, which is a significant source of carbon emissions ;

CONVINCED that green hydrogen technologies offer an opportunity to build a decarbonised economy, impacting inter alia, the industry, electricity, agriculture and transport sectors ;

AWARE of the need to meet these requirements by facilitating access to technologies for the production, transport, storage, distribution and use of green hydrogen ;

AWARE ALSO of the need to remove administrative barriers of any kind to the exploitation of the many potentials of green hydrogen in the ECOWAS region;

NOTING that current and future trends in the green hydrogen market indicate a significant reduction in the price of the technologies, making them more competitive and offering opportunities for diversification of energy sources in the region ;

CONVINCED of the region's production potential, its competitive position and its determination to enter the growing global green hydrogen market;

ON THE RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held in Bissau, on 24th March 2023;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from 8th to 26th May 2023.

ENACTS

ARTICLE 1: ADOPTION

This **REGULATION C/REG.1/07/2023** hereby adopts the ECOWAS Green Hydrogen Policy and Strategy Framework herewith attached as an annex.

ARTICLE 2: PUBLICATION

1. This **REGULATION C/REG.1/07/2023** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the President of the ECOWAS Council of Ministers;
2. It shall also be published within the same period by each State in its Official Journal after notification by the President of the ECOWAS Commission.

ARTICLE 3: ENTRY INTO FORCE

This **REGULATION C/REG.1/07/2023** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6-7 July 2023

REGULATION C.REG.2/07/23 ON THE ADOPTION OF CRITERIA FOR THE CLASSIFICATION OF TOURIST ACCOMMODATION ESTABLISHMENTS IN THE ECOWAS REGION

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 34 relating to the development of tourism within the region;

MINDFUL of the ECOWAS Regional Policy on Tourism and its action plan ECOTOUR 19-29;

MINDFUL of Regulation C/REG.14/12/99 Adopting Standards for the Classification of ECOWAS Hotels, Motels, and Auberges;

CONSIDERING the impact of the tourism industry on the economy and its effect on all sectors of socio-economic activity in the Member States ;

CONSIDERING ALSO the potential of the tourism industry to create jobs and wealth in the region;

CONSCIOUS of the need to promote specific jobs in the hospitality and tourism sector;

AWARE of the need to enhance and promote local and regional heritage;

RECOGNISING the need to harmonise and ensure the quality and competitiveness of the accommodation offer for the ECOWAS destination;

TAKING INTO ACCOUNT the imperatives of safeguarding and protecting the environment;

DESIRIOUS of adopting criteria for the classification of hotels and accommodation in the tourism sector.

ON THE RECOMMENDATION of the Meeting of Ministers of Tourism of ECOWAS Member States held in Lomé on 7th April 2023,

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from 8th to 26th May 2023.

ENACTS:

ARTICLE 1

This **REGULATION C.REG.2/07/23** hereby adopts the criteria for the classification of hotels and accommodation in the tourism sector within the ECOWAS Region including the attached Criteria documents listed below:

1. Classification standards for each category and grade
2. The rating grids for each category and grade
3. The classification signage reference system
4. The ECOWAS Regional Tourism Establishment Monitoring Mechanism

ARTICLE 2

The criteria for the classification of tourist accommodation establishments for its construction, layout, operation and functioning apply to the categories are listed below:

1. Hotels,
2. Motels
3. Hostels
4. Apartment 'hotels,
5. Bed and breakfast/Guest room,
6. Campsites,
7. Holiday villages,
8. Camping/caravans,
9. Pleasure boats / Small boats
10. Ecolodges.

ARTICLE 3

The classification of tourist accommodation establishments is mandatory in all ECOWAS Member States.

ARTICLE 4

Existing tourist accommodation establishments and those under construction have three (3) years to comply with this Regulation.

ARTICLE 5

1. The regional mechanism for the control of the classification of ECOWAS tourist accommodation establishments is hereby created. It is called the **ECOWAS Tourism Accommodation Regulator (ETAR)**.

2. The ECOWAS Commission shall ensure the Secretariat of ETAR.
3. The composition and modalities of operation of the ECOWAS monitoring mechanism shall be defined by ECOWAS Commission.
4. The classification of tourist accommodation establishments within the ECOWAS region shall be carried out digitally, through the digital platform developed and deployed by the ECOWAS Commission in the Member States.

ARTICLE 6

The ECOWAS Tourism Accommodation Regulator (ETAR) shall make recommendations to Member States on the classification of tourist accommodation establishments.

ARTICLE 7

1. Each Member State shall set up, a multidisciplinary national commission in charge of the classification of tourist accommodation establishments.
2. This Commission may call upon the expertise of any natural or legal person whose competence is deemed relevant.
3. Each Member State shall determine the role, organization and functioning of the National Classification Commission and in accordance with this Regulation.

ARTICLE 8

The National Classification Commission is responsible for carrying out classification visits. It shall give opinions based on the results obtained by the establishments that have been evaluated according to the criteria of this Regulation.

ARTICLE 9

The classification of tourist accommodation establishments is subject to an annual assessment and may result in their downgrading.

ARTICLE 10

1. The downgrading of tourist accommodation establishments is pronounced in the case of non-compliance with the standards required for the category in which the establishment was initially classified.
2. It may also be pronounced in the case of failure or serious inadequacy in the maintenance of the building and installations and, in general, when the operation of the establishment ceases to operate under satisfactory conditions of reception, morality and professional competence.

ARTICLE 11

The downgrading of previously classified tourist accommodation establishments is pronounced by relevant Authority after the opinion of ETAR provided for in Article 6.

ARTICLE 12

1. Classified tourist accommodation establishments are required to display a sign on their facade bearing the ECOWAS logo and the flag of the country where the establishment is classified.
2. The types, modalities and characteristics of the sign are determined by ETAR.

ARTICLE 13

This Regulation abrogates the provisions of **REGULATION C/REG.14/12/99** Adopting Standards for the Classification of ECOWAS Hotels, Motels, and Auberges

ARTICLE 14

1. This **REGULATION C/REG.2/07/23** shall be published in the Official Journal of the Community by the Commission within thirty (30) days from the date of its signature by the Chairman of the Council of Ministers.
2. It shall also be published by each Member State in its Official Gazette within same time frame after notification by the Commission.

ARTICLE 15

This Regulation **C/REG.2/07/23** shall come into force upon its publication.

DONE AT BISSAU ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG/.3/07/23 AMENDING THE LIST OF CATEGORIES OF GOODS CONTAINED IN THE ECOWAS TARIFF AND STATISTICAL NOMENCLATURE

THE COUNCIL OF MINISTERS,

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

MINDFUL of the Decision A/DEC.17/01/06 adopting the ECOWAS Common External Tariff;

MINDFUL of the Supplementary Act A/SA.1/06/09 amending the Decision A/DEC.17/01/06 adopting the ECOWAS Common External Tariff;

MINDFUL of Supplementary Act A/SA.1/12/16 on the creation, organization and functioning of the ECOWAS-UEMOA joint committee for the management of the ECOWAS Customs Union;

MINDFUL of the Supplementary Act A/SA.2/12/17 adopting the ECOWAS Customs Code;

MINDFUL of Regulation C/REG.12/09/20 on the procedures for amending the list comprising the categories of goods in the Tariff and Statistical Nomenclature (TSN) of the ECOWAS Common External Tariff (ECOWAS CET);

MINDFUL of Regulation C/REG.16/12/21 on the definition of the list of categories of goods contained in the ECOWAS Tariff and Statistical Nomenclature based on the 2022 version of the Harmonized Commodity Description and Coding System Nomenclature;

DESIRING to implement the provisions of articles 35, 36 and 37 of the ECOWAS Revised Treaty relating to the establishment of ECOWAS Common External Tariff and concerning all goods imported from third countries into member states and in this regard define the list of categories of goods contained in the ECOWAS Tariff and Statistical Nomenclature (TSN);

UPON the recommendation of the 7th meeting of the Ministers in charge of Finance of ECOWAS Member States held in Abidjan on 26th November 2022;

UPON THE OPINION of the ECOWAS Parliament during its First Ordinary Session held in Abuja from 8th to 26th May 2023.

ENACTS:

ARTICLE 1: DEFINITIONS

For the purpose of this Regulation, the following definitions shall apply:

“ECOWAS Tariff and Statistical Nomenclature” means the common Customs nomenclature based on the 2022 version of the Harmonized Commodity Description and Coding System, adopted by the Community’;

“Harmonized Commodity Description and Coding System or Harmonized System” means the International Convention of the Harmonized Commodity Description and Coding System, adopted by the Customs Co-operation Council in 1988.

ARTICLE:2: OBJECTIVE

The objective of this regulation is to amend the list of categories of goods contained in ECOWAS Tariff and Statistical Nomenclature (TSN) of the ECOWAS Common External Tariff (CET) adopted by Regulation C/REG.16/12/21 on the definition of the list of categories of goods contained in the ECOWAS Tariff and Statistical Nomenclature based on the 2022 version of the Harmonized Commodity Description and Coding System Nomenclature of 10th December 2021.

ARTICLE 3: MODIFICATION OF THE LIST OF CATEGORIES OF GOODS CONTAINED IN THE ECOWAS TARIFF AND STATISTICAL NOMENCLATURE

1. The list of categories of goods contained in the ECOWAS Tariff and Statistical Nomenclature (TSN) adopted by Regulation C/REG/16/12/21 on the definition of the list of categories of goods contained in the ECOWAS Tariff and Statistical Nomenclature based on the 2022 version of the Harmonized Commodity Description and Coding System Nomenclature of 10th December 2021 is hereby amended.
2. The amended list of categories of goods contained in the ECOWAS Tariff and Statistical Nomenclature is annexed as to this Regulation.

ARTICLE 4: PUBLICATION

1. This **REGULATION C/REG.3/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers.

2. It will also be published by each Member State, in its Official Journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 5: ENTRY INTO FORCE

This **REGULATION C/REG.3/07/2023** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



.....

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.4/07/23 DETERMINING THE LIST OF EXCEPTIONS TO THE COMMUNITY ORIGIN CRITERION OF CHANGE OF TARIFF HEADING

THE COUNCIL OF MINISTERS,

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

MINDFUL of Articles 3, 4, 5 and 6 of the Supplementary Act A/SA. 7/12/18 laying down the Community rules of origin and procedures applicable to goods originating in the Economic Community of West African States (ECOWAS);

MINDFUL of Regulation C/REG.1/07/04 determining the list of exceptions to the tariff classification criteria;

DESIRING to ensure the correct application of the origin criteria and more specifically that relating to the change of tariff heading;

UPON THE RECOMMENDATION by the 8th meeting of ECOWAS Ministers of Finance held by Video Conference on 9th May 2023;

UPON THE OPINION of the Community Parliament at its First Ordinary Session held in Abuja on 8th – 26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION OF THE LIST OF EXCEPTIONS

This **REGULATION C/REG.4/07/23** hereby adopts the list of exceptions to the community origin criterion of change of tariff heading herewith attached as an annex.

ARTICLE 2: BASIS OF THE LIST OF EXCEPTIONS

This list is drawn up in accordance with the ECOWAS Tariff and Statistical Nomenclature (TSN) and the description of the finished products concerned as well as the processing that cannot confer origin.

ARTICLE 3: TRANSITIONAL PROVISION

For a transitional period up to the December 31, 2023, Member States may continue to use Regulation C/REG.1/07/04 determining the list of exceptions to the tariff classification criteria.

ARTICLE 4: ABROGATION

Without prejudice to the provisions of Article above, this regulation repeals and replaces all previous provisions to the contrary, in particular, Regulation C/REG.1/07/04 determining the list of exceptions to the tariff classification criteria.

ARTICLE 5: PUBLICATION

1. This **REGULATION C/REG/.4/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the ECOWAS Council of Ministers;
2. It shall also be published within the same period by each State in its Official Journal after notification by the President of the ECOWAS Commission.

ARTICLE 6: ENTRY INTO FORCE

This **REGULATION C/REG.04/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON

Annex to

REGULATION C/REG/.4/07/23 DETERMINING THE LIST OF EXCEPTIONS TO THE COMMUNITY ORIGIN CRITERION OF CHANGE OF TARIFF HEADING

Headings	Commodity description	List of transformation that cannot confer origin
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	Manufacture from materials of 04.02 by process of reconstitution».
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	Manufacture from materials of 04.01
04.03	Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	Manufacture from materials of 04.01 and 04.02
04.06	Cheese and curd.	Manufacture from materials of 04.01
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	Manufacture from any product
17.02	Other sugars, including lactose, and chemically pure maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramelized sugars and molasses.	Manufacture from any product
17.03	Molasses resulting from the extraction or refining of sugar.	Manufacture from materials of 17.01
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	Manufacture from any product

Headings	Commodity description	List of transformation that cannot confer origin
18.03	Cocoa paste, whether or not defatted.	Manufacture from material of 18.01
18.06	Chocolate and other food preparations containing cocoa.	Manufacture from materials of headings 18 03 to 18 05
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Preparations from cereals and derivatives, meat, milk and sugar
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	Manufacture from Materials of 11.06
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	Manufacture from any product
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	Manufacture from products of chapters 7 and 8 or of heading 11.05 or 11.06
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	Manufacture from materials of heading 07.02
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	Manufacture from materials of chapter 7

Headings	Commodity description	List of transformation that cannot confer origin
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	Manufacture from materials of Chapter 7
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	Manufacture from materials of chapters 7 and 8
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	Manufacture from materials of chapter 8
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	Manufacture from materials of chap 8
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	Manufacture from materials of Chapter 9
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Manufacture from materials of Chapters 4,6, 7, 8, and 18
21.06	Food preparations not elsewhere specified or included (flavoured or coloured sugar syrups)	Manufacture from any materials
22.09	Edible vinegars and edible vinegar substitutes obtained from acetic acid.	Manufacture from all products
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting,	Manufacture from materials of Chapter 64.06

Headings	Commodity description	List of transformation that cannot confer origin
	nailing, screwing, plugging or similar processes.	
64.02	Other footwear with outer soles and uppers of rubber or plastics.	Manufacture from materials of Chapter 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Manufacture from materials of Chapter 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	Manufacture from materials of Chapter 64.06
64.05	Other footwear.	Manufacture from materials of Chapter 64.06
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	Manufacture from silicon carbides of 28.49
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	Manufacture from drawn, cast or laminated glass of 70.03 and 70.04



NINETIETH ORDINARY SESSION OF THE ECOWAS COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.05/07/23 RELATING TO THE ADOPTION OF THE ECOWAS REGIONAL ACTION PLAN ON THE ELIMINATION OF CHILD LABOUR AND FORCED LABOUR (2021-2030)

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 61 of the ECOWAS Revised Treaty relating to the effective integration and involvement in the social development of the region;

CONSIDERING that most Member States have ratified the eight fundamental ILO Conventions in West Africa;

RECOGNIZING the need for member states to take actions to address the outstanding gaps in ratification of conventions and protocols relating to the International Labour Standards;

CONVINCED of the need to develop and fast track job creation and promoting decent employment opportunities for women, youth, labour migrants and persons living with disability;

DETERMINED to provide social protection coverage and enhanced social dialogue and working conditions;

DESIROUS of adopting The ECOWAS Regional Action Plan on The Elimination of Child Labour and Forced Labour (2021-2030)

ON THE RECOMMENDATION of the meeting of the ECOWAS Ministers in Charge of Labour and Employment Relations held by Video Conference on 3 March 2023;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from the 8th to 26th of May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.05/07/23** hereby adopts the ECOWAS Regional Action Plan on The Elimination of Child Labour and Forced Labour (2021-2030) herewith attached as an annex.


ARTICLE 2: PUBLICATION

1. This **REGULATION C/REG.05/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the ECOWAS Council of Ministers;
2. It shall also be published within the same period by each State in its Official Journal after notification by the President of the ECOWAS Commission.

ARTICLE 3: ENTRY INTO FORCE

This **REGULATION C/REG.05/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023

A handwritten signature in blue ink, appearing to read 'Suzi Carla Barbosa', is written over a horizontal dotted line.

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE ECOWAS COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.05/07/23 RELATING TO THE ADOPTION OF THE ECOWAS REGIONAL ACTION PLAN ON THE ELIMINATION OF CHILD LABOUR AND FORCED LABOUR (2021-2030)

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 61 of the ECOWAS Revised Treaty relating to the effective integration and involvement in the social development of the region;

CONSIDERING that most Member States have ratified the eight fundamental ILO Conventions in West Africa;

RECOGNIZING the need for member states to take actions to address the outstanding gaps in ratification of conventions and protocols relating to the International Labour Standards;

CONVINCED of the need to develop and fast track job creation and promoting decent employment opportunities for women, youth, labour migrants and persons living with disability;

DETERMINED to provide social protection coverage and enhanced social dialogue and working conditions;

DESIROUS of adopting The ECOWAS Regional Action Plan on The Elimination of Child Labour and Forced Labour (2021-2030)

ON THE RECOMMENDATION of the meeting of the ECOWAS Ministers in Charge of Labour and Employment Relations held by Video Conference on 3 March 2023;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from the 8th to 26th of May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.05/07/23** hereby adopts the ECOWAS Regional Action Plan on The Elimination of Child Labour and Forced Labour (2021-2030) herewith attached as an annex.


ARTICLE 2: PUBLICATION

1. This **REGULATION C/REG.05/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the ECOWAS Council of Ministers;
2. It shall also be published within the same period by each State in its Official Journal after notification by the President of the ECOWAS Commission.

ARTICLE 3: ENTRY INTO FORCE

This **REGULATION C/REG.05/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023

A handwritten signature in blue ink, appearing to read 'Suzi Carla Barbosa', is written over a horizontal dotted line.

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE ECOWAS COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.6/07/23 ADOPTING ECOWAS REGIONAL STRATEGY FOR IMPLEMENTING THE AFRICAN CONTINENTAL FREE TRADE AREA (AfCFTA)

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 Articles 3 of ECOWAS Revised Treaty relating to promotion of integration through harmonization and coordination of national policies particularly on economic reforms and trade;

MINDFUL of Articles 83, 84 and 85 relating to the undertaking of the Community to co-operate with international organizations in pursuit of its objectives and to ensure that Member States adopt common positions in international negotiations with third parties in order to promote and safeguard the interests of the region;

RECALLING the Agreement of the African Continental Free Trade Area (AfCFTA) which entered into force on 30th May 2019 and has been ratified by ECOWAS Member States;

CONSCIOUS that the AfCFTA which aims at creating a single African market for goods and services has great potential to promote and sustain inclusive economic and social development for ECOWAS Member States;

CONSCIOUS ALSO that trading under the Africa Continental Free Trade Area Agreement commenced on 1 January 2021;

BEARING IN MIND the instructions of the fifty-eighth ordinary session of the Authority held by Video Conference on 23 January 2021 for "support to Member States in the development and implementation of national strategies for adaptation to the rules of the AfCFTA, while ensuring their consistency with the regional strategy";

RECOGNIZING the efforts of the African Union towards the speedy actualization of the AfCFTA mandate under its theme "Acceleration of AfCFTA implementation";

AWARE of the need to integrate the ECOWAS region into the continental market through a coherent and harmonized framework that will guide its contribution to the implementation of the AfCFTA at regional level, as a building block for the AfCFTA;

DESIROUS of putting in place regional institutional mechanisms for the implementation of the AfCFTA through adoption of the ECOWAS Regional Strategy for Implementing the African Continental Free Trade Area;

ON THE RECOMMENDATION of the Meeting of the ECOWAS Ministers of Trade and Industry held in Abidjan on 28 April 2023;

UPON THE OPINION of the ECOWAS Parliament at its First ordinary session held in Abuja from 8th-26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.6/07/23** hereby adopts the ECOWAS Regional Strategy for Implementing the African Continental Free Trade Area (AFCFTA), herewith attached as an annex.


ARTICLE 2: PUBLICATION

1. This **REGULATION C/REG.6/07/23** shall be published in the Official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within the same time frame.

ARTICLE 3: ENTRY INTO FORCE

This **REGULATION C/REG.6/07/23** shall enter into force upon its publication.

DONE IN BISSAU ON 7TH JULY 2023


.....
H.E. SUZI BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON

NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

**REGULATION C/REG.8/07/23 ADOPTING ECOWAS STANDARDS RELATING TO
INFORMATION TECHNOLOGY AND COMMUNICATION**

**ECOSTAND ISO/IEC 27000:2018, ECOSTAND ISO/IEC 27001:2017, ECOSTAND ISO/IEC
27002:2022, ECOSTAND ISO/IEC 27003:2017, ECOSTAND ISO/IEC 27004:2016,
ECOSTAND ISO/IEC 29100:2011, ECOSTAND ISO/IEC 10008:2022**

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 paragraph 1 of the said Revised Treaty wherein Member States agree to harmonize and coordinate their industrialization policies with a view to promoting industrial development and the integration of economies;

MINDFUL of the provisions of Article 26 paragraph 3 (1), which commits the Member States to adopt common standards and adequate quality control systems, in order to create a solid basis for industrialization and promote collective autonomy;

MINDFUL of Supplementary Act A/SA.07/02/10 adopting the West African Common Industrial Policy (WACIP);

MINDFUL of Regulation C/REG.12/14/12 approving procedures for harmonization of ECOWAS standards;

MINDFUL of Supplementary Act A/SA.02/01/13 adopting the ECOWAS Quality Policy (ECOQUAL) and its implementation framework;

CONSIDERING that one of the important missions of ECOWAS within the framework of the harmonization of regional integration policies is to promote the development and harmonization of standards, procedures and conformity assessment measures, in order to reduce the technical barriers to trade and encourage intra-regional and international trade while strengthening the industrialization of the region;

CONSIDERING ALSO that in accordance with the provisions of Regulation C/ REG.12/14/12 approving procedures for the harmonization of ECOWAS standards, it is necessary to proceed with the approval of norms and standards of products;

NOTING that under the framework of the ECOSHAM Technical Committee for the Harmonization of food Products held in 2022, Information Security Management Systems - Overview and Vocabulary, Information Technology Security Techniques Requirements -- Information Security Management Systems, Information Security in Cyber Security and Privacy - Information Security Controls, Information Security Management Systems Security Techniques - Guidance, Information Security Monitoring and Measurement, Information Technology Security Techniques and Information Security Management - Monitoring, Measurement, Analysis and Evaluation, Information Technology Security Techniques and Privacy Framework, and Quality Management for Customer Satisfaction - Guidelines for Business to Consumer Electronic Commerce have been chosen to be subject to standardization in order to facilitate trade not only within ECOWAS, but also in international trade;

CONSIDERING that the ECOWAS standard ECOSTAND ISO/IEC 27000:2018 provides the overview of information security management systems (ISMS). It also provides terms and definitions commonly used in the ISMS family of standards. This standard is applicable to all types and sizes of organization (e.g. commercial enterprises, government agencies, not-for-profit organizations), in all ECOWAS Member States;

CONSIDERING ALSO that the ECOWAS standard ECOSTAND ISO/IEC 27001:2017 specifies the requirements for establishing, implementing, maintaining and continually improving an information security management system within the context of the organization. This standard also includes requirements for the assessment and treatment of information security risks tailored to the needs of the organization. The requirements set out in this document are generic and are intended to be applicable to all organizations, regardless of type, size or nature, in all ECOWAS Member States;

EMPHASIZING that the ECOWAS standard ECOSTAND ISO/IEC 27002:2022 specifies provides a reference set of generic information security controls including implementation guidance. This standard is designed to be used by organizations within the context of an information security management system (ISMS) based on ECOSTAND ISO/IEC 27001:2017 and for implementing information security controls based on internationally recognized best practices, in all ECOWAS Member States;

EMPHASIZING ALSO that the ECOWAS standard ECOSTAND ISO/IEC 27003:2017 provides explanation and guidance on ECOSTAND ISO/IEC 27001:2017 and is applicable in all ECOWAS Member States;

NOTING that the ECOWAS standard ECOSTAND ISO/IEC 27004:2016 provides guidelines intended to assist organizations in evaluating the information security performance and the effectiveness of an information security management system in order to fulfil the requirements of ECOSTAND ISO/IEC 27001:2017. It establishes the monitoring and measurement of information security performance, the monitoring and measurement of the effectiveness of an information security management system (ISMS) including its processes and controls and the analysis and evaluation of the results of monitoring and

measurement. This standard is applicable to all types and sizes of organizations, in all ECOWAS Member States;

NOTING ALSO that the ECOWAS standard ECOSTAND ISO/IEC 29100:2011 provides a privacy framework which specifies a common privacy terminology, defines the actors and their roles in processing personally identifiable information (PII), describes privacy safeguarding considerations and provides references to known privacy principles for information technology. This Standard is applicable to natural persons and organizations involved in specifying, procuring, architecting, designing, developing, testing, maintaining, administering, and operating information and communication technology systems or services where privacy controls are required for the processing of PII, in all ECOWAS Member States;

EMPHASIZING that the ECOWAS standard ECOSTAND ISO/IEC 10008:2022 gives guidance on planning, designing, developing, implementing, maintaining and improving an effective and efficient business-to-consumer electronic commerce transaction (B2C ECT) system within an organization. It is applicable to any organization engaged in, or planning to be engaged in, a B2C ECT, regardless of size, type and activity. Its focus is on organizations that directly offer and provide products and services to consumers, in all ECOWAS Member States;

DESIROUS of adopting the harmonized ECOSTAND ISO/IEC 27000:2018 Information technology - Security techniques - Information security management systems - Overview and vocabulary, ECOSTAND ISO/IEC 27001:2017 Information technology -- Security techniques -- Information security management systems – Requirements, ECOSTAND ISO/IEC 27002:2022 Information security, cybersecurity and privacy protection — Information security controls, ECOSTAND ISO/IEC 27003:2017 Information technology — Security techniques — Information security management systems — Guidance, ECOSTAND ISO/IEC 27004:2016 Information technology — Security techniques — Information security management — Monitoring, measurement, analysis and evaluation, ECOSTAND ISO/IEC 29100:2011 Information technology - Security techniques - Privacy framework, ECOSTAND ISO/IEC 10008:2022 Quality management — Customer satisfaction — Guidelines for business-to-consumer electronic commerce transactions, in order to facilitate trade not only within ECOWAS, but also in international trade;

ON THE RECOMMENDATION of the Ministers in charge of Standardization of ECOWAS Member States held in Banjul, on 30th March 2023;

UPON THE OPINION of the First Ordinary Session of the ECOWAS Parliament held in Abuja from 8th to 26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.8/07/23** hereby adopts the following harmonized standards:

1. ECOSTAND ISO/IEC 27000:2018 Information technology - Security techniques - Information security management systems - Overview and vocabulary,

2. ECOSTAND ISO/IEC 27001:2017 Information technology -- Security techniques -- Information security management systems – Requirements,
3. ECOSTAND ISO/IEC 27002:2022 Information security, cybersecurity and privacy protection — Information security controls,
4. ECOSTAND ISO/IEC 27003:2017 Information technology — Security techniques — Information security management systems — Guidance,
5. ECOSTAND ISO/IEC 27004:2016 Information technology — Security techniques — Information security management — Monitoring, measurement, analysis and evaluation,
6. ECOSTAND ISO/IEC 29100:2011 Information technology - Security techniques - Privacy framework and
7. ECOSTAND ISO/IEC 10008:2022 Quality management — Customer satisfaction — Guidelines for business-to-consumer electronic commerce transactions, attached to this Regulation are hereby adopted.

ARTICLE 2: OBJECTIVE

The standard harmonization procedures in the standards adopted in Article 1 are intended to define the methodologies for the harmonization of standards within ECOWAS.

ARTICLE 3: PUBLICATION

1. This **REGULATION C/REG.8/07/23** shall be published in the Official Journal of the Community by the Commission within thirty (30) days from the date of its signature by the Chairman of the Council of Ministers.
2. It shall also be published by each Member State in its Official Gazette within same time frame after notification by the Commission.

ARTICLE 4: ENTRY INTO FORCE

This **REGULATION C/REG.8/07/23** shall come into force upon its publication.

DONE AT BISSAU THIS 7TH JULY 2023


.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.9/07/23 ADOPTING ECOSTAND 092 :2022, ECOSTAND 118:2022, ECOSTAND 120:2022, ECOSTAND ISO 1833-11:2017, ECOSTAND ISO 14184-1:2011

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 paragraph 1 of the said Revised Treaty wherein Member States agree to harmonize and coordinate their industrialization policies with a view to promoting industrial development and the integration of economies;

MINDFUL of the provisions of Article 26 paragraph 3 (1), which commits the Member States to adopt common standards and adequate quality control systems, in order to create a solid basis for industrialization and promote collective autonomy;

MINDFUL of Supplementary act A/SA.07/02/10 adopting the West African Common Industrial Policy (WACIP);

MINDFUL of Regulation C/REG.12/14/12 approving procedures for harmonization of ECOWAS standards;

MINDFUL of Supplementary act A/SA.02/01/13 adopting the ECOWAS Quality Policy (ECOQUAL) and its implementation framework;

CONSIDERING that one of the important missions of ECOWAS within the framework of the harmonization of regional integration policies is to promote the development and harmonization of standards, procedures and conformity assessment measures, in order to reduce the technical barriers to trade and encourage intra-regional and international trade while strengthening the industrialization of the region;

CONSIDERING ALSO that in accordance with the provisions of Regulation C/ REG.12/14/12 approving procedures for the harmonization of ECOWAS standards, it is necessary to proceed with the approval of norms and standards of products;

NOTING that under the framework of the ECOSHAM Technical Committee for the Harmonization of food Products held in 2022, the specification for Ethanol for industrial use, the specification for Waste water discharges (effluents), Textiles - Chemical dyes in the

textile industry, Quantitative chemical analysis - Part 11 - Mixtures of certain cellulose fibres with certain other fibres (sulphuric acid method), Determination of formaldehyde in textiles - Part 1: Free and hydrolysed formaldehyde (water extraction method), have been chosen to be subject to standardization in order to facilitate trade not only within ECOWAS, but also in international trade;

EMPHASIZING that the regional standard ECOSTAND 092:2022 specifies the requirements, methods of sampling and tests for total lead content for paints, varnishes and coating materials, in all ECOWAS Member States;

EMPHASIZING ALSO that the regional standard ECOSTAND 118:2022 specifies the requirements and methods of sampling and test for ethanol for industrial use, in all ECOWAS Member States;

NOTING that the regional standard ECOSTAND 119:2022 specifies the requirements and test methods for wastewater (effluent) discharged by the textile industry, in all ECOWAS Member States;

NOTING ALSO that the regional standard ECOSTAND 120:2022 specifies the requirements, sampling and testing methods for the classification of chemical textile dyes, in all ECOWAS Member States;

EMPHASIZING that the regional standard ECOSTAND ISO 1833-11:2017 specifies a method, using sulfuric acid, to determine the mass percentage of cellulose fibres, after removal of non-fibrous matter, in textiles made of mixtures of natural and man-made cellulose fibres, such as cotton, flax, hemp, ramie, viscose, cupro, modal, lyocell with polyester, polypropylene, elastomultiester, elastolefin and polypropylene/polyamide bicomponent, in all ECOWAS Member States;

EMPHASIZING ALSO that the regional standard ECOSTAND ISO 14184-1:2011 specifies a method for determining the amount of free formaldehyde and formaldehyde extracted partly through hydrolysis by means of a water extraction method. The method can be applied to the testing of textile samples in any form, in all ECOWAS Member States;

DESIROUS of adopting the harmonized ECOSTAND 092:2022 Paints and Varnishes — Lead in Paints – Specifications, ECOSTAND 118:2022 Ethanol for industrial use –Specification, ECOSTAND 119:2022 Textile industry – Wastewater discharge (Effluent), ECOSTAND 120:2022 Textiles - Chemical Dyes – Specification, ECOSTAND ISO 1833-11:2017 Textiles – Quantitative chemical analysis – Part 11 – Mixtures of certain cellulose fibres with certain other fibres (method using sulfuric acid), ECOSTAND ISO 14184-1:2011 Textiles – Determination of formaldehyde – Part 1: Free and hydrolysed formaldehyde (water extraction method), in order to facilitate trade not only within ECOWAS, but also in international trade;

ON THE RECOMMENDATION of the Ministers in charge of standardization of ECOWAS Member States which held in Banjul on 30 March, 2023;

UPON THE OPINION of the First Ordinary Session of the ECOWAS Parliament held in Abuja from 8th to 26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.9/07/23** hereby adopts the following harmonized standards:

1. ECOSTAND 092:2022 Paints and Varnishes — Lead in Paints – Specifications,
2. ECOSTAND 118:2022 Ethanol for industrial use –Specification,
3. ECOSTAND 119:2022 Textile industry – Wastewater discharge (Effluent),
4. ECOSTAND 120:2022 Textiles - Chemical Dyes – Specification,
5. ECOSTAND ISO 1833-11:2017 Textiles – Quantitative chemical analysis – Part 11 – Mixtures of certain cellulose fibres with certain other fibres (method using sulfuric acid) and
6. ECOSTAND ISO 14184-1:2011 Textiles – Determination of formaldehyde – Part 1: Free and hydrolysed formaldehyde (water extraction method), attached to this Regulation, are hereby adopted.

ARTICLE 2: OBJECTIVES

The standard harmonization procedures in the standards adopted in Article 1 are intended to define the methodologies for the harmonization of standards within ECOWAS.

ARTICLE 3: PUBLICATION

1. This **REGULATION C/REG.9/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers.
2. It shall also be published by each Member State, in its official journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 4: ENTRY INTO FORCE

This **REGULATION C/REG.9/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023

.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.10/07/23 ADOPTING THE ECOWAS STANDARDS RELATING TO AGRICULTURAL PRODUCTS ECOSTAND 023:2022, ECOSTAND 105:2022, ECOSTAND 106:2022, ECOSTAND 107:2022, ECOSTAND 108:2022

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 paragraph 1 of the said Revised Treaty wherein Member States agree to harmonize and coordinate their industrialization policies with a view to promoting industrial development and the integration of economies;

MINDFUL of the provisions of Article 26 paragraph 3 (1), which commits the Member States to adopt common standards and adequate quality control systems, in order to create a solid basis for industrialization and promote collective autonomy;

MINDFUL of Supplementary Act A/SA.07/02/10 adopting the West African Common Industrial Policy (WACIP);

MINDFUL of Regulation C/REG.12/14/12 approving procedures for harmonization of ECOWAS standards;

MINDFUL of Supplementary Act A/SA.02/01/13 adopting the ECOWAS Quality Policy (ECOQUAL) and its implementation framework;

CONSIDERING that one of the important missions of ECOWAS within the framework of the harmonization of regional integration policies is to promote the development and harmonization of standards, procedures and conformity assessment measures, in order to reduce the technical barriers to trade and encourage intra-regional and international trade while strengthening the industrialization of the region;

CONSIDERING ALSO that in accordance with the provisions of Regulation C/ REG.12/14/12 approving procedures for the harmonization of ECOWAS standards, it is necessary to proceed with the approval of norms and standards of products;

NOTING that under the framework of the ECOSHAM Technical Committee for the Harmonization of agricultural Products held in 2022. mango specification, Code of practice

for the processing of cassava, cassava seed specification, fresh cassava roots specifications and cotton seeds specifications have been chosen to be subject to standardization in order to facilitate trade not only within ECOWAS, but also in international trade;

EMPHASIZING that the regional standard ECOSTAND 023:2022 Mango –Specification is applicable to commercial varieties of mangoes grown from *Mangifera indica* L., of the Anacardiaceae family, to be supplied fresh to the consumer, after preparation and packaging, in all ECOWAS Member States;

EMPHASIZING ALSO that the regional standard ECOSTAND 105:2022 Code of practice for the processing of cassava specifies the integrated quality assurance practices and guidelines to be followed throughout the food system (cultivation, processing and marketing) of cassava products, in all ECOWAS Member States;

NOTING that the regional standard ECOSTAND 106:2022 Cassava seed – Specification specifies general quality, packaging and conformity requirements for cassava seeds, in all ECOWAS Member States;

NOTING ALSO that the regional standard ECOSTAND 107:2022 Fresh cassava roots – Specification specifies general quality, packaging and conformity requirements for cassava seeds, in all ECOWAS Member States;

EMPHASIZING that the regional ECOSTAND 108:2022 Cotton seeds – Specification specifies general quality, packaging and conformity requirements for cassava seeds prescribes the classification, quality grade requirements, text methodology and packaging of the cotton seed for oil crushing and cotton seed cake for feed, it also consider evaluation of cotton seed base on oil and food protein contents, in all ECOWAS Member States;

DESIROUS of adopting the harmonized ECOSTAND 023:2022 Mango –Specification, ECOSTAND 105:2022 Code of practice for the processing of cassava, ECOSTAND 106:2022 Cassava seed – Specification, ECOSTAND 107:2022 Fresh cassava roots –Specification, ECOSTAND 108:2022 Cotton seeds – Specification in order to facilitate trade not only within ECOWAS, but also in international trade;

ON THE RECOMMENDATION of the Ministers in charge of standardization of ECOWAS Member States held in Banjul on March 30, 2023;

ON THE OPINION of the First Ordinary Session of the ECOWAS Parliament held in Abuja from 08 to 26 May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.10/07/23** hereby adopts the following harmonized standards:

1. ECOSTAND 023:2022 Mango –Specification,

2. ECOSTAND 105:2022 Code of practice for the processing of cassava,
3. ECOSTAND 106:2022 Cassava seed – Specification,
4. ECOSTAND 107:2022 Fresh cassava roots –Specification and
5. ECOSTAND 108:2022 Cotton seeds – Specification, attached to this Regulation, are hereby adopted.

ARTICLE 2: OBJECTIVE

The standard harmonization procedures in the standard adopted in Article 1 are intended to define the methodologies for the harmonization of standards within ECOWAS.

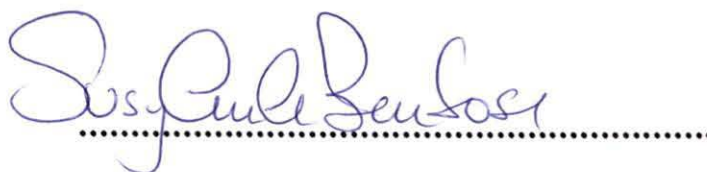
ARTICLE 3: PUBLICATION

1. This **REGULATION C/REG.10/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers.
2. It will also be published by each Member State, in its Official Journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 4: ENTRY INTO FORCE

This **REGULATION C/REG.10/07/23** shall enter into force upon its publication.

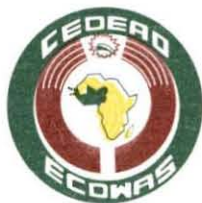
DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.11/07/23 ADOPTING ECOWAS STANDARDS RELATING TO FOOD PRODUCTS - ECOSTAND 021:2022, ECOSTAND 044:2022, ECOSTAND 045:2022, ECOSTAND 095:2022, ECOSTAND 096:2022, ECOSTAND 097:2022, ECOSTAND 098:2022, ECOSTAND 099:2022, ECOSTAND 100:2022, ECOSTAND 102:2022, ECOSTAND 103:2022, ECOSTAND 104:2022, ECOSTAND ISO 14001:2015.

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 paragraph 1 of the said Revised Treaty wherein Member States agree to harmonize and coordinate their industrialization policies with a view to promoting industrial development and the integration of economies;

MINDFUL of the provisions of Article 26 paragraph 3 (1), which commits the Member States to adopt common standards and adequate quality control systems, in order to create a solid basis for industrialization and promote collective autonomy;

MINDFUL of Supplementary Act A/SA.07/02/10 adopting the West African Common Industrial Policy (WACIP);

MINDFUL of Regulation C/REG.12/14/12 approving procedures for harmonization of ECOWAS standards;

MINDFUL of Supplementary Act A/SA.02/01/13 adopting the ECOWAS Quality Policy (ECOQUAL) and its implementation framework;

CONSIDERING that one of the important missions of ECOWAS within the framework of the harmonization of regional integration policies is to promote the development and harmonization of standards, procedures and conformity assessment measures, in order to reduce the technical barriers to trade and encourage intra-regional and international trade while strengthening the industrialization of the region;

CONSIDERING ALSO that in accordance with the provisions of Regulation C/ REG.12/14/12 approving procedures for the harmonization of ECOWAS standards, it is necessary to proceed with the approval of norms and standards of products;

NOTING that under the framework of the ECOSHAM Technical Committee for the Harmonization of food Products held in 2022, fruit juices and nectars, specification of gari, specification of edible cassava flour, specification of food grade cassava starch, specification of processed cassava leaves, specification of dried cassava chips, specification of tapioca, packaging of cassava products good practices for the manufacture of cassava products, specification of dried mangoes, specification of mango carving, specification of mango pulp/purée, specification of fruit jam, environmental management system - requirements and guidelines for use have been chosen to be subject to standardization in order to facilitate trade not only within ECOWAS, but also in international trade;

EMPHASIZING that the ECOWAS standard ECOSTAND 021:2022 specifies the quality, packaging, labelling, sampling and test requirements for Fruit Juice, Concentrated Fruit Juice, Water Extracted Fruit Juice, Fruit Purée for use in the manufacture of Fruit Juices and Nectar, Concentrated Fruit Purée for use in the manufacture of Fruit Juices and Nectars and Fruit Nectar, in all ECOWAS Member States;

EMPHASIZING ALSO that the ECOWAS standard ECOSTAND 044:2022 specifies requirement and the method of sampling and test for gari which is obtained from the processing of cassava (*Manihot esculenta* Crantz) tubers, intended for human consumption, in all ECOWAS Member States;

NOTING that the ECOWAS standard ECOSTAND 045:2022 specifies requirement and the method of sampling and test for edible cassava flour which is obtained from the processing of edible cassava (*Manihot esculenta* Crantz) or bitter cassava (*Manihot utilissima* Pohl), intended for human consumption, in all ECOWAS Member States;

NOTING ALSO that the ECOWAS standard ECOSTAND 094:2022 specifies requirement and the method of sampling and test for cassava starch intended for use in the food and pharmaceutical industries as binders, texturing agent, filler and/or thickener, in all ECOWAS Member States;

CONSIDERING that the ECOWAS standard ECOSTAND 095:2022 specifies requirements and methods of sampling and test for processed cassava leaves intended for human consumption, in all ECOWAS Member States;

CONSIDERING ALSO that the ECOWAS standard ECOSTAND 096:2022 specifies requirements and methods of sampling and test for dried cassava chips intended for human consumption, in all ECOWAS Member States;

EMPHASIZING that the ECOWAS standard ECOSTAND 097:2022 specifies requirements and methods of sampling and test for tapioca intended for human consumption, in all ECOWAS Member States;

EMPHASIZING ALSO that the ECOWAS ECOSTAND 098:2022 specifies requirements for packaging and labelling of cassava products intended for trading within the ECOWAS Region, in all ECOWAS Member States;

NOTING that the ECOWAS standard ECOSTAND 099:2022 gives guidelines for the production, control, storage and shipment of cassava products and covers the quality aspects of the product, in all ECOWAS Member States;

NOTING ALSO that the ECOWAS standard ECOSTAND 100:2022 specifies the quality requirements at the export control stage, following processing and packaging. It covers dried mangoes of varieties (cultivars) grown from *Mangifera indica*, intended for direct consumption or for mixing with other food products for direct human consumption without further processing, in all ECOWAS Member States;

CONSIDERING ALSO that the ECOWAS standard ECOSTAND 102:2022 applies to mango carving produced from commercial varieties of mangoes grown from *Mangifera indica* L., of the Anacardiaceae family for direct human consumption, in all ECOWAS Member States;

CONSIDERING ALSO that the ECOWAS standard ECOSTAND 103:2022 applies to mango pulp/puree produced from commercial varieties of mangoes grown from *Mangifera indica* L., of the Anacardiaceae family for direct human consumption or further processing, in all ECOWAS Member States;

EMPHASIZING that the ECOWAS standard ECOSTAND 104:2022 applies to jams, jellies and marmalades as defined in Clause 3 below, when these products are intended for direct consumption, including catering, or for repacking if required, in all ECOWAS Member States;

EMPHASIZING ALSO that the ECOWAS standard ECOSTAND ISO 14001:2015 specifies the requirements for an environmental management system that an organization can use to enhance its environmental performance. This International Standard is intended for use by an organization seeking to manage its environmental responsibilities in a systematic manner that contributes to the environmental pillar of sustainability, in all ECOWAS Member States;

DESIROUS of adopting the harmonized ECOSTAND 021:2022 General standard for fruit juices and nectars, ECOSTAND 044:2022 Gari – Specification, ECOSTAND 045:2022 Cassava flour – Specification, ECOSTAND 094:2022 Food grade cassava starch, ECOSTAND 095:2022 Processed Cassava leaves – Specification, ECOSTAND 096:2022 Cassava chips – Specification, ECOSTAND 097:2022 Tapioca – Specification,– Specification, ECOSTAND 098:2022 Standard for packaging of cassava products, ECOSTAND 099:2022 Good manufacturing practices for the production of cassava products, ECOSTAND 100:2022 Dried mango – Specification, ECOSTAND 102:2022 Mango carving – Specification, ECOSTAND 103:2022 Mango pulp/puree – Specification, ECOSTAND 104:2022 Fruit jam – Specification, ECOSTAND ISO 14001:2015 Environmental management system – Requirement with guidance for use, in order to facilitate trade not only within ECOWAS, but also in international trade;

ON THE RECOMMENDATION of the Ministers in charge of Standardization of ECOWAS Member States held in Banjul on March 30, 2023;

ON THE OPINION of the First Ordinary Session of the ECOWAS Parliament held in Abuja from 8th to 26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.11/07/23** hereby adopts the following harmonized standards:

1. ECOSTAND 021:2022 General standard for fruit juices and nectars,
2. ECOSTAND 044:2022 Gari – Specification,
3. ECOSTAND 045:2022 Cassava flour – Specification,
4. ECOSTAND 094:2022 Food grade cassava starch,
5. ECOSTAND 095:2022 Processed Cassava leaves – Specification,
6. ECOSTAND 096:2022 Cassava chips – Specification,
7. ECOSTAND 097:2022 Tapioca – Specification,
8. ECOSTAND 098:2022 Standard for packaging of cassava products,
9. ECOSTAND 099:2022 Good manufacturing practices for the production of cassava products,
10. ECOSTAND 100:2022 Dried mango – Specification,
11. ECOSTAND 102:2022 Mango carving – Specification,
12. ECOSTAND 103:2022 Mango pulp/puree – Specification,
13. ECOSTAND 104:2022 Fruit jam – Specification and
14. ECOSTAND ISO 14001:2015 Environmental management system – Requirement with guidance for use.

ARTICLE 2: OBJECTIVE


The standard harmonization procedures in the standard adopted in Article 1 are intended to define the methodologies for the harmonization of standards within ECOWAS.

ARTICLE 3: PUBLICATION

1. This **REGULATION C/REG.11/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers.
2. It will also be published by each Member State, in its Official Journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 4: ENTRY INTO FORCE

This **REGULATION C/REG.11/07/23** shall enter into force upon its publication.


.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.12/07/23 ADOPTING ECOSTAND 109:2022, ECOSTAND 110:2022, ECOSTAND 111:2022, ECOSTAND 112:2022, ECOSTAND IEC TS62257-9-5:2018, ECOSTAND IEC TS62257-9-8:2020

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 paragraph 1 of the said Revised Treaty wherein Member States agree to harmonize and coordinate their industrialization policies with a view to promoting industrial development and the integration of economies;

MINDFUL of the provisions of Article 26 paragraph 3 (1), which commits the Member States to adopt common standards and adequate quality control systems, in order to create a solid basis for industrialization and promote collective autonomy;

MINDFUL of Supplementary act A/SA.07/02/10 adopting the West African Common Industrial Policy (WACIP);

MINDFUL of Regulation C/REG.12/14/12 approving procedures for harmonization of ECOWAS standards;

MINDFUL of Supplementary act A/SA.02/01/13 adopting the ECOWAS Quality Policy (ECOQUAL) and its implementation framework;

CONSIDERING that one of the important missions of ECOWAS within the framework of the harmonization of regional integration policies is to promote the development and harmonization of standards, procedures and conformity assessment measures, in order to reduce the technical barriers to trade and encourage intra-regional and international trade while strengthening the industrialization of the region;

CONSIDERING ALSO that in accordance with the provisions of Regulation C/ REG.12/14/12 approving procedures for the harmonization of ECOWAS standards, it is necessary to proceed with the approval of norms and standards of products;

NOTING that under the framework of the ECOSHAM Technical Committee for the Harmonization of Electrotechnical Products held in 2022, the Guidelines for the installation of solar photovoltaic mini-grids, the minimum technical requirements for the installation of photovoltaic solar mini-grids, the minimum technical requirements for inspection of a solar photovoltaic mini-grid installation, the minimum energy performance standard for mini-grid inverters, the Renewable energy and hybrid systems for rural electrification- Part 9-5: Integrated systems – Laboratory evaluation and stand-alone renewable energy products for rural electrification and the renewable energy systems and hybrids systems for rural electrification- Part 9-8: Integrated systems – Requirements for stand-alone renewable energy products with rated power less than or equal to 350Wp have been chosen to be subject to standardization in order to facilitate trade not only within ECOWAS, but also in international trade;

EMPHASIZING that the ECOWAS standard ECOSTAND 109:2022 is applicable to the installation of solar photovoltaic mini-grids in all ECOWAS Member States;

EMPHASIZING ALSO that the ECOWAS standard ECOSTAND 110:2022 is applicable to the minimum technical requirements for the installation of photovoltaic solar mini-grids in all ECOWAS Member States in all ECOWAS Member States;

NOTING that the ECOWAS standard ECOSTAND 111:2022 is applicable to the minimum technical requirements for inspection of a photovoltaic solar mini-grid installation in all ECOWAS Member States;

NOTING ALSO that the ECOWAS standard ECOSTAND 112:2022 is applicable to the minimum energy performance standard for mini-grid inverters in all ECOWAS Member States;

EMPHASIZING that the ECOWAS standard ECOSTAND IEC TS62257-9-5:2018 is applicable to the renewable energy and hybrid systems for rural electrification- Part 9-5: Integrated systems – Laboratory evaluation and stand-alone renewable energy products for rural electrification in all ECOWAS Member States;

EMPHASIZING ALSO that the ECOWAS standard ECOSTAND IEC TS62257-9-8:2020 is applicable to the renewable energy systems and hybrids systems for rural electrification- Part 9-8: Integrated systems – Requirements for stand-alone renewable energy products with rated power less than or equal to 350Wp in all ECOWAS Member States;

DESIROUS of adopting the harmonized ECOSTAND 109:2022: Guidelines for the installation of solar photovoltaic mini-grids, ECOSTAND 110:2022: minimum technical requirements for the installation of Photovoltaic Solar Mini-Grids, ECOSTAND 111:2022: minimum technical requirements for inspection of a Photovoltaic Solar Mini-Grid Installation, ECOSTAND 112:2022: minimum energy performance standard for mini-grid inverters, ECOSTAND IEC TS62257-9-5:2018: renewable energy and hybrid systems for rural electrification- part 9-5: integrated systems – laboratory evaluation and stand-alone renewable energy products for rural electrification, ECOSTAND IEC TS62257-9-8:2020: renewable energy systems and hybrids systems for rural electrification- part 9-8: integrated systems – requirements for

stand-alone renewable energy products with rated power less than or equal to 350WP, in order to facilitate trade not only within ECOWAS, but also in international trade;

ON THE RECOMMENDATION of the Meeting of Ministers in charge of standardization of ECOWAS Member States held in Banjul, on March 30, 2023;

ON THE OPINION of the First Ordinary Session of the ECOWAS Parliament held in Abuja from 8th to 26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.12/07/23** hereby adopts the following harmonized standards:

1. ECOSTAND 109:2022: Guidelines for the installation of solar photovoltaic mini-grids,
2. ECOSTAND 110:2022: minimum technical requirements for the installation of Photovoltaic Solar Mini-Grids,
3. ECOSTAND 111:2022: minimum technical requirements for inspection of a Photovoltaic Solar Mini-Grid Installation,
4. ECOSTAND 112:2022: minimum energy performance standard for mini-grid inverters,
5. ECOSTAND IEC TS62257-9-5:2018: renewable energy and hybrid systems for rural electrification- part 9-5: integrated systems – laboratory evaluation and stand-alone renewable energy products for rural electrification and,
6. ECOSTAND IEC TS62257-9-8:2020: renewable energy systems and hybrids systems for rural electrification- part 9-8: integrated systems – requirements for stand-alone renewable energy products with rated power less than or equal to 350WP.

ARTICLE 2: OBJECTIVE

The standard harmonization procedures in the standards adopted in Article 1 are intended to define the methodologies for the harmonization of standards within ECOWAS.

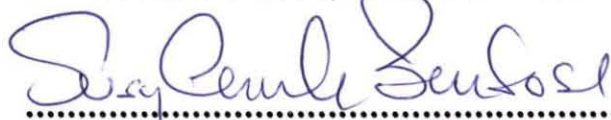
ARTICLE 3: PUBLICATION

1. This Regulation **C/REG.12/07/23** enters into force upon signature by the Chairperson of the Council of Ministers.
2. This Regulation **C/REG.12/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers. It will also be published by each Member State, in its Official Journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 4: ENTRY INTO FORCE

This **REGULATION C/REG.12/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



.....
**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.13/07/23 APPLYING ECOSTAND 092:2022 ON PAINTS AND VARNISHES - LEAD IN PAINTS – SPECIFICATIONS

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 paragraph 1 of the Revised ECOWAS Treaty wherein Member States agree to harmonize and coordinate their industrialization policies with a view to promoting industrial development and the integration of their economies;

MINDFUL of the provisions of Article 26 paragraph(3)(l) of the said Treaty, , which commit the Member States to adopt common standards and adequate quality control systems in order to create a solid basis for industrialization and to promote collective autonomy;

MINDFUL of Regulation C/REG.14/12/12 adopting procedures for the harmonization of ECOWAS standards Technical Regulations;

RECALLING the Strategic Approach to International Chemicals Management (SAICM) adopted by the First International Conference on Chemicals Management (ICCM1) on 6 February 2006 in Dubai and the Second International Conference on Chemicals Management (ICCM 2) Resolution II/4 on Emerging Policy Issues held in Geneva from 11-15 May, 2009;

RECALLING ALSO the ECOWAS Standards Harmonization Model (ECOSHAM) defining the basic principles, procedures and mechanisms by which the ECOWAS Technical Harmonization Committees (THCS), ECOWAS Commission and the ECOWAS Member States are to harmonize and maintain Standards within ECOWAS.;

MINDFUL of the ECOWAS Regional Strategy on Chemicals Management 2018;

MINDFUL of the ECOWAS Regional Action Plan on Chemicals and Hazardous Waste Management 2018-2030;

CONSIDERING that in order to achieve the objectives of the Strategic Approach to International Chemicals Management (SAICM), several flagship initiatives have been established, among which the UNEP Member States resolution calling for the global elimination of lead paint through the establishment of laws at the Third UN Environment Assembly, in December 2017 ;

NOTING that in order to achieve the objectives of the strategy and Integrated Action Plan on Chemicals and Hazardous waste management, several actions have been identified, including the harmonization of Lead Paint Standard in ECOWAS.

DESIRING to establish a Common Market by proceeding, inter alia, to the harmonization of Standards and the development of Conformity Assessment Procedures and Measures with a view to reducing technical barriers to trade in the Member States;

ON THE RECOMMENDATION of the Meeting of Ministers in charge of standardization of ECOWAS Member States held- in Banjul, on March 30, 2023,;

UPON THE OPINION of the Parliament at its 1st Ordinary Session held in Abuja, Nigeria from 8th to 26th May 2023.

ENACTS:

CHAPTER I

GENERAL PROVISIONS

ARTICLE 1: OBJECTIVE

This **REGULATION C/REG. 13/07/23** makes, ECOSTAND 092-2022 for Paints and Varnishes – Lead in Paints – Specifications mandatory in ECOWAS Member States.

ARTICLE 2: SCOPE OF APPLICATION

This Regulation shall apply to Paints, Varnishes and Coating Materials manufactured, imported or sold in any of the ECOWAS Member States.

ARTICLE 3: DEFINITIONS

For the purposes of this Regulation the following definitions shall apply:

Batch: Paint made in a vessel at one time from the same raw materials under the same condition;

Coating Material: Product, in liquid, paste or powder form, that, when applied to a substrate, forms a layer possessing protective, decorative and/or other specific properties;

Importer: a person or entity that brings goods into a country from abroad;

Livering : Condition when a paint in bulk becomes jelly-like or tough;

Lot: Quantity of the product with the same grade and colour, bearing the same batch identification, from the same manufacturer, which is sampled for inspection and testing;

Manufacturer: Any person or entity that produces goods from raw materials to finished products for sale;

Paint: Pigmented coating material which, when applied to a substrate, forms an opaque dried film having protective, decorative or specific technical properties;

Product: Herein refers to Paints, Varnishes and Coating Materials;

Seller: Any person or entity that offers a product for purchase;

Varnish : Transparent coating material;

CHAPTER II:

RESPONSIBILITIES OF MANUFACTURERS, IMPORTERS, DISTRIBUTORS AND SELLERS

ARTICLE 4: RESPONSIBILITY

Manufacturers, Importers, distributors and sellers of paint, varnishes and coating materials are required to have the paints tested and make the test results available and documentation of compliance to the government before any sale of the paint after the date on which compliance with the 90 ppm limit is required.

ARTICLE 5: COMPLIANCE OBLIGATION

All paints, varnishes and coating materials shall comply with articles 6 to 7 of this Regulation.

ARTICLE 6: REQUIREMENTS

1. Conformity

- a. When the paint from a newly opened container is examined in accordance with ISO 1513 or other internationally recognized standard, it shall show no signs of

rotting, offensive odors, instability, microbial attack, livering, caking or dry sediment. It shall be free from lumps or loose skins. It shall mix easily with a stirrer to a smooth homogenous paint.

b. The manufacturer of paints, varnishes and coating materials shall be subject to a prior authorization of the competent authority in the member state which ensures the conformity of the products to the technical requirements, in relation with the accredited conformity assessment structures.

c. Importers of paints, varnishes and coating materials shall be subject to control procedures sanctioned by the issuance of a Certificate of Conformity (COC) prior to any release for use or shipment.

2. Total Lead Content

a. Paints, varnishes coatings materials shall have a maximum total lead content, calculated as lead metal, of 90 parts per million (ppm) relative to the weight of the total non-volatile content of the paint or to the weight of the dry film.

b. This specific threshold can also be measured and expressed as: 0.009 % or 90 ppm of the total lead content, relative to the weight of the dry paint film.

3. Additional Requirement

In addition to the requirements contained in articles 5 and 6, paints, varnishes and coating materials shall also comply to the requirements stated per the specific product harmonized ECOWAS standards: ECOSTAND 078(1 to 8).

ARTICLE 7: MANDATORY INFORMATION AND OBLIGATION OF PACKAGING AND LABELING FOR MANUFACTURERS, DISTRIBUTORS, IMPORTERS AND SELLERS

1. The packaging or label provided with the Paints, Varnishes and Coating Materials shall provide accurate information about the product and its performance.
2. The information should be presented in an appropriate national language and shall include the following:
 - a) Name of Product;
 - b) Country of Origin;
 - c) Batch/Lot Number;
 - d) Name and Address of Manufacturer;
 - e) Date of Manufacture;

- f) Date of Expiry;
- g) Lead content;
- h) Direction for use;
- i) Safety Precaution.

ARTICLE 8: TESTING METHODS

Tests conducted to demonstrate conformity with Article 6 shall be in accordance with methods in ECOSTAND 092:2022 and any other equivalent internationally recognized standard.

CHAPTER III

PROVISIONS RELATING TO DISPUTE

ARTICLE 9: PROHIBITIONS

1. It shall be prohibited for any person to:

- a) manufacture, import, distribute or sell a product that exceeds the maximum total lead content requirement;
- b) manufacture, import, distribute or sell a product that does not comply with a labelling or re-labelling requirement;
- c) manufacture, import, distribute or sell without providing evidence of compliance with requirement of the standard ECOSTAND 092:2022 relating to the product(s);
- d) provide inaccurate and/or misleading information;
- e) impede the action of the competent authorities and authorized officials in the exercise of their powers.

2. Each Member State may define additional prohibitions if necessary.

ARTICLE 10: SANCTIONS

- 1. Each Member State shall lay down the penalties for infringements of this Regulation and its modalities of implementation.
- 2. Each Member State shall make an annual report of the implementation of this Regulation.

ARTICLE 11: PROCEDURE

Infringements of the provisions of this Regulation shall be established by the officials duly empowered by the State in accordance with its own relevant procedure.

ARTICLE 12: RIGHT OF APPEAL

Each State shall guarantee to any manufacturer, importer, distributor, and seller who is sanctioned in pursuant to this Regulation, a right of appeal against such sanction in accordance with its own relevant law.

ARTICLE 13: INDEMNIFICATION

Where an executing authority exercises its power under this Regulation to sanction a manufacturer, importer, distributor, and seller, it shall be liable to pay compensation if the manufacturer, importer, distributor, and seller registers any loss or damage caused in the exercise of that power as follows:

1. it ultimately turns out that there has been no breach of this Regulation in respect of the sanctioned manufacturer, importer, distributor, and seller and
2. the sanction was not result from the negligence or default of that manufacturer, importer, distributor, and seller.

CHAPTER IV

FINAL PROVISIONS

ARTICLE 14: AMENDMENT

1. The decision to amend this Regulation shall be taken on the basis of proposals from the Member States or the the ECOWAS Commission in consultation with the Member States.
2. The amendment of this Regulation shall follow the same procedure as that of its preparation.

ARTICLE 15: ABROGATION

The decision to abrogate this Regulation shall be taken on the basis of proposals from the Member States or the ECOREG Technical Committee in consultation with the Member States.

ARTICLE 16: TRANSITIONAL PROVISIONS

1. A period of one (1) year is granted to Member States to comply with this regulation effective from 31 December 2023.

2. Each Member State shall immediately inform the ECOWAS Commission of the timely compliance.
- 3.

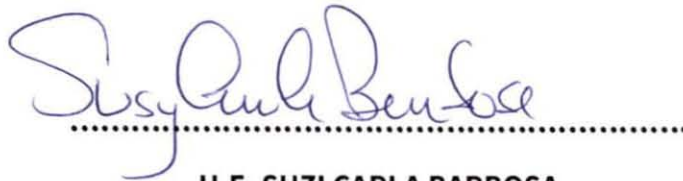
ARTICLE 17: PUBLICATION

1. This **REGULATION C/REG.13/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers.
2. It will also be published by each Member State, in its Official Journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 18: ENTRY INTO FORCE

This **REGULATION C/REG.13/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS
Bissau, 6 - 7 July 2023
**REGULATION C/REG.14/07/23 RELATING TO GENDER MAINSTREAMING IN THE GEO-
EXTRACTIVE SECTOR**

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 31 of the ECOWAS Revised Treaty stipulating that Member States shall harmonize and coordinate their policies and programmes in the field of natural resources;

MINDFUL of Directive C/DIR.3/5/09 relating to harmonisation of Guiding Principles and Policies in the Mining Sector, requiring Member States to take appropriate measures to implement the Directive and its Action Plan of 1 July 2014;

MINDFUL of Supplementary Act A/SA.16/02/12 relating to the ECOWAS Mineral Development Policy and the definition of 'Mineral' adopted therein;

MINDFUL of Supplementary Act A/SA.2/12/19 relating to the ECOWAS Hydrocarbons Development Policy and its Implementation Matrix;

RECALLING the International and Regional Instruments in the field of human rights, labour rights, which protects the rights of women, children and youths as well as the environment in the sector of artisanal mining;

RECOGNIZING the potential of mineral resources to further contribute to the economic growth and social development of ECOWAS Member States particularly the empowerment of women taking into account the millennium development objectives;

RECOGNIZING ALSO the key role the Private Sector plays in the development of Member States mineral resources;

BEARING IN MIND that Member States have a responsibility to promote the mining sector by implementing an appropriate regulation;

CONSCIOUS of the importance and specific needs of Artisanal and Small-scale Mining and the need to build efficient institutional, human, and technical capacity of Member States in this sector;

CONVINCED of the need to improve the management in the artisanal small scale mining sector by defining a criteria for profit-sharing as well as taking appropriate measures to prevent conflict, and guarantee safety, health, and the environment of the local communities;

DETERMINED to implement this Regulation in order to resolve the issues of women in the geo-extractive mining sector and give the necessary guidelines and strategies on the conduct of activities in the sector;

ON THE RECOMMENDATION of the Meeting of Ministers in charge of Mining and Hydrocarbon held in Dakar on 25th November 2022;

UPON THE OPINION of the ECOWAS Parliament during its First Ordinary Session held in Abuja from 24th November to 18th December 2022.

ENACTS:

ARTICLE 1: OBJECTIVE

1. This Regulation is to define the framework allowing Member States to carry out legislative and regulatory reforms to take into account issues relating to the presence of women and young people in the geo-extractive mining sector.
2. This Regulation also establishes the guiding principles that should govern the situation of women and young people in the geo-extractive mining sector.

ARTICLE 2: SCOPE

This Gender Regulation applies to the geo-extractive sector of the Community.

ARTICLE 3: DEFINITIONS

For the purposes of this Regulation, the following terms shall apply:

“ASM” means Artisanal and small-scale mining;

“CRC” means Convention on the Rights of the Child;

“CEDAW” means Convention on the Elimination of All Forms of Discrimination Against Women;

“Gender” means a socio-cultural construction of female-male roles and responsibilities, it is acquired and evolves over time from one society to another and gives rise to power relations likely to create inequalities. In this context, Member States may include the broader concepts

of gender-based social structures (i.e. gender roles, responsibilities and power relations, etc.) as defined by their respective laws;

“Geo-extractive” means the geological resources of the extractive sector;

“Geo-extractive sector” means the range of institutions, agencies, companies, associations, individuals and the inherent activities and processes arising therefrom, leading to the exploration, extraction and primary processing of metals, non-metals, industrial minerals and hydrocarbons. This scope also includes the geology sector, structures developed for sustainable socio-cultural relationships in the community, related structures for quality, health and safety standards, geo-hazards, mitigation and risk prevention, and inherent business structure and mechanisms;

“Gender mainstreaming” means effective consideration of the gender dimension in planning, programming, budgeting, implementation and monitoring and evaluation of policies, regulatory measures and sector expenditure programs geo-extractive, with a view to promoting equity and equality between women, young people and men, and eliminating discrimination in the geo-extractive sector in the Community;

“Corporate Social Responsibility (CSR)” means the concept a legal entity such as a legal person strives to acquire and maintain an improved social capital (social license) in its operational sphere while respecting the principles of sustainable development;

“Mineral resources” means a substance in liquid or solid form that occurs naturally in the earth or on the earth, including on the seabed or below it, formed by geological processes or subjected to geological processes, including but not limited to industrial mineral resources and petroleum;

“PPE” means Personal Protective Equipment;

“Public sector” means all economic and social activities exercised under the total or partial control of the State;

“Private sector” means all economic and social activities carried out under the direct control of organizations and/or institutions, corporate bodies and individuals;

“SDG” means the Sustainable Development Goals;

“Young” means the group of young men and women as defined by law in the respective Member States.

ARTICLE 4: GUIDING PRINCIPLES

For the treatment of women and youth issues in the geo-extractive mining sector, the following guiding principles are taken into account:

- a. Ensure the representation and participation of women and young people in decision-making at all levels;
- b. Improve the living conditions of women and young people in host communities and ensure respect for their social and economic rights;
- c. Promote and support the entrepreneurial activities of women and young people and strengthen their shares in local content;
- d. Create favorable working conditions for the specific needs of women and young people in the sector;
- e. Promulgate and/or apply both national and international laws adopted or ratified on the rights of women and children in the sector;
- f. Promulgate and/or enforce policies for the safety, health and security of women and youth in the sector;
- g. Protect women and girls against sexual harassment, sexual exploitation and all other forms of gender-based violence in the sector;
- h. Integrate the gender dimension into the environmental and social impact assessment processes;
- i. Strengthen the resilience of women and young people to climate change and take effective measures to reduce environmental risks in the sector;
- j. Promote environmental standards in the geo-extractive sector;
- k. Ensure a gender-sensitive sharing of resources by allocating a specific percentage to programs and projects for women and young people;
- l. Guarantee the establishment of a fair and equitable compensation mechanism taking into account the loss of income-generating activities for women and young people;
- m. Reduce socio-cultural barriers for the empowerment of women and young people;
- n. Ensure the development of basic social services;
- o. Ensure monitoring, evaluation and the establishment of gender-sensitive reporting systems at all levels;
- p. Promote capacity building for women and young people in the sector;
- q. Promote the production and publication of disaggregated data on gender in the sector.
- r. Promote gender research and innovation in the sector.
- s. Support institutional capacity building in gender and sector governance.

ARTICLE 5: REPRESENTATION OF WOMEN IN DECISION-MAKING BODIES IN THE GEO-EXTRACTIVE SECTOR

Member States shall:

Ensure that gender is effectively taken into account in legislative or regulatory frameworks, policies and sectoral programs in the sector;

- a. Ensure the effective application of legislative or regulatory texts, sectoral policies and programs on gender in the sector;
- b. Ensure the establishment and strengthening of departments and/or gender units in the ministries in charge of mines and/or petroleum;
- c. Ensure the allocation of a dedicated budget for the implementation of the action plans of the departments and/or gender units in these ministries;
- d. Ensure the participation of women's organizations in the geo-extractive sector in the development of legislative reforms and policies;
- e. Develop, implement and monitor strategies aimed at promoting equity and increased representation of women in public administration, within extractive companies, national and local governance bodies, and in positions of responsibility;
- f. Ensure the establishment of open and inclusive consultation frameworks for women's and youth organizations in the sector;
- g. Strengthen the presence of women's and youth organizations within community consultation frameworks in the geo-extractive sector;
- h. Ensure the effective implementation of the EITI standard in order to ensure parity in the composition of the multi-stakeholder group and integrate women's organizations, in particular those specialized in the sector, within the multi-stakeholder groups of the EITI;
- i. Promote female leadership in the geo-extractive sector by encouraging women's access to positions of responsibility and decision-making;
- j. Adopt and respect gender quotas in their respective mining and petroleum laws.

ARTICLE 6: RECRUITMENT POLICIES IN PRIVATE COMPANIES AND IN THE PUBLIC SECTOR

Member States shall:

- a. Adopt a gender-sensitive policy in the geo-extractive sector aimed at encouraging extractive companies to establish a system to promote equal opportunities for women in positions of responsibility in their recruitment policy;
- b. Encourage young girls to study courses that are related to the extractive sector;
- c. Encourage positive discrimination with equal qualification in the recruitment of personnel of extractive companies by prioritizing women able to work in the field in order to increase the representation of women in the sector;
- d. Promote equal employment opportunities between women and men;
- e. Guarantee pay equity between female and male employees performing the same functions;
- f. Adopt a policy aimed at facilitating the work of pregnant and/or breastfeeding women over a predefined period by mutual agreement with the employee;
- g. Give pregnant and breastfeeding women the opportunity to have enough time to ensure their harmonious pregnancies and the breastfeeding of their children;

- h. Promote a framework conducive to the socio-cultural, economic and professional development of women and young people and the consideration of their practical needs and strategic interests;
- i. Adopt collective labor agreements specific to the sector making it possible to decide on maternity and paternity leave, the existence of space dedicated to early childhood, the security of employment contracts (avoid unfair dismissals), contracts precarious interim or short-term repetitive jobs;
- j. Promote innovative approaches in terms of capacity building for employed women through the telework system;
- k. Encourage companies to commit to or integrate a positive discrimination approach for women in their legal and contractual obligations;
- l. Promote greater openness of companies in the sector to provide up-to-date data on the situation of women and on the policies and measures put in place for better development and to attract more women and promote them to positions of responsibility.

ARTICLE 7: DISTRIBUTION OF RESOURCES AND INCOME IN THE GEO-EXTRACTIVE SECTOR

Member States shall:

- a. Ensure that a percentage of resources and revenues, through local development funds, are allocated to women and young people through sustainable development projects facilitating their empowerment or professional retraining in host communities;
- b. Ensure that women and young people are included in negotiations around compensation processes;
- c. Ensure that women and youth directly receive adequate compensation for loss of land and/or livelihoods;
- d. Strengthen the capacities of women and young people from the host communities in techniques for setting up and managing sustainable projects through a continuous mentoring system;
- e. Support women engaged in the Artisanal Small-Scale Mining (ASM) value chain for economic empowerment and sustainable development of artisanal mining through the modernization and professionalization of their activities;
- f. Support women economic operators by strengthening their technical and financial capacities;
- g. Conduct periodic independent audits on the assessment of the impact of the contribution of companies on women and children in terms of social and environmental expenditure;
- h. Promote consideration of the specificity of host communities by creating favorable conditions for their full participation in public debates, taking into account linguistic, cultural and social aspects;
- i. Promote gender-responsive data collection and reporting systems with data disaggregated amongst others by sex and age.

ARTICLE 8: LOCAL CONTENT DEVELOPMENT AND PROFESSIONAL OPPORTUNITIES FOR COMMUNITY CITIZENS

Member States shall:

- a. Promote the adoption, by operators in the sector, of procurement policies that favor goods and services produced by women from Member States or of Community origin and that meet efficiency and safety standards in the sector;
- b. Develop a support and assistance policy for the entrepreneurship of vulnerable women in the areas where they are implementing mining or oil project;
- c. Create market opportunities by granting a percentage of the local market to women and young entrepreneurs of SMEs/SMIs in accordance with efficiency requirements;
- d. Provide basic training to women and youth so that they can participate in the geo-extractive sector;
- e. Encourage companies to provide technical, financial and legal assistance to SMEs/SMIs owned by women and young entrepreneurs;
- f. Create a mechanism for sharing information on market opportunities for women and young people in the sector;
- g. Facilitate the access of women and young entrepreneurs to funds granted by financial institutions from supporting financial institutions;
- h. Grant a percentage from the sector's dedicated funds, including those from communities, royalties paid, social expenditure (RSE) paid by operating companies to improve the living conditions of vulnerable groups, in particular women's groups and young people in the impacted areas;
- i. Support research on female entrepreneurship in the sector to generate disaggregated statistics on the profiling, access and control of women and youth to local content opportunities.

ARTICLE 9: PROMOTION AND PROTECTION OF WOMEN'S RIGHTS

Member States shall:

- a. Promote equitable access to land, compensation and restitution facility for women and men;
- b. Ensure that geo-extractive companies conduct open and inclusive consultations to obtain the free, prior and informed consent of women and young people for any actions that may have an actual or potential impact on their interest;
- c. Put in place mechanisms to eliminate all forms of gender-based discrimination and violence against women and children in the geo-extractive sector;
- d. Ensure the systematic application of the United Nations Guiding Principles on Business and Human Rights which establish the obligations for States and companies to respect human rights, in particular the rights of women, in all their activities of the sector;

- e. Facilitate the creation of a national observatory for the defense of the rights of women and young people, the management of gender-based violence, the prevention and resilience of women to risks and disasters in the sector;
- f. Establish or strengthen conflict prevention and management mechanisms at artisanal mining sites and in host communities;
- g. Involve women's organizations in the design of community development programs;
- h. Support research to document the factors of exclusion, violence against women and young people and respect for their rights in the sector, particularly in the communities affected;
- i. Strengthen justice system that will guarantee the protection of women's rights.

ARTICLE 10: PROMOTION AND PROTECTION OF THE RIGHTS OF THE CHILD

Member States shall:

- a. Enact and/or enforce national laws and/or policies relating to the rights of the child;
- b. Take all necessary measures to eliminate all forms of work that harm the physical or moral integrity of children in the sector;
- c. Put in place monitoring and awareness mechanisms on the employment of children at mining sites and monitor them through national child protection committees that report to the regional level;
- d. Enforce policies on child schooling;
- e. Promote the schooling of children, especially young girls;
- f. Put in place mechanisms to eliminate child labor working in ASM, and facilitate their reintegration into the education system.

ARTICLE 11: ENVIRONMENTAL MANAGEMENT AND PROTECTION

Member States shall:

- a. Sensitize women and youth on environmental standards to monitor for compliance in the sector;
- b. Expand environmental and social impact assessment to include a socio-economic gender impact component;
- c. Carry out audits of impact studies, and publish gender-disaggregated reports on the impact of sector activities on the environment;
- d. Promote good practices and alternative techniques that are beneficial to health and the environment while strengthening the measures prohibiting the use of harmful chemicals;
- e. Educate host communities, especially women, on the harmful effects of the use of dangerous products;
- f. Promote environmental, social and governance standards in the geo-extractive sector;

- g. Promote in public policies the environmental education of women and young people for the development of a green economy;
- h. Promote artisanal mining techniques that respect environmental management and protection standards;
- i. Strengthen the resilience of women and youth in host communities to the impacts of climate change;
- j. Promote the use of clean energy by women and young people and provide them with technical and technological assistance;
- k. Promote capacity building of women and youth in host communities on green, responsible and innovative agricultural practices as an alternative livelihood;
- l. Ensure the effective participation of women in environmental impact assessment studies, planning to deal with contingencies in the event of oil spills and the implementation of the respective studies.

ARTICLE 12: OCCUPATIONAL HEALTH AND SAFETY

Member States shall:

- a. Promote the establishment of an effective occupational safety and health management system;
- b. Ensure the availability of Personal Protective Equipment (PPE) adapted to women.
- c. Ensure and improve the well-being of women on extractive sites through the construction of appropriate housing and sanitary facilities;
- d. Encourage companies to follow best practices on extending maternity leave for women.
- e. Promote substitute products with less or no impact on health;
- f. Ensure social justice for women, especially those engaged in Artisanal Small-Scale Mining (ASM), who are often victims of discrimination and violence;
- g. Ensure safe working conditions for women in the geo-extractive sector through the support of appropriate equipment and technology;
- h. Support research on the policies and working conditions of working women in the sector.

ARTICLE 13: INVESTMENT AND CORPORATE SOCIAL RESPONSIBILITIES

1. Member States shall encourage companies to:

- a. Contribute to improving free and quality access to essential basic social services such as education, health, water, electricity and access roads;
- b. Invest in projects that create shared value for both extractive industries and stakeholders, such as inclusive community health programs accessible to workers, their families and local communities; and shared-use infrastructure, such as creating roads rather than railways to transport minerals for export;

- c. Promote local development and investment projects that directly benefit women and youth;
- d. Ensure that communities, especially women and young people are effectively consulted and actively participate in social projects and programs undertaken by industries in the context of CSR or local content;
- e. Ensure that the local workforce, in particular women entrepreneurs, receive training on international norms or standards to be able to compete in calls, for tenders;
- f. Support the formalization or professionalization of women working in the informal sector through training sessions in human rights, entrepreneurship, business management, local content and CSR, terms and conditions for granting loans/subsidies or staffing and equipment assistance, among others;
- g. Implement technical capacity building policies for women miners in ASM to upgrade them to transform them into small and medium mining enterprises and promote local service providers in the sub-sector;
- h. Promote science subjects to young girls and careers in the extractive industries by granting training scholarships;
- i. Verify by a counter-expertise, ensure the medical care of the victims and compensate them in the event of pollution due to the exploitation;
- j. Develop policies aimed at integrating women with disabilities and seniors in the development of community or CSR projects.

ARTICLE 14: TRAINING AND SPECIALIZATION

Member States shall:

- a. Support female leadership in the geo-extractive sector by establishing policies to support the promotion of education and training for girls in scientific fields specific to the extractive sector to meet the challenge of women's employability;
- b. Create a dedicated training fund for women and girls;
- c. Promote the principles of parity and equal opportunity in the education and training of women;
- d. Encourage women to pursue specialized studies to enable them to compete when it comes to filling specific positions in mining, oil and gas companies;
- e. Promote the development of professional training plans for staff based on the principles of equity and equal opportunity;
- f. Establish and promote mentorship programs among women in the geo-extractive sector;
- g. Strengthen the capacities of women in the geo-extractive sector through professional training and specialized studies;
- h. Award scholarships for higher education to female scientists in engineering schools.

ARTICLE 15: QUALITY STANDARDS

Member States shall support women and young entrepreneurs in the geo-extractive sector to comply with:

- a. Quality standards throughout the value chain;
- b. Certification and labeling requirements and standards for their products;
- c. The standards and rules of food and sanitary hygiene.

ARTICLE 16: STRENGTHENING OF THE REGIONAL LEGAL FRAMEWORK FOR THE INTEGRATION OF GENDER IN THE GEO-EXTRACTIVE SECTOR

The ECOWAS Commission shall:

- a. Promote women's rights on the basis of existing legal instruments at all levels of the geo-extractive sector value chain;
- b. Encourage parity between women and men in regional policies and governance bodies.
- c. Monitor and evaluate the commitments made by governments through legal instruments;
- d. Harmonize ECOWAS Community policies and regulations to promote their applicability in all ECOWAS Member States;
- e. Strengthen the capacities of women and/or women's organizations in the sector so that they participate effectively in convention agreements on the impacts and benefits of extractive operations on an artisanal or industrial scale;
- f. Strengthen training programs for the upgrading of knowledge, skills and technologies in the geo-extractive sector;
- g. Encourage Member States to adopt a land policy that ensures equitable access for women;
- h. Support women's organizations in the sector in the development of gender-related indices;
- i. Strengthen knowledge on the different experiences of women and girls through the collection of convincing disaggregated data and information that will contribute to the development of efficient policies and initiatives for the integration of gender in the geo-extractive sector;
- j. Ensure that all geo-extractive policies, programs and initiatives, including major infrastructure and investments, are fair, inclusive and just;
- k. Support the efforts of Member States in the event of difficulties in the implementation of this Regulation.

ARTICLE 17: IMPLEMENTING AUTHORITIES

1. Member States and other stakeholders in the geo-extractive sector of the Community undertake to begin the implementation of the provisions of this Regulation.

2. Member States and legal persons, vocational training institutes, trade unions, employers' and workers' organizations, international partners, civil society organizations, women's organizations and all other relevant stakeholders who operate in the geo-extractive sector, take all the necessary measures and the appropriate measures to comply with this Regulation.

ARTICLE 18: ABROGATION, AMENDMENTS AND GENERAL REVIEW

The ECOWAS Commission, given the constant changes occurring in the geo-extractive sector, retains the principle of periodic reviews of this Regulation on Gender Mainstreaming in the Geo-extractive Sector.

ARTICLE 19: PUBLICATION

1. This **REGULATION C/REG.14/07/23** shall be published by the Commission in the Official Journal of the Community within thirty (30) days of the date of its signing by the Chairman of the Council of Ministers.
2. It will also be published by each Member State, in its Official Journal, within thirty (30) days, after notification of same by the Commission.

ARTICLE 5: ENTRY INTO FORCE

This **REGULATION C/REG.14/07/2023** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.16/07/23 RELATING TO THE ADOPTION OF THE ECOWAS WORK REGIONAL PROGRAMME (EDWRP) 2026

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 61 of the ECOWAS Revised Treaty relating to the effective integration and involvement in the social development of the region;

CONSIDERING that most Member States have ratified the eight fundamental ILO Conventions in West Africa;

RECOGNIZING the need for member states to take actions to address the outstanding gaps in ratification of conventions and protocols relating to the International Labour Standards;

CONVINCED of the need to develop and fast track job creation and promoting decent employment opportunities for women, youth, labour migrants and persons living with disability;

CONSCIOUS of the need to provide social protection coverage and enhanced social dialogue and working conditions;

DESIROUS of implementing international Labour Standards and promoting gender mainstreaming into labour and employment matters in West Africa;

ON THE RECOMMENDATION of the meeting of the ECOWAS Ministers in Charge of Labour and Employment Relations held by Video Conference on 3 March 2023;

UPON THE OPINION of the ECOWAS Parliament during its Ordinary Session held in Abuja from the 8th to 26th May 2023.

ENACTS:

ARTICLE 1: ADOPTION

This **REGULATION C/REG.16/07/23** hereby adopts the ECOWAS Work Regional Programme (EDWRP) 2026 herewith attached an annex.

ARTICLE 2: PUBLICATION

1. This **REGULATION C/REG.16/07/2023** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published within the same period by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 3: ENTRY INTO FORCE

This **REGULATION C/REG.16/07/23** shall enter into force upon publication.

DONE AT BISSAU, ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.17/07/23 ON ARTISANAL AND SMALL-SCALE MINING

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 31 of the said Treaty relating to natural resources which prescribes the need to harmonize and coordinate the policies and programs of Member States;

MINDFUL of Directive C/DIR.3/05/09 on the harmonization of Guiding Principles and Policies in the Mining Sector;

RECALLING the Article 21 of the African Charter of Human and Peoples' Rights,

CONSIDERING the need to improve economic and social justice within the communities, within the framework of the decision-making process relating to the exploitation of natural resources, as an element of an effective policy of conflict prevention, as stipulated in the ECOWAS Conflict Prevention Strategic Framework;

RECOGNIZING that the primary responsibility for promoting and protecting human rights lies with governments, investors and other commercial enterprises in West Africa's mining sector;

AWARE of the United Nations Global Compact initiative which calls on business leaders to adopt and implement the nine fundamental human rights principles, including labor and the environment and the ILO Declaration on Fundamental Principles and Rights at Work;

AWARE ALSO that mining affects ecological systems and is not limited to the immediate environment of the mine site and that in the areas surrounding the mine sites, communities suffer environmental, social and economic impacts, that certain "communities of interest" including local populations, artisanal miners, workers employed in mines and people living within the communities are marginalized;

RECOGNIZING the need to develop widely accepted criteria against which governments, communities, industry and other stakeholders can assess the environmental performance and acceptability of mining operations, and use these criteria to develop appropriate

standards to condition the authorizations necessary for the development of mineral substances;

RECOGNIZING ALSO the need to protect and maintain the macroeconomic stability of Member States with respect to revenues generated or derived from mining as well as to create an enabling economic environment that can attract investors to the mining industry and maintain a balance between the interests of Member States and those of investors;

CONSCIOUS that mining and on-site processing into finished products are essential for the socio-economic development of Member States, that the benefits obtained from these activities must be shared and safeguarded for present and future generations;

RECOGNIZING that the governments of Member States must play a leading role in creating an environment where policies and regulations promote the contribution of mining to sustainable development;

CONVINCED of the need to develop a common mining policy in the ECOWAS region that takes into account other international, regional and sub-regional initiatives, such as the adoption by WAEMU member states of a common mining policy and the UEMOA Community Mining Code;

CONSCIOUS of the need to prevent and manage conflicts related to mining and any potential negative impact on society, the environment and health that may arise;

RECOGNIZING that the mineral resources sector in the ECOWAS region faces major challenges that require immediate, sustained and targeted attention;

RECOGNIZING ALSO the need to take into account the particularities of artisanal and small-scale mining for its better regulation in the interest of the various actors with a view to sustainable development;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 24th November to 18th December 2022;

ON THE RECOMMENDATION of the Ninetieth Ordinary Session of the Council of Ministers held in Bissau from 6th to 7th July 2023.

ENACTS:

CHAPTER I

OBJECT - SCOPE – DEFINITIONS

ARTICLE 1: OBJECT

1. This regulation aims to promote and encourage artisanal and small-scale mining in Member States that is secure, equitable, optimal and at the service of sustainable economic and social development.

2. Specifically, it aims to promote and encourage safe, equitable and optimal artisanal and small-scale mining in member states, in the service of sustainable economic and social development.

ARTICLE 2: SCOPE

This Regulation applies to artisanal mining and small-scale mining in the territory of the Member States.

ARTICLE 3: DEFINITIONS

For the purposes of this Regulation, the following definitions shall apply:

“Artisanal exploitation of quarry substances” all the operations which consist of extracting and concentrating mineral substances classified as quarry substances and recovering the commercial products using manual methods;

“The authorization for the temporary exploitation of quarry substances” is valid only for the period defined therein by the Member State. However, this period cannot exceed two (2) years.

“Artisanal and small-scale mining” for the purposes of this text means, on the one hand, artisanal mining and, on the other hand, small-scale mining;

“Community” (with capital “C”): the Economic Community of West African States referred to in Article 2 of the ECOWAS Revised Treaty;

“community” (with lowercase “c”): people living in an area where exploration, development or exploitation of mineral resources is taking place or has taken place;

“Corporate Social Responsibility (CSR)” concept according to which, a legal entity such as a legal person strives to acquire and maintain an improved social capital (social permit) in its operational sphere while respecting the principles of sustainable development;

“Exploitation or artisanal mining activity” any mining activity, generally undertaken by a person or a group of persons holding a registration certificate, in compliance with the regulations in force in the Member State concerned, from point method of production, capital investment and optimum depth for safety, using rudimentary, non-powered machinery or equipment, on a 3” x 3” plot under - cadastral block unit of a Member State, for a concession with a maximum area of one (1) regional cadastral block unit whose dimensions are 10” x 10” per Unit;

“Exploitation by dredging” the operation which consists in taking materials from the bottom of watercourses and bodies of water and recovering the marketable products using a combination of semi-mechanized and mechanized methods and processes;

“Mine dumps and heaps” discharges, cuttings, operating residues of mining substances;

“Mining operations or activities” means reconnaissance, prospecting, exploration, mining and all other activities undertaken along the value chains, including post-mining activities;

“Mining Regulatory Authority” An entity created by law and endowed with legal personality and financial autonomy, involving all actors concerned with artisanal and small-scale mining, benefiting deployment capacity in the field and able to set up inter-ministerial and institutional coordination platforms. It includes the cadastre office.

“Mining substances” These are mineral substances other than liquid or gaseous hydrocarbons and quarry substances;

“Prospecting” all systematic and itinerant surface investigations, by geological, geophysical or other methods with a view to detecting indices or concentrations of useful mineral substances;

“Quarry” the classification of deposits of mineral substances used in particular in construction, ornamentation and viability stoning, as well as the site of the exploitation of such mineral substances;

“Quarry substances” These are the substances from deposits of building materials, gravelling and viability, soil improvers and materials used in the ceramic industry and other similar substances, with the exception of phosphates, nitrates, alkaline salts and other salts associated in the same deposits and bogs;

“Reconnaissance” the search for mineral resources by geophysical, geochemical or photo-geological surveys or other related remote sensing and surface geology techniques, including the collection of environmental data and all necessary data, except drilling and excavations at this stage;

“Rehabilitation” This is the restoration of former operating sites to conditions of safety, rural productivity and visual appearance close to their original state, in a sustainable manner and in a manner deemed adequate and acceptable by the administrations in charge of Mines and the Environment;

“Small-scale or semi-mechanized mining” any mining activity undertaken by a company, relying on a method of mining, open pit or underground, well planned and coordinated, with the deployment of semi-mechanized or fully mechanized means and continuing its activities until the decommissioning of the mining site, over an area of one (1) to one hundred and fifty (150) units of regional cadastral blocks whose dimensions are 10” x 10” per Unit;

“Titles relating to artisanal and small-scale mining” authorization or permit provided for in these Regulations.

CHAPTER II

OWNERSHIP OF MINERAL SUBSTANCES, ACQUISITION OF TITLES AND COMPENSATION

ARTICLE 4: OWNERSHIP OF MINERAL SUBSTANCES

1. Any mineral substance in its natural state in the soil, subsoil or on the surface of the soil of a Member State, in rivers, streams, watercourses throughout the sub-region, in exclusive economic zones, territorial waters or continental shelves, is the property of the Member State.
2. Holders of mining rights or titles relating to artisanal or small-scale mining acquire ownership of the mineral substances they extract in accordance with the legal and contractual provisions in force.

ARTICLE 5: ACQUISITION OF TITLES

1. Notwithstanding the holding of a title or right to the land on which the mineral substances are located, any research, reconnaissance, prospecting, exploration, artisanal and small-scale mining or any similar activity can only be undertaken after the granting of a mining right or title.
2. The decision-making process leading to the granting and withdrawal of mining rights must be transparent.
3. Notwithstanding paragraph 1 of this article, the public agencies of the Member States must not be prevented from carrying out geological activities in accordance with the laws in force in the zones where a right or mining title relating to artisanal exploitation or small scale was acquired.

ARTICLE 6: COMPENSATION OF THE OWNER OR LEGITIMATE OCCUPIER OF THE LAND

1. Appropriate and timely compensation must be paid to the owner or lawful occupier of any land acquired for artisanal or small-scale mining.
2. In calculating any compensation for the acquisition of land for artisanal and small-scale mining, account shall be taken of the losses suffered by the user of the land, the inconvenience caused to the landowner and the occupant duly assessed, loss and damage caused to immovable property and its appurtenances, loss of earnings, including possible

loss of agricultural income and other reasonably proven losses, by paying compensation in accordance with international best practices in force in this area.

CHAPTER III

REGULATION OF ARTISANAL AND SMALL-SCALE MINING

ARTICLE 7: CREATION OF A REGULATORY AUTHORITY

1. Subject to the specificities of each legal system, Member States shall create or designate a Mining Regulatory Authority endowed with legal personality and financial autonomy, involving all the actors concerned, benefiting from the capacity to deploy in the field, and able to set up inter-ministerial and institutional coordination platforms.
2. Unless there are national provisions to the contrary, the Regulatory Authority shall be placed under the supervision of the Minister in-charge of Mines.

ARTICLE 8: ORGANIZATION AND MISSION OF THE REGULATORY AUTHORITY

1. The Regulatory Authority has a seat at the national level and representations or offices at the local level.
2. It may be established in areas designated for artisanal and small-scale mining by non-state actors to assist in the management of such exploitation.
3. The Artisanal and Small-Scale Mining Regulatory Authority is responsible for the supervision and development of artisanal and small-scale mining.

ARTICLE 9: SPECIFIC POWERS OF THE REGULATORY AUTHORITY

1. The Artisanal and Small-Scale Mining Regulatory Authority ensures
 - a. technical supervision of artisanal and small-scale mining activities;
 - b. monitoring and control of marketing channels;
 - c. the regulation of marketing by purchasing on all sites;
 - d. administrative and regulatory follow-up with a view to reducing the share of the informal sector and the accountability of artisanal gold miners;
 - e. infrastructure development;
 - f. environmental monitoring;
 - g. rehabilitation of degraded or abandoned sites.
2. The Regulatory Authority for Artisanal and Small-Scale Mining ensures the missions of a one-stop shop. To this end, it is responsible for:

- a. formalities relating to artisanal and small-scale mining activities and the treatment of their waste;
 - b. to set up a mechanism for the purchase and export of gold, other precious substances and industrial minerals;
 - c. the collection of mining rights, taxes and royalties relating to artisanal and small-scale mining activities and the treatment of waste;
 - d. the issue of the mining artisan card.
3. These are considered as formalities relating to artisanal and small-scale mining activities and the treatment of their rejections, the reception of applications and the issuance:
- a. the artisanal mining permit;
 - b. the small-scale mining permit;
 - c. the ore processing authorization;
 - d. approval for the purchase, sale and export of gold, other precious substances and industrial minerals;
 - e. the mining artisan card;
 - f. site management agreements;
 - g. the management of ore transactions and ore rejects.
4. The Artisanal and Small-Scale Mining Regulatory Authority puts in place mechanisms to monitor and encourage spontaneous compliance with the rules.
5. It must establish a permanent framework for dialogue between artisanal and small-scale mining actors and local authorities.
6. Local offices of the Artisanal and Small-Scale Mining Regulatory Authority are responsible for, inter alia:
- a. establish a register of all artisanal and small-scale miners;
 - b. supervise and monitor the operational activities of artisanal and small-scale miners;
 - c. collect information on the operations of artisanal and small-scale miners;
 - d. facilitate the formation at the local level of cooperatives of artisanal miners.

CHAPTER IV

PROTECTION OF THE ENVIRONMENT

ARTICLE 10: OBLIGATIONS RELATING TO THE PROTECTION OF THE ENVIRONMENT

1. Before undertaking any artisanal and small-scale mining activity, a holder of mining rights or titles must obtain the necessary permits and approvals from the competent authorities of the Member State responsible for the protection of forests, the environment, other natural resources and public health.

2. Member States shall adopt appropriate laws (where none exist) to set up complaint mechanisms and audits for compliance with the obligations resulting from this Regulation relating to the protection of the environment.
3. Artisanal and small-scale miners conduct their activities in accordance with these Regulations, the national laws and regulations, administrative practices and policies relating to the preservation of the environment of the Member States in which they operate and must comply with the related international agreements, principles, objectives and standards relating to the environment, hygiene, public health and safety and generally conduct their activities in such a way as to contribute to the overall objective of sustainable development.
4. Artisanal and small-scale mining shall be conducted using proven mining techniques in such a way as to ensure the rational exploitation of mineral resources in accordance with these Regulations.
5. Prior to the start of operations, holders of mining rights or titles relating to artisanal or small-scale mining must draw up, for implementation, plans for the rehabilitation and closure of mining sites as well as plans for the after mine. These plans are submitted to the competent authority for approval. This plan is subject to periodic reviews.
6. Periodic environmental audits will be conducted to ensure the environmental performance of artisanal and small-scale mining operations and the effectiveness of mining regulatory agencies.
7. Member States shall ensure that holders of rights or titles relating to small-scale mining take measures to prevent and manage the discharge of cyanide and other similar substances, substances harmful to human health and environment, as well as other risks associated with small-scale mining activities.
8. Subject to obtaining the required permits and approvals from the legal state institution and in agreement with the communities as part of the impact assessment conducted, the holder of a title relating to artisanal or small-scale mining ladder may use water from a river, stream or underground reservoir in the space covered by its mining right.
9. The holder of a title relating to artisanal or small-scale exploitation must ensure that his use of the resource does not pollute the water and does not deprive the communities of its use for their economic and socio-cultural activities.

ARTICLE 11: OBLIGATIONS SPECIFIC TO DREDGING

1. The use of dredging in artisanal and small-scale-mining, when not prohibited by the Member State, may only be authorized to an operator if he justifies having provided for the

implementation of appropriate measures for the protection of the environment against the negative impact of dredging. These measures are studied and assessed beforehand by the competent authority of the Member State.

2. Compliance with these measures throughout the mining activity of the holder of a mining right who has obtained the authorization to use dredging is subject to regular monitoring by the competent authorities of the Member State in accordance with the texts in force.

3. In the event of small-scale mining by dredging, the mining operator must, in addition to compliance with the environmental obligations provided for in the preceding article, ensure that the sediments from the dredging do not harm the environment. In particular, he must ensure that his activity does not affect the bed of the watercourse, nor the quality of the water, as well as the quality of the site. Hazardous sediments are determined and managed in accordance with the texts applicable in the Member State.

4. Each Member State shall in particular ensure that its regulations comply with international requirements for the protection of the environment against the negative impact of mining by dredging.

ARTICLE 12: STANDARD ENVIRONMENTAL AND SOCIAL SPECIFICATIONS

Standard specifications are developed following a strategic environmental assessment of artisanal and small-scale mining. Their content is set by regulation by each Member State, in compliance with the requirements of the applicable community and internal texts.

ARTICLE 13: CREATION OF A FUND FOR THE REHABILITATION AND PROTECTION OF THE ENVIRONMENT

1. A Fund for the rehabilitation and protection of the environment is hereby established.

2. The Environmental Rehabilitation and Protection Fund is intended to finance activities for the implementation of the mine rehabilitation and closure plan.

3. The sources of financing of this Fund are provided for by each Member State.

4. The sums collected under the Fund for the rehabilitation and protection of the environment are exempt from taxes on profits provided that they are actually used for this purpose.

5. The ministries in charge of mines, environment and finance produce a joint, exhaustive and complete annual report on the state and management of the Fund for the rehabilitation and protection of the environment. This report is published in the Official Journal of the Member State and is widely distributed in the press at the end of the second quarter of the current year for the statement of the financial year of the previous year.

ARTICLE 14: REHABILITATION OF SITES

1. Artisanal and small-scale mining sites must be rehabilitated during and/or at the end of exploitation.
2. This operation is the responsibility of:
 - a. the holder of the artisanal mining permit;
 - b. the holder of the small-scale mining permit;
 - c. the holder of the authorization for artisanal or small-scale mining of quarry substances;
 - d. the holder of the authorization to treat waste, dumps and mine spoil heaps;
 - e. the holder of the management agreement for artisanal mining sites.
3. Abandoned sites are rehabilitated by the Artisanal and Small Scale Mining Regulatory Authority with resources from the Environmental Rehabilitation and Protection Fund.
4. Rehabilitation operations must be carried out under the supervision of the Regulatory Authority for Artisanal and Small-Scale Mining, the organ in charge of mines and geology of the Member State, the competent services ministries in charge of the environment, local authorities, and representatives of neighbouring communities.

CHAPTER V SAFETY AND HYGIENE RULES

ARTICLE 15: PRINCIPLE OF COMPLIANCE WITH SAFETY AND HYGIENE RULES

1. Artisanal and small-scale miners or quarry operators are required to comply with the safety and health rules applicable to exploration and exploitation work. They are also required to comply with the provisions relating to the health risks inherent in artisanal and small-scale mining or quarrying and the safety rules relating to the transport, storage and use of explosives and chemical substances. They are required to apply the regulations relating to protective and preventive measures in accordance with accepted national and/or international standards.
2. Copies of the regulations must be posted in the workplace in places most visible to employees.
3. Artisanal and small-scale miners or quarry operators and their contractors are required to:
 - a. ensure the accommodation of workers on the site or outside the site in hygienic and sanitary conditions in accordance with the legislation in force;
 - b. respect the health legislation and regulations as they result from the texts in force;

- c. to respect the general conditions of work relating to the prevention and compensation for accidents at work and occupational diseases;
- d. respect the general working conditions relating to professional associations and trade unions;
- e. contribute to the establishment or improvement of health and school infrastructures at a reasonable distance from the deposit corresponding to the normal needs of the workers and their families, and the organization, on the local level, of leisure facilities for their staff and their families.

4. The wearing of personal protective equipment by artisanal miners is mandatory.

5. The elements related to the wearing of personal protective equipment are specified by national regulations.

ARTICLE 16: PROHIBITION OF CHILD LABOUR

1. It is strictly forbidden to employ persons under the age of 18 in artisanal and small-scale mining activities.

2. The presence of children in ore extraction, processing and sales areas is strictly prohibited.

ARTICLE 17: DEVELOPMENT OF MINING SITES

1. Artisanal and small-scale miners and their contractors or quarry substances shall:

- a. clean up mining sites by building drainage canals for waste from ore processing, in accordance with environmental protection measures;
- b. make available and facilitate access to protective health equipment (gloves, masks, protective devices against mercury vapours), mobile health centers and safety on mining sites;
- c. build and fit out a centre or a space specially dedicated to ore processing on the mining sites or any other appropriate site taking into account environmental protection measures.

2. The construction of shafts, trenches and galleries must comply with certain precautions which are specified by the Member State and relating to spacing, depth, shape and support depending on the nature of the ground.

ARTICLE 18: ORGANIZATION AND STRUCTURING OF SITES

1. The holder of a title relating to artisanal and small-scale mining is required to organize his site in accordance with the regulations in force. Any space subject to artisanal or small-scale mining and not covered by a title is under the control of the Regulatory Authority for Artisanal and Small-Scale Mining, which decides on its organization.

2. Any artisanal or small-scale mining site is structured at a minimum in:

- a. ore extraction zone;
- b. processing and sales area;
- c. zone of dwellings and various activities.

3. The structuring of the zones is done under the supervision of the Regulatory Authority for Artisanal and Small-Scale Mining.

4. Residential areas and various activities are managed by the municipalities in conjunction with the Regulatory Authority for Artisanal and Small-Scale Mining.

5. Access to ore extraction areas and gold processing and sales areas is restricted to holders of valid cards.

ARTICLE 19: PROHIBITED AREAS

1. Artisanal and small-scale mining and treatment of waste substances from mines are prohibited in the following areas unless authorized:

- a. spaces covered by nature preservation zones;
- b. areas covered by pastoral development zones;
- c. the areas covered by hydro-agricultural developments and natural waterways of great importance;
- d. spaces occupied by dwellings;
- e. places of worship, sacred places, burial sites and other protected places;
- f. spaces occupied by public infrastructures.

2. For any mining activity carried out in the areas mentioned above, the Regulatory Authority for Artisanal and Small-Scale Mining, in collaboration with the competent services, proceeds to the eviction of the occupants and ensures the restoration of the site.

ARTICLE 20: LIMITS OF TITLES

The titles can be contiguous, and the holders are required to materialize the limits in accordance with the texts in force.

ARTICLE 21: TRAINING AND SUPERVISION OF ACTORS

Artisanal and small-scale miners and their contractors or quarry substances are required to:

- a. train and supervise artisanal and small-scale miners or quarry operators in terms of good practices ;
- b. train and supervise small-scale operators in the methods and techniques of using explosives;

- c. identify suitable sites for artisanal and small-scale mining or quarrying.

ARTICLE 22: SUSPENSION OF CERTAIN ACTIVITIES

1. Where necessary, the Member State may decide to close artisanal or small-scale mining sites.
2. The State may also decide to suspend certain activities of artisanal or small-scale mining sites, taking particular account of the specificities of the terrain. The suspension can be lifted under the same conditions.

CHAPTER VI NATIONAL INTEREST AND DEVELOPMENT OF LOCAL COMMUNITIES

ARTICLE 23: CONSIDERATION OF THE DEVELOPMENT OF LOCAL COMMUNITIES

For better implementation of texts on artisanal and small-scale mining, Member States must take into account the development of local communities. To this end, they regularly carry out studies and assessments of the situation of the sector and of artisanal and small-scale mining activities.

ARTICLE 24: TAX SYSTEM

1. The amounts of taxes and royalties relating to artisanal and small-scale mining are set by national texts.
2. The taxation applicable to artisanal and small-scale mining must be subject to inclusive and local management, based on an appropriate tax system taking into account the imperatives of formalization and on the accountability of local authorities in terms of definition and collection of certain taxes.
3. Member States can take action at national and local level to strengthen collection and ensure better redistribution of income from artisanal and small-scale mining.
4. Member States grant more responsibilities to local and regional authorities in setting tax rates/amounts and collecting taxes.
5. Member States shall adopt tax measures favouring the importation at lower cost of equipment strictly necessary for artisanal and small-scale mining.
6. Member States should put in place, with the involvement of local actors, popular accountability frameworks on the collection of taxes in the artisanal and small-scale mining sector at the local government level.

ARTICLE 25: TRANSFER OF CAPITAL

1. The artisanal and small-scale miner who derives foreign currency earnings from his operations may be authorized by the competent authority of a Member State to keep part of these foreign currencies in an account opened in the said State, intended for the purchase of parts and other inputs necessary for artisanal and small-scale mining, provided that evidence is provided that such funds are not readily available without opening such an account.
2. Any foreign currency earned and capable of being held in an account in accordance with this article shall be used specifically and exclusively for:
 - a. the purchase of spare parts, raw materials, consumables, machinery and equipment;
 - b. debt service and payment of dividends;
 - c. payment of expatriate staff;
 - d. the transfer of capital in the event of the sale or liquidation of mining operations.
3. The annual free transfer of convertible currencies at a rate mutually agreed with the Member States is guaranteed to the artisanal and small-scale miner.
4. Any transfer of convertible currency by an artisanal and small-scale miner stipulated in this article shall be carried out in accordance with the appropriate exchange regime of the Member States. Member States shall take measures to prevent the flight of capital or in the flagrant case of the use for this purpose by a holder of foreign currency of an account opened in accordance with paragraph 1 of this Article.

ARTICLE 26: PARTICIPATION OF THE STATE OR LOCAL AUTHORITIES IN SMALL-SCALE MINING OPERATIONS

1. A competent authority of a Member State may, by written notice, request a small-scale mining company to grant to the State or a local authority an interest, however called, in the operations of the small-scale mining company.
2. The rights attached to this participation shall be determined by mutual agreement between the competent authority of the Member State and the small-scale miner.

ARTICLE 27: SOCIAL RESPONSIBILITY

1. Within the framework of a localization policy, the holder of the artisanal or small-scale mining exploitation permit operating on the territory of a Member State shall submit to the

competent authorities a detailed programme, approved by them for the recruitment, transfer of technology and training of local personnel, with which it must comply.

2. Member States shall ensure that mining Corporate Social Responsibility (CSR) and Alternative Livelihood Programs subject to this article are part of the conditions required for the granting of a mining right or title relating to the exploitation of artisanal or small-scale mining. These programs must contribute to the improvement of the living conditions of mining communities and be established with the active participation and consent of local communities.

3. Artisanal and small-scale miners operating in Member States shall conduct their artisanal and small-scale mining activities in a manner that respects the right of people to participate in and contribute to development and to enable them to enjoy economic, social, sustainable culture and politics.

4. Artisanal and small-scale miners operating in Member States are required to respect the rights of local communities. In particular, they are required to respect the rights of local populations and communities to own, occupy, develop, control, protect and use their lands, other natural resources and their cultural and intellectual property rights.

5. Artisanal and small-scale miners must obtain the free, prior and informed consent of local communities before the start of exploration and before the start of each successive phase of mining exploration and post-mining operations.

6. Throughout the mining cycle, artisanal and small-scale miners are required to continue ongoing consultation and negotiation on important decisions affecting local communities.

7. Member States, artisanal and small-scale miners and civil society organizations in the field of artisanal and small-scale mining activities establish consultation frameworks comprising all actors involved in artisanal and small-scale mining activities, with a view to ensuring their fruitful collaboration and peaceful coexistence during the period of artisanal and small-scale mining, and to actively prepare for post-mining conversion possibilities.

8. Member States cooperate with stakeholders in decision-making processes regarding artisanal and small-scale mining activities.

9. Member States shall establish a Socio-economic Development Fund to which artisanal and small-scale miners and other stakeholders are required to contribute for the development of post-mining conversion activities in affected local communities.

10. For sites under the control of the Artisanal and Small-Scale Mining Regulatory Authority, it ensures agreement between landowners and artisanal miners.

11. Non-compliance by a small-scale mining operator with the programs mentioned in this article constitutes a cause for revocation of his mining right or title.

12. A holder of a mining right or title relating to artisanal or small-scale mining shall, in all phases of its operations, grant preference to the employment of citizens of the Member State concerned, in particular those of the most affected, without prejudice to the provisions of treaties and conventions and meeting as far as possible the requirements of safety, efficiency and profitability.

13. Within the framework of carrying out mining operations, purchase, construction and installation of infrastructure, the holder of mining rights or title relating to artisanal or small-scale mining must adopt a procurement policy of markets giving preference:

- a. to materials and products from the Member State concerned, without prejudice to the provisions of treaties and conventions;
- b. to service agencies established in the Member State concerned and belonging to a citizen (company or other) of that Member State and/or to public companies, without prejudice to the provisions of treaties and conventions and by complying to the full extent as possible to current standards of safety, efficiency and profitability.

14. Member States must take appropriate measures to harmonize and channel the investments of the groups of local actors in the operational chain of artisanal and small-scale mining for the benefit of local development needs.

CHAPTER VII ACCESS TO INFORMATION

ARTICLE 28: COMPLIANCE WITH THE RULES AND PRINCIPLES OF TRANSPARENCY

1. Member States shall take measures to ensure transparency in the collection and management of taxes related to artisanal and small-scale mining and the issuance of supporting documents for payment by taxpayers.

2. Artisanal and small-scale miners are required to comply with the principles of transparency by declaring all payments made to the State, in accordance with the laws and regulations in force.

3. Artisanal and small-scale miners who carry out their activities in the Member State are required to comply with the international commitments made by this State and applicable to their activities, for the improvement of governance in the artisanal mining sector and

scale, notably those related to the Kimberley Process (KP) and the Extractive Industries Transparency Initiative (EITI).

ARTICLE 29: OBLIGATION TO KEEP ARCHIVES

1. An artisanal and small-scale mining operator keeps at an address in the Member State concerned with notification to the competent authority of the State, the documents and registers prescribed by the law relating to artisanal and small-scale mining activities.
2. An artisanal and small-scale miner is required to allow an authorized agent of the Member State, within a reasonable period of time, to check the documents and registers and to keep copies thereof.
3. An artisanal and small-scale miner is required to provide the competent authorities of a Member State annually or, if required, periodically, with reports on his mining operations.
4. Member States shall adopt and apply laws and regulations which criminalize artisanal and small-scale miners who provide the public or the government with false information, misleading information, incomplete information or deliberately distorted information.

ARTICLE 30: PUBLIC ACCESS TO INFORMATION

1. The registers, documents and information relating to the granting of a right or mining title provided pursuant to the provisions of this Regulation must be considered as public and shared with the public in accordance with the laws and regulations of the Member State.
2. Notwithstanding anything to the contrary contained in this article, records, documents and information provided or obtained on mining activities, including artisanal and small-scale mining, shall be disseminated if a competent authority of a Member State believes that this dissemination is in the public interest.
3. No data is considered confidential if it relates to the degradation or supposed degradation of human health, the environment or the safety of workers.

ARTICLE 31 INVESTIGATIONS AND AUDITS

1. Any person or entity working with or for an artisanal or small-scale miner may be subject to investigation.

2. Any person or entity working with or for an artisanal or small-scale miner and subject to an investigation pursuant to this Article or any person related to the subject matter of the investigation or audit shall cooperate with the investigator or auditor.
3. The procedures required for lifting the obligation of professional secrecy must be complied with.

CHAPTER VIII RESPECT AND PROMOTION OF HUMAN RIGHTS

ARTICLE 32: DUTY TO GUARANTEE RESPECT AND PROMOTION OF HUMAN RIGHTS

1. Artisanal and small-scale miners and other business entities involved in artisanal and small-scale mining have a strong duty to ensure respect for and promote internationally recognized human rights, including the rights of women, children and workers in mining activities.
2. Artisanal and small-scale miners guarantee the rights of local communities.
3. Artisanal and small-scale miners ensure strict compliance with the laws of member states prohibiting the carrying and use of weapons.
4. Artisanal and small-scale miners operating in conflict zones are required to respect all major international agreements relating to human rights and international humanitarian law.

CHAPTER IX CATEGORIZATION OF ACTORS

ARTICLE 33: PROFESSIONAL CARD

1. Any natural person wishing to undertake an activity in the field of artisanal and small-scale mining must hold an artisanal mining card issued by the Regulatory Authority for Artisanal and Small Scale Mining.
2. These are considered as activities in the field of artisanal mining:
 - a. the organization of the site;
 - b. the extraction of the ore;
 - c. the processing of the ore;
 - d. the purchase of mineral substances;
 - e. the provision of services inherent in the activity of artisanal and small-scale mining.

3. Different types of artisanal miner cards are issued by the Artisanal and Small-Scale Mining Regulatory Authority, including:

- a. an operator artisanal mining card;
- b. a collector artisanal mining card;
- c. a service provider artisanal mining card.

4. Individuals wishing to work in the extraction and processing of ore and to sell their production must obtain an “operator” artisanal mining card.

5. Any natural person wishing to collect gold or other precious substances from artisanal and small-scale mining sites, must obtain a “collector” artisanal mining card from the Artisanal and Small-scale Mining Regulatory Authority.

6. Any natural person wishing to provide the services necessary for the extraction and processing of ore and waste must obtain a “service provider” artisanal mining card.

7. The Member State may, on the basis of an objective mapping of the various actors involved in the value chain of artisanal and small-scale mining, provide for other actors and issue them professional cards, notwithstanding those provided for in this Article.

8. The conditions for issuing and withdrawing the artisanal mining card are specified by regulation by the Member State.

CHAPTER X

FORMALIZATION, FINANCING AND TRAINING OF STAKEHOLDERS

ARTICLE 34: FORMALIZATION

The Artisanal and Small-Scale Mining Regulatory Authority shall take the necessary measures for formalization, which shall be governed by the rules in force in the Member States.

ARTICLE 35: FUNDING AND TRAINING

1. Artisanal and small-scale mining stakeholder organizations should also take the necessary steps to access funding
2. They must also take the necessary measures to offer appropriate professional training to their members.

CHAPTER XI

PROVISIONS COMMON TO ARTISANAL AND SMALL-SCALE MINING TITLES

ARTICLE 36: PRELIMINARY PROVISIONS RELATING TO TITLES

1. No one may undertake or conduct an activity governed by the mining legislation on artisanal and small-scale mining in force in the Member State, without having first obtained a permit under the conditions laid down by this legislation.
2. Over all or part of the extent of its territory and under the conditions provided for in this Regulation, the Member State may grant one or more natural or legal persons the right to undertake or conduct one or more operations artisanal and small-scale mining on mineral substances contained in the soil and subsoil.
3. Legal persons must demonstrate the required technical and financial capacity as set by the Member State.
4. The period of validity of the mining title relating to artisanal or small-scale mining runs from the date of issue of the award decision. Its validity ends by renunciation, by withdrawal or by expiry of the period of validity.
5. The modification of the geographical perimeter of a mining title relating to artisanal or small-scale mining is authorized, subject to the rights or requests for previous mining titles, under the conditions set by the Member State.
6. The total or partial refusal of the State to grant a mining title relating to artisanal or small-scale mining does not entitle the applicant to any compensation.

ARTICLE 37: CREATION OF RESERVED AREAS OR CORRIDORS FOR ARTISANAL AND SMALL-SCALE MINING

There will be created, in accordance with the regulations of the Member State, reserved areas or corridors for artisanal and small-scale mining.

ARTICLE 38: SITES OUTSIDE RESERVED AREAS AND CORRIDORS

As a transitional measure, titles relating to artisanal and small-scale mining may be granted on sites outside the reserved areas and corridors.

ARTICLE 39: MANAGEMENT OF SPACES NOT COVERED BY A TITLE

1. Spaces not covered by a title are under the control of the Regulatory Authority for Artisanal and Small-Scale Mining, which decides on their organization. It can decide to concede the management of these sites under its control, by means of agreements, respectively for management of small-scale mining site, management of processing center

or management of shared processing center. The concession can be made with specific people or with a cooperative of artisanal miners.

2. The Artisanal and Small-Scale Mining Regulatory Authority may concede the management of the sites under its control by means of agreements which are:

- a. the artisanal mining site management agreement;
- b. the processing center management agreement;
- c. the shared processing center management agreement;

3. The content of these management agreements together with the specifications is fixed by deliberation of the Regulatory Authority for Artisanal and Small-Scale Mining.

ARTICLE 40: GRANTING AND WITHDRAWAL OF TITLES

1. The title relating to artisanal or small-scale mining shall be issued by the competent authority in accordance with national provisions.

2. The withdrawal of titles provided for in these Rules takes place under the same conditions as those provided for in Article 42.1.

3. The technical services of the State and the local authorities have free access to the mining sites to carry out the necessary checks and inspections.

ARTICLE 41: PERSONS WHO CANNOT BE AWARDED TITLES DUE TO CONFLICT OF INTEREST

Persons in conflict of interest, the list of which is established by each Member State, cannot be awarded titles relating to artisanal and small-scale mining.

ARTICLE 42: LEGAL STATUS OF MINING TITLES

1. Titles relating to artisanal or small-scale mining cannot be overlapped

2. The holder of a prospecting or exploration permit or of a small-scale mining permit may be authorized to transfer the permit to a third party as prescribed by the Member State.

3. The artisanal or small-scale mining permit may also be pledged subject to the rules determined by the Member State.

4. A register of titles relating to artisanal and small-scale mining shall be kept in the Member State, intended to receive particulars relating to the allocations, transfers, transmissions, pledges and withdrawals of these titles.

5. This register must also be accessible online.

ARTICLE 43: SUSPENSION AND REVOCATION OF TITLES

1. The title is suspended if the holder:
 - a. fails to comply, within a time prescribed by law, with any of the terms and conditions of the permit;
 - b. fails to correct the deficiencies within the time prescribed by the competent authority.
2. The title is revoked if the holder has violated any of the provisions of these Regulations or a law of the Member State, in particular:
 - a. has made a statement or provided information in connection with the permit or authorization knowing that it is/are materially false;
 - b. is not entitled to submit an application or to hold the title;
 - c. does not comply with the obligations arising from the title or does not comply with them;
 - d. is found guilty of an offense of illicit trade in minerals.
3. The procedure for suspending or revoking a title must comply with the requirements of the Member State.
4. In the event of suspension, a mention is made on the cadastral map and in the general register;
5. In the event of revocation, the permit data must be removed from the cadastral map and the general register;
6. The cadastral office must notify all key stakeholders of the permit suspension or revocation.

CHAPTER XII RECONNAISSANCE PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

ARTICLE 44: CONDITIONS FOR GRANTING A RECONNAISSANCE PERMIT

Unless otherwise provided in the law of the Member State, a mining right for reconnaissance activities shall only be granted to a person if that person is a citizen of the Member State or of the Community.

ARTICLE 45: APPLICATION FOR RECONNAISSANCE PERMIT

An application for reconnaissance activities must be submitted to the local office of the Artisanal and Small-Scale Mining Regulatory Authority in the prescribed form and accompanied by a statement indicating the following information:

- a. an estimate of the amount proposed to be spent on operations;

- b. the curriculum vitae of the geologist or the appropriate professional who will carry out the reconnaissance activity in accordance with the permit.

ARTICLE 46: DURATION OF RECONNAISSANCE PERMIT

1. A request for a reconnaissance permit, in accordance with this Article, must be processed within a maximum period of thirty (30) days by a Member State.
2. The duration of a reconnaissance mining right must not exceed six (6) months for the first grant.

ARTICLE 47: EXTENSION OR RENEWAL OF THE DURATION OF THE RECONNAISSANCE PERMIT

1. An application for extension or renewal of the reconnaissance permit must comply with the requirements of the Member State.
2. The extension or renewal of a reconnaissance permit may only be granted if the holder has fulfilled all his obligations arising from the permit which is the subject of the application.
3. A permit granted for a reconnaissance activity may only be renewed or extended for a period once, provided that a request to this end is made within fourteen (14) days before the expiry of the permit.

ARTICLE 48: RIGHTS OF THE HOLDER OF A RECONNAISSANCE PERMIT

1. A reconnaissance permit issued for artisanal or small-scale mining grants the holder and an agent authorized by the holder the exclusive right to carry out reconnaissance activities in an area for the mineral resources to which the reconnaissance permit relates and to carry out any other ancillary or related activity, as prescribed.
2. For the purposes of exercising the right conferred under the permit, the holder or authorized agent must contact the landowners and the affected community and obtain their consent to the surface rights. This consent must not be unreasonably withheld from the holder.
3. The holder of a reconnaissance permit for artisanal and small-scale mining shall not engage in drilling or excavation activities.

ARTICLE 49: RIGHTS OF THE AUTHORIZED AGENT

1. An authorized officer may enter the permit area with or without notice to the permit holder to inspect reconnaissance activities.
2. An authorized officer may take samples and request as well as take copies of documents which may be necessary for the performance of his duties.

ARTICLE 50: REJECTION OF AN APPLICATION FOR A RECONNAISSANCE PERMIT

An application for a reconnaissance permit for artisanal and small-scale mining may be rejected in the following cases:

- a. the applicant is not a citizen of the Member State or of the Community;
- b. the applicant wilfully makes a false or misleading statement, or makes a statement, provides materially false information or documents to the Artisanal and Small-Scale Mining Regulatory Authority;
- c. the application is in contradiction with another application, or a permit granted for the same mineral resource;
- d. the applicant fails to correct any errors or provide any required information to the Artisanal and Small-Scale Mining Regulatory Authority within seven (7) working days.

ARTICLE 51: GRANTING OF RECONNAISSANCE PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. The local office of the Artisanal and Small-Scale Mining Regulatory Authority shall, within fourteen (14) days of permit approval, notify the applicant and provide details of the taxes to be paid in relation to the granting of the permit.
2. In turn, the applicant shall, within fourteen (14) days of the issuance of the notice by the local office of the Artisanal and Small-Scale Mining Regulatory Authority, give in writing a notice of whether or not the offer has been accepted.
3. The Artisanal and Small-Scale Mining Regulatory Authority prepares the permit, signs it and notifies it to the main stakeholders concerned.

ARTICLE 52: TRANSFER OF A RECONNAISSANCE PERMIT

A holder of a reconnaissance permit for artisanal and small-scale mining is not entitled, during the period of validity of the permit, to assign all or part of the permit to a third party.

ARTICLE 53: AMENDMENT TO ADD OR REMOVE MINERAL RESOURCES FROM THE ARTISANAL AND SMALL-SCALE MINING RECONNAISSANCE PERMIT

1. A holder of reconnaissance permit for artisanal and small-scale mining may at any time, before the expiry of the permit, apply to the local office of the Regulatory Authority for Artisanal and Small-scale Mining to add or remove a mineral from the mineral resources for which the permit is granted.
2. The procedure, terms and conditions are those prescribed in the Member State.

ARTICLE 54: OBLIGATIONS OF THE HOLDER OF A RECONNAISSANCE PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. A reconnaissance permit holder must comply with the terms and conditions of the permit.
2. A reconnaissance permit holder for artisanal and small-scale mining must provide the Regulatory Authority with all reports.
3. Member States may prescribe other obligations, if necessary.

CHAPTER XIII

PROSPECTING OR EXPLORATION PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

ARTICLE 55: CONDITION FOR GRANTING A PROSPECTING OR EXPLORATION PERMIT

Unless otherwise provided by the law of the Member State, a mining right for artisanal and small-scale mining prospecting or exploration activities shall only be granted to a person if that person is a citizen of the Member State or Community.

ARTICLE 56: APPLICATION FOR A PROSPECTING OR EXPLORATION PERMIT

An application for a mining right for prospecting or exploration activities must be submitted to the local office of the Artisanal and Small-Scale Mining Regulatory Authority in the prescribed form and accompanied by a statement containing the following information:

- a. an estimate of the amount proposed to be spent on operations;
- b. details of the work program for the proposed mining operations.

ARTICLE 57: DURATION OF PROSPECTING OR EXPLORATION PERMIT

1. An application for a prospecting or artisanal and small-scale mining exploration permit must be processed within a maximum period of sixty (60) days by the Member State.
2. The duration of a prospecting or exploration permit for artisanal and small-scale mining shall not exceed twelve (12) months for the first grant.

ARTICLE 58: EXTENSION OF THE DURATION OF A PROSPECTING OR EXPLORATION PERMIT

1. An application for extension of a prospecting or exploration permit for artisanal and small-scale mining shall be made according to the procedure prescribed in the Member State.
2. The extension of a prospecting or exploration permit for artisanal and small-scale mining may only be granted if the holder has fulfilled all his obligations arising from the permit which is the subject of the application.
3. A permit granted for a mining prospecting or exploration activity for artisanal and small-scale mining may only be extended once and for a period not exceeding six (6) months provided that a request for this purpose must be submitted within thirty (30) days before the expiry of the permit.

ARTICLE 59: RENEWAL OF THE DURATION OF A PROSPECTING OR EXPLORATION PERMIT

1. An application for renewal of the prospecting or exploration permit for artisanal and small-scale mining must comply with the requirements of the Member State concerned.
2. The renewal of a prospecting or exploration permit for artisanal and small-scale mining can only be granted if the holder has fulfilled all his obligations arising from the permit which is the subject of the application.
3. A permit granted for an artisanal and small-scale mining prospecting or exploration activity may only be renewed once, provided that the holder must divest half of the area previously held and that the application renewal is submitted within thirty (30) days prior to the expiry of the permit.

4. Member States shall define the minimum size of a prospecting or exploration permit for artisanal and small-scale mining for which renewal will not be authorised.

ARTICLE 60: RIGHTS OF THE HOLDER OF A PROSPECTING OR EXPLORATION PERMIT

1. A prospecting or exploration permit granted for artisanal and small-scale mining grants the holder, or an agent authorized by the holder, the exclusive right to carry out prospecting or exploration activities in an area for the mineral resources to which the prospecting permit relates and to carry out other ancillary or related activities as prescribed by the Member State.

2. For the purposes of exercising the right conferred under the permit, the holder or authorized agent must contact the landowners and the affected community and obtain their consent to the surface rights. This consent must not be unreasonably withheld from the holder.

3. A prospecting or exploration permit holder for artisanal and small-scale mining may carry out any prescribed underground excavation and drilling and carry out bulk sampling, in order to determine appropriate methods of resource processing mineral.

ARTICLE 61: RIGHTS OF THE GRANTOR OF A PROSPECTING OR EXPLORATION PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. An authorized officer may enter the permit area with or without notice to the holder of the artisanal or small-scale mining permit, in order to inspect prospecting and exploration activities.

2. An authorized officer may take samples and request as well as take copies of documents which may be necessary for the performance of his duties.

ARTICLE 62: COMPULSORY REDUCTION OF THE AREA SUBJECT TO A PROSPECTING OR EXPLORATION PERMIT

1. Where a holder of a prospecting or exploration permit for artisanal and small-scale mining applies for renewal of the permit within thirty (30) days prior to its expiration, the area to be retained under the permit shall be the half of the initial surface area held, if the renewal is for a period of twelve (12) additional months.

2. When a request for extension of a prospecting or exploration permit is for a maximum period of three (3) months, the size of the area initially held cannot be reduced.

3. The procedure, terms and conditions for the extension or renewal of the prospecting or exploration permit shall be those prescribed by the Member State. The processing time for the request for extension or renewal of the permit must not exceed thirty (30) days.

ARTICLE 63: REJECTION OF AN APPLICATION FOR A PROSPECTING AND EXPLORATION PERMIT

An application for a prospecting or exploration permit for artisanal and small-scale mining may be rejected in the following cases:

- a. an applicant knowingly makes a false or misleading statement, or makes a statement, provides materially false information or documents to the local office of the Artisanal and Small-Scale Mining Regulatory Authority;
- b. the application conflicts with another application or permit granted for the same mineral;
- c. the applicant fails to correct any errors or provide any required information to the local office of the Artisanal and Small-Scale Mining Regulatory Authority within seven (7) working days.

ARTICLE 64: GRANTING OF PROSPECTING AND EXPLORATION PERMITS

1. The local office of the Artisanal and Small-Scale Mining Regulatory Authority shall, within fourteen (14) days of permit approval, notify the applicant and provide details of the fees to be charged for the permit.
2. The applicant shall in turn, within fourteen (14) days of delivery of the notice by the local office of the Artisanal and Small-Scale Mining Regulatory Authority, give written notice of acceptance or otherwise of the offer.
3. The local office of the Artisanal and Small-Scale Mining Regulatory Authority prepares the relevant agreements, between the parties, signs them and notifies the main stakeholders affected by the granting of the permit.

ARTICLE 65: PROSPECTING AND EXPLORATION PROGRAM

1. The applicant for a prospecting or exploration permit for artisanal and small-scale mining must provide a planned work program in the area covered by the application.
2. The applicant may modify the work program for a prospecting or exploration permit for artisanal and small-scale mining within six (6) months from the date of issuance of the permit.

3. The procedure and methods for modifying the work program during the period during which the permit is granted are those prescribed in the Member State.

ARTICLE 66: MODIFICATION PROSPECTING OR EXPLORATION PERMIT BY ADDING OR REMOVING MINERAL SUBSTANCES

1. A holder of a prospecting or exploration permit for artisanal and small-scale mining may at any time, before the expiry of the permit, apply to the local office of the Artisanal Mining Regulatory Authority and on a small scale to add or remove a mineral from the mineral substances for which the permit is granted.

2. The procedure, terms and conditions are those provided for this purpose in the Member State.

ARTICLE 67: OBLIGATIONS OF THE HOLDER OF PROSPECTING OR EXPLORATION PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. The holder of a prospecting or exploration permit for artisanal and small-scale mining must comply with the conditions of the permit.

2. It must provide the regulatory bodies in charge of the minerals sector with all reports, drilling data and, if possible, samples from boreholes to be stored in the national storage warehouse of the Member State.

3. Member States shall provide for other obligations where necessary.

CHAPTER XIV SMALL-SCALE MINING PERMIT

ARTICLE 68: FILING OF APPLICATION FOR SMALL-SCALE MINING PERMIT

1. No person shall engage in small-scale mining unless the Artisanal and Small-Scale Mining Regulatory Authority issues a permit.

2. Application for a small-scale mining permit should be filed at the local office of the Artisanal and Small-Scale Mining Regulatory Authority.

ARTICLE 69: SELECTION CRITERIA FOR SMALL-SCALE MINING

1. A small-scale mining permit is granted to legal persons registered under the law of the Member State which:

- a. are citizens of the Member State or of the Community;

- b. have been trained in small-scale mining by an accredited body as prescribed by the Member State;
- c. are registered with the local office of the Artisanal and Small-Scale Mining Regulatory Authority, where applicable, otherwise with the National Office.

2. Without prejudice to the preceding paragraph, Member States may, where appropriate, prescribe other selection criteria.

ARTICLE 70: CONDITIONS FOR GRANTING A SMALL-SCALE MINING PERMIT

1. Member States shall each determine for themselves the extent of the area which may be granted for small-scale mining.
2. A permit granted for small-scale mining must specify the ore to be extracted and the coordinates of the area to be exploited.
3. The small-scale mining activity must not be carried out within one hundred (100) meters of a first, second or third order water body or watercourse and adjacent to the recharge area of an aquifer.
4. The holder of a small-scale mining permit may use the chemicals authorized by the Member State, under the conditions prescribed by the latter.
5. The holder must not use prohibited substances such as mercury at any stage of the mining activity.
6. The granting of a small-scale mining permit is subject to the payment of prescribed fees.

ARTICLE 71: DURATION OF SMALL-SCALE MINING PERMIT

1. A permit granted for the purposes of small-scale mining is for a maximum duration of five (5) years for the first granting. Thereafter, it is renewable within the same maximum deadlines.
2. Permit renewal is subject to the holder's compliance with the conditions of the current small-scale mining permit.
3. No renewal may be granted to the holder of a small-scale mining permit unless the holder demonstrates, to the satisfaction of the responsible Ministry, that all the environmental conditions relating to the first granting and subsequently to the grants in force have been complied with.

ARTICLE 72: OBLIGATIONS OF THE HOLDER OF A SMALL-SCALE MINING PERMIT

1. A holder of a small-scale mining permit must comply with the terms and conditions of the permit.
2. Without prejudice to the preceding paragraph, Member States shall provide for other obligations where necessary.

ARTICLE 73: AREAS THAT MAY BE SUBJECT TO SMALL-SCALE MINING

The Artisanal and Small-Scale Mining Regulatory Authority must define the areas reserved for small-scale mining.

ARTICLE 74: USE OF EXPLOSIVES AND HEAVY EARTH-MOVING MACHINERY

1. The holder of a small-scale mining permit may, subject to the regulations of the Member State concerned, use explosives and heavy earth-moving equipment in the mining activity.
2. The competent authority in the Member State shall ensure that the handling and use of explosives or the operation of heavy earth-moving machinery comply with the legislation of the Member State.

ARTICLE 75: PURCHASE AND USE OF CHEMICALS

The holder of a small-scale mining permit may purchase chemicals other than mercury in accordance with the laws and regulations of the member state.

ARTICLE 76: MINING SUPPORT SERVICES

1. The holder of a small-scale mining permit may obtain supplies only from citizens of the Member State or citizens of the Community.
2. The fact that a holder of a small-scale mining permit procures mining support services outside the Member State or the Community shall constitute grounds for termination of the licence.

CHAPTER XV ARTISANAL MINING PERMIT

ARTICLE 77: SUBMISSION OF THE APPLICATION FOR AN ARTISANAL MINING PERMIT

1. No one may engage in artisanal mining without an exploitation permit issued by the Regulatory Authority for Artisanal and Small-Scale Mining.

2. Application for artisanal mining permit should be filed at the local office of the Artisanal and Small Scale Mining Regulatory Authority.

ARTICLE 78: SELECTION CRITERIA FOR ARTISANAL MINING

1. The artisanal mining permit is granted to persons who:
 - a. are citizens of the Member State or of the Community and have a valid legal status;
 - b. have been trained in artisanal mining by an approved organization as prescribed by the Member State;
 - c. have reached the age of majority as defined by the Member State;
 - d. are registered with the local office of the Artisanal and Small-Scale Mining Regulatory Authority, if applicable, otherwise with the National Office.
2. Without prejudice to the preceding paragraph, Member States may, where appropriate, prescribe other selection criteria.

ARTICLE 79: CONDITIONS FOR GRANTING THE ARTISANAL MINING PERMIT

1. Member States shall determine the extent of the area which may be granted for artisanal mining.
2. The permit granted for artisanal mining must specify the mineral substance to be extracted and the coordinates of the area to be exploited.
3. The artisanal mining activity must not be carried out within one hundred (100) meters of a first, second or third order water body or watercourse or next to the recharge zone of an aquifer or in prohibited areas.
4. The holder of an artisanal mining permit may use the chemicals authorized by the Member State, under the conditions prescribed by the latter.
5. He must not use prohibited substances such as mercury at any stage of the mining activity.
6. The granting of an artisanal mining permit is subject to payment of the prescribed fees.

ARTICLE 80: DURATION OF AN ARTISANAL MINING PERMIT

1. The permit granted for the purposes of artisanal mining is for a maximum period of three (3) years for the first grant.
2. Renewal of the permit is subject to compliance by the holder with the conditions of the artisanal mining permit for a period not exceeding three (3) years.

3. No renewal may be granted to a holder of an artisanal mining permit if the holder does not demonstrate, to the satisfaction of the authorized institution, that all the environmental conditions relating to the first grant and to previous renewals have been respected.

ARTICLE 81: OBLIGATIONS OF THE HOLDER OF AN ARTISANAL MINING PERMIT

1. The holder of an artisanal mining permit must comply with the terms and conditions of the permit.
2. Member States shall provide for other obligations where necessary.

ARTICLE 82: PERMITTED OR DELIMITED AREAS TO BE SUBJECT TO ARTISANAL MINING

1. The Artisanal and Small-Scale Mining Regulatory Authority shall define the areas reserved for artisanal mining.
2. Artisanal mining can only be carried out in these demarcated areas.

ARTICLE 83: PROHIBITION OF EXPLOSIVES AND HEAVY EARTH-MOVING MACHINERY

The holder of an artisanal mining permit must not use explosives or heavy earthmoving equipment in the mining activity.

ARTICLE 84: PURCHASE AND USE OF CHEMICALS

The holder of an artisanal mining permit may purchase chemicals other than mercury and cyanide in accordance with the laws and regulations of the Member State.

CHAPTER XVI AUTHORIZATION TO OPERATE MINE DUMPS AND HEAPS

ARTICLE 85: AUTHORIZATION TO TREAT MINES AND QUARRY DUMPS AND HEAPS

1. The treatment of the masses made up of the dumps, mine heaps and the exploitation residues of quarry substances is not subject to an exploitation authorization when it is undertaken by the beneficiary of the permit concerned.
2. The small-scale treatment of the masses made up of the dumps, mine heaps and the exploitation residues of quarry substances is subject to an exploitation authorization when it is undertaken by any person other than the holder of the mining title concerned, as prescribed by the member state.

3. The artisanal treatment of the masses constituted by the piles, mine heaps and by the exploitation residues of quarry substances is prohibited when it is undertaken by any person other than the holder of the mining exploitation title concerned.
4. Mine dumps and heaps follow the regime for mining substances and quarrying residues follow the regime for quarry substances in accordance with national law.

CHAPTER XVII

QUARRY EXPLOITATION AUTHORIZATIONS

ARTICLE 86: AUTHORIZATIONS FOR ARTISANAL AND SMALL-SCALE MINING OF QUARRY SUBSTANCES

1. The provisions applicable to titles relating to artisanal and small-scale mining apply to natural or legal persons carrying out the exploitation of quarry substances on an exclusive basis, subject to those provided for by the provisions of this chapter.
2. The owner of the land is required to obtain an operating permit if he himself wishes to exploit a quarry substance on his land.
3. The authorization for artisanal or small-scale mining of quarry substances, which may be temporary, is issued to any natural or legal person who requests it at the local office of the Regulatory Authority for Artisanal Mining and on a small scale.
4. However, the exploitation of quarry substances by the owner of the land for exclusively domestic purposes does not require prior authorization or declaration.
5. This domestic operation remains subject to regulations in terms of public health, occupational safety, hygiene and the environment.

ARTICLE 87: RIGHTS OF THE HOLDER OF AN AUTHORIZATION TO EXPLOIT QUARRY SUBSTANCES

1. The authorization for artisanal or small-scale mining of quarry substances confers on its beneficiary, within the limits of the perimeter and the conditions defined therein, the exclusive right to exploit the quarry substances found there.
2. The authorization for artisanal or small-scale mining of quarry substances also confers on its beneficiary the right, subject to the regulations in force, to:
 - a. transport or have transported the extracted quarry substances and their concentrates or primary derivatives belonging to it to the place of storage, processing or loading;
 - b. dispose of these products on domestic markets or export them;

- c. the authorization to exploit quarry substances also makes it possible to establish packaging and primary treatment facilities for these substances in accordance with the regulations in force.

ARTICLE 88: DURATION AND AREA FOR AUTHORIZATIONS FOR ARTISANAL AND SMALL-SCALE MINING OF QUARRY SUBSTANCES

1. Authorizations for artisanal and small-scale mining of quarry substances are valid for a period not exceeding three years and five years respectively, from the date of allocation. They are renewable for the same period.
2. The area for which the authorization for artisanal or small-scale mining of quarry substances is granted is defined in the authorization, subject to the following:
 - a) The beneficiary of an authorization for the artisanal or small-scale exploitation of quarry substances proceeds to the demarcation of the perimeter described in the authorization in accordance with the mining regulations and the practices in force.
 - b) If after a formal notice, the demarcation is not carried out, the local office of the Regulatory Authority for Artisanal and Small-Scale Mining automatically appoints an approved surveyor who carries out the demarcation at the holder's expense.
3. No artisanal or small-scale exploitation of substances from abandoned quarries may be reactivated without a new exploitation permit. However, the State may dispose of it for reasons of public utility.

ARTICLE 89: COMPLIANCE WITH THE REGULATIONS IN FORCE

1. The beneficiary of an authorization for the artisanal or small-scale exploitation of quarry substances is required to exploit the quarry substance in compliance with the regulations in force, including with regard to the protection of workers and the environment.
2. Any modification is subject to the prior authorization of the Regulatory Authority for Artisanal and Small-Scale Mining.

ARTICLE 90: ASSIGNMENT AND TRANSFER OF AUTHORIZATION FOR ARTISANAL AND SMALL-SCALE MINING OF QUARRY SUBSTANCES

1. The holder of a permit for artisanal or small-scale mining of quarry substances may be authorized to transfer the permit to a third party as prescribed by the Member State.
2. Authorizations for temporary artisanal and small-scale mining of quarry substances shall be transferable as prescribed by the Member State in the event of the death or personal incapacity of the operator, subject to the prior approval of the Regulatory Authority for

Artisanal and Small-Scale Mining and the Payment of Duties and Taxes Provided by the Fiscal Provisions in this Matter.

CHAPTER XVIII MINING PERMIT BY DREDGING

ARTICLE 91: ASSIMILATION OF MINING BY DREDGING TO SMALL-SCALE MINING

Mining by dredging, when not prohibited, is assimilated, in its terms of practice, to small-scale mining. The exercise of this activity is subject to the same conditions as small-scale mining, in accordance with the relevant provisions provided for in these Regulations.

CHAPTER XIX TRANSPORT AND COMMERCIALIZATION OF CRUDE ORE AND WASTE

ARTICLE 92: TRANSPORT OF RAW ORE AND REJECTS

1. Anyone wishing to transport raw ore or rejects must file with the local office of the Artisanal and Small-Scale Mining Regulatory Authority:
 - a. the applicant's identity and operating title;
 - b. the identity of the transferee and his capacity;
 - c. the nature of the rejects or the ore;
 - d. the route of the rejects or the ore.
2. Transportation of rejectd or ore within the same perimeter must be in accordance with the approved plan.
3. Holders of artisanal and small-scale mining permits and holders of authorizations to process mine dumps and spoil heaps may carry out the transport of rejects or raw ore from one site to another for processing on authorization from the Artisanal and Small-Scale Mining Regulatory Authority.

ARTICLE 93: MARKETING

1. Approval conditions and specifications

The conditions of approval and the specifications for the purchase and sale of gold, other minerals and precious substances must comply with national legislation.

2. Transparent marketing channels

Member States should adopt laws to ensure that marketing channels are transparent and to streamline implementation and monitoring mechanisms.

3. Certification labels

Member States must introduce certification labels.

4. Pricing

Member States must fix the prices of gold and other minerals and precious substances.

5. Modalities of retrocession of gold at the industry level

- a. The Artisanal and Small-scale Mining Regulatory Authority oversees the process of selling gold and other precious substances from artisanal and small-scale mining sites.
- b. The sale price of gold is the price of the world price of 24 carat gold in national currency per gram of the London *fixing* in the afternoon.
- c. In sites covered by an artisanal mining permit, artisanal miners are required to sell gold and other precious substances on the production site, in the points of sale set up by the permit holder, to approved and authorized buyers. by him.
- d. Artisanal mining permit holders and buyers are required to sell the gold and other precious substances collected to the holders of the gold buying and selling permit or to the Artisanal and Small-Scale Mining Regulatory Authority.
- e. Gold and other precious substances purchase and sale permit holders and small-scale mining permit holders can export their gold or resell it to the Artisanal and Small-Scale Mining Regulatory Authority.
- f. Export formalities are completed with the Artisanal and Small-Scale Mining Regulatory Authority.
- g. Artisanal mining collector card holders and management agreement holders are required to sell gold to the Artisanal and Small-Scale Mining Regulatory Authority.

6. Disposal of rejects or ore

The transfer or sale of mineral waste from an artisanal or small-scale mining site must comply with the regulations in force in the Member State.

7. Authorization to import or export minerals

- a. The import and export of gold and any mineral from and to foreign countries must be subject to prior authorization from the Minister responsible for mines and/or any other competent authorities in matter.
- b. The minister in charge of mines and/or any other competent authority in the matter will put in place the authorization procedure relating to the import or export of gold and any other mineral.
- c. The Minister in charge of mines and/or any other competent authority in the matter will set up the procedure for exemption from obligations related to the import or export of gold and any other mineral.

CHAPTER XX
OFFENSES, SANCTIONS AND PROCEDURES

Article 94
Offences and sanctions

The Member State shall determine the penalties for breaches of these Regulations.

Article 95
Procedures

The procedures relating to the penalties for infringements must be determined by the Member State.

CHAPTER XXI
SETTLEMENT OF DISPUTES

Article 96
Procedure for filing complaints

The Member State shall determine the procedures for lodging complaints.

Article 97
Dispute settlement

Any dispute relating to the interpretation and application of this Regulation is to be submitted to the ECOWAS Court of Justice.

CHAPTER XXII
TRANSITIONAL PROVISIONS

Article 98
Non-retroactivity and other transitional rules

1. A licence, permit or authorization granted under an act existing before the entry into force of these Regulations shall remain valid according to the texts applicable before the entry into force of this Act. However, the Artisanal and Small-Scale Mining Regulatory Authority may grant permits and make specific agreements under this Act or its specific provisions as set forth.

2. A title issued by the Artisanal and Small-Scale Mining Regulatory Authority under paragraph 1 of this article shall not have the effect of imposing or increasing the annual costs of detention in relation to the mining rights, nor to impose an additional annual burden on the holder of the title for a period of five (5) years from the entry into force of this Regulation.

**CHAPTER XXIII
FINAL PROVISIONS**

**Article 99
Publication**

1. This Regulation **C/REG.17/7/23** shall be published by the ECOWAS Commission in the Official Journal of the Community within thirty (30) days of their date of signature by the Chairman of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within thirty (30) days of its notification by the Commission.

**Article 100
Entry into force**

1. This Regulation **C/REG.17/7 /23** shall enter into force upon publication.

DONE AT BISSAU THIS 7TH DAY OF JULY 2023.


.....

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.17/07/23 ON ARTISANAL AND SMALL-SCALE MINING

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 31 of the said Treaty relating to natural resources which prescribes the need to harmonize and coordinate the policies and programs of Member States;

MINDFUL of Directive C/DIR.3/05/09 on the harmonization of Guiding Principles and Policies in the Mining Sector;

RECALLING the Article 21 of the African Charter of Human and Peoples' Rights,

CONSIDERING the need to improve economic and social justice within the communities, within the framework of the decision-making process relating to the exploitation of natural resources, as an element of an effective policy of conflict prevention, as stipulated in the ECOWAS Conflict Prevention Strategic Framework;

RECOGNIZING that the primary responsibility for promoting and protecting human rights lies with governments, investors and other commercial enterprises in West Africa's mining sector;

AWARE of the United Nations Global Compact initiative which calls on business leaders to adopt and implement the nine fundamental human rights principles, including labor and the environment and the ILO Declaration on Fundamental Principles and Rights at Work;

AWARE ALSO that mining affects ecological systems and is not limited to the immediate environment of the mine site and that in the areas surrounding the mine sites, communities suffer environmental, social and economic impacts, that certain "communities of interest" including local populations, artisanal miners, workers employed in mines and people living within the communities are marginalized;

RECOGNIZING the need to develop widely accepted criteria against which governments, communities, industry and other stakeholders can assess the environmental performance and acceptability of mining operations, and use these criteria to develop appropriate

standards to condition the authorizations necessary for the development of mineral substances;

RECOGNIZING ALSO the need to protect and maintain the macroeconomic stability of Member States with respect to revenues generated or derived from mining as well as to create an enabling economic environment that can attract investors to the mining industry and maintain a balance between the interests of Member States and those of investors;

CONSCIOUS that mining and on-site processing into finished products are essential for the socio-economic development of Member States, that the benefits obtained from these activities must be shared and safeguarded for present and future generations;

RECOGNIZING that the governments of Member States must play a leading role in creating an environment where policies and regulations promote the contribution of mining to sustainable development;

CONVINCED of the need to develop a common mining policy in the ECOWAS region that takes into account other international, regional and sub-regional initiatives, such as the adoption by WAEMU member states of a common mining policy and the UEMOA Community Mining Code;

CONSCIOUS of the need to prevent and manage conflicts related to mining and any potential negative impact on society, the environment and health that may arise;

RECOGNIZING that the mineral resources sector in the ECOWAS region faces major challenges that require immediate, sustained and targeted attention;

RECOGNIZING ALSO the need to take into account the particularities of artisanal and small-scale mining for its better regulation in the interest of the various actors with a view to sustainable development;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 24th November to 18th December 2022;

ON THE RECOMMENDATION of the Ninetieth Ordinary Session of the Council of Ministers held in Bissau from 6th to 7th July 2023.

ENACTS:

CHAPTER I OBJECT - SCOPE – DEFINITIONS

ARTICLE 1: OBJECT

1. This regulation aims to promote and encourage artisanal and small-scale mining in Member States that is secure, equitable, optimal and at the service of sustainable economic and social development.

2. Specifically, it aims to promote and encourage safe, equitable and optimal artisanal and small-scale mining in member states, in the service of sustainable economic and social development.

ARTICLE 2: SCOPE

This Regulation applies to artisanal mining and small-scale mining in the territory of the Member States.

ARTICLE 3: DEFINITIONS

For the purposes of this Regulation, the following definitions shall apply:

“Artisanal exploitation of quarry substances” all the operations which consist of extracting and concentrating mineral substances classified as quarry substances and recovering the commercial products using manual methods;

“The authorization for the temporary exploitation of quarry substances” is valid only for the period defined therein by the Member State. However, this period cannot exceed two (2) years.

“Artisanal and small-scale mining” for the purposes of this text means, on the one hand, artisanal mining and, on the other hand, small-scale mining;

“Community” (with capital “C”): the Economic Community of West African States referred to in Article 2 of the ECOWAS Revised Treaty;

“community” (with lowercase “c”): people living in an area where exploration, development or exploitation of mineral resources is taking place or has taken place;

“Corporate Social Responsibility (CSR)” concept according to which, a legal entity such as a legal person strives to acquire and maintain an improved social capital (social permit) in its operational sphere while respecting the principles of sustainable development;

“Exploitation or artisanal mining activity” any mining activity, generally undertaken by a person or a group of persons holding a registration certificate, in compliance with the regulations in force in the Member State concerned, from point method of production, capital investment and optimum depth for safety, using rudimentary, non-powered machinery or equipment, on a 3” x 3” plot under - cadastral block unit of a Member State, for a concession with a maximum area of one (1) regional cadastral block unit whose dimensions are 10” x 10” per Unit;

“Exploitation by dredging” the operation which consists in taking materials from the bottom of watercourses and bodies of water and recovering the marketable products using a combination of semi-mechanized and mechanized methods and processes;

“Mine dumps and heaps” discharges, cuttings, operating residues of mining substances;

“Mining operations or activities” means reconnaissance, prospecting, exploration, mining and all other activities undertaken along the value chains, including post-mining activities;

“Mining Regulatory Authority” An entity created by law and endowed with legal personality and financial autonomy, involving all actors concerned with artisanal and small-scale mining, benefiting deployment capacity in the field and able to set up inter-ministerial and institutional coordination platforms. It includes the cadastre office.

“Mining substances” These are mineral substances other than liquid or gaseous hydrocarbons and quarry substances;

“Prospecting” all systematic and itinerant surface investigations, by geological, geophysical or other methods with a view to detecting indices or concentrations of useful mineral substances;

“Quarry” the classification of deposits of mineral substances used in particular in construction, ornamentation and viability stoning, as well as the site of the exploitation of such mineral substances;

“Quarry substances” These are the substances from deposits of building materials, gravelling and viability, soil improvers and materials used in the ceramic industry and other similar substances, with the exception of phosphates, nitrates, alkaline salts and other salts associated in the same deposits and bogs;

“Reconnaissance” the search for mineral resources by geophysical, geochemical or photo-geological surveys or other related remote sensing and surface geology techniques, including the collection of environmental data and all necessary data, except drilling and excavations at this stage;

“Rehabilitation” This is the restoration of former operating sites to conditions of safety, rural productivity and visual appearance close to their original state, in a sustainable manner and in a manner deemed adequate and acceptable by the administrations in charge of Mines and the Environment;

“Small-scale or semi-mechanized mining” any mining activity undertaken by a company, relying on a method of mining, open pit or underground, well planned and coordinated, with the deployment of semi-mechanized or fully mechanized means and continuing its activities until the decommissioning of the mining site, over an area of one (1) to one hundred and fifty (150) units of regional cadastral blocks whose dimensions are 10” x 10” per Unit;

“Titles relating to artisanal and small-scale mining” authorization or permit provided for in these Regulations.

CHAPTER II

OWNERSHIP OF MINERAL SUBSTANCES, ACQUISITION OF TITLES AND COMPENSATION

ARTICLE 4: OWNERSHIP OF MINERAL SUBSTANCES

1. Any mineral substance in its natural state in the soil, subsoil or on the surface of the soil of a Member State, in rivers, streams, watercourses throughout the sub-region, in exclusive economic zones, territorial waters or continental shelves, is the property of the Member State.
2. Holders of mining rights or titles relating to artisanal or small-scale mining acquire ownership of the mineral substances they extract in accordance with the legal and contractual provisions in force.

ARTICLE 5: ACQUISITION OF TITLES

1. Notwithstanding the holding of a title or right to the land on which the mineral substances are located, any research, reconnaissance, prospecting, exploration, artisanal and small-scale mining or any similar activity can only be undertaken after the granting of a mining right or title.
2. The decision-making process leading to the granting and withdrawal of mining rights must be transparent.
3. Notwithstanding paragraph 1 of this article, the public agencies of the Member States must not be prevented from carrying out geological activities in accordance with the laws in force in the zones where a right or mining title relating to artisanal exploitation or small scale was acquired.

ARTICLE 6: COMPENSATION OF THE OWNER OR LEGITIMATE OCCUPIER OF THE LAND

1. Appropriate and timely compensation must be paid to the owner or lawful occupier of any land acquired for artisanal or small-scale mining.
2. In calculating any compensation for the acquisition of land for artisanal and small-scale mining, account shall be taken of the losses suffered by the user of the land, the inconvenience caused to the landowner and the occupant duly assessed, loss and damage caused to immovable property and its appurtenances, loss of earnings, including possible

loss of agricultural income and other reasonably proven losses, by paying compensation in accordance with international best practices in force in this area.

CHAPTER III

REGULATION OF ARTISANAL AND SMALL-SCALE MINING

ARTICLE 7: CREATION OF A REGULATORY AUTHORITY

1. Subject to the specificities of each legal system, Member States shall create or designate a Mining Regulatory Authority endowed with legal personality and financial autonomy, involving all the actors concerned, benefiting from the capacity to deploy in the field, and able to set up inter-ministerial and institutional coordination platforms.
2. Unless there are national provisions to the contrary, the Regulatory Authority shall be placed under the supervision of the Minister in-charge of Mines.

ARTICLE 8: ORGANIZATION AND MISSION OF THE REGULATORY AUTHORITY

1. The Regulatory Authority has a seat at the national level and representations or offices at the local level.
2. It may be established in areas designated for artisanal and small-scale mining by non-state actors to assist in the management of such exploitation.
3. The Artisanal and Small-Scale Mining Regulatory Authority is responsible for the supervision and development of artisanal and small-scale mining.

ARTICLE 9: SPECIFIC POWERS OF THE REGULATORY AUTHORITY

1. The Artisanal and Small-Scale Mining Regulatory Authority ensures
 - a. technical supervision of artisanal and small-scale mining activities;
 - b. monitoring and control of marketing channels;
 - c. the regulation of marketing by purchasing on all sites;
 - d. administrative and regulatory follow-up with a view to reducing the share of the informal sector and the accountability of artisanal gold miners;
 - e. infrastructure development;
 - f. environmental monitoring;
 - g. rehabilitation of degraded or abandoned sites.
2. The Regulatory Authority for Artisanal and Small-Scale Mining ensures the missions of a one-stop shop. To this end, it is responsible for:

- a. formalities relating to artisanal and small-scale mining activities and the treatment of their waste;
 - b. to set up a mechanism for the purchase and export of gold, other precious substances and industrial minerals;
 - c. the collection of mining rights, taxes and royalties relating to artisanal and small-scale mining activities and the treatment of waste;
 - d. the issue of the mining artisan card.
3. These are considered as formalities relating to artisanal and small-scale mining activities and the treatment of their rejections, the reception of applications and the issuance:
- a. the artisanal mining permit;
 - b. the small-scale mining permit;
 - c. the ore processing authorization;
 - d. approval for the purchase, sale and export of gold, other precious substances and industrial minerals;
 - e. the mining artisan card;
 - f. site management agreements;
 - g. the management of ore transactions and ore rejects.
4. The Artisanal and Small-Scale Mining Regulatory Authority puts in place mechanisms to monitor and encourage spontaneous compliance with the rules.
5. It must establish a permanent framework for dialogue between artisanal and small-scale mining actors and local authorities.
6. Local offices of the Artisanal and Small-Scale Mining Regulatory Authority are responsible for, inter alia:
- a. establish a register of all artisanal and small-scale miners;
 - b. supervise and monitor the operational activities of artisanal and small-scale miners;
 - c. collect information on the operations of artisanal and small-scale miners;
 - d. facilitate the formation at the local level of cooperatives of artisanal miners.

CHAPTER IV

PROTECTION OF THE ENVIRONMENT

ARTICLE 10: OBLIGATIONS RELATING TO THE PROTECTION OF THE ENVIRONMENT

1. Before undertaking any artisanal and small-scale mining activity, a holder of mining rights or titles must obtain the necessary permits and approvals from the competent authorities of the Member State responsible for the protection of forests, the environment, other natural resources and public health.

2. Member States shall adopt appropriate laws (where none exist) to set up complaint mechanisms and audits for compliance with the obligations resulting from this Regulation relating to the protection of the environment.
3. Artisanal and small-scale miners conduct their activities in accordance with these Regulations, the national laws and regulations, administrative practices and policies relating to the preservation of the environment of the Member States in which they operate and must comply with the related international agreements, principles, objectives and standards relating to the environment, hygiene, public health and safety and generally conduct their activities in such a way as to contribute to the overall objective of sustainable development.
4. Artisanal and small-scale mining shall be conducted using proven mining techniques in such a way as to ensure the rational exploitation of mineral resources in accordance with these Regulations.
5. Prior to the start of operations, holders of mining rights or titles relating to artisanal or small-scale mining must draw up, for implementation, plans for the rehabilitation and closure of mining sites as well as plans for the after mine. These plans are submitted to the competent authority for approval. This plan is subject to periodic reviews.
6. Periodic environmental audits will be conducted to ensure the environmental performance of artisanal and small-scale mining operations and the effectiveness of mining regulatory agencies.
7. Member States shall ensure that holders of rights or titles relating to small-scale mining take measures to prevent and manage the discharge of cyanide and other similar substances, substances harmful to human health and environment, as well as other risks associated with small-scale mining activities.
8. Subject to obtaining the required permits and approvals from the legal state institution and in agreement with the communities as part of the impact assessment conducted, the holder of a title relating to artisanal or small-scale mining may use water from a river, stream or underground reservoir in the space covered by its mining right.
9. The holder of a title relating to artisanal or small-scale exploitation must ensure that his use of the resource does not pollute the water and does not deprive the communities of its use for their economic and socio-cultural activities.

ARTICLE 11: OBLIGATIONS SPECIFIC TO DREDGING

1. The use of dredging in artisanal and small-scale mining, when not prohibited by the Member State, may only be authorized to an operator if he justifies having provided for the

implementation of appropriate measures for the protection of the environment against the negative impact of dredging. These measures are studied and assessed beforehand by the competent authority of the Member State.

2. Compliance with these measures throughout the mining activity of the holder of a mining right who has obtained the authorization to use dredging is subject to regular monitoring by the competent authorities of the Member State in accordance with the texts in force.

3. In the event of small-scale mining by dredging, the mining operator must, in addition to compliance with the environmental obligations provided for in the preceding article, ensure that the sediments from the dredging do not harm the environment. In particular, he must ensure that his activity does not affect the bed of the watercourse, nor the quality of the water, as well as the quality of the site. Hazardous sediments are determined and managed in accordance with the texts applicable in the Member State.

4. Each Member State shall in particular ensure that its regulations comply with international requirements for the protection of the environment against the negative impact of mining by dredging.

ARTICLE 12: STANDARD ENVIRONMENTAL AND SOCIAL SPECIFICATIONS

Standard specifications are developed following a strategic environmental assessment of artisanal and small-scale mining. Their content is set by regulation by each Member State, in compliance with the requirements of the applicable community and internal texts.

ARTICLE 13: CREATION OF A FUND FOR THE REHABILITATION AND PROTECTION OF THE ENVIRONMENT

1. A Fund for the rehabilitation and protection of the environment is hereby established.

2. The Environmental Rehabilitation and Protection Fund is intended to finance activities for the implementation of the mine rehabilitation and closure plan.

3. The sources of financing of this Fund are provided for by each Member State.

4. The sums collected under the Fund for the rehabilitation and protection of the environment are exempt from taxes on profits provided that they are actually used for this purpose.

5. The ministries in charge of mines, environment and finance produce a joint, exhaustive and complete annual report on the state and management of the Fund for the rehabilitation and protection of the environment. This report is published in the Official Journal of the Member State and is widely distributed in the press at the end of the second quarter of the current year for the statement of the financial year of the previous year.

ARTICLE 14: REHABILITATION OF SITES

1. Artisanal and small-scale mining sites must be rehabilitated during and/or at the end of exploitation.
2. This operation is the responsibility of:
 - a. the holder of the artisanal mining permit;
 - b. the holder of the small-scale mining permit;
 - c. the holder of the authorization for artisanal or small-scale mining of quarry substances;
 - d. the holder of the authorization to treat waste, dumps and mine spoil heaps;
 - e. the holder of the management agreement for artisanal mining sites.
3. Abandoned sites are rehabilitated by the Artisanal and Small Scale Mining Regulatory Authority with resources from the Environmental Rehabilitation and Protection Fund.
4. Rehabilitation operations must be carried out under the supervision of the Regulatory Authority for Artisanal and Small-Scale Mining, the organ in charge of mines and geology of the Member State, the competent services ministries in charge of the environment, local authorities, and representatives of neighbouring communities.

CHAPTER V SAFETY AND HYGIENE RULES

ARTICLE 15: PRINCIPLE OF COMPLIANCE WITH SAFETY AND HYGIENE RULES

1. Artisanal and small-scale miners or quarry operators are required to comply with the safety and health rules applicable to exploration and exploitation work. They are also required to comply with the provisions relating to the health risks inherent in artisanal and small-scale mining or quarrying and the safety rules relating to the transport, storage and use of explosives and chemical substances. They are required to apply the regulations relating to protective and preventive measures in accordance with accepted national and/or international standards.
2. Copies of the regulations must be posted in the workplace in places most visible to employees.
3. Artisanal and small-scale miners or quarry operators and their contractors are required to:
 - a. ensure the accommodation of workers on the site or outside the site in hygienic and sanitary conditions in accordance with the legislation in force;
 - b. respect the health legislation and regulations as they result from the texts in force;

- c. to respect the general conditions of work relating to the prevention and compensation for accidents at work and occupational diseases;
- d. respect the general working conditions relating to professional associations and trade unions;
- e. contribute to the establishment or improvement of health and school infrastructures at a reasonable distance from the deposit corresponding to the normal needs of the workers and their families, and the organization, on the local level, of leisure facilities for their staff and their families.

4. The wearing of personal protective equipment by artisanal miners is mandatory.

5. The elements related to the wearing of personal protective equipment are specified by national regulations.

ARTICLE 16: PROHIBITION OF CHILD LABOUR

1. It is strictly forbidden to employ persons under the age of 18 in artisanal and small-scale mining activities.

2. The presence of children in ore extraction, processing and sales areas is strictly prohibited.

ARTICLE 17: DEVELOPMENT OF MINING SITES

1. Artisanal and small-scale miners and their contractors or quarry substances shall:

- a. clean up mining sites by building drainage canals for waste from ore processing, in accordance with environmental protection measures;
- b. make available and facilitate access to protective health equipment (gloves, masks, protective devices against mercury vapours), mobile health centers and safety on mining sites;
- c. build and fit out a centre or a space specially dedicated to ore processing on the mining sites or any other appropriate site taking into account environmental protection measures.

2. The construction of shafts, trenches and galleries must comply with certain precautions which are specified by the Member State and relating to spacing, depth, shape and support depending on the nature of the ground.

ARTICLE 18: ORGANIZATION AND STRUCTURING OF SITES

1. The holder of a title relating to artisanal and small-scale mining is required to organize his site in accordance with the regulations in force. Any space subject to artisanal or small-scale mining and not covered by a title is under the control of the Regulatory Authority for Artisanal and Small-Scale Mining, which decides on its organization.

2. Any artisanal or small-scale mining site is structured at a minimum in:

- a. ore extraction zone;
- b. processing and sales area;
- c. zone of dwellings and various activities.

3. The structuring of the zones is done under the supervision of the Regulatory Authority for Artisanal and Small-Scale Mining.

4. Residential areas and various activities are managed by the municipalities in conjunction with the Regulatory Authority for Artisanal and Small-Scale Mining.

5. Access to ore extraction areas and gold processing and sales areas is restricted to holders of valid cards.

ARTICLE 19: PROHIBITED AREAS

1. Artisanal and small-scale mining and treatment of waste substances from mines are prohibited in the following areas unless authorized:

- a. spaces covered by nature preservation zones;
- b. areas covered by pastoral development zones;
- c. the areas covered by hydro-agricultural developments and natural waterways of great importance;
- d. spaces occupied by dwellings;
- e. places of worship, sacred places, burial sites and other protected places;
- f. spaces occupied by public infrastructures.

2. For any mining activity carried out in the areas mentioned above, the Regulatory Authority for Artisanal and Small-Scale Mining, in collaboration with the competent services, proceeds to the eviction of the occupants and ensures the restoration of the site.

ARTICLE 20: LIMITS OF TITLES

The titles can be contiguous, and the holders are required to materialize the limits in accordance with the texts in force.

ARTICLE 21: TRAINING AND SUPERVISION OF ACTORS

Artisanal and small-scale miners and their contractors or quarry substances are required to:

- a. train and supervise artisanal and small-scale miners or quarry operators in terms of good practices ;
- b. train and supervise small-scale operators in the methods and techniques of using explosives;

- c. identify suitable sites for artisanal and small-scale mining or quarrying.

ARTICLE 22: SUSPENSION OF CERTAIN ACTIVITIES

1. Where necessary, the Member State may decide to close artisanal or small-scale mining sites.
2. The State may also decide to suspend certain activities of artisanal or small-scale mining sites, taking particular account of the specificities of the terrain. The suspension can be lifted under the same conditions.

CHAPTER VI NATIONAL INTEREST AND DEVELOPMENT OF LOCAL COMMUNITIES

ARTICLE 23: CONSIDERATION OF THE DEVELOPMENT OF LOCAL COMMUNITIES

For better implementation of texts on artisanal and small-scale mining, Member States must take into account the development of local communities. To this end, they regularly carry out studies and assessments of the situation of the sector and of artisanal and small-scale mining activities.

ARTICLE 24: TAX SYSTEM

1. The amounts of taxes and royalties relating to artisanal and small-scale mining are set by national texts.
2. The taxation applicable to artisanal and small-scale mining must be subject to inclusive and local management, based on an appropriate tax system taking into account the imperatives of formalization and on the accountability of local authorities in terms of definition and collection of certain taxes.
3. Member States can take action at national and local level to strengthen collection and ensure better redistribution of income from artisanal and small-scale mining.
4. Member States grant more responsibilities to local and regional authorities in setting tax rates/amounts and collecting taxes.
5. Member States shall adopt tax measures favouring the importation at lower cost of equipment strictly necessary for artisanal and small-scale mining.
6. Member States should put in place, with the involvement of local actors, popular accountability frameworks on the collection of taxes in the artisanal and small-scale mining sector at the local government level.

ARTICLE 25: TRANSFER OF CAPITAL

1. The artisanal and small-scale miner who derives foreign currency earnings from his operations may be authorized by the competent authority of a Member State to keep part of these foreign currencies in an account opened in the said State, intended for the purchase of parts and other inputs necessary for artisanal and small-scale mining, provided that evidence is provided that such funds are not readily available without opening such an account.
2. Any foreign currency earned and capable of being held in an account in accordance with this article shall be used specifically and exclusively for:
 - a. the purchase of spare parts, raw materials, consumables, machinery and equipment;
 - b. debt service and payment of dividends;
 - c. payment of expatriate staff;
 - d. the transfer of capital in the event of the sale or liquidation of mining operations.
3. The annual free transfer of convertible currencies at a rate mutually agreed with the Member States is guaranteed to the artisanal and small-scale miner.
4. Any transfer of convertible currency by an artisanal and small-scale miner stipulated in this article shall be carried out in accordance with the appropriate exchange regime of the Member States. Member States shall take measures to prevent the flight of capital or in the flagrant case of the use for this purpose by a holder of foreign currency of an account opened in accordance with paragraph 1 of this Article.

ARTICLE 26: PARTICIPATION OF THE STATE OR LOCAL AUTHORITIES IN SMALL-SCALE MINING OPERATIONS

1. A competent authority of a Member State may, by written notice, request a small-scale mining company to grant to the State or a local authority an interest, however called, in the operations of the small-scale mining company.
2. The rights attached to this participation shall be determined by mutual agreement between the competent authority of the Member State and the small-scale miner.

ARTICLE 27: SOCIAL RESPONSIBILITY

1. Within the framework of a localization policy, the holder of the artisanal or small-scale mining exploitation permit operating on the territory of a Member State shall submit to the

competent authorities a detailed programme, approved by them for the recruitment, transfer of technology and training of local personnel, with which it must comply.

2. Member States shall ensure that mining Corporate Social Responsibility (CSR) and Alternative Livelihood Programs subject to this article are part of the conditions required for the granting of a mining right or title relating to the exploitation of artisanal or small-scale mining. These programs must contribute to the improvement of the living conditions of mining communities and be established with the active participation and consent of local communities.

3. Artisanal and small-scale miners operating in Member States shall conduct their artisanal and small-scale mining activities in a manner that respects the right of people to participate in and contribute to development and to enable them to enjoy economic, social, sustainable culture and politics.

4. Artisanal and small-scale miners operating in Member States are required to respect the rights of local communities. In particular, they are required to respect the rights of local populations and communities to own, occupy, develop, control, protect and use their lands, other natural resources and their cultural and intellectual property rights.

5. Artisanal and small-scale miners must obtain the free, prior and informed consent of local communities before the start of exploration and before the start of each successive phase of mining exploration and post-mining operations.

6. Throughout the mining cycle, artisanal and small-scale miners are required to continue ongoing consultation and negotiation on important decisions affecting local communities.

7. Member States, artisanal and small-scale miners and civil society organizations in the field of artisanal and small-scale mining activities establish consultation frameworks comprising all actors involved in artisanal and small-scale mining activities, with a view to ensuring their fruitful collaboration and peaceful coexistence during the period of artisanal and small-scale mining, and to actively prepare for post-mining conversion possibilities.

8. Member States cooperate with stakeholders in decision-making processes regarding artisanal and small-scale mining activities.

9. Member States shall establish a Socio-economic Development Fund to which artisanal and small-scale miners and other stakeholders are required to contribute for the development of post-mining conversion activities in affected local communities.

10. For sites under the control of the Artisanal and Small-Scale Mining Regulatory Authority, it ensures agreement between landowners and artisanal miners.

11. Non-compliance by a small-scale mining operator with the programs mentioned in this article constitutes a cause for revocation of his mining right or title.

12. A holder of a mining right or title relating to artisanal or small-scale mining shall, in all phases of its operations, grant preference to the employment of citizens of the Member State concerned, in particular those of the most affected, without prejudice to the provisions of treaties and conventions and meeting as far as possible the requirements of safety, efficiency and profitability.

13. Within the framework of carrying out mining operations, purchase, construction and installation of infrastructure, the holder of mining rights or title relating to artisanal or small-scale mining must adopt a procurement policy of markets giving preference:

- a. to materials and products from the Member State concerned, without prejudice to the provisions of treaties and conventions;
- b. to service agencies established in the Member State concerned and belonging to a citizen (company or other) of that Member State and/or to public companies, without prejudice to the provisions of treaties and conventions and by complying to the full extent as possible to current standards of safety, efficiency and profitability.

14. Member States must take appropriate measures to harmonize and channel the investments of the groups of local actors in the operational chain of artisanal and small-scale mining for the benefit of local development needs.

CHAPTER VII ACCESS TO INFORMATION

ARTICLE 28: COMPLIANCE WITH THE RULES AND PRINCIPLES OF TRANSPARENCY

1. Member States shall take measures to ensure transparency in the collection and management of taxes related to artisanal and small-scale mining and the issuance of supporting documents for payment by taxpayers.

2. Artisanal and small-scale miners are required to comply with the principles of transparency by declaring all payments made to the State, in accordance with the laws and regulations in force.

3. Artisanal and small-scale miners who carry out their activities in the Member State are required to comply with the international commitments made by this State and applicable to their activities, for the improvement of governance in the artisanal mining sector and

scale, notably those related to the Kimberley Process (KP) and the Extractive Industries Transparency Initiative (EITI).

ARTICLE 29: OBLIGATION TO KEEP ARCHIVES

1. An artisanal and small-scale mining operator keeps at an address in the Member State concerned with notification to the competent authority of the State, the documents and registers prescribed by the law relating to artisanal and small-scale mining activities.
2. An artisanal and small-scale miner is required to allow an authorized agent of the Member State, within a reasonable period of time, to check the documents and registers and to keep copies thereof.
3. An artisanal and small-scale miner is required to provide the competent authorities of a Member State annually or, if required, periodically, with reports on his mining operations.
4. Member States shall adopt and apply laws and regulations which criminalize artisanal and small-scale miners who provide the public or the government with false information, misleading information, incomplete information or deliberately distorted information.

ARTICLE 30: PUBLIC ACCESS TO INFORMATION

1. The registers, documents and information relating to the granting of a right or mining title provided pursuant to the provisions of this Regulation must be considered as public and shared with the public in accordance with the laws and regulations of the Member State.
2. Notwithstanding anything to the contrary contained in this article, records, documents and information provided or obtained on mining activities, including artisanal and small-scale mining, shall be disseminated if a competent authority of a Member State believes that this dissemination is in the public interest.
3. No data is considered confidential if it relates to the degradation or supposed degradation of human health, the environment or the safety of workers.

ARTICLE 31 INVESTIGATIONS AND AUDITS

1. Any person or entity working with or for an artisanal or small-scale miner may be subject to investigation.

2. Any person or entity working with or for an artisanal or small-scale miner and subject to an investigation pursuant to this Article or any person related to the subject matter of the investigation or audit shall cooperate with the investigator or auditor.
3. The procedures required for lifting the obligation of professional secrecy must be complied with.

CHAPTER VIII RESPECT AND PROMOTION OF HUMAN RIGHTS

ARTICLE 32: DUTY TO GUARANTEE RESPECT AND PROMOTION OF HUMAN RIGHTS

1. Artisanal and small-scale miners and other business entities involved in artisanal and small-scale mining have a strong duty to ensure respect for and promote internationally recognized human rights, including the rights of women, children and workers in mining activities.
2. Artisanal and small-scale miners guarantee the rights of local communities.
3. Artisanal and small-scale miners ensure strict compliance with the laws of member states prohibiting the carrying and use of weapons.
4. Artisanal and small-scale miners operating in conflict zones are required to respect all major international agreements relating to human rights and international humanitarian law.

CHAPTER IX CATEGORIZATION OF ACTORS

ARTICLE 33: PROFESSIONAL CARD

1. Any natural person wishing to undertake an activity in the field of artisanal and small-scale mining must hold an artisanal mining card issued by the Regulatory Authority for Artisanal and Small Scale Mining.
2. These are considered as activities in the field of artisanal mining:
 - a. the organization of the site;
 - b. the extraction of the ore;
 - c. the processing of the ore;
 - d. the purchase of mineral substances;
 - e. the provision of services inherent in the activity of artisanal and small-scale mining.

3. Different types of artisanal miner cards are issued by the Artisanal and Small-Scale Mining Regulatory Authority, including:

- a. an operator artisanal mining card;
- b. a collector artisanal mining card;
- c. a service provider artisanal mining card.

4. Individuals wishing to work in the extraction and processing of ore and to sell their production must obtain an “operator” artisanal mining card.

5. Any natural person wishing to collect gold or other precious substances from artisanal and small-scale mining sites, must obtain a “collector” artisanal mining card from the Artisanal and Small-scale Mining Regulatory Authority.

6. Any natural person wishing to provide the services necessary for the extraction and processing of ore and waste must obtain a “service provider” artisanal mining card.

7. The Member State may, on the basis of an objective mapping of the various actors involved in the value chain of artisanal and small-scale mining, provide for other actors and issue them professional cards, notwithstanding those provided for in this Article.

8. The conditions for issuing and withdrawing the artisanal mining card are specified by regulation by the Member State.

CHAPTER X

FORMALIZATION, FINANCING AND TRAINING OF STAKEHOLDERS

ARTICLE 34: FORMALIZATION

The Artisanal and Small-Scale Mining Regulatory Authority shall take the necessary measures for formalization, which shall be governed by the rules in force in the Member States.

ARTICLE 35: FUNDING AND TRAINING

1. Artisanal and small-scale mining stakeholder organizations should also take the necessary steps to access funding
2. They must also take the necessary measures to offer appropriate professional training to their members.

CHAPTER XI

PROVISIONS COMMON TO ARTISANAL AND SMALL-SCALE MINING TITLES

ARTICLE 36: PRELIMINARY PROVISIONS RELATING TO TITLES

1. No one may undertake or conduct an activity governed by the mining legislation on artisanal and small-scale mining in force in the Member State, without having first obtained a permit under the conditions laid down by this legislation.
2. Over all or part of the extent of its territory and under the conditions provided for in this Regulation, the Member State may grant one or more natural or legal persons the right to undertake or conduct one or more operations artisanal and small-scale mining on mineral substances contained in the soil and subsoil.
3. Legal persons must demonstrate the required technical and financial capacity as set by the Member State.
4. The period of validity of the mining title relating to artisanal or small-scale mining runs from the date of issue of the award decision. Its validity ends by renunciation, by withdrawal or by expiry of the period of validity.
5. The modification of the geographical perimeter of a mining title relating to artisanal or small-scale mining is authorized, subject to the rights or requests for previous mining titles, under the conditions set by the Member State.
6. The total or partial refusal of the State to grant a mining title relating to artisanal or small-scale mining does not entitle the applicant to any compensation.

ARTICLE 37: CREATION OF RESERVED AREAS OR CORRIDORS FOR ARTISANAL AND SMALL-SCALE MINING

There will be created, in accordance with the regulations of the Member State, reserved areas or corridors for artisanal and small-scale mining.

ARTICLE 38: SITES OUTSIDE RESERVED AREAS AND CORRIDORS

As a transitional measure, titles relating to artisanal and small-scale mining may be granted on sites outside the reserved areas and corridors.

ARTICLE 39: MANAGEMENT OF SPACES NOT COVERED BY A TITLE

1. Spaces not covered by a title are under the control of the Regulatory Authority for Artisanal and Small-Scale Mining, which decides on their organization. It can decide to concede the management of these sites under its control, by means of agreements, respectively for management of small-scale mining site, management of processing center

or management of shared processing center. The concession can be made with specific people or with a cooperative of artisanal miners.

2. The Artisanal and Small-Scale Mining Regulatory Authority may concede the management of the sites under its control by means of agreements which are:

- a. the artisanal mining site management agreement;
- b. the processing center management agreement;
- c. the shared processing center management agreement;

3. The content of these management agreements together with the specifications is fixed by deliberation of the Regulatory Authority for Artisanal and Small-Scale Mining.

ARTICLE 40: GRANTING AND WITHDRAWAL OF TITLES

1. The title relating to artisanal or small-scale mining shall be issued by the competent authority in accordance with national provisions.

2. The withdrawal of titles provided for in these Rules takes place under the same conditions as those provided for in Article 42.1.

3. The technical services of the State and the local authorities have free access to the mining sites to carry out the necessary checks and inspections.

ARTICLE 41: PERSONS WHO CANNOT BE AWARDED TITLES DUE TO CONFLICT OF INTEREST

Persons in conflict of interest, the list of which is established by each Member State, cannot be awarded titles relating to artisanal and small-scale mining.

ARTICLE 42: LEGAL STATUS OF MINING TITLES

1. Titles relating to artisanal or small-scale mining cannot be overlapped

2. The holder of a prospecting or exploration permit or of a small-scale mining permit may be authorized to transfer the permit to a third party as prescribed by the Member State.

3. The artisanal or small-scale mining permit may also be pledged subject to the rules determined by the Member State.

4. A register of titles relating to artisanal and small-scale mining shall be kept in the Member State, intended to receive particulars relating to the allocations, transfers, transmissions, pledges and withdrawals of these titles.

5. This register must also be accessible online.

ARTICLE 43: SUSPENSION AND REVOCATION OF TITLES

1. The title is suspended if the holder:
 - a. fails to comply, within a time prescribed by law, with any of the terms and conditions of the permit;
 - b. fails to correct the deficiencies within the time prescribed by the competent authority.
2. The title is revoked if the holder has violated any of the provisions of these Regulations or a law of the Member State, in particular:
 - a. has made a statement or provided information in connection with the permit or authorization knowing that it is/are materially false;
 - b. is not entitled to submit an application or to hold the title;
 - c. does not comply with the obligations arising from the title or does not comply with them;
 - d. is found guilty of an offense of illicit trade in minerals.
3. The procedure for suspending or revoking a title must comply with the requirements of the Member State.
4. In the event of suspension, a mention is made on the cadastral map and in the general register;
5. In the event of revocation, the permit data must be removed from the cadastral map and the general register;
6. The cadastral office must notify all key stakeholders of the permit suspension or revocation.

CHAPTER XII RECONNAISSANCE PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

ARTICLE 44: CONDITIONS FOR GRANTING A RECONNAISSANCE PERMIT

Unless otherwise provided in the law of the Member State, a mining right for reconnaissance activities shall only be granted to a person if that person is a citizen of the Member State or of the Community.

ARTICLE 45: APPLICATION FOR RECONNAISSANCE PERMIT

An application for reconnaissance activities must be submitted to the local office of the Artisanal and Small-Scale Mining Regulatory Authority in the prescribed form and accompanied by a statement indicating the following information:

- a. an estimate of the amount proposed to be spent on operations;

- b. the curriculum vitae of the geologist or the appropriate professional who will carry out the reconnaissance activity in accordance with the permit.

ARTICLE 46: DURATION OF RECONNAISSANCE PERMIT

1. A request for a reconnaissance permit, in accordance with this Article, must be processed within a maximum period of thirty (30) days by a Member State.
2. The duration of a reconnaissance mining right must not exceed six (6) months for the first grant.

ARTICLE 47: EXTENSION OR RENEWAL OF THE DURATION OF THE RECONNAISSANCE PERMIT

1. An application for extension or renewal of the reconnaissance permit must comply with the requirements of the Member State.
2. The extension or renewal of a reconnaissance permit may only be granted if the holder has fulfilled all his obligations arising from the permit which is the subject of the application.
3. A permit granted for a reconnaissance activity may only be renewed or extended for a period once, provided that a request to this end is made within fourteen (14) days before the expiry of the permit.

ARTICLE 48: RIGHTS OF THE HOLDER OF A RECONNAISSANCE PERMIT

1. A reconnaissance permit issued for artisanal or small-scale mining grants the holder and an agent authorized by the holder the exclusive right to carry out reconnaissance activities in an area for the mineral resources to which the reconnaissance permit relates and to carry out any other ancillary or related activity, as prescribed.
2. For the purposes of exercising the right conferred under the permit, the holder or authorized agent must contact the landowners and the affected community and obtain their consent to the surface rights. This consent must not be unreasonably withheld from the holder.
3. The holder of a reconnaissance permit for artisanal and small-scale mining shall not engage in drilling or excavation activities.

ARTICLE 49: RIGHTS OF THE AUTHORIZED AGENT

1. An authorized officer may enter the permit area with or without notice to the permit holder to inspect reconnaissance activities.
2. An authorized officer may take samples and request as well as take copies of documents which may be necessary for the performance of his duties.

ARTICLE 50: REJECTION OF AN APPLICATION FOR A RECONNAISSANCE PERMIT

An application for a reconnaissance permit for artisanal and small-scale mining may be rejected in the following cases:

- a. the applicant is not a citizen of the Member State or of the Community;
- b. the applicant wilfully makes a false or misleading statement, or makes a statement, provides materially false information or documents to the Artisanal and Small-Scale Mining Regulatory Authority;
- c. the application is in contradiction with another application, or a permit granted for the same mineral resource;
- d. the applicant fails to correct any errors or provide any required information to the Artisanal and Small-Scale Mining Regulatory Authority within seven (7) working days.

ARTICLE 51: GRANTING OF RECONNAISSANCE PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. The local office of the Artisanal and Small-Scale Mining Regulatory Authority shall, within fourteen (14) days of permit approval, notify the applicant and provide details of the taxes to be paid in relation to the granting of the permit.
2. In turn, the applicant shall, within fourteen (14) days of the issuance of the notice by the local office of the Artisanal and Small-Scale Mining Regulatory Authority, give in writing a notice of whether or not the offer has been accepted.
3. The Artisanal and Small-Scale Mining Regulatory Authority prepares the permit, signs it and notifies it to the main stakeholders concerned.

ARTICLE 52: TRANSFER OF A RECONNAISSANCE PERMIT

A holder of a reconnaissance permit for artisanal and small-scale mining is not entitled, during the period of validity of the permit, to assign all or part of the permit to a third party.

ARTICLE 53: AMENDMENT TO ADD OR REMOVE MINERAL RESOURCES FROM THE ARTISANAL AND SMALL-SCALE MINING RECONNAISSANCE PERMIT

1. A holder of reconnaissance permit for artisanal and small-scale mining may at any time, before the expiry of the permit, apply to the local office of the Regulatory Authority for Artisanal and Small-scale Mining to add or remove a mineral from the mineral resources for which the permit is granted.
2. The procedure, terms and conditions are those prescribed in the Member State.

ARTICLE 54: OBLIGATIONS OF THE HOLDER OF A RECONNAISSANCE PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. A reconnaissance permit holder must comply with the terms and conditions of the permit.
2. A reconnaissance permit holder for artisanal and small-scale mining must provide the Regulatory Authority with all reports.
3. Member States may prescribe other obligations, if necessary.

CHAPTER XIII

PROSPECTING OR EXPLORATION PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

ARTICLE 55: CONDITION FOR GRANTING A PROSPECTING OR EXPLORATION PERMIT

Unless otherwise provided by the law of the Member State, a mining right for artisanal and small-scale mining prospecting or exploration activities shall only be granted to a person if that person is a citizen of the Member State or Community.

ARTICLE 56: APPLICATION FOR A PROSPECTING OR EXPLORATION PERMIT

An application for a mining right for prospecting or exploration activities must be submitted to the local office of the Artisanal and Small-Scale Mining Regulatory Authority in the prescribed form and accompanied by a statement containing the following information:

- a. an estimate of the amount proposed to be spent on operations;
- b. details of the work program for the proposed mining operations.

ARTICLE 57: DURATION OF PROSPECTING OR EXPLORATION PERMIT

1. An application for a prospecting or artisanal and small-scale mining exploration permit must be processed within a maximum period of sixty (60) days by the Member State.
2. The duration of a prospecting or exploration permit for artisanal and small-scale mining shall not exceed twelve (12) months for the first grant.

ARTICLE 58: EXTENSION OF THE DURATION OF A PROSPECTING OR EXPLORATION PERMIT

1. An application for extension of a prospecting or exploration permit for artisanal and small-scale mining shall be made according to the procedure prescribed in the Member State.
2. The extension of a prospecting or exploration permit for artisanal and small-scale mining may only be granted if the holder has fulfilled all his obligations arising from the permit which is the subject of the application.
3. A permit granted for a mining prospecting or exploration activity for artisanal and small-scale mining may only be extended once and for a period not exceeding six (6) months provided that a request for this purpose must be submitted within thirty (30) days before the expiry of the permit.

ARTICLE 59: RENEWAL OF THE DURATION OF A PROSPECTING OR EXPLORATION PERMIT

1. An application for renewal of the prospecting or exploration permit for artisanal and small-scale mining must comply with the requirements of the Member State concerned.
2. The renewal of a prospecting or exploration permit for artisanal and small-scale mining can only be granted if the holder has fulfilled all his obligations arising from the permit which is the subject of the application.
3. A permit granted for an artisanal and small-scale mining prospecting or exploration activity may only be renewed once, provided that the holder must divest half of the area previously held and that the application renewal is submitted within thirty (30) days prior to the expiry of the permit.

4. Member States shall define the minimum size of a prospecting or exploration permit for artisanal and small-scale mining for which renewal will not be authorised.

ARTICLE 60: RIGHTS OF THE HOLDER OF A PROSPECTING OR EXPLORATION PERMIT

1. A prospecting or exploration permit granted for artisanal and small-scale mining grants the holder, or an agent authorized by the holder, the exclusive right to carry out prospecting or exploration activities in an area for the mineral resources to which the prospecting permit relates and to carry out other ancillary or related activities as prescribed by the Member State.

2. For the purposes of exercising the right conferred under the permit, the holder or authorized agent must contact the landowners and the affected community and obtain their consent to the surface rights. This consent must not be unreasonably withheld from the holder.

3. A prospecting or exploration permit holder for artisanal and small-scale mining may carry out any prescribed underground excavation and drilling and carry out bulk sampling, in order to determine appropriate methods of resource processing mineral.

ARTICLE 61: RIGHTS OF THE GRANTOR OF A PROSPECTING OR EXPLORATION PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. An authorized officer may enter the permit area with or without notice to the holder of the artisanal or small-scale mining permit, in order to inspect prospecting and exploration activities.

2. An authorized officer may take samples and request as well as take copies of documents which may be necessary for the performance of his duties.

ARTICLE 62: COMPULSORY REDUCTION OF THE AREA SUBJECT TO A PROSPECTING OR EXPLORATION PERMIT

1. Where a holder of a prospecting or exploration permit for artisanal and small-scale mining applies for renewal of the permit within thirty (30) days prior to its expiration, the area to be retained under the permit shall be the half of the initial surface area held, if the renewal is for a period of twelve (12) additional months.

2. When a request for extension of a prospecting or exploration permit is for a maximum period of three (3) months, the size of the area initially held cannot be reduced.

3. The procedure, terms and conditions for the extension or renewal of the prospecting or exploration permit shall be those prescribed by the Member State. The processing time for the request for extension or renewal of the permit must not exceed thirty (30) days.

ARTICLE 63: REJECTION OF AN APPLICATION FOR A PROSPECTING AND EXPLORATION PERMIT

An application for a prospecting or exploration permit for artisanal and small-scale mining may be rejected in the following cases:

- a. an applicant knowingly makes a false or misleading statement, or makes a statement, provides materially false information or documents to the local office of the Artisanal and Small-Scale Mining Regulatory Authority;
- b. the application conflicts with another application or permit granted for the same mineral;
- c. the applicant fails to correct any errors or provide any required information to the local office of the Artisanal and Small-Scale Mining Regulatory Authority within seven (7) working days.

ARTICLE 64: GRANTING OF PROSPECTING AND EXPLORATION PERMITS

1. The local office of the Artisanal and Small-Scale Mining Regulatory Authority shall, within fourteen (14) days of permit approval, notify the applicant and provide details of the fees to be charged for the permit.
2. The applicant shall in turn, within fourteen (14) days of delivery of the notice by the local office of the Artisanal and Small-Scale Mining Regulatory Authority, give written notice of acceptance or otherwise of the offer.
3. The local office of the Artisanal and Small-Scale Mining Regulatory Authority prepares the relevant agreements, between the parties, signs them and notifies the main stakeholders affected by the granting of the permit.

ARTICLE 65: PROSPECTING AND EXPLORATION PROGRAM

1. The applicant for a prospecting or exploration permit for artisanal and small-scale mining must provide a planned work program in the area covered by the application.
2. The applicant may modify the work program for a prospecting or exploration permit for artisanal and small-scale mining within six (6) months from the date of issuance of the permit.

3. The procedure and methods for modifying the work program during the period during which the permit is granted are those prescribed in the Member State.

ARTICLE 66: MODIFICATION PROSPECTING OR EXPLORATION PERMIT BY ADDING OR REMOVING MINERAL SUBSTANCES

1. A holder of a prospecting or exploration permit for artisanal and small-scale mining may at any time, before the expiry of the permit, apply to the local office of the Artisanal Mining Regulatory Authority and on a small scale to add or remove a mineral from the mineral substances for which the permit is granted.

2. The procedure, terms and conditions are those provided for this purpose in the Member State.

ARTICLE 67: OBLIGATIONS OF THE HOLDER OF PROSPECTING OR EXPLORATION PERMIT FOR ARTISANAL AND SMALL-SCALE MINING

1. The holder of a prospecting or exploration permit for artisanal and small-scale mining must comply with the conditions of the permit.

2. It must provide the regulatory bodies in charge of the minerals sector with all reports, drilling data and, if possible, samples from boreholes to be stored in the national storage warehouse of the Member State.

3. Member States shall provide for other obligations where necessary.

CHAPTER XIV SMALL-SCALE MINING PERMIT

ARTICLE 68: FILING OF APPLICATION FOR SMALL-SCALE MINING PERMIT

1. No person shall engage in small-scale mining unless the Artisanal and Small-Scale Mining Regulatory Authority issues a permit.

2. Application for a small-scale mining permit should be filed at the local office of the Artisanal and Small-Scale Mining Regulatory Authority.

ARTICLE 69: SELECTION CRITERIA FOR SMALL-SCALE MINING

1. A small-scale mining permit is granted to legal persons registered under the law of the Member State which:

- a. are citizens of the Member State or of the Community;

- b. have been trained in small-scale mining by an accredited body as prescribed by the Member State;
- c. are registered with the local office of the Artisanal and Small-Scale Mining Regulatory Authority, where applicable, otherwise with the National Office.

2. Without prejudice to the preceding paragraph, Member States may, where appropriate, prescribe other selection criteria.

ARTICLE 70: CONDITIONS FOR GRANTING A SMALL-SCALE MINING PERMIT

1. Member States shall each determine for themselves the extent of the area which may be granted for small-scale mining.
2. A permit granted for small-scale mining must specify the ore to be extracted and the coordinates of the area to be exploited.
3. The small-scale mining activity must not be carried out within one hundred (100) meters of a first, second or third order water body or watercourse and adjacent to the recharge area of an aquifer.
4. The holder of a small-scale mining permit may use the chemicals authorized by the Member State, under the conditions prescribed by the latter.
5. The holder must not use prohibited substances such as mercury at any stage of the mining activity.
6. The granting of a small-scale mining permit is subject to the payment of prescribed fees.

ARTICLE 71: DURATION OF SMALL-SCALE MINING PERMIT

1. A permit granted for the purposes of small-scale mining is for a maximum duration of five (5) years for the first granting. Thereafter, it is renewable within the same maximum deadlines.
2. Permit renewal is subject to the holder's compliance with the conditions of the current small-scale mining permit.
3. No renewal may be granted to the holder of a small-scale mining permit unless the holder demonstrates, to the satisfaction of the responsible Ministry, that all the environmental conditions relating to the first granting and subsequently to the grants in force have been complied with.

ARTICLE 72: OBLIGATIONS OF THE HOLDER OF A SMALL-SCALE MINING PERMIT

1. A holder of a small-scale mining permit must comply with the terms and conditions of the permit.
2. Without prejudice to the preceding paragraph, Member States shall provide for other obligations where necessary.

ARTICLE 73: AREAS THAT MAY BE SUBJECT TO SMALL-SCALE MINING

The Artisanal and Small-Scale Mining Regulatory Authority must define the areas reserved for small-scale mining.

ARTICLE 74: USE OF EXPLOSIVES AND HEAVY EARTH-MOVING MACHINERY

1. The holder of a small-scale mining permit may, subject to the regulations of the Member State concerned, use explosives and heavy earth-moving equipment in the mining activity.
2. The competent authority in the Member State shall ensure that the handling and use of explosives or the operation of heavy earth-moving machinery comply with the legislation of the Member State.

ARTICLE 75: PURCHASE AND USE OF CHEMICALS

The holder of a small-scale mining permit may purchase chemicals other than mercury in accordance with the laws and regulations of the member state.

ARTICLE 76: MINING SUPPORT SERVICES

1. The holder of a small-scale mining permit may obtain supplies only from citizens of the Member State or citizens of the Community.
2. The fact that a holder of a small-scale mining permit procures mining support services outside the Member State or the Community shall constitute grounds for termination of the licence.

CHAPTER XV ARTISANAL MINING PERMIT

ARTICLE 77: SUBMISSION OF THE APPLICATION FOR AN ARTISANAL MINING PERMIT

1. No one may engage in artisanal mining without an exploitation permit issued by the Regulatory Authority for Artisanal and Small-Scale Mining.

2. Application for artisanal mining permit should be filed at the local office of the Artisanal and Small Scale Mining Regulatory Authority.

ARTICLE 78: SELECTION CRITERIA FOR ARTISANAL MINING

1. The artisanal mining permit is granted to persons who:
 - a. are citizens of the Member State or of the Community and have a valid legal status;
 - b. have been trained in artisanal mining by an approved organization as prescribed by the Member State;
 - c. have reached the age of majority as defined by the Member State;
 - d. are registered with the local office of the Artisanal and Small-Scale Mining Regulatory Authority, if applicable, otherwise with the National Office.
2. Without prejudice to the preceding paragraph, Member States may, where appropriate, prescribe other selection criteria.

ARTICLE 79: CONDITIONS FOR GRANTING THE ARTISANAL MINING PERMIT

1. Member States shall determine the extent of the area which may be granted for artisanal mining.
2. The permit granted for artisanal mining must specify the mineral substance to be extracted and the coordinates of the area to be exploited.
3. The artisanal mining activity must not be carried out within one hundred (100) meters of a first, second or third order water body or watercourse or next to the recharge zone of an aquifer or in prohibited areas.
4. The holder of an artisanal mining permit may use the chemicals authorized by the Member State, under the conditions prescribed by the latter.
5. He must not use prohibited substances such as mercury at any stage of the mining activity.
6. The granting of an artisanal mining permit is subject to payment of the prescribed fees.

ARTICLE 80: DURATION OF AN ARTISANAL MINING PERMIT

1. The permit granted for the purposes of artisanal mining is for a maximum period of three (3) years for the first grant.
2. Renewal of the permit is subject to compliance by the holder with the conditions of the artisanal mining permit for a period not exceeding three (3) years.

3. No renewal may be granted to a holder of an artisanal mining permit if the holder does not demonstrate, to the satisfaction of the authorized institution, that all the environmental conditions relating to the first grant and to previous renewals have been respected.

ARTICLE 81: OBLIGATIONS OF THE HOLDER OF AN ARTISANAL MINING PERMIT

1. The holder of an artisanal mining permit must comply with the terms and conditions of the permit.
2. Member States shall provide for other obligations where necessary.

ARTICLE 82: PERMITTED OR DELIMITED AREAS TO BE SUBJECT TO ARTISANAL MINING

1. The Artisanal and Small-Scale Mining Regulatory Authority shall define the areas reserved for artisanal mining.
2. Artisanal mining can only be carried out in these demarcated areas.

ARTICLE 83: PROHIBITION OF EXPLOSIVES AND HEAVY EARTH-MOVING MACHINERY

The holder of an artisanal mining permit must not use explosives or heavy earthmoving equipment in the mining activity.

ARTICLE 84: PURCHASE AND USE OF CHEMICALS

The holder of an artisanal mining permit may purchase chemicals other than mercury and cyanide in accordance with the laws and regulations of the Member State.

CHAPTER XVI AUTHORIZATION TO OPERATE MINE DUMPS AND HEAPS

ARTICLE 85: AUTHORIZATION TO TREAT MINES AND QUARRY DUMPS AND HEAPS

1. The treatment of the masses made up of the dumps, mine heaps and the exploitation residues of quarry substances is not subject to an exploitation authorization when it is undertaken by the beneficiary of the permit concerned.
2. The small-scale treatment of the masses made up of the dumps, mine heaps and the exploitation residues of quarry substances is subject to an exploitation authorization when it is undertaken by any person other than the holder of the mining title concerned, as prescribed by the member state.

3. The artisanal treatment of the masses constituted by the piles, mine heaps and by the exploitation residues of quarry substances is prohibited when it is undertaken by any person other than the holder of the mining exploitation title concerned.
4. Mine dumps and heaps follow the regime for mining substances and quarrying residues follow the regime for quarry substances in accordance with national law.

CHAPTER XVII

QUARRY EXPLOITATION AUTHORIZATIONS

ARTICLE 86: AUTHORIZATIONS FOR ARTISANAL AND SMALL-SCALE MINING OF QUARRY SUBSTANCES

1. The provisions applicable to titles relating to artisanal and small-scale mining apply to natural or legal persons carrying out the exploitation of quarry substances on an exclusive basis, subject to those provided for by the provisions of this chapter.
2. The owner of the land is required to obtain an operating permit if he himself wishes to exploit a quarry substance on his land.
3. The authorization for artisanal or small-scale mining of quarry substances, which may be temporary, is issued to any natural or legal person who requests it at the local office of the Regulatory Authority for Artisanal Mining and on a small scale.
4. However, the exploitation of quarry substances by the owner of the land for exclusively domestic purposes does not require prior authorization or declaration.
5. This domestic operation remains subject to regulations in terms of public health, occupational safety, hygiene and the environment.

ARTICLE 87: RIGHTS OF THE HOLDER OF AN AUTHORIZATION TO EXPLOIT QUARRY SUBSTANCES

1. The authorization for artisanal or small-scale mining of quarry substances confers on its beneficiary, within the limits of the perimeter and the conditions defined therein, the exclusive right to exploit the quarry substances found there.
2. The authorization for artisanal or small-scale mining of quarry substances also confers on its beneficiary the right, subject to the regulations in force, to:
 - a. transport or have transported the extracted quarry substances and their concentrates or primary derivatives belonging to it to the place of storage, processing or loading;
 - b. dispose of these products on domestic markets or export them;

- c. the authorization to exploit quarry substances also makes it possible to establish packaging and primary treatment facilities for these substances in accordance with the regulations in force.

ARTICLE 88: DURATION AND AREA FOR AUTHORIZATIONS FOR ARTISANAL AND SMALL-SCALE MINING OF QUARRY SUBSTANCES

1. Authorizations for artisanal and small-scale mining of quarry substances are valid for a period not exceeding three years and five years respectively, from the date of allocation. They are renewable for the same period.
2. The area for which the authorization for artisanal or small-scale mining of quarry substances is granted is defined in the authorization, subject to the following:
 - a) The beneficiary of an authorization for the artisanal or small-scale exploitation of quarry substances proceeds to the demarcation of the perimeter described in the authorization in accordance with the mining regulations and the practices in force.
 - b) If after a formal notice, the demarcation is not carried out, the local office of the Regulatory Authority for Artisanal and Small-Scale Mining automatically appoints an approved surveyor who carries out the demarcation at the holder's expense.
3. No artisanal or small-scale exploitation of substances from abandoned quarries may be reactivated without a new exploitation permit. However, the State may dispose of it for reasons of public utility.

ARTICLE 89: COMPLIANCE WITH THE REGULATIONS IN FORCE

1. The beneficiary of an authorization for the artisanal or small-scale exploitation of quarry substances is required to exploit the quarry substance in compliance with the regulations in force, including with regard to the protection of workers and the environment.
2. Any modification is subject to the prior authorization of the Regulatory Authority for Artisanal and Small-Scale Mining.

ARTICLE 90: ASSIGNMENT AND TRANSFER OF AUTHORIZATION FOR ARTISANAL AND SMALL-SCALE MINING OF QUARRY SUBSTANCES

1. The holder of a permit for artisanal or small-scale mining of quarry substances may be authorized to transfer the permit to a third party as prescribed by the Member State.
2. Authorizations for temporary artisanal and small-scale mining of quarry substances shall be transferable as prescribed by the Member State in the event of the death or personal incapacity of the operator, subject to the prior approval of the Regulatory Authority for

Artisanal and Small-Scale Mining and the Payment of Duties and Taxes Provided by the Fiscal Provisions in this Matter.

CHAPTER XVIII MINING PERMIT BY DREDGING

ARTICLE 91: ASSIMILATION OF MINING BY DREDGING TO SMALL-SCALE MINING

Mining by dredging, when not prohibited, is assimilated, in its terms of practice, to small-scale mining. The exercise of this activity is subject to the same conditions as small-scale mining, in accordance with the relevant provisions provided for in these Regulations.

CHAPTER XIX TRANSPORT AND COMMERCIALIZATION OF CRUDE ORE AND WASTE

ARTICLE 92: TRANSPORT OF RAW ORE AND REJECTS

1. Anyone wishing to transport raw ore or rejects must file with the local office of the Artisanal and Small-Scale Mining Regulatory Authority:
 - a. the applicant's identity and operating title;
 - b. the identity of the transferee and his capacity;
 - c. the nature of the rejects or the ore;
 - d. the route of the rejects or the ore.
2. Transportation of rejectd or ore within the same perimeter must be in accordance with the approved plan.
3. Holders of artisanal and small-scale mining permits and holders of authorizations to process mine dumps and spoil heaps may carry out the transport of rejects or raw ore from one site to another for processing on authorization from the Artisanal and Small-Scale Mining Regulatory Authority.

ARTICLE 93: MARKETING

1. Approval conditions and specifications

The conditions of approval and the specifications for the purchase and sale of gold, other minerals and precious substances must comply with national legislation.

2. Transparent marketing channels

Member States should adopt laws to ensure that marketing channels are transparent and to streamline implementation and monitoring mechanisms.

3. Certification labels

Member States must introduce certification labels.

4. Pricing

Member States must fix the prices of gold and other minerals and precious substances.

5. Modalities of retrocession of gold at the industry level

- a. The Artisanal and Small-scale Mining Regulatory Authority oversees the process of selling gold and other precious substances from artisanal and small-scale mining sites.
- b. The sale price of gold is the price of the world price of 24 carat gold in national currency per gram of the London *fixing* in the afternoon.
- c. In sites covered by an artisanal mining permit, artisanal miners are required to sell gold and other precious substances on the production site, in the points of sale set up by the permit holder, to approved and authorized buyers. by him.
- d. Artisanal mining permit holders and buyers are required to sell the gold and other precious substances collected to the holders of the gold buying and selling permit or to the Artisanal and Small-Scale Mining Regulatory Authority.
- e. Gold and other precious substances purchase and sale permit holders and small-scale mining permit holders can export their gold or resell it to the Artisanal and Small-Scale Mining Regulatory Authority.
- f. Export formalities are completed with the Artisanal and Small-Scale Mining Regulatory Authority.
- g. Artisanal mining collector card holders and management agreement holders are required to sell gold to the Artisanal and Small-Scale Mining Regulatory Authority.

6. Disposal of rejects or ore

The transfer or sale of mineral waste from an artisanal or small-scale mining site must comply with the regulations in force in the Member State.

7. Authorization to import or export minerals

- a. The import and export of gold and any mineral from and to foreign countries must be subject to prior authorization from the Minister responsible for mines and/or any other competent authorities in matter.
- b. The minister in charge of mines and/or any other competent authority in the matter will put in place the authorization procedure relating to the import or export of gold and any other mineral.
- c. The Minister in charge of mines and/or any other competent authority in the matter will set up the procedure for exemption from obligations related to the import or export of gold and any other mineral.

CHAPTER XX
OFFENSES, SANCTIONS AND PROCEDURES

Article 94
Offences and sanctions

The Member State shall determine the penalties for breaches of these Regulations.

Article 95
Procedures

The procedures relating to the penalties for infringements must be determined by the Member State.

CHAPTER XXI
SETTLEMENT OF DISPUTES

Article 96
Procedure for filing complaints

The Member State shall determine the procedures for lodging complaints.

Article 97
Dispute settlement

Any dispute relating to the interpretation and application of this Regulation is to be submitted to the ECOWAS Court of Justice.

CHAPTER XXII
TRANSITIONAL PROVISIONS

Article 98
Non-retroactivity and other transitional rules

1. A licence, permit or authorization granted under an act existing before the entry into force of these Regulations shall remain valid according to the texts applicable before the entry into force of this Act. However, the Artisanal and Small-Scale Mining Regulatory Authority may grant permits and make specific agreements under this Act or its specific provisions as set forth.
2. A title issued by the Artisanal and Small-Scale Mining Regulatory Authority under paragraph 1 of this article shall not have the effect of imposing or increasing the annual costs of detention in relation to the mining rights, nor to impose an additional annual burden on the holder of the title for a period of five (5) years from the entry into force of this Regulation.

**CHAPTER XXIII
FINAL PROVISIONS**

**Article 99
Publication**

1. This Regulation **C/REG.17/7/23** shall be published by the ECOWAS Commission in the Official Journal of the Community within thirty (30) days of their date of signature by the Chairman of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within thirty (30) days of its notification by the Commission.

**Article 100
Entry into force**

1. This Regulation **C/REG.17/7 /23** shall enter into force upon publication.

DONE AT BISSAU THIS 7TH DAY OF JULY 2023.


.....

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

REGULATION C/REG.18/07/23 ON THE DELEGATION OF POWERS OF THE PRESIDENT OF THE COMMISSION

THE COUNCIL OF MINISTERS,

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

MINDFUL of the new Article 17 of the Revised ECOWAS Treaty, as amended by the Supplementary Protocol A/SP1/06/06 establishing the ECOWAS Commission;

MINDFUL of Articles 18 and 19 of the Revised ECOWAS Treaty, as amended by the Supplementary Protocol A/SP1/06/06 on the appointment and powers of the President, Vice-President and Commissioners;

MINDFUL of Regulation C/REG.13/06/10 approving the Rules of Procedure of the ECOWAS Commission, particularly Rule 10 on the Functions of the President of the Commission;

MINDFUL of Regulation C/REG.29/12/21 adopting the new Staff Regulations of ECOWAS Institutions and the ECOWAS Professional Principles, particularly Article 20 on the Management Succession Committee;

CONSCIOUS of the need to ensure the continuous functioning of the Commission and other ECOWAS Institutions, particularly in the event of the absence of the President;

DESIRING to clarify the principles of operation of the Commission and delegation of powers from the President of the Commission;

ENACTS:

ARTICLE 1: DELEGATION OF POWERS TO THE VICE-PRESIDENT

1. The President of the Commission may delegate his powers to the Vice-President in the event of his absence or in any other circumstances defined in the instrument of delegation.
2. The instrument of delegation shall specify its purpose, scope and duration.
3. The delegation of powers from the President to the Vice-President may be renewed under the same conditions.

4. The delegation may not exceed either the powers vested in the President or the duration of his term of office.

ARTICLE 2: DELEGATION OF SPECIAL POWERS

1. Where the President of the Commission is the Chairperson of a Committee, he may delegate his powers to the Vice-President who shall Chair the Committee in his absence.
2. Where the President of the Commission is the Chairperson of a Committee, a substantive member may be represented, upon the approval of the President.
3. The President shall appoint any statutory appointee to make up a quorum of any Committee meeting where a substantive member or his/her representative is absent.

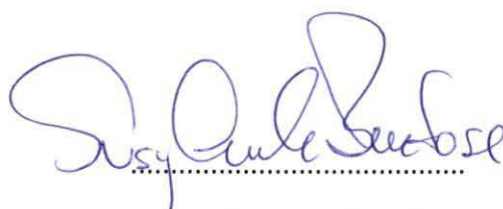
ARTICLE 3: PUBLICATION

1. This **REGULATION C/REG.18/07/23** shall be published in the Official Journal of the Community by the ECOWAS Commission within thirty (30) days of its signature by the Chairman of the Council of Ministers.
2. It shall also be published within the same period by each State in its Official Journal after notification by the Commission.

ARTICLE 4: ENTRY INTO FORCE

This **REGULATION C/REG.18/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



S. E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 – 7 July 2023

DECISION C/DEC.1/07/23 ESTABLISHING THE ECOWAS PERMANENT REPRESENTATIVES COMMITTEE AS AN ADVISORY ORGAN OF THE COUNCIL OF MINISTERS

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 14(1) of the Protocol Relating to the Mechanism on Conflict Prevention, Management, Resolution, and Peacekeeping of 1999 which informed the accreditation of Ambassadors of Member States as Permanent Representatives to the ECOWAS Commission;

MINDFUL of Supplementary Act A/SA.3/01/10 amending the new Article 9 of the ECOWAS Revised Treaty as amended by Supplementary Protocol A/SP.1/06/06 on the Legal Regime for Community Acts;

MINDFUL of Supplementary Act A/SA.3/07/10 expanding the role of Permanent Representatives of Member States beyond peace and security issues;

RECALLING the recommendation from the *Ad Hoc* Ministerial Committee on Institutional Reform, constituted by the Council at its 74th Session, that the Permanent Representatives be additionally constituted into an advisory organ under the Council of Ministers to address issues relating to the political integration of the Community;

RECALLING ALSO that Council in endorsing this recommendation at its 14th Extraordinary Session which took place in Dakar on 14 - 15 August 2015, proposed that the Commission (i) facilitates greater involvement of the Permanent Representatives in the Community's decision-making process; (ii) ensure effective implementation of the Supplementary Act A/SA.3/07/10 which had earlier expanded the role of the Permanent Representatives in 2010, and (iii) include the Permanent Representative Committee (PRC) as a Statutory Organ within the institutional framework of the Community under the Council of Ministers;

NOTING that the Council of Ministers, during its 88th Ordinary Session held in Accra, Ghana, on June 30 to July 1, 2022, based on its earlier decision to set up the Permanent Representative Committee at its Extraordinary Session held in Dakar, Senegal, in 2015, proposed a Committee

of Member States to consider the modalities for establishing the Permanent Representatives Committee as an Advisory Organ of the Council;

DESIROUS therefore of charging the Permanent Representatives Committee with greater responsibilities aside from issues on sub-regional peace and security which would enable it to contribute more effectively and efficiently to the realization of the goals and objectives of the Community;

DESIROUS ALSO to strengthen the role of the Permanent Representatives Committee as an Organ within the Institution in line with the provision of Supplement Act A/SA.3/07/10 defining the role of the PRC, in order to improve the work of the Council of Ministers,

ON THE RECOMMENDATION of the 14th Extraordinary Session of the Council of Ministers that was held in Dakar, Senegal from 14-15 August 2015;

ON THE RECOMMENDATION of the Eighty -Eight Session of the Council of Ministers that was held in Accra, Republic of Ghana, from 30th June to 1st July 2022.

DECIDES:

ARTICLE 1

This **DECISION C/DEC.1/7/23** establishes the Permanent Representatives Committee as an Advisory Organ to the ECOWAS Council of Ministers.

ARTICLE 2

The Rules of Procedures of the Permanent Representatives Committee shall be stipulated in a regulation of the Council of Ministers.

ARTICLE 3

The provisions of this Decision shall be implemented without prejudice to the provisions of all other Community Acts that define the role and functions of the Permanent Representatives accredited to the ECOWAS Commission.

ARTICLE 4

1. This **DECISION C/DEC.1/07/23** shall be published by the Commission in the Official Journal of the Community within (30) days of the date of signature by the Chairperson of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within thirty (30) days of notification by the Commission.

ARTICLE 5

This **DECISION C/DEC.1/07/23** shall enter into force upon its publication.

DONE IN BISSAU, THIS 7TH DAY OF JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

DIRECTIVE C/DIR.1/07/23 ADOPTING THE ECOWAS AUTOMOTIVE INDUSTRY POLICY FRAMEWORK

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 26 of the said Treaty relating to the harmonization of the industrialization policies of ECOWAS Member States with a view to promoting regional industrial development and the integration of their economies;

MINDFUL of Supplementary Act A/SA.2/7/10 adopting the Common Industrial Policy for West Africa;

MINDFUL of the commitment of the Member States to promote cooperation and integration with a view to actualizing the West African Economic Union through the adoption of common policies, particularly in the industrial sector;

CONVINCED of the need to undertake vigorous actions to accelerate industrial development in West Africa;

RECOGNISING the importance of the automotive industry and the need to put in place an enabling environment that will contribute to achieving the coherence and synergies of automotive industry development policies in ECOWAS Member States;

DESIROUS to promote harmonised development, organize the ECOWAS automotive industry sector, modernise it, make it competitive, and have an appropriate coordination mechanism adapted to the development of the automotive industry in West Africa;

ON RECOMMENDATION of the Meeting of ECOWAS Ministers in charge of Industry held in Banjul on 30th March 2023;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 8th to 26th May 2023.

PRESCRIBES:

ARTICLE 1: ADOPTION

This **DIRECTIVE C/DIR.1/07/23** hereby adopts the ECOWAS Automotive Industry Policy Framework hereto attached as an annex.

ARTICLE 2: HARMONISATION

Member States will ensure that their national policies for the development of the automotive industry are harmonized with this policy framework.

ARTICLE 3: OBLIGATION OF THE ECOWAS COMMISSION

The ECOWAS Commission will take the necessary steps to support Member States in the development of their Automotive Industry Development Policies.

ARTICLE 4: ADMINISTRATIVE PROVISIONS

1. Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive by 1 January 2026.
2. When Member States adopt the provisions referred to in the preceding paragraph, the provisions shall contain a reference to this Directive or shall be accompanied by such a reference at their official publication.
3. Member States shall communicate to the ECOWAS Commission the measures or arrangements they adopt to comply with this Directive.

ARTICLE 5: PUBLICATION

1. This **DIRECTIVE C/DIR.1/07/23** shall be published in the official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published within the same time frame by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 4: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.1/07/23** shall enter into force upon its publication.

DONE AT BISSAU ON 7TH OF JULY 2023



.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

DIRECTIVE C/DIR.2/07/23 ON THE HARMONIZATION OF RULES ON BENEFICIAL OWNERSHIP OF LEGAL ENTITIES WITHIN ECOWAS MEMBER STATES

THE COUNCIL OF MINISTERS,

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

MINDFUL of Articles 3, 35, 37 and 40 of the Revised ECOWAS Treaty stating the areas in which the Community should focus its activities in order to achieve its aims and objectives, trade liberalization, Common External Tariff, import duties and domestic taxes;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS Tax Transition Programme;

MINDFUL of the Supplementary Act A/SA.6/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS;

CONSIDERING that it is necessary to identify all natural persons who own or control a legal entity;

CONVINCED that Member States should ensure that legal entities established in their territories in accordance with their national law, collect and maintain sufficient, accurate and up-to-date information on their beneficial owners;

CONVINCED ALSO that, in order to ensure a level playing field for different types of legal structures, trustees should also be required to collect and maintain information on beneficial owners;

DESIROUS of adopting a Directive on Beneficial Ownership to enable the identification and collection of accurate and up-to-date information on the beneficial owners of and legal arrangements and access to that information by supervisory authorities within ECOWAS Member States;

UPON THE RECOMMENDATION of the 2nd meeting of Directors General of Domestic Taxes of ECOWAS Member States held by Video Conference on 8th May 2023;

UPON THE RECOMMENDATION of the 8th meeting of the Ministers of Finance of ECOWAS Member States held by Video Conference on 9th May 2023;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 8th to 26th May 2023.

PRESCRIBES:

CHAPTER I

GENERAL PROVISIONS

ARTICLE 1: DEFINITIONS

1. For the purposes of this Directive, the following definitions shall apply:
 - a) **“Beneficial owner”** means any natural person who ultimately owns or controls the customer and/or the natural person on whose behalf a transaction or activity is being conducted. It also includes those natural persons who exercise ultimate effective control over a legal person or a legal arrangement. Only a natural person can be an ultimate beneficial owner, and more than one natural person can be the ultimate beneficial owner of a given legal person or a legal arrangement. Ultimate ownership or control includes situations in which ownership or control is exercised directly or indirectly, alone or together, including through a chain of legal persons or legal arrangements;
 - b) **“Beneficiary”** means the person or persons who are entitled to the benefit of any trust arrangement. A beneficiary can be a natural or legal person, or a legal arrangement. Beneficiaries are either persons named by the settlor to receive income or the entrusted assets at some point, or a defined class of unnamed persons;
 - c) **“legal arrangements”** include trusts or similar legal arrangements. Examples of other similar legal arrangements include fiducie, treuhand and fideicomiso;
 - d) **“Protector”** means a person other than the trustee or beneficiary who holds power over some aspect of a trust or a similar arrangement;
 - e) **“Settlers”** means natural or legal persons who transfer ownership of their assets to trustees by means of a trust deed or a similar arrangement;
 - f) **“Supervisory authorities”** means authorities of Member States or ECOWAS empowered by law or regulation to supervise legal persons incorporated in the territory of a Member State or incorporated abroad but having a branch or

permanent establishment in the territory of a Member State, as well as legal arrangements constituted in the territory of a Member State or constituted under a foreign law but managed within the territory of a Member State or holding any assets in the territory of a Member State;

g) **“Trustee”** means a person who has the power and the duty, in respect of which he is accountable, to manage, employ or dispose of the assets in accordance with the terms of the trust or a similar arrangement.

2. As regards the application of this Directive at any time by a Member State, any term or any expression not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Member State, and any meaning under the applicable tax laws of that Member State shall prevail over a meaning given to that term or expression under other laws of that Member State.

ARTICLE 2: OBJECTIVE

This Directive **C/DIR.2/07/23** aims to enable the identification and collection of accurate and up-to-date information on the beneficial owners of and legal arrangements and access to that information by the supervisory authorities.

ARTICLE 3: SCOPE

This Directive shall apply to:

1. legal persons incorporated in the territory of a Member State or incorporated abroad but having a branch or permanent establishment in the territory of a Member State, other than a listed company whose shares are admitted to trading on at least one regulated market in a Member State or in a third country imposing disclosure requirements compatible with the legislation in force.
2. legal arrangements constituted:
 - a) in the territory of a Member State, or
 - b) under a foreign law but managed in the territory of a Member State or holding any assets in the territory of a Member State.

CHAPTER II

DETERMINATION OF THE BENEFICIAL OWNER

ARTICLE 4: BENEFICIAL OWNER

1. In the case of a legal person, the beneficial owners are:

- a) any natural persons who ultimately have a controlling ownership interest in a legal person if any. Member States may use an ownership threshold to determine beneficial ownership based on ownership interests which should not exceed 25%; and
 - b) any natural persons exercising ultimate effective control over the legal person through other means than ownership interests, if any.
 - c) the natural persons who hold the position of senior managing official where exceptionally, after having exhausted all possible means, no natural person is identified under subparagraph (a) or (b).
2. In the case of a legal arrangement, the beneficial owners are:
- a) the settlors;
 - b) the trustees;
 - c) the protectors, if any;
 - d) the beneficiaries or where the individuals benefiting from the trust have yet to be determined, the class of persons in whose main interest the legal arrangement is set up or operates;
 - e) any other natural person exercising ultimate control over the trust by means of direct or indirect ownership or by other means;
 - f) Where any party to a trust is a legal person or a legal arrangement, the trustee shall identify the beneficial owner of such legal persons or legal arrangements.
3. In the case of other types of legal arrangements, any natural person holding equivalent or similar positions to those referred to in paragraph (2). Where any party to another type of legal arrangements is a legal person or a legal arrangement, the natural person holding equivalent or similar position to a trustee shall identify the beneficial owner of such legal persons or legal arrangements.

CHAPTER III

BENEFICIAL OWNERSHIP INFORMATION

ARTICLE 5: PROVISION AND MAINTENANCE OF BENEFICIAL OWNERSHIP INFORMATION

1. Member States shall ensure that legal persons, whether incorporated within their territory or incorporated abroad but having a branch or permanent establishment within their territory, and legal arrangements, whether constituted within their territory or constituted under foreign law but managed within their territory or

holding any assets in their territory, shall be required to obtain and maintain adequate, accurate and up-to-date information on their beneficial owners.

2. The information on the beneficial owners shall include at least the first name(s), surname, date of birth, nationality, country of residence, and tax identifier of the beneficial owner, as well as the nature and extent of the control exercised.
3. This information and any supporting document shall be maintained for at least a period of five years following the termination of such legal person or legal arrangement, or the cessation of the management of the legal arrangement by its trustee or any natural person holding equivalent or similar position to a trustee.
4. Member States shall require that the legal owners and beneficial owners of legal persons or legal arrangements as well as any legal persons and legal arrangements in the chain of control of such legal persons or legal arrangements, provide those legal persons or legal arrangements with all the information necessary for them to meet the requirements referred to in paragraphs 1 and 2.
5. Member States shall require that the supervisory authorities have timely access to the information referred to in paragraphs 1 and 2.
6. Member States shall ensure that any infringement of any provision of this Article is subject to effective, proportionate and dissuasive measures or sanctions.

ARTICLE 6: REPORTING OBLIGATIONS OF BENEFICIAL OWNERS INFORMATION

1. Member States shall ensure that the information referred to in paragraphs 1 and 2 of Article 5 is reported to a public authority and kept in a register in each Member State.
2. Member States shall require that the information kept in the register referred to in paragraph 1 is adequate, accurate and up-to-date and shall put in place mechanisms to that effect.
3. Member States shall require that any change is reported within thirty (30) days as of the date of modification and in any case, legal persons and legal arrangements shall confirm the information referred to in paragraphs 1 and 2 of Article 5 on an annual basis.
4. These mechanisms shall include an obligation for supervisory authorities to report any discrepancies they encounter between the information on beneficial owners available in the register and the information on beneficial owners available to them.

5. Where discrepancies are reported, Member States shall ensure that appropriate measures are taken to resolve such discrepancies in a timely manner and, where necessary, that in the meantime a specific entry is made in the register.
6. Member States shall ensure that supervisory authorities have timely and unrestricted access to all information held in the register referred to in paragraph (1) without alerting the entity concerned.
7. Member States shall ensure that trustees or persons holding equivalent positions in other types of legal arrangements, disclose their status and provide the information referred to in paragraphs 1 and 2 of Article 5 to a public authority in a timely manner.
8. Member States shall ensure that any infringement of any provision of this Article is subject to effective, proportionate and dissuasive measures or sanctions.

CHAPTER IV FINAL PROVISIONS

ARTICLE 7: ADMINISTRATIVE PROVISIONS

1. Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive by 1 January 2027.
2. When Member States adopt the provisions referred to in the preceding paragraph, the provisions shall contain a reference to this Directive or shall be accompanied by such a reference at their official publication.
3. Member States shall communicate to the ECOWAS Commission the measures or arrangements they adopt to comply with this Directive.
4. Member States shall notify the difficulties encountered in implementing this Directive to the President of the Commission who shall report to the next session of the Council of Ministers

ARTICLE 8: PUBLICATION

1. This **DIRECTIVE C/DIR.2/07/23** shall be published in the official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published within the same time frame by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 4: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.2/07/23** shall enter into force upon its publication.

DONE IN BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

DIRECTIVE C/DIR.3/7/23 ON THE HARMONISATION OF THE LEGISLATIONS OF ECOWAS MEMBER STATES ON EXCISE DUTIES

THE COUNCIL OF MINISTERS,

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

MINDFUL of Articles, 35, 37 and 40 of the ECOWAS Revised Treaty on liberalisation of trade, the Common External Tariff, Customs Duties and Internal Taxation;

MINDFUL of Directive C/DIR.2/06/09 on the harmonization of the ECOWAS Member States Legislations on Excise duties;

CONSIDERING that the harmonisation of excise duties on tobacco products in ECOWAS Member States has already been established by Directive C/DIR.1/12/17 on the harmonisation of Excise Duties on Tobacco Products in ECOWAS Member States;

CONSIDERING ALSO that the harmonization of the tax legislations of the Member States is a necessity for the attainment of the objectives of the ECOWAS Treaty, particularly the realization of the Common Market;

RECOGNIZING that this harmonization of tax legislations will contribute to establishing coherence in the domestic systems of taxation, ensuring equal treatment for trade operators within the Community and enhancing the output of the different taxes;

CONVINCED that it is also in the Community's interest to achieve the convergence of the Excise duty systems applied to products and facilitate the movement of the products between the Member States;

DETERMINED in that regard, to limit the number of products liable for excise duty and drawing up a list of those products;

DESIROUS to establish a harmonised framework for internal taxation systems;

UPON THE RECOMMENDATION of the 1st meeting of Directors General of Domestic Taxes of ECOWAS Member States held at Abidjan, on 25th November 2022;

UPON THE RECOMMENDATION of the 7th meeting of the Ministers of Finance of ECOWAS Member States held at Abidjan on 26th November 2022;

ON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 8th to 26th May 2023.

PRESCRIBES:

CHAPTER 1
DEFINITIONS AND OBJECTIVE

ARTICLE 1:

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

“The ex-factory selling price”, means the sum of all the production or manufacturing costs of the product as well as all the profits made or expected by the manufacturer on the said product when sold in comparable circumstances between unrelated parties on the same free market;

“Products”, means goods and services subject to excise duty under this Directive;

"Tax Authority", means the Structure, Institution or Body responsible in each Member State for the administration and management of excise duties;

ARTICLE 2:

The objective of this Directive is to harmonize the legislations of ECOWAS Member States on excise duties.

CHAPTER II
SCOPE OF APPLICATION

ARTICLE 3:

1. Member States shall subject the following categories of products to excise duties:
 - a) alcoholic beverages;
 - b) non-alcoholic beverages excluding water;
 - c) energy drinks
 - d) plastic bags;
 - e) imported used motor vehicles.
2. Member States shall have the power to also submit selected products to excise duty among those featuring on the Community's list referred to in article 4 below.
3. Tobacco products remain subject to Directive C/DIR.1/12/17 on the harmonisation of Excise Duties on Tobacco Products in ECOWAS Member States.
4. The harmonisation of excise duties on petroleum products will be the subject of a subsequent directive.

ARTICLE 4:

In addition to the products referred to in Article 3 above, the following list may also be subject to excise duties:

TAXABLE PRODUCTS
Coffee
Kola nut
Oils and fatty substances
Perfumery and cosmetic products
Tea;
Weapons and ammunition including parts and accessories for personal use
Precious stones and metals
Motor cars and other motor vehicles principally designed for the transport of persons
Caviar and Caviar substitutes
Leather and skin
Recreational boats
Works of arts
Marbles
Monosodium glutamate
Seasoning powder, Soups and broth and preparations thereof, or bouillon/stock cube.
Mineral waters
Textile Products
Second-hand goods and other imported used goods
Non-recoverable or non-reusable packaging
Machines and devices for games of chance and entertainment

Telecommunication services
A service for broadcasting and rebroadcasting sound or images by satellite or cables.

ARTICLE 5:

1. Excise duty shall apply to the local or imported products referred to in Articles 3 and 4 of this Directive.
2. The same products, when intended for use as inputs in the production process, shall be exempted from excise duties.
3. However, Member States may make these products subject to excise duty. In this case, the tax paid on these inputs shall be setoff against the tax collected by the taxable person. Any excess not charged will not be eligible for reimbursement.

ARTICLE 6:

Excise duties shall be determined in accordance with the terms and conditions laid down by each Member State, subject to compliance with the provisions of Article 7 and subsequent Articles of this Directive.

CHAPTER III TAXABLE AMOUNT AND RATE OF TAXATION

ARTICLE 7:

1. The taxable amount for ad valorem excise duties shall be:
 - a) on importation, by the customs value plus the duties and taxes levied on entry, with the exception of VAT;
 - b) for locally manufactured products, by the selling price ex-factory or place of production excluding VAT or by the selling price excluding VAT in the case of services.
2. Member States may provide for a minimum taxable amount.

ARTICLE 8:

1. The rate of *ad valorem* excise duty shall be fixed by the legislation of each Member State in accordance with the minimum rates laid down for each category of product as listed in Article 9 below.
2. The rate of tax adopted by the Member States shall be the same for the products concerned, whether they are local or imported.
3. Member States may also apply a specific tax or combine it with ad valorem excise duty.

ARTICLE 9:

The Community's minimum rates for the determination of the *ad valorem* excise duty applicable to the products listed in Article 3 of this Directive shall be as follows:

Tariff Statistical Nomenclature (HS 2022)	Taxable Products	Minimum Rate
	1. Beverages	
22.02	▪ Non - alcoholic beverages excluding water	1%
22.02	▪ Energy Drinks	10%
22.03 22.06	▪ Beers	10%
22.04 22.05 22.06	▪ Wines	30%
22.06 22.08	▪ Spirits and other alcoholic beverages	40%
39.23	2. Plastic bags	1%
87.02 87.03 87.04	3. Imported used motor vehicles	5%

CHAPTER IV TAXABLE EVENT AND TAX LIABILITY

ARTICLE 10:

The taxable event for excise duties is constituted for:

1. local products, by the production or the first sale or the first use;
2. imported products, by release for consumption.

ARTICLE 11:

1. Liability of excise duties shall be determined by the legislation of each Member State's recovery agencies to demand payment, on a given date, from the debtor.
2. Excise duties shall be subject to conditions to be determined by each Member State.

TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 12:

1. Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive within three (3) years commencing from August 2023.
2. When Member States adopt the provisions referred to in the preceding paragraph, the provisions shall contain a reference to this Directive or shall be accompanied by such a reference at their official publication.
3. Member States shall communicate to the ECOWAS Commission the measures or arrangements they adopt to comply with this Directive.
4. Member States shall notify the difficulties encountered in implementing this Directive to the President of the Commission who shall report to the next session of the Council of Ministers

ARTICLE 13:

The **Directive C/DIR.2/06/09** is hereby repealed.

ARTICLE 14:

1. This **DIRECTIVE C/DIR.3/07/23** shall be published in the official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published within the same time frame by each State in its Official Gazette after notification by the ECOWAS Commission.

ARTICLE 15:

This **DIRECTIVE C/DIR.3/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

DIRECTIVE C/DIR.4/07/23 ON HARMONISATION OF THE METHODOLOGY FOR THE EVALUATION OF TAX EXPENDITURES IN ECOWAS MEMBER STATES

THE COUNCIL OF MINISTERS,

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

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

MINDFUL of Directive C/DIR.1/05/09 on the Harmonization of the laws of the ECOWAS Member States relating to Value Added Tax;

MINDFUL of Directive C/DIR.2/06/09 on the Harmonization of the laws of ECOWAS Member States relating to excise duties;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS Tax Transition Programme;

CONSIDERING that the implementation of the ECOWAS Common External Tariff, coupled with the conclusion of international trade agreements and trade liberalization policies, will lead to a considerable drop in import duties that cannot be offset by community compensation measures alone;

CONSIDERING ALSO that the harmonization of Member States' tax laws is a necessity for the completion of the common market and that it will also help to achieve consistency in internal taxation systems, ensure equal treatment of economic operators within the Community and improve the yield of the various taxes;

TAKING NOTE that the commitments made by States in the context of poverty reduction strategies with a view to achieving the Millennium Development Goals require increased mobilization of financial resources,

AWARE of the need to strengthen the ECOWAS common market, and to support the economic growth of the Member States of the Community while mobilizing the necessary resources to finance development;

CONSCIOUS of the need to provide Member States with tax management tools to enhance their performance in mobilizing tax resources in order to strengthen the measures of the tax transition programme undertaken by Member States;

CONVINCED that it is in the Community's interest to put in place a coherent programme of fiscal and customs reforms to move from import duty to internal taxation in order to compensate for possible losses of border revenues generated by the opening of the Community market and the conclusion of international trade agreements;

CONVINCED ALSO that domestic taxation should allow for revenue mobilization while promoting business competitiveness;

DESIROUS of providing the Community with a harmonized methodology for evaluating tax expenditure common to all Member States;

UPON THE RECOMMENDATION of the 7th meeting of the Ministers of Finance of ECOWAS Member States held at Abidjan, Côte d'Ivoire on 26th November 2022;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 8th to 26th May 2023.

PRESCRIBES:

ARTICLE 1: OBJECTIVE

This Directive **C/DIR.4/07/23** sets out the modalities for the evaluation of tax expenditures in the ECOWAS zone.

ARTICLE 2: DEFINITIONS

For the purposes of this Directive, the following definitions shall apply:

"Tax administration" means the Structure, Institution or Body responsible in each Member State for the administrative management of tax;

"Tax expenditure" means loss of tax revenue resulting from the implementation of legislative, regulatory and treaty provisions that derogate from a Tax Reference System (TRS).

Tax expenditures include the following:

- i. Exemptions
- ii. Tax credits
- iii. Tax reductions
- iv. Reduced rates
- v. Deductions
- vi. Abatements

"Tax incentives" means fiscal measures made available to businesses to guide, regulate, promote economic activity, encourage or discourage behaviour or activities deemed desirable or undesirable;

The "tax reference system" means the most neutral tax system applying to all taxpayers or economic transactions with the least possible discrimination. It indicates, for each tax, duty or charge, the tax base and the standard rate;

ARTICLE 3: PERIODICITY

Member States evaluate tax expenditure each year and prepare a national report which is transmitted to the Commission. The evaluation of tax expenditure for the year n-1 is carried out during the year n to be annexed to the draft Finance Act for the year n+1.

ARTICLE 4: SCOPE OF EVALUATION AND MONITORING OF TAX EXPENDITURE

The evaluation of tax expenditures focuses on measures that derogate from the benchmark tax system.

ARTICLE 5: PROCEDURES FOR DETERMINING THE REFERENCE TAX SYSTEM

The reference tax system for each tax, duty or charge is adopted by the Member States in accordance with the regional guidelines for domestic tax and customs legislation.

ARTICLE 6: EVALUATION METHODS

1. The assessment of the budgetary costs is based on the "lost revenue" method currently used in the Member States.

2. The budgetary costs of tax expenditures are evaluated for each measure in relation to the reference tax system and by type of tax.
3. Member States shall carry out an analysis of the economic and social effects of tax expenditure in addition to the budgetary evaluation.

ARTICLE 7: DATA SOURCES FOR TAX EXPENDITURE EVALUATION

1. Member States use tax data obtained from customs and tax declarations to assess tax expenditure.
2. They may use macroeconomic, sectoral and/or other data sources to determine tax expenditures.
3. Member States shall put in place an organizational arrangement for the collection of reliable data on tax expenditure with a view to its evaluation.

ARTICLE 8: TAX EXPENDITURE EVALUATION GRID AND SPECIFIC MONITORING GRID FOR TAX INCENTIVES

A Tax Expenditure Evaluation Grid and a specific Investment Tax Incentives Monitoring Grid are defined and applied by Member States in order to facilitate the harmonization of data collection, processing and analysis practices for tax expenditures.

ARTICLE 9: STRUCTURE OF THE TAX EXPENDITURE EVALUATION REPORT

The tax expenditure evaluation report includes:

- 1. Definition of concepts and evaluation methodology.** This involves defining the main concepts, recalling the reference tax system and presenting the evaluation methodology.
- 2. The analysis of the results of the budgetary evaluation.** It includes the presentation of the measures identified, the measures evaluated and the tax expenditures. The presentation of fiscal expenditure includes data from three (03) previous years and estimates for the current year. Members States may make projections for the coming year.
- 3. The analysis of tax expenditures is carried out:**
 - i. By tax type;
 - ii. By derogation type;
 - iii. By legal basis;
 - iv. By objective ;

- v. By category of beneficiary ;
- vi. By sector of activity ;
- vii. By budget function or by programme for those who have adopted the programme budget
- viii. By ratios (tax expenditure/total tax revenue, tax expenditure/Gross Domestic Product).

4. Analysis of economic and social effects where relevant

ARTICLE 10: STRUCTURES FOR EVALUATING TAX EXPENDITURES

1. At the national level, each Member State sets up a multidisciplinary structure attached to the Ministry responsible for tax policy to carry out tax expenditure evaluation work.

2. At ECOWAS level, the Commission prepares a synthesis report.

ARTICLE 11: TRANSMISSION, PUBLICATION AND DISSEMINATION OF TAX EXPENDITURE EVALUATION REPORTS

1. The evaluation report on fiscal expenditure of each Member State shall be transmitted to the ECOWAS Commission no later than three (03) months after the adoption of the initial finance law or the annual budget
2. Member States shall take steps to disseminate tax expenditure evaluation reports to all stakeholders, including employers' organisations, consumer organisations, civil society and the media.
3. At ECOWAS level, the Commission publishes the summary report on the ECOWAS website.

ARTICLE 12: ADMINISTRATIVE PROVISIONS

1. Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive by 31 December 2023.
2. When Member States adopt the provisions referred to in the preceding paragraph, the provisions shall contain a reference to this Directive or shall be accompanied by such a reference at their official publication.

3. Member States shall communicate to the ECOWAS Commission the measures or arrangements they adopt to comply with this Directive.
4. Member States shall notify the difficulties encountered in implementing this Directive to the President of the Commission who shall report to the next session of the Council of Ministers.

ARTICLE 13: PUBLICATION

1. This **DIRECTIVE C/DIR.4/07/23** shall be published in the Official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published within the same time frame by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 14: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.4/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 – 7 July 2023

DIRECTIVE C/DIR.5/07/23 ON THE CREATION OF THE INSTITUTIONAL MECHANISM FOR MONITORING AND EVALUATING THE ECOWAS FISCAL TRANSITION

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 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS tax transition programme;

CONSIDERING that the commitments made by States in the context of poverty reduction strategies with a view to achieving the Millennium Development Goals require increased mobilization of financial resources;

CONSIDERING ALSO that the introduction of taxation that supports economic activity is an imperative for the economic and social development of the Member States;

CONVINCED of the need for further harmonization of tax legislation while improving the coherence of internal taxation systems and the yield of different taxes;

AWARE that the evolution noted in the structure of tax revenues is marked by the decrease in the share of border fees;

NOTING that the financing of economic development and social policies requires the efficient mobilization of domestic resources and in particular fiscal resources;

CONVINCED that domestic taxation should allow for the harmonious mobilization of revenue while promoting the competitiveness of enterprises;

CONVINCED ALSO that it is in the Community's interest to put in place a coherent programme of fiscal and customs reforms to move from import duty to internal taxation, in order to compensate for possible losses of border revenues generated by the opening of the Community market and the conclusion of international trade agreements;

DETERMINED to provide Member States with tools to enhance their performance in mobilizing tax resources with a view to strengthening the measures of the tax transition programme undertaken by Member States;

DESIRING to put in place an institutional framework for the implementation of the Fiscal Transition Programme (TTP) for the benefit of the Member States;

UPON THE RECOMMENDATION of the ECOWAS Ministers of Finance and Budget held at Abidjan, on 26th November 2022;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja, Nigeria from 08th to 26th May 2023.

PRESCRIBES:

CHAPTER I: OBJECTIVE AND DEFINITIONS

ARTICLE 1: OBJECTIVE

This Directive is to create an institutional mechanism for monitoring and evaluating the ECOWAS fiscal transition.

ARTICLE 2: DEFINITIONS

For the purposes of this Directive, the following definitions apply:

"National Economic Policy Committee" means the committee in charge of monitoring convergence in conjunction with the Directorates in charge of Multilateral Surveillance of UEMOA and ECOWAS;

"National Coordination Committee" means the committee in charge of monitoring convergence within ECOWAS in conjunction with the ECOWAS Multilateral Surveillance Directorate;

"Tax Administration" means the structure, institution or body responsible in each Member State of management of the State's taxation;

"Union or UEMOA" means the West African Economic and Monetary Union.

CHAPTER II

INSTITUTIONAL ARRANGEMENTS FOR STEERING AND MONITORING/EVALUATING THE FISCAL TRANSITION PROGRAM

ARTICLE 3: TAX TRANSITION STEERING AND MONITORING SYSTEM

An institutional mechanism is established to pilot, monitor and evaluate the Tax Transition Program, which is titled "Tax Transition Steering and Monitoring System".

ARTICLE 4: COMPOSITION OF THE INSTITUTIONAL ARRANGEMENT FOR STEERING, MONITORING AND EVALUATION OF THE TAX TRANSITION PROGRAMME

The institutional mechanism for steering and monitoring-evaluation of the Tax Transition Programme within ECOWAS is comprised of:

1. The Convergence Council;
2. The Regional Steering Committee of the Tax Transition Programme;
3. The ECOWAS Commission ;
4. The UEMOA Commission ;
5. The UEMOA Statistical Centre (CSTAT);
6. The ECOWAS Directorate of Research and Statistics (DRST);
7. Tax Policy Units;
8. The National Tax Transition Steering Committees (NTCs);
9. ECOWAS National Coordination Committees (NCCs);
10. The UEMOA National Economic Policy Committees (NEPCs).

ARTICLE 5: THE CONVERGENCE COUNCIL

1. It is the supreme body in charge of establishing the tax transition strategy.

2. The Council determines the main orientations and supervises the implementation of the strategy through the steering and monitoring system.
3. The Convergence Council:
 - a. adopts the annual report of the fiscal transition.
 - b. determines the guidelines for the implementation of the program.
 - c. ensures that Member States' commitments in terms of fiscal transition are met and that the recommendations of the Regional Steering Committee that it has approved are implemented in a timely basis;
 - d. ensures that financial and human resources are adequate to meet the System's needs.

ARTICLE 6: TASKS OF THE REGIONAL PROGRAM STEERING COMMITTEE OF THE TAX TRANSITION

1. The main objective of the Regional Program Steering Committee is to coordinate the actors involved in the implementation of the tax transition program.
2. In coordinating national actors, the Committee has the responsibility to:
 - a. summarize the semi-annual/annual reports on the implementation of the National Tax Transition Programs (NTPs), assorted with relevant recommendations;
 - b. provide technical support to the national steering committees in the planning, programming and budgeting of NTPs;
 - c. validate the fiscal transition program reviewed every five (5) years by the ECOWAS and UEMOA Departments in charge of fiscal policy;
 - d. develop a five-year regional tax transition plan that consolidates the UEMOA and ECOWAS tax transition programs;
 - e. ensure that national fiscal transition plans are consistent with the regional five-year plan;
 - f. ensure the synthesis of the evaluation reports of the NTPs of the fiscal transition program is done on annual basis.

ARTICLE 7: COMPOSITION AND FUNCTIONS

1. The Regional Steering Committee of the Fiscal Transition Program shall be composed of:
 - a. The Secretariat of the Regional Steering Committee of the Program ensured by the ECOWAS and UEMOA Commissions;
 - b. Representatives of the ECOWAS Commission;
 - c. Representatives of the UEMOA Commission

- d. Representative of the Tax Policy Unit for each member state;
 - e. The Chairperson of the National Steering Committee of the National Tax Transition Program for each Member State;
2. The Regional Steering Committee of the Program shall be chaired by the representative of the Member State chairing the ECOWAS Authority of Heads of State and Government;
 3. The Regional Steering Committee may invite to its sessions any resource person whose competence is deemed necessary.

ARTICLE 8: SESSIONS OF THE REGIONAL STEERING COMMITTEE

1. The Regional Steering Committee of the Program shall hold two sessions each year, upon invitation by the ECOWAS Commission.
2. The Committee may hold extraordinary sessions.

ARTICLE 9: CREATION, COMPOSITION OF THE NATIONAL TAX TRANSITION STEERING COMMITTEE

1. A National Tax Transition Steering Committee shall be created in each Member State.
2. The National Tax Transition Steering Committee is composed of:
 - a. The Chairman of the National Steering Committee of the NTTP;
 - b. The Secretary of the National Steering Committee of the NTTP;
 - c. A representative of the General Tax Directorate;
 - d. A representative of the Head of Customs;
 - e. A representative of the Tax Policy Unit or the Tax Policy Division;
 - f. A representative of the Directorate for Foreign Trade;
 - g. A representative of the Directorate in charge of State Financial Operations;
 - h. A representative of the Directorate for National Statistics;
 - i. A representative of the Directorate for Economic Forecasting;
 - j. A representative of the Directorate for Industry;
 - k. A representative of the NCC or the NEPC;
 - l. Two representatives from the Private sector;
 - m. One representative of Civil Society Organizations;
 - n. A representative of the Economic and Social Committee of the Parliament;
3. The Committee may call upon any other structures for expertise when necessary.
4. The appointment of the members of the National Steering Committee and the definition of the modalities of its functioning are the responsibility of the Minister in charge of

Finance or Budget, who will ensure that the qualifications of the nominees meet the requirements of the posts.

5. The National Committee may include Planning-Programming-Budgeting Experts in its work.

ARTICLE 10: FUNCTIONS OF THE NATIONAL STEERING COMMITTEES

1. The National Committees are to coordinate and oversee the development of the National Tax Transition Programme and shall ensure the following products are available within the required timeframe:
 - a. The National Tax Transition Programmes designed according to Results-Based Management;
 - b. Updated Five Year National Tax Transition Programmes ;
 - c. Prepared Medium-term programme budgets;
 - d. The Annual Work Plan of the National Tax Transition Steering Committee.
2. The National Committees are responsible for monitoring convergence and fiscal transition to:
 - a. Update the summary tables on the TTP criteria and indicators;
 - b. Collect and process data on NTTPs and fill in the indicators and criteria defined jointly by the stakeholders;
 - c. Collect and update statistics to continuously feed the tax transition database;
 - d. Prepare semi-annual and annual monitoring/evaluation reports of the PNTFs, with relevant recommendations to mitigate the risk factors;
 - e. Prepare NTTP Implementation Reports;
 - f. Submit these reports to the Directors in charge of tax policy and transmit these reports to ECOWAS and UEMOA for validation
 - g. Ensure that the recommendations approved by the Council of Ministers have been implemented on time.

ARTICLE 11: NATIONAL STEERING COMMITTEE REPORTS

Each National Steering Committee shall prepare a half-yearly report on fiscal transition to be transmitted to the ECOWAS Commission by the Minister in charge of finance within one month of the end of the half-year.

ARTICLE 12: NATIONAL STEERING COMMITTEE SESSIONS

1. The National Steering Committee shall hold two sessions per year and these sessions are to be convened by the Chairman.

2. The Committee may hold extraordinary sessions.

CHAPTER III OBLIGATIONS OF MEMBER STATES

ARTICLE 13: IMPLEMENTATION MECHANISMS

1. Member States shall adopt the Laws, Regulations, and administrative provisions deemed to comply with this Directive no later than **30 December 2026**.
2. Member States shall communicate to the ECOWAS Commission the measures or provisions adopted to ensure their compliance with this Directive.
3. Member States shall cooperate with the Commission with the view to implementing the steering and monitoring system of the Fiscal Transition Program at the regional level.
4. Member States shall notify the Chairperson of the Commission of any difficulties encountered in the implementation of this Decision, who shall submit a report thereon to the next session of the Council of Ministers, which in turn shall take appropriate measures to ensure the implementation of this Directive.

CHAPTER IV FINAL PROVISIONS

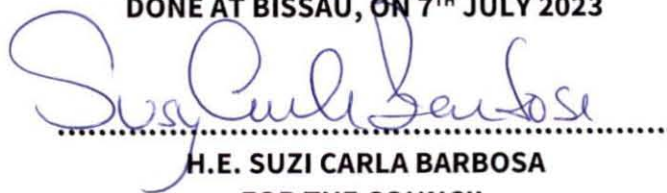
ARTICLE 14: PUBLICATION

1. This **DIRECTIVE C/DIR.5/07/23** shall be published by the ECOWAS Commission in the Official Journal of the Community within thirty (30) days of its signature by the Chairman of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within thirty (30) days of its notification by the Commission.

ARTICLE 15: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.5/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

BISSAU, 6 - 7 July 2023

DIRECTIVE C/DIR.6/07/23 ON THE HARMONISATION OF TRANSFER PRICING RULES WITHIN 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 Articles, 35, 37 and 40 of the ECOWAS Treaty on liberalization of trade, the Common External Tariff, Customs Duties and Internal Taxation;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS Tax Transition Programme;

MINDFUL of Supplementary Act A/SA.1/06/08 adopting Community Competition Rules and the modalities of their application within ECOWAS;

MINDFUL of the Supplementary Act A/SA.6.12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS;

RECOGNIZING the need to protect the tax base of Member States against the risks of profit shifting, mainly cross-border but also domestic, between associated enterprises subject to different tax treatments on the one hand, and on the other hand to encourage taxpayers to apply arm's length prices in their transactions with associated enterprises, and to require them to calculate their taxable income in accordance with the arm's length principle;

TAKING INTO ACCOUNT the United Nations Practical Manual on Transfer Pricing for Developing Countries July 2021 edition, which addresses the need for clearer guidance on the policy and administration aspects of applying transfer pricing rules to multinational enterprises transactions;

TAKING INTO ACCOUNT ALSO that this guidance assists tax administrations in dealing with complex transfer pricing issues, but also taxpayers in dealing with tax administrations;

DESIROUS of establishing a standardized approach on transfer pricing rules within ECOWAS Member States;

UPON THE RECOMMENDATION of the eighth meeting of ECOWAS Ministers of Finance held by Video Conference on Tuesday 9th May 2023;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 08th to 26th of May 2023;

PRESCRIBES:

**CHAPTER I
GENERAL PROVISIONS**

ARTICLE 1: OBJECTIVE AND SCOPE

1. The aim of this Directive is to harmonize transfer pricing rules within ECOWAS Member States in accordance with the latest international standards and to improve legal certainty and the investment climate in the Community.
2. The Directive relates to:
 - a) the arm's length principle and its application;
 - b) transfer pricing documentation; and
 - c) the annual transfer pricing disclosure schedule.

ARTICLE 2 : DEFINITIONS

1. For the purposes of this Directive the following definitions shall apply:
 - a) **"The Arm's Length Principle (ALP)"** is an international standard that compares the transfer pricing charged between related entities with the price of similar transactions carried out between independent entities at arm's length. An adjustment may be made to the extent that profits of a related party differ from those that would be agreed between independent entities in similar circumstances;
 - b) **"Associated enterprises"** refers to two enterprises where one such enterprise fulfils the conditions laid down in Article 5 of this Directive in respect of the other enterprise;
 - c) **"Controlled transaction"** means a transaction between two or more associated enterprises;
 - d) **"Enterprise"** means the carrying on of any business;
 - e) **"Multinational enterprise group"** means two or more associated enterprises, the tax residence for which is in different Member states, or

includes an enterprise that is resident for tax purposes in one Member state and is subject to tax with respect to the business carried out through a permanent establishment in another Member state;

- f) **“Tax administration”** means the structure, institution or body responsible in each Member State for the administration of taxes;

2. Any term or expression not defined in this Directive shall unless the context otherwise requires, have the meaning under the national laws of that member states within the applicable tax laws.

CHAPTER II

ARM’S LENGTH PRINCIPLE

ARTICLE 3: ARM’S LENGTH PRINCIPLE

Where:

- a) an enterprise participates directly or indirectly in the management, control or capital of another enterprise, or
- b) the same persons or enterprises participate directly or indirectly in the management, control or capital of two enterprises,

and, in either case, conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE 4: RELEVANT TRANSACTIONS

- 1. The provisions of Article 3 of this Directive shall apply to all transactions between associated enterprises, where one of them is located in a Member State and the other one is located outside that Member State, whether carried out for returns or not.
- 2. Member States may extend the scope of paragraph 1 of this Article to transactions between associated enterprises located in the same Member State.

ARTICLE 5: CONCEPT OF DEPENDENCY AND CONTROL

- 1. For the purpose of Article 3 of this Directive, an enterprise is deemed to participate directly or indirectly in the management, control or capital of another enterprise where it:

- a) owns, directly or indirectly, a significant share of the capital or voting rights in the other enterprise as defined by each Member State; or
 - b) by de facto and by any means exercises, directly or indirectly, decision-making, supervisory or managerial power over the other enterprise, or is able to influence its decisions.
2. For the purpose of Article 3 of this Directive, the same persons or enterprises shall be regarded as participating directly or indirectly in the management, control or capital of two enterprises where those persons or enterprises:
- a) own, directly or indirectly, a significant share of the capital or voting rights in both enterprises as defined by each Member State; or
 - b) by de facto and by any means exercise, directly or indirectly, decision-making, supervisory or managerial power over both enterprises, or are able to influence their decisions.

ARTICLE 6: BURDEN OF PROOF

1. In the context of the transfer pricing documentation provided for in Article 7 of this Directive, any enterprises of a Member State referred to in Article 8 of this Directive shall demonstrate that the prices, terms and conditions of transactions entered into with associated enterprises located outside that Member State comply with the arm's length principle.
2. In the context of audits of transactions carried out by an enterprise of a Member State with any associated enterprise located outside that Member State, the tax administration of that Member State shall demonstrate that the said transactions are not in compliance with the arm's length principle so as to conclude that there has been a transfer of profits to the associated enterprise located outside that Member State.
3. Member States may extend the scope of paragraphs 1 and 2 of this Article to transactions between associated enterprises located in the same Member State.

CHAPTER III TRANSFER PRICING DOCUMENTATION

ARTICLE 7: DOCUMENTATION REQUIREMENT

1. The relevant enterprises referred to in Article 8 of this Directive shall submit to the tax administration, in accordance with the arrangements set out in Articles 9 and 11 of this Directive, documentation justifying the transfer pricing policy applied to transactions of all kinds conducted with associated enterprises located outside the Member State in question.

2. Member States may extend the scope of paragraph 1 of this Article to transactions between associated enterprises located in the same Member State.

ARTICLE 8: ENTERPRISES UNDER THE DOCUMENTATION REQUIREMENT

The documentation requirement referred to in Article 7 of this Directive shall apply to an enterprise of a Member State where:

- a) that enterprise has an annual turnover excluding Value Added Tax/Goods and Services Tax or gross assets greater than or equal to an amount defined by each Member State; or
- b) at the end of the financial year, that enterprise holds, directly or indirectly, a significant share of the capital or voting rights as defined by each Member State, in an enterprise satisfying the condition set out in sub-paragraph (a); or
- c) at the end of the financial year a significant share of the capital or voting rights in the other enterprise as defined by each Member State is held, directly or indirectly, by an enterprise satisfying the condition set out in sub-paragraph (a).

ARTICLE 9: FORM OF TRANSFER PRICING DOCUMENTATION

1. The documentation referred to in Article 7 of this Directive shall be prepared in one of the official languages of the Member State that requires such documentation.
2. Documentation must be supplied in paper copy and/or in a paperless format as defined by the Member State that requires it.

ARTICLE 10: CONTENT OF TRANSFER PRICING DOCUMENTATION

1. The documentation referred to in Article 7 of this Directive shall comprise of a master file containing standardized information about all members of the multinational enterprise group in question and a local file containing information on the transactions carried out by the enterprise of the Member State with associated enterprises.
2. The content of the documentation referred to in Article 7 of this Directive shall include, at a minimum, the information set out in the Annexure to this Directive. That documentation shall not replace the supporting information for each transaction.

ARTICLE 11: DATE FOR THE SUBMISSION OF TRANSFER PRICING DOCUMENTATION

Member States shall set the date by which the enterprises referred to in Article 8 of this Directive are required to submit transfer pricing documentation to the tax administration.

ARTICLE 12: PENALTIES

Member States shall provide for proportionate dissuasive penalties in the event of failure by an enterprise to comply with the documentation requirement referred to in Article 7 of this Directive.

CHAPTER IV ANNUAL TRANSFER PRICING DISCLOSURE SCHEDULE

ARTICLE 13: REPORTING REQUIREMENT

1. Enterprises of a Member State that are dependent on or have control of enterprises located outside that Member State within the meaning of Article 5 of this Directive and whose annual turnover (excluding Value Added Tax/Goods and Services Tax) or gross assets are greater than or equal to an amount defined by each Member State, shall file an annual transfer pricing disclosure schedule.
2. Member States may extend the scope of paragraph 1 of this Article to enterprises of a Member State that are dependent on or have control of enterprises located in that Member State within the meaning of Article 5 of this Directive.

ARTICLE 14: FORM OF THE ANNUAL TRANSFER PRICING DISCLOSURE SCHEDULE

1. The annual transfer pricing disclosure schedule referred to in Article 13 of this Directive shall be drawn up in one of the official languages of the Member State that requires such schedule.
2. The disclosure schedule must be supplied in paper copy and/or in a paperless format as defined by each Member State.

ARTICLE 15: CONTENT OF THE ANNUAL TRANSFER PRICING DISCLOSURE SCHEDULE

The annual transfer pricing disclosure schedule shall, at least, include the following information:

1. Background information on the multinational enterprise group to which the reporting enterprise belongs:
 - a) the name and registered office address of the group's ultimate parent;
 - b) a description of the group's main activities;
 - c) a general description of the transfer pricing policy applied by the group and in relation to the reporting enterprise, as well as of any changes that have occurred during the financial year;
 - d) a list of the intangibles owned by the group, the company names of the enterprises that own or co-own those assets and their state of operation;

- e) a brief description of any restructuring within the group that has affected the reporting enterprise during the financial year and its consequences in terms of reallocation of functions, risks and assets.
2. Specific information on the reporting enterprise:
- a) a description of the activities carried on, including any changes in the course of the financial year;
 - b) a summary statement of the transactions conducted with associated enterprises;
 - c) information on loans and borrowings with associated enterprises;
 - d) information on transactions conducted with associated enterprises that are subject of advance pricing agreements or tax rulings with another State.

ARTICLE 16: FILING DATE FOR THE ANNUAL TRANSFER PRICING DISCLOSURE SCHEDULE

Member States shall set the filing date for the annual transfer pricing disclosure schedule referred to in Article 13 of this Directive.

ARTICLE 17: PENALTIES

Member States shall provide for proportionate dissuasive penalties in the event of failure by an enterprise to comply with the disclosure requirement referred to in Article 13 of this Directive.

CHAPTER V FINAL PROVISIONS

ARTICLE 18: ADMINISTRATIVE PROVISIONS

1. Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive by **31 December 2026**.
2. When Member States adopt the provisions referred to in the preceding paragraph, the provisions shall contain a reference to this Directive or shall be accompanied by such a reference at their official publication.
3. Member States shall communicate to the ECOWAS Commission the measures or arrangements they adopt to comply with this Directive.
4. Member States shall notify the difficulties encountered in implementing this Directive to the President of the Commission who shall report to the next session of the Council of Ministers

ARTICLE 13: PUBLICATION

1. This **DIRECTIVE C/DIR.6/07/23** shall be published in the official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published within the same time frame by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 14: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.6/07/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON

ANNEX TO THE DIRECTIVE: CONTENT OF TRANSFER PRICING DOCUMENTATION

In conformity with Article 10 of this Directive, this annex sets out the contents of the master file and the local file that constitute transfer pricing documentation.

Section 1 – Master file

The master file shall include the following information:

1. Organisational structure

Chart illustrating the multinational enterprise (MNE) group's legal and ownership structure and geographical location of operating entities.

2. Description of Multinational Enterprise group's business(es)

General written description of the Multinational Enterprise group's business (es) including:

- a) important drivers of the group's business profit;
- b) a description of the supply chain for the group's five largest products and/or service offerings by turnover plus any other products and/or services amounting to more than 5% of group turnover;
- c) a list and brief description of important service arrangements between members of the Multinational Enterprise group, other than research and development (R&D) services; the information should include a description of the capabilities of the principal locations providing important services and transfer pricing policies for allocating services costs and determining prices to be paid for intra-group services;
- d) a description of the main geographic markets for the group's products and services that are referred to in point (b);
- e) a functional analysis describing the principal contributions to value creation by individual enterprises within the group, i.e. key functions performed, important risks assumed and important assets used;
- f) a description of important business restructuring transactions, acquisitions and divestitures occurring during the financial year.

3. Multinational Enterprise group's intangibles

- a) a general description of the MNE group's strategy for the development, ownership and exploitation of intangibles; that description should include

the location of principal Research & Development facilities and location of Research & Development management;

- b) a list of intangibles or groups of intangibles of the Multinational Enterprise group that are important for transfer pricing purposes, as well as which enterprises legally own them;
- c) a list of important agreements entered into between associated enterprises in respect of intangibles, including cost allocation arrangements, principal research service agreements and licence agreements;
- d) a general description of the group's transfer pricing policies related to Research and Development and intangibles;
- e) a general description of any important transfers of interests in intangibles among associated enterprises during the financial year, including the relevant enterprises, the state or territory of tax residence and the compensation involved.

4. Multinational Enterprise group's intercompany financial activities

- a) a general description of how the Multinational Enterprise group is financed, including a description of important financing arrangements with unrelated lenders;
- b) the identification of any enterprises of the Multinational Enterprise group that provide a central financing function for the group, including the state or territory under whose laws the relevant enterprise is organised and the place of effective management of such enterprise;
- c) a general description of the group's transfer pricing policies related to financing arrangements between associated enterprises.

5. Multinational Enterprise group's financial and tax positions

- a) the Multinational Enterprise group's annual consolidated financial statement for the fiscal year concerned, if otherwise prepared for financial reporting, regulatory, internal management, tax or other purposes;
- b) a list and description of the Multinational Enterprise group's existing unilateral advance pricing agreements (APAs) and other tax rulings relating to the allocation of income among states or territories.

Section 2 – Local file

The local file shall include the following information:

1. Local entity's organisational structure and business operations

- a) a description of the management structure, an organisational chart for the enterprise, and a list of the individuals to whom local management reports and the country(ies) in which such individuals maintain their principal offices;
- b) a detailed description of the business and business strategy pursued, including an indication of whether the enterprise has been involved in or affected by business restructurings or intangibles transfers in the present or immediate past financial year and an explanation of those aspects of such transactions affecting the enterprise;
- c) a list of the key competitors.

2. Transactions with associated enterprises

For each category of transactions with associated enterprises to which the local entity is party, supply the following information:

- a) a description of the transactions with associated enterprises (procurement of manufacturing services, purchase of goods, provision of services, loans, financial and performance guarantees, licences of intangibles, etc.) and the circumstances in which such transactions take place;
- b) the amounts of intra-group payments and receipts for each category of transactions with associated enterprises involving the local entity each broken down by state of residence of the foreign payor or recipient;
- c) an identification of associated enterprises involved in each category of transactions performed by the local entity, and the relationship they have with the local entity;
- d) copies of all material intercompany agreements concluded by the local entity with associated enterprises;
- e) a detailed comparability and functional analysis of the local entity and associated enterprises with respect to each category of intra-group transactions, including any changes compared to prior tax years;
- f) an indication of the most appropriate transfer pricing method for each transaction and the reasons for selecting that method;
- g) an indication of which associated enterprise is selected as the tested party, if applicable, and an explanation of the reasons for this selection;

- h) a summary of the important assumptions made in applying the transfer pricing methodology;
- i) if relevant, an explanation of the reasons for performing a multi-year analysis;
- j) a list and description of comparable uncontrolled transactions (internal or external), and information on relevant financial indicators for independent enterprises relied on in the transfer pricing analysis, including a description of the comparable search methodology with reference to the source of such information;
- k) a description of any comparability adjustments performed, indicating whether adjustments have been made to the results of the tested party, the comparable uncontrolled transactions, or both;
- l) a description of the reasons for concluding that transactions priced based on the application of the selected transfer pricing method are in conformity with the arm's length principle;
- m) a summary of financial information used in applying the selected transfer pricing methodology;
- n) a copy of existing unilateral and bilateral/multilateral APAs and other tax rulings to which the member state is not a party and which are related to intra-group transactions described above.

3. Financial information

- a) the annual financial statements of the local entity for the relevant tax year;
- b) information and allocation schedules showing how the financial information used in applying the transfer pricing method may be tied to the annual financial statements;
- c) summary schedules of relevant financial data for comparables used in the analysis and the sources from which those data were obtained.



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

DIRECTIVE C/DIR.7/07/23 ON MODEL CODE OF ETHICS AND CONDUCT FOR TAX ADMINISTRATIONS OF 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 Articles 35, 37 and 40 of the ECOWAS Revised Treaty on liberalization of trade, the Common External Tariff, Customs Duties and Internal Taxation;

MINDFUL of Protocol A/P3/12/01 on the fight against corruption;

MINDFUL of the supplementary Act A/SA.1/01/10 on the protection of personal data within the ECOWAS region;

MINDFUL of Directive C/DIR. 1/12/13 adopting the ECOWAS Fiscal Transition Programme;

RECALLING of the multilateral instruments aimed at preventing and combating corruption, in particular the African Union Convention on Preventing and Combating Corruption adopted in Maputo on July 11, 2003;

CONSIDERING that the commitments of the Member States to the achievement of the 2030 Agenda for Sustainable Development require increased mobilization of financial resources;

CONSIDERING ALSO that the harmonization of the tax legislations of the Member States is a necessity for the attainment of the objectives of the Treaty, particularly the realization of a Common Market;

NOTING that this harmonization of tax legislations will contribute to establishing coherence in the domestic systems of taxation, ensuring equal treatment for trade operators within the Community and enhancing the output of the different taxes;

CONVINCED that a common fiscal framework promotes economic activities and strengthens economic relations between economic operators of Member States;

CONVINCED ALSO that domestic taxation should contribute to the mobilization of

resources while enhancing the competitiveness of companies;

CONSCIOUS that it is also in the Community interest to strengthen the mechanism of combatting corruption within tax administrations with the adoption of codes of ethics and conduct;

DESIROUS of providing the Community with a Code of Ethics common to all Member States to enhance the professionalism of tax administrations in ECOWAS Member States;

ON THE RECOMMENDATION of the ECOWAS Ministers of Finance and Budget in a meeting held at Abidjan, Cote d'Ivoire on 26th November 2022;

UPON THE OPINION of the Parliament at its 1st Ordinary Session held in Abuja, Nigeria from 8th to 26th 2023.

PRESCRIBES:

ARTICLE 1: ADOPTION

The Model Code of Ethics and Conduct for Tax Administrations in ECOWAS Member States is hereby adopted and attached hereto as an annex.

ARTICLE 2: LEGISLATIVE, REGULATORY AND ADMINISTRATIVE PROVISIONS

1. Member States shall adopt necessary laws, regulations, and administrative provisions to comply with this Directive no later than **three (3) years** commencing from **1 August 2023**.
2. Member States shall communicate to the ECOWAS Commission measures or arrangements adopted to comply with this Directive.
3. Member States shall notify difficulties encountered in the implementation of this Directive to the President of the Commission, who shall submit a report thereon to the next session of the Council of Ministers.

ARTICLE 19: PUBLICATION

1. This **DIRECTIVE C/DIR.7/7/23** shall be published in the Official Journal of the Community within thirty (30) days of its signature by the Chairperson of the Authority of Heads of State and Government.

2. It will also be published within the same time frame by each Member State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 20: ENTRY INTO FORCE

This **DIRECTIVE C/DIR.7/7/23** shall enter into force upon its publication.

DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON

ANNEXURE TO THE DIRECTIVE ON MODEL CODE OF ETHICS AND CONDUCT FOR TAX ADMINISTRATIONS OF ECOWAS MEMBER STATES

MANAGEMENT STATEMENT

Although there has been effort over the past to change the public perception of the Tax Administration, the impact of the change has not yet yielded the desired level of public perception. We would like to achieve a level of perception whereby most citizens, and taxpayers, speak highly of our services. Therefore, the relevance of a high level of integrity in the Tax Administration is strongly acknowledged.

We should acknowledge that the Tax Administration still has several procedures which make it difficult for our taxpayers to comply. This, and other administrative bottlenecks within our Administration, affect the level of our efficiency thus, enabling unethical behaviours to thrive.

It is high time, therefore, the Tax Administration embarked on a total transformation drive aimed at modernising procedures and processes, reinforcing the chain of command and motivating staff, among others, with a view to improving service delivery and revenue performance.

We are proud and happy to pronounce that, with the launch of this Code of Ethics and Conduct, we hereby proclaim our commitment to developing a strong integrity culture in the Tax Administration by focusing on, among others;

- a) Promoting transparency and fairness through open communication platforms both internally and externally.
- b) Modernising and simplifying procedures and processes for easier and voluntary compliance.
- c) Reviewing the tax laws to eliminate elements of discretionary interpretation and application.
- d) Initiating and maintaining partnerships with our stakeholders such as taxpayers, the government, technical and financial partners, investors, etc.

With this launch, we are now embarking on sensitization and training of all the Tax Administration staff on integrity, compliance, fraud risk awareness and the benefits of integrity and compliance with all the Tax Administration policies, procedures, and guidelines. We are further developing an integrity, compliance, and fraud risk awareness module to be incorporated in our induction curriculum for all new staff. The Code also provides an opportunity for staff to nominate and/or elect Integrity Focal Persons from

within the Tax Administration business areas all over the country, who will be appointed and commissioned to enhance the level of Integrity in the Tax Administration.

Furthermore, we are also committed to carrying out engagements with external stakeholders such as taxpayers and their agents, suppliers, and service providers. In these fora, we shall share information on the integrity initiatives we have put in place and hear from them on the areas where we need to improve.

We shall also initiate a whistle blowing system or hotline that anyone can use to report any occurrences of unethical behaviours, non-compliance or misconduct among our staff while providing service.

With the above initiatives, we expect to reap the following benefits, amongst others:

- a) All our staff will be capable of providing excellent professional services to our clients.
- b) There will be a marked increase in level of tax compliance.
- c) We shall have minimal complaints about our services thus significantly enhancing our corporate image.
- d) The public perception regarding the image of Tax Administration and its officers will be improved.

In conclusion, we still emphasize the need to sustain the gains and make further improvements in provision of services. We can assure you of Management's full commitment and willingness to offer a series of tools, resources, and strategies for the enhancement of integrity within the Tax Administration.

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Head of Tax Administration

CODE OF ETHICS AND CONDUCT

1. DEFINITIONS

For purposes of this Code of Ethics and Conduct:

- a) **“Code”** means Code of Ethics and Conduct.
- b) **“Confidentiality”** means a professional principle and legal duty not to reveal or expose the tax information or affairs of a taxpayer to unauthorised parties or persons.
- c) **“Conflict of interest”** includes a situation whereby a person in a position of trust knowingly or unknowingly deals with a matter in which he/she or his/her close relative or ally has a direct or indirect interest and ability to influence the matter directly or indirectly.
- d) **“Core values”** includes underlying principles or standards of behaviour that represent the highest priorities, deeply held beliefs, and fundamental driving forces, which the tax administration and its staff stand for from an ethical perspective.
- e) **“Data”** means qualitative or quantitative factual information obtained from tests, observations, descriptions, or any other methods used as a basis for reasoning, discussion, and making deductions.
- f) **“ECOWAS”** means Economic Community of West African States.
- g) **“Ethical culture”** means a system of shared beliefs, attitudes and behavioural norms that represent the ethical principles and standards of a tax administration.
- h) **“Ethics”** means moral principles or rules of conduct that govern behaviours in the tax administration domain.
- i) **“Fairness”** means that the tax burden imposed on a taxpayer is legal and correct.
- j) **“Harassment”** means any improper and unwelcome conduct that might reasonably be expected or be perceived to cause offence or humiliation to another. It includes words, gestures or actions which tend to annoy, alarm, abuse, demean, intimidate, or cause personal humiliation or embarrassment to another, or cause hostile or offensive work environment.
- k) **“Illicit wealth”** means a substantial increase in the assets of a public official or any other person that he or she cannot justify in terms of income.
- l) **“Impartiality”** means the concept of legality, under which the tax laws must be applied without either preferential or discriminatory treatment to all those in the same circumstances, regardless of the status, beliefs, ethnicity, gender, or sexuality of the person involved.

- m) **“Integrity”** means moral uprightness or conduct that conforms to high moral standards across a range of operational and management issues in tax administration to secure and maintain public confidence.
- n) **“Mission Statement”** means a concise explanation of the reason for existence of a Tax Administration, and describing and communication to staff, stakeholders, and the public the purpose, direction, and overall intention of the Tax Administration.
- o) **“Offers”** mean bribes, gifts and rewards of any form, cash benefits or benefits in kind of material value including but not limited to entertainment, hospitality or gratification that may be seen as an attempt to influence a decision which an officer is required to take in pursuance of his or her duties; and the term “Offer” shall be construed accordingly.
- p) **“Officer”** means:
 - (i) Management and staff of the Tax Administration;
 - (ii) Every person holding temporary, part-time or contract appointment within the Tax Administration;
 - (iii) Every person serving on secondment to the Tax Administration;
 - (iv) Every person working with the Tax Administration under a mandatory National Service Scheme or any other similar programme, attachment to the Tax Administration under field work, internship practice or such programme.
- q) **“Personal Data”** means any information relating to an identified individual or who may be directly or indirectly identifiable by reference to an identification number or one or several elements related to their physical, physiological, genetic, psychological, cultural, social, or economic identity.
- r) **“Powers”** means the degree of independence with which a Tax Administration operates from government, determined by legal form and status, budget funding and control, and financial, human resources, and administrative practices.
- s) **“Professional behaviour”** means conduct that ensures provision of competent service in accordance with the legal framework and the applicable technical and professional standards.
- t) **“Member State or Member States”** means a Member State or Member States of the Community as defined in Paragraph 2 of the Article 2 of the ECOWAS Revised Treaty.
- u) **“Tax Administration”** means the structure, institution, or body responsible in each Member State for the management and auditing of taxes.
- v) **“Transparency”** means being honest and open when communicating with clients and fellow officers on all matters relating to the business of the Tax Administration including

but not limited to disclosure of and sharing information and providing advice on laws, policies, procedures and practices.

- w) **“Vision”** means the coherent and straight forward Statement that outlines in broad terms the direction in which the Tax Administration strives to achieve in the long run.

2. PURPOSE AND SCOPE OF THE CODE

2.1. Purpose

The Code sets forth the values, principles, standards, and enforcement strategies to ensure that all officers of the Tax Administration conduct themselves and the business of the Tax Administration with the highest level of integrity guided by sound ethical standards.

2.2. Scope

The Code is applicable to all officers regardless of their ranks and levels within the Tax Administration, professional functions, terms and conditions of service and the settings in which they work.

3. VISION, MISSION, CORE VALUES AND MOTTO

Pursuant to its statutory mandate of assessing, collecting, accounting for, and protecting the Member State revenue, as well as providing advice to government on all matters of policy relating to revenue, the Tax Administration is identified with the following vision, mission, core values and motto as the key driving philosophies of its mandate.

3.1. Vision

To deliver quality public service to taxpayers, in partnership with other stakeholders and make taxation a cornerstone the pivot of national development

3.2. Mission

To mobilize revenue for national development in a transparent, fair, effective, and efficient manner.

3.3. Core Values

- Patriotism
- Ownership
- Professionalism
- Integrity
- Efficiency
- Transparency

3.4. **Motto**

Developing **(Member State)** together

4. **ETHICAL PRINCIPLES**

The following ethical principles shall shape the ethical culture of a Tax Administration in line with the core values outlined in subsection 3.3. The principles set forth the morals to which all staff of the Tax Administration shall aspire.

4.1. **Patriotism**

Every officer shall serve the Member State and Tax Administration with pride and always express a sense of conviction, devotion, and attachment to both. These attributes shall be demonstrated by way of exercising exemplary accountability, justice, leadership, selflessness and loyalty.

4.2. **Ownership**

Every officer shall endeavour to take personal initiative to bring about highest quality results, and to be responsible for the actions that bring forth such results.

4.3. **Professionalism**

Every officer shall: -

- a) perform the roles and execute the job with skill, care, competence, and ethics.
- b) refrain from acting based on social, economic, cultural, gender, political or any such biases,
- c) demonstrate respect for others equitably and with value,
- d) continually practice within his or her area of competence to develop and enhance his or her professional expertise and to strive for excellence at all times.

4.4. **Integrity**

Every officer shall: -

- a) serve the clients of the Tax Administration with impeccable conduct,
- b) pay attention to rules and regulations,
- c) take responsibility for his/her actions,

- d) promote transparency, trust, honesty, reliability, and consistency,
- e) promote ethical practices on the part of the Tax Administration at all times.

4.5. Efficiency

Every officer shall always exercise due diligence at work to optimise the use of available resources and to consistently support quality service delivery while adhering to policies and procedures.

4.6. Confidentiality

Every officer shall ensure that taxpayers' personal data are kept confidential in accordance with the law.

4.7. Transparency

Every officer shall be honest and open in communication and practices when sharing information with clients and fellow staff and providing advice to them on laws, policies, procedures, practices, and all matters relating to the business of the Tax Administration.

5. INTEGRITY ENHANCEMENT GOVERNANCE PRINCIPLES AND STANDARDS

5.1. Institutional Management

Management shall undertake to create a conducive operating environment for the execution of the duties of the Tax Administration in a harmonious manner and relationship for effective management of its programmes.

5.1.1. Administrative Powers

Management shall effectively utilise the Tax Administration's powers in executing its mandate by: -

- a) ensuring efficient allocation of resources,
- b) providing adequate powers to senior staff to formulate operational plans in line with the overall corporate goals and policies,
- c) adopting policies and systems that are effective and transparent in staff recruitment, training, development, and merit-based rewarding, and addressing current knowledge gaps and emerging developments related to work practices and ethics,
- d) putting in place systems and checks and balances that are appropriate for evaluating and enhancing performance and integrity standards,

- e) providing incentives and opportunities that stimulate interest and commitment amongst officers to put up good performance while exhibiting a high level of integrity,
- f) advising policymakers on tax policy and legislation,
- g) engaging with taxpayers and other stakeholders on matters of tax laws, policies, administrative procedures, service delivery and integrity in the Tax Administration,
- h) setting and providing taxpayers and other stakeholders with expected performance standards in delivery of service by officers.

5.1.2. Management Commitment

With the support of Government, Management shall: -

- a) show willingness and commitment to provide the requisite resources which shall include investing in modernization, empowering staff and providing a good compensation system as an incentive for officers to behave in an ethical manner.
- b) advocate for adequate resources to meet the needs of the Tax Administration and its clients;
- c) institute resource allocation procedures that are open, fair, non-discriminatory and based on appropriate and consistently applied principles;
- d) promote a working environment, which facilitates compliance with the Code, and eliminates any conditions in the Tax Administration that violate, interfere with, or discourage compliance with the Code.
- e) establish an effective whistle-blowing mechanism to bolster the fight against illicit activities in tax administration.

5.1.3. A Clear and Well-Understood Policy Framework

Management shall take reasonable steps to ensure simple and clear legislative and policy frameworks that promote fairness by: -

- a) facilitating the development of systems and procedures that are easily understood by both officers and the taxpayers in accordance with the principle of certainty.
- b) providing clear distinction of the various taxes and circumstances under which they are applicable, how they are computed and when payment is due to minimise the room for exercising discretionary powers by officers.
- c) providing an effective and independent appeal mechanism which is self-explanatory with a view to ensuring taxpayers a fair and equitable hearing and judgement.

5.2. Financial Integrity

Management shall institute a finance management policy and system which: -

- a) ensures that officers are protected from transactions or situations that create temptation in the course of their work;
- b) safeguards the officers against unethical behaviours arising from gaps in the laws or administrative system;
- c) promotes transparency in corporate governance with clearly defined supervisory levels, responsibilities and authorities based on good legal and policy frameworks.

6. RESPONSIBILITY AND STANDARD BEHAVIOUR

6.1. Confidentiality

- a) Every officer shall ensure that taxpayers' personal data are kept confidential in accordance with the law by: -
 - (i) not soliciting private information from or about taxpayers except as provided in the relevant laws and policies.
 - (ii) neither disclosing nor using a taxpayers' tax matters or any other information, electronically, in person or by any other means except as provided in the relevant laws and policies;
 - (iii) transferring or disposing of taxpayers' records in a manner that protects confidentiality and is consistent with the laws and policies governing maintenance and disposal of records.
- b) The Tax Administration shall take reasonable precautions to protect taxpayers' confidentiality in the event of the officer's transfer, termination, resignation, incapacitation, or demise.
- c) Officers shall be required to provide taxpayers with reasonable access to records and information concerning them where the taxpayer is not satisfied with the action or actions in relation to such information or records.

6.2. Officers' Commitment

Officers shall generally adhere to the commitments made to the Tax Administration in line with the terms and conditions of service. Such commitment shall include, but not limited to:

- a) working to improve the efficiency and effectiveness of the service of the Tax Administration;
- b) taking reasonable steps to ensure that he or she is aware of his or her ethical obligations and their implications as set forth in the Code;
- c) diligent use and conservation of the resources of the Tax Administration, and never misappropriating resources or using them for unintended purposes.

6.3. Impartiality

Every officer including Management is required to implement the tax laws fairly, uniformly and equitably without any form of discrimination in serving taxpayers as a result of: -

- a) excessive discretionary powers;
- b) lack of supervision and guidance;
- c) lack of accountability;
- d) inadequate control systems

6.4. Proficiency in Performance

- a) Every officer shall strive to:
 - (i) become and remain proficient in professional practice and the performance of professional functions;
 - (ii) critically examine and keep current with emerging knowledge relevant to his or her work;
 - (iii) routinely participate in the Tax Administration's programmes that are relevant to enhance his or her knowledge of work ethics;
- b) Every officer shall strive not to:
 - (i) practice, condone or facilitate any form of exploitation of or discrimination against any person on the basis of race, ethnicity, origin, gender, level of education, identity, age, marital status, political belief, religion, immigration status, or mental or physical ability.
 - (ii) permit his or her private conduct, business and problems to interfere with his or her professional responsibilities;
 - (iii) participate in, condone, or be associated with dishonesty, fraud, or deception.
 - (iv) misrepresent the Tax Administration in any actions engaged in as a private individual; or by pretence of conducting official business of the Tax Administration;

- (v) speak on behalf of the Tax Administration without proper authorisation or accurately representing the official and authorized positions of the Tax Administration.
- c) Every officer shall, at all times, when conducting official business of the Tax Administration with taxpayers, agents, and the public: -
 - (i) display or present his or her official identity of the Tax Administration and introduce himself or herself in his or her official capacity except for reasons of safety and security;
 - (ii) clearly explain the issue at hand and the expected results;
 - (iii) take official record of the proceedings of the interaction.

6.5. Physical Contact and Harassment

- a) Physical contact among officers and between officers and taxpayers shall be governed by ethically clear, appropriate, and professional boundaries.
- b) Every officer shall avoid all acts of harassment to fellow officers and taxpayers including but not limited to sexual, moral, and religious harassment, cyber-harassment and all forms of intimidation in the course of performing their duties.

6.6. Soliciting for and/or Accepting Offers for Services

Every officer shall: -

- (i) neither solicit for nor accept offers in any form for services to taxpayers or any other clients.
- (ii) neither give to nor receive from supervisors or subordinates, offers for any services rendered in the course

Each Member State may develop a Gift policy.

6.7. Upholding the Integrity of the Tax Administration

Every officer shall work towards protecting and enhancing the image of the Tax Administration through: -

- a) Upholding and advancing the values, ethics and mission of the Tax Administration;
- b) The maintenance and promotion of high standards of practice and professional conduct;

- c) Contributing time and professional expertise to activities that promote respect for the values, integrity, and competence of the Tax Administration;
- d) Preventing the prevalence of unauthorized and unqualified practices.

6.7.1. Social Welfare

Every officer shall endeavour to support and participate in the programmes that are designed by the Tax Administration to promote the general welfare and development of the community and the socioeconomic values and institutions that are compatible with the realisation of integrity enhancement in the Tax Administration.

6.7.2. Political, Social and Religious Activities

- a) Every officer shall not engage in active partisan political activities unless as provided under the laws and policies of the Member State.
- b) The officer shall demonstrate tolerance and respect for the political, social, religious and cultural diversity within the Tax Administration.

6.8. Professional Communication

Every officer shall use honest and respectful language in all written, verbal and electronic communications.

6.8.1. Communication with Taxpayers on their tax affairs

- a) Every officer shall undertake to be accessible in providing taxpayers with timely and accurate information regarding: -
 - (i) taxpayers' requests and appeals;
 - (ii) tax laws, policies and procedures;
 - (iii) filing returns and paying taxes;
 - (iv) tax position;
 - (v) taxpayer's rights and obligations.
- b) In instances where a taxpayer has difficulty in understanding the official language used in the practice setting, the officer shall take steps to ensure taxpayers' comprehension, which may include providing them with a detailed verbal explanation or arranging for an interpreter or translator whenever possible.

6.8.2. Communication and Disclosure of Information to Public and Mass Media

- a) Every officer shall observe and follow the Tax Administration's policy on communication to public and mass media;
- b) Every officer shall: -

- (i) provide services to clients/taxpayers only in the context of a professional relationship based, when appropriate, on valid informed consent of the Tax Administration;
- (ii) use clear and understandable language to inform taxpayers of the time frame covered by the consent and provide them with an opportunity to ask questions for clarity;
- (iii) disclose information to the public about the Tax Administration and its clients only in accordance with the communication policy of the Tax Administration;

6.9. Ethical Responsibilities to Colleagues

6.9.1. Mutual Respect

- a) Every officer shall endeavour to cooperate with and treat colleagues with respect.
- b) Every officer shall avoid unwarranted negative criticism of colleagues in verbal, written, and electronic communications with fellow officers, taxpayers, or other publics.

6.9.2. Resolution of Disputes Involving Officers

- a) Management shall create an environment of open communication for officers to:
 - i. resolve disputes amongst themselves and/or their immediate supervisors which, if need be, shall form basis for Management intervention;
 - ii. freely air their concerns to Management about any matter relating to dispute without fear of repercussion
- b) Management shall resolve the conflict, objectively in accordance with the policies and procedures in place, basing on the nature and root cause of the dispute such as miscommunication, misinterpretation, mismatch of personalities, rivalry, harassment, discrimination, disrespect, hostility, or such other cause.
- c) Management shall document the facts of the incident and proceedings of every meeting to correspond them with the policies regardless of title or position of the officers involved.
- d) Where the dispute is between any officer and Management, the matter shall require the intervention of the higher authority of the Member State to resolve it.
- e) Management shall devise measures of resolving recurrent conflicts to guide officers to a fair and acceptable mutual solution.

6.9.3. Procedures for handling complaints

The Tax Administration shall put in place a mechanism for detecting and receiving cases of unethical behaviour or misconduct and making judgement on appropriate disciplinary action.

6.9.4. Performance Evaluation

Every officer, who has supervisory responsibility for evaluating the performance of junior colleagues, shall fulfil such responsibility in a fair and objective manner.

6.10. Overarching Ethical Issues

6.10.1. Conflict of interest related undertakings

Every officer shall desist from certain undertakings that can easily compromise his or her integrity, interfere with the exercise of professional discretion and impartial judgment and soil the corporate image of the Tax Administration such as: -

- a) engaging in political activities, undertaking or participating in any political action or decision-making process which may result in improper personal gain as enshrined in the laws and policies of the Tax Administration in the Member State;
- b) conducting a business that conflicts with the officer's employment such as private audit and accountancy or tax and legal consultancy business;
- c) undertaking any economic activity outside officer's official duties without approval;
- d) misuse of official, inside information or engaging in any transaction or relationship in anticipation of employment after retirement/resignation;
- e) engaging in any action that is in conflict with the execution of his/her official duty including colluding with taxpayers to defraud or reduce tax obligations to attain illicit wealth;
- f) abusing or misusing the employment position to promote the interests of any entity besides those of the Tax Administration;
- g) engaging in financial transactions using official information or allowing such information to be used in furtherance of any private interest
- h) holding financial interests that conflict with the conscientious performance of their duty

6.10.2. Family and personal relationships

Officers shall restrict themselves from:

- a) using their positions to obtain private gain or for improper advancement of their families' personal or private gain;
- b) participating in any decision on an application for an award or contract or any favourable consideration from family, friends and associates or partners;
- c) conducting affairs of the Tax Administration in such a manner as to give an advantage to family members, friends, partners, or associates.

6.10.3. Declaration of Assets and Liabilities

- a) Every officer shall declare his/her assets and liabilities in accordance with the provisions under the appropriate laws of the Member State and in such form and manner as shall be prescribed.
- b) Where an officer's interest or shares in a private or family entity conflicts or is likely to conflict with the official performance of that officer's official duties, he/she shall notify the Head of Tax Administration.
- c) On receipt of the notification, the Head of Tax Administration shall take appropriate administrative steps acting in consultation with appropriate Departments to investigate the extent of the interest or shares of the officer.

6.10.4. Use of Technologies

- a) Every officer shall promote the ethical and responsible use of technologies within the Tax Administration;
- b) Every officer shall: -
 - i. not use such technologies to exchange and/or distribute unwarranted, unauthorised or unethical materials and programmes or carry out any transaction for personal profits or private interests.
 - ii. not make abuse of the Tax Administration's technologies, equipment and assets including but not limited to computers and computer software, telephones, photocopiers, office equipment/supplies; those of external agencies accessed via the Tax Administration's network, internet and intranet; vehicles, vessels, machinery; stamps, postal and courier services, and e-mail services.

7. ENFORCEMENT OF THE CODE

7.1. Sanctions

Sanctions for breach of the Code shall be those prescribed in a form and manner under the appropriate laws of the Member State, depending on the gravity of the offence or misconduct.

7.2. Display of the Code

The Tax Administration shall display the Code in the workplace to serve as a constant reminder of every officer's ethical obligation and the repercussions that come along with violating the Code.

7.3. Reward and Recognition

Subject to the laws and policies of a Member State, the Tax Administration shall institute an appropriate reward and recognition policy to be accorded to officers who exhibits exemplary ethical standard, and conduct based on evidence of service or performance excellence.

7.4. Signing for the Code

- a) Every officer shall sign for a copy of the Code supplied to him or her by the Tax Administration in such form and manner as shall be prescribed by the Tax Administration.
- b) Every officer shall, at the beginning of each **financial/calendar** year, be required to sign a Member Statement of affirmation to the effect that:
 - i. there will be no breach of any section of the Code in the year and
 - ii. to live by the prescription of the Code in the ensuing year.

OFFICER'S STATEMENT OF AFFIRMATION

I hereby affirm that I will not breach any section of the Code of Ethics and Conduct of Tax Administration of during my service to the Administration in the year.

I further, hereby declare that I shall live and abide by the prescription of the said Code in the ensuing year.

.....
Signature

.....
Date



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6-7 July 2023

DIRECTIVE C/DIR.8/07/23 HARMONIZING THE LAWS OF THE ECOWAS MEMBER STATES ON THE VALUE ADDED TAX (VAT)

THE COUNCIL OF MINISTERS,

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

MINDFUL of Articles 35, 37 and 40 of the ECOWAS Revised Treaty dealing respectively with trade liberalization, the Common External Tariff (CET) and external and internal taxation;

MINDFUL of Protocol, A/P2/7/96 on the establishment of value added tax (VAT) in Member States, particularly the provisions of Article 2 paragraph 1;

MINDFUL of Directive C/DIR.1/05/09 on the harmonization of the laws of ECOWAS Member States relating to value added tax;

MINDFUL of Directive C/DIR.2/06/09 on the harmonization of the laws of ECOWAS Member States relating to excise duties;

MINDFUL of Directive C/DIR.1/12/13 on the adoption of the ECOWAS fiscal transition program;

MINDFUL of Directive C/DIR. 2/12/17 on the amendment of Directive/DIR.1/05/09 on the harmonization of the laws of ECOWAS Member States relating to value added tax (VAT);

CONSIDERING the harmonization of tax legislation of Member States is a key lever leading to the realization of a regional common market;

CONVINCED that the harmonization of tax laws will contribute to the coherence of internal taxation systems, to the equal treatment of operators within the community and to a sustainable mobilization of domestic resources in Member States;

CONVINCED ALSO that it is in the interest of the Community to attain the convergence of laws of Member States on VAT exemptions to ensure free competition within the community, irrespective of the origin of goods and services;

CONSCIOUS of the need to reconcile two crucial challenges, preserving the redistributive effect of VAT to protect household consumption within the Community and harmonizing exemptions by limiting the number of exempted products and goods;

DETERMINED to reinforce the neutrality of VAT, regardless the origin of the goods and services;

DESIROUS of providing the Community with a harmonized taxation scheme common to all the ECOWAS Member's State;

UPON THE RECOMMENDATION of the 7th meeting of the Ministers of Finance of ECOWAS Member States held at Abidjan, on 26th November 2022;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 8th to 26th 2023.

ENACTS:

CHAPTER I OBJECTIVE AND TAXABLE TRANSACTIONS

ARTICLE 1

The objective of this Directive is to harmonize the laws of ECOWAS Member States on Value Added Tax (VAT).

ARTICLE 2

1. Transactions subject to value added tax, are transactions relating to an economic activity and carried out for consideration within a Member State by any natural or legal person who habitually or occasionally carries out, in an independent manner, acts relating to an industrial, commercial, non-commercial, agricultural, extractive, or artisanal activity, with the exception of employed activities.
2. These transactions include:
 - a. imports: import means crossing the customs border of a Member State;
 - b. supply of goods: supply of goods means any transaction which transfers ownership of tangible goods to third parties for consideration;
 - c. self-supply of movable and immovable tangible property by natural or legal persons for their own use, for the purposes of their business or to be transferred free of charge to third parties;
 - d. building works: building works means all works carried out by the various trades involved in the construction, maintenance and repair of buildings and building works, public works, boiler works, building and metal construction works,

- demolition works, works ancillary to or preliminary to building works, including externally financed public contracts;
- e. the processing of agricultural or fishery products and all operations, even those carried out by farmers or fishermen, which, by reason of their importance, are treated in the same way as those carried out by industrialists or traders, whether or not such operations constitute an extension of the agricultural or fishery activity;
 - f. provision of services: these are all operations other than those listed above, carried out between two legally distinct persons and involving consideration in cash or in kind;
 - g. self-supply of services: these are services that taxable persons carry out either for the needs of their business or for other needs in the normal course of their activity;
 - h. sales of second-hand goods by professionals;
 - i. disposals of assets not included in the list of exempt goods in each Member State;
 - j. the letting of undeveloped land and bare premises by real estate professionals;
 - k. subsidies of a commercial nature of any kind received by taxable persons in respect of their taxable activity;
 - l. debt forgiveness and debt write-offs.
 - m. the refining, distribution, and release for consumption of petroleum products, excluding the retail sale of such products;
 - n. reimbursement of costs other than disbursements within the meaning of Article 26 incurred by a supplier on behalf of his client;
 - o. in general, any gainful activity other than as an employee or any operations not expressly excluded from the scope of this Directive.

CHAPTER II

PERSONS SUBJECT TO THE LAW

ARTICLE 3

Natural or legal persons are subject to value-added tax, including public authorities and public law bodies, carrying out taxable transactions within the meaning of Article 2 above, in particular;

- 1. importers;
- 2. producers means:
 - a. natural or legal persons who primarily or secondarily extract, manufacture, or process goods, either for the manufacture of other products or for final use;
 - b. natural or legal persons who in fact take the place of the manufacturer in order to carry out, either in his factories or outside them, any operations relating to the manufacture or final commercial presentation of the goods, whether or not the goods are sold under the trademark or in the name of those carrying out the operations;

- c. natural or legal persons who have the operations referred to in paragraphs a and b of Article 3 paragraph 2 above carried out by third parties;
 - d. processors who give the product its final form, on behalf of a headmaster, by operating mainly on or with movable property which they do not own and to which they generally confine themselves to applying their know-how;
- 3. building contractors and any natural or legal person carrying out building work on their own behalf or on behalf of third parties;
- 4. leasing companies;
- 5. Traders: persons who normally buy for resale, in the same condition or after reconditioning, movable or immovable goods are considered traders;
- 6. Service providers;
- 7. natural or legal persons under whatever name they may be acting and irrespective of their situation with regard to any other taxes:
 - a. which have been authorized to receive goods or services free of tax or at a reduced rate, where the conditions for granting such exemption or rate are not, or are no longer, fulfilled, in circumstances which make the tax or additional tax payable.
 - b. who sell or supply on behalf of other taxable persons.
 - c. which carry out taxable operations on behalf of foreign companies.
- i. The persons defined above are subject to value-added tax irrespective of their legal status and their situation with regard to other taxes, the form or nature of their activities.
- ii. However, legal persons governed by public law are not subject to VAT on their administrative, educational, social, cultural, and sporting services where their non-taxability does not distort competition.

CHAPTER III

TAXATION REGIMES

ARTICLE 5

1. Each Member State shall determine the annual turnover threshold, exclusive of VAT, above which any natural or legal person shall be subject to VAT, in accordance with the actual system, regardless the legal form or nature of the activities carried out.

This threshold is set according to the economic structure of each Member State.

2. However, each State has the option of making natural or legal persons and persons carrying on a non-commercial activity automatically liable to VAT.

ARTICLE 6

Member States shall have the right to allow legal persons and individuals to submit an optional liability in accordance with the conditions and procedures which they shall lay down.

CHAPTER IV EXEMPTIONS

ARTICLE 7

The following **may be exempted** from value added tax:

1. Medical sector:
 - a. examinations, consultations, treatment, hospitalization, transport of the injured and sick, supplies of prostheses, and medical analysis and biology work carried out by hospitals, clinics, dispensaries, and similar establishments duly authorized by the competent public authority, except for non-therapeutic care;
 - b. medicinal products and pharmaceutical products, medical devices and their inputs referred to Annex to this Directive.
2. Non- processed food products of basic foods as referred to Annex to this Directive: Unprocessed products are products that only undergo preparation or preservation processes such as chilling, freezing, salting, drying, smoking, dismembering, or polishing.
3. Sales of books and sales of scientific and school textbooks under the Florence agreements and its Nairobi Protocol;
4. School supplies and educational materials and equipment for schools and education programmes, as determined by the competent state;
5. Vocational education at primary, secondary and university level by public or private establishments duly authorised by the competent authority in each Member State, in the normal course of their educational activities;
6. Sales of real estate and business assets by non-taxable persons.
7. The supply, conversion, repair, maintenance, chartering and hiring of vessels intended for an industrial or commercial activity carried on the high seas, the supply, hiring, repair and maintenance of objects incorporated in them or used in their operation, the supply of goods intended for their victualling, and the provision of services for the direct needs of these vessels and their cargo.
8. The supply, hire, repair and maintenance of aircraft used by air navigation companies operating mainly on remunerated international traffic, the supply, hire, repair and maintenance of objects incorporated therein or used in their operation, the supply of goods intended for their fuelling, and the supply of services performed for the direct needs of these aircraft and their cargo.
9. The supply, lease, repair and maintenance of aircraft used by airlines operating mainly on a remunerated international basis, the supply, lease, repair and maintenance of objects incorporated in them or used for their functioning, the supply of goods intended

for their refueling, as well as the provision of services for the direct needs of these aircraft and their cargoes;

10. Deliveries at face value of postage stamps, revenue stamps and other similar values.

11. The following transactions if they are subject to a specific tax exclusive of any other turnover tax:

- a. financial and banking operations;
- b. insurance and reinsurance operations regardless of the nature of the risks insured;
- c. transfers of immovable property and rights in rem,
- d. transfers of businesses subject to transfer duties or equivalent taxation
- e. gambling.

12. The amounts paid by the Treasury and the authorised public administrations of the Member States to the Central Bank responsible for the privilege of issuing money, as well as the proceeds generated by this bank for its banknote issuing operations.

13. Composition, printing, importation and sales of newspapers and periodicals, excluding advertising revenue.

14. Rental of bare buildings for residential use.

15. Agricultural inputs and equipment, the list of which is determined by each Member State. Member States shall transmit to the Commission the list of exempted agricultural inputs and equipment.

16. Social water and electricity consumption bands for households, which are set by the competent authority in each state.

17. Sales of original works of art and crafts by their authors.

18. Sales of other products presented in the Annex of this Directive.

ARTICLE 8

Apart from the goods or services referred to above, Member States shall not grant any other exemptions or reliefs from VAT. In particular, no exemptions or reliefs shall be granted by Member States in the context of measures to encourage business start-ups and investment, in the context of measures or provisions aimed at particular sectors, or in the context of special agreements.

ARTICLE 9

1. The provisions of Article 7 above shall not prevent the application by Member States of specific regimes which defer taxation to a later period in respect of the mining, oil and forestry sectors.

2. The benefit of these schemes must, however, be limited to capital goods strictly necessary for the exercise of the activity, in the exploration, prospecting or research phase.

ARTICLE 10

- a) Notwithstanding the provisions of article 7, Member States may grant special arrangements in the context of international relations, subject to reciprocity and quotas set by the competent authorities, to goods and services intended for the official use of foreign diplomatic missions and international organisations, for the use of diplomatic agents and similar staff, a list of whom shall be sent to the tax authorities by the head of mission, and in accordance with headquarters agreements.
- b) International bodies not having the status of an international organisation within the meaning of the Vienna Convention on Diplomatic Relations are liable for the VAT normally incorporated in the price of the goods or services covered by their agreements. This VAT may then be refunded by the Member States in accordance with the headquarters agreements.
- c) Member States shall incorporate the provisions concerning the special schemes thus granted into their ordinary tax legislation.
- d) Member States shall develop the necessary methods for the management and control of these tax exemptions.

ARTICLE 11

The Commission shall submit to the Council of Ministers, as soon as possible, proposals aimed at pooling at Community level the experience acquired in this field by certain Member States, the effectiveness of which is recognised in terms of preventing fraud, tax evasion and any abuses linked to the application of these exemptions.

CHAPTER V TERRITORIALITY

ARTICLE 12

All business carried out in a Member State, not included in the list of exemptions defined in this Directive shall be subject to VAT, even if the domicile of the natural person or the registered office of the debtor company is located outside the territorial limits of that State.

ARTICLE 13

- 1. The place of taxation of a supply of goods is deemed to be the place where the goods are located at the time of supply.
- 2. In the case of dispatch or transport of the goods, the place of taxation shall be deemed to be the place where the goods are located at the time of departure of the dispatch or transport to the purchaser.

3. However, where the place of dispatch or transport of the goods is in a State other than that of importation of the goods, the place of supply by the importer shall be deemed to be in the country of importation of the goods.
4. If the goods are installed or assembled by or on behalf of the supplier, the place of delivery shall be deemed to be the place where the installation or assembly takes place.

ARTICLE 14

A supply of services is deemed to be made in a Member State when the service rendered, the right assigned, or the object rented is used or exploited in that State. In particular:

1. Materially locatable supplies of services are taxable in the country where they are performed. In particular, the following are considered as physically locatable services:
 - a. Rental of means of transport;
 - b. services related to a building.
 - c. cultural, artistic, sporting, scientific, educational, and recreational services;
 - d. accommodation and sales for consumption on the premises;
 - e. work and expert opinions on tangible property;
 - f. the services of intermediaries acting in the name and on behalf of others.
2. Intangible services are taxable in the Member State where the customer is established. In particular, the following are considered as intangible services:
 - a. assignments and concessions of copyrights, patents, licensing rights, trademarks, and other similar rights;
 - b. rental of tangible movable property other than means of transport;
 - c. advertising services.
 - d. the services of consultants, engineers and design offices in all fields, including those of the organisation of research and development;
 - e. the services of regularly registered accountants, lawyers and legal and tax advisers;
 - f. benefits of other liberal professions.
 - g. data processing and information provision.
 - h. banking, finance, insurance or reinsurance, except for the rental of safes;
 - i. the provision of staff,
 - j. the services of intermediaries who act in the name and on behalf of others in the provision of the above-mentioned services;
 - k. telecommunications services.
 - l. radio and television broadcasting services.
 - m. services provided electronically, including by download;
 - n. access to and transmission through the electricity or natural gas transmission and distribution networks and all other services directly related to it.
3. Travel agents' commissions on the sale of transport tickets shall be deemed to be collected in the State in which the agency is established, irrespective of the destination, the mode of transport or the seat of the transport company.
4. The supply of services to the residents of that State through foreign or local e-commerce platforms, as well as commissions received by the operators of such platforms, are taxable in a Member State.

5. In the case of the international carriage of goods, the operations shall be deemed to be carried out in the State of the domicile or habitual residence in the case of an individual carrier, or of the place of the registered office in the case of a company, even if the greater part of the operation takes place outside that State.
6. In the case of intra-Community transport of goods, operations are deemed to be carried out in the State of destination of the goods.
7. Passenger transport services are taxed in the State of the carrier.

ARTICLE 15

1. Where a taxable person is not domiciled in a Member State, he shall accredit a representative domiciled in that State, who undertakes to fulfil the obligations relating to value added tax on his behalf and who shall be jointly and severally liable with him for the payment of the tax.
2. If a representative is not appointed, the VAT and any related penalties must be paid by the customer on behalf of his supplier.

ARTICLE 16

1. Member States shall lay down the tax obligations of taxable persons not established in their territory who carry out taxable transactions there.
2. However, to avoid cases of overlapping taxation or non-taxation, Member States will have to comply with any measures proposed by the Community authorities to this effect.

CHAPTER VI GENERATING EVENT

ARTICLE 17

The generating event for VAT is defined as the situation, act or event by which the legal conditions allowing the tax to be payable are met. It is constituted by:

- a. the delivery of goods and merchandise in the case of sales, trade, and contract work.
- b. the execution of services and works or parts of services and works or the handing over of the work, as regards the provision of services and building works.
- c. the collection of the price for other taxable transactions;
- d. the introduction of goods and merchandise into the customs territory of a Member State for release for consumption.
- e. the deed of transfer or transfer of ownership, in the case of property transactions carried out by property developers;
- f. the deed of transfer, of enjoyment or, in the absence of a deed of transfer, the entry into enjoyment, for rentals of undeveloped land or bare premises by real estate professionals.

ARTICLE 18

1. As an exception to Article 17, the generating event shall be constituted by:
 - a. the first use or putting into service in the case of self-supply;
 - b. debits for building contractors who expressly opt for this regime.

2. For transactions other than imports, the payment of advances or deposits constitutes the chargeable event for VAT.
3. The operative event cannot be established after the total or partial invoicing.

CHAPTER VII

LIABILITY

ARTICLE 19

1. The liability of value added tax shall consist of the right of the tax collection authorities of each Member State to require the person liable for payment of the tax on a given date.
2. Value added tax shall become chargeable in the month following the month of the chargeable event under the conditions to be laid down by each Member State.

ARTICLE 20

The liability is triggered for:

1. sales, supplies of goods, including self-supply, at the time of the generating event or on the occasion:
 - a. the collection of the price, the advance payments or advances for the provision of services and real estate works, operations contributing to social housing and the development of industrial estates, as well as the instalments of services and works, including for the suppliers of the State, public administrations with an annexed budget, public establishments and enterprises and local public authorities, when the price, the advance payments or advances are collected;
 - b. transfers of ownership of real estate, at the date of the transfer or transfer of ownership.
2. lease-sales carried out within the framework of social housing by real estate developers, transfers of use of undeveloped land and bare premises carried out by real estate professionals, on the date of each due date for payments or instalments collected.
3. imports of goods into the territory of a Member State, at the time of registration of the declaration for release for consumption of the goods.
4. consumer credit or leasing transactions carried out by financial institutions when the interest or rental payments fall due.
5. public contracts for goods or services, upon receipt of the price, advance payments, or advances.

ARTICLE 21

Service providers, contractors of public works and real estate works may be authorised to pay VAT based on debits:

- a. in the case of discounting of a bill of exchange, VAT is payable on the due date of the bill of exchange;
- b. if advance payments are collected before the debit note is issued, the tax shall remain payable upon collection.

ARTICLE 22

1. All invoiced VAT must be remitted.
2. However, in the case of transactions for which invoicing takes place after the supply, Member States may derogate from the provisions of Articles 20 and 21 above, provided that the tax becomes chargeable:
 - a. at the latest, at the time of receipt of the transaction price.
 - b. at the latest, at the time of issue of the invoice or document in lieu thereof.
 - c. within a specified period from the date of the chargeable event, in the event of non-issuance or late issuance of the invoice or document in lieu thereof.

CHAPTER VIII THE TAX BASE

ARTICLE 23

The taxable amount for transactions subject to VAT carried out on the national territory of a Member State shall be the turnover which, in addition to the main price of the goods or services, includes:

- a. ancillary costs such as commission, packaging, transport, and insurance costs charged by the supplier to the buyer or lessee;
- b. the amounts of customs duties, excise duties or any other taxes applicable to the goods or services, except for VAT itself.
- c. in general, all sums, values received or to be received by the supplier or service provider in return for the delivery or service.

ARTICLE 24

1. The taxable amount for VAT is constituted as regards:
 - a. the supply of goods, by any sums, values and/or benefits of goods or services received or to be received as consideration for the supply.
 - b. second-hand goods, by the difference between the sale price and the acquisition value of the goods;
 - c. the provision of services, by all sums and benefits received and, where appropriate, by the value of goods consumed in the performance of the services;
 - d. exchanges, by the value of the products received in payment for the goods delivered, plus the amount of any balance received;
 - e. building works and public works by the amount of contracts, memoranda, invoices, advances or progress payments;
 - f. self-supply by:
 - i. the purchase price (excluding tax) of goods purchased or used as is;
 - ii. the cost of goods extracted, manufactured, or processed.
 - g. imports, by the customs value of the goods plus the duties and taxes levied on entry, but excluding the value added tax itself.

2. Similarly:

- a. sums received by the taxable person by way of deposit on the supply of unidentifiable returnable and reusable packaging shall be included in the taxable amount for VAT;
- b. sums received by way of deposit on delivery of identifiable, recoverable, and reusable packaging shall be excluded from the taxable amount;
- c. (c)where such packaging has not been returned within the time limits customary in the trade, value added tax shall be payable on the transfer price.

ARTICLE 25

The taxable amount defined in paragraphs a), b) and c) above referred to in Article 24 includes:

- a. charges incidental to the supply of goods and services invoiced to customers;
- b. taxes, duties and charges, including excise duty, but excluding VAT;
- c. price supplements paid by the purchaser of the goods or the customer for various reasons.

Article 26

The taxable amount defined in paragraphs a), b) and c) above referred to in Article 24 shall not include:

- a. cash discounts, rebates, discounts and other price reductions granted, provided that they are actually granted to the customer in their exact amount and that they appear on the original invoice or the rectifying invoice;
- b. disbursements which are only reimbursements of costs and which are invoiced to the client for their exact amount;
- c. receipts that are not the counterpart of a business.

ARTICLE 27

Notwithstanding the provisions of the preceding articles, the taxable amount may be constituted by the margin for the following operations:

1. Sales of second-hand goods by professionals. Second-hand goods are goods that have been used and are suitable for re-use in their original state or after repair.
2. Intermediation by travel agencies and tour operators.
3. The taxable amount in the above cases is the difference between the selling price and the cost price.
4. Taxable persons who pay value added tax on the margin cannot deduct input value added tax.
5. Member States shall notify the Commission of the updated list of transactions subject to VAT on the margin, other than those referred to above.

ARTICLE 28

1. As regards State contracts financed by public budgets, external loans or aid, the VAT base shall be the amount of the contract, including all taxes but excluding VAT.
2. The provisions of the above paragraph shall also apply to contracts concerning public establishments of an industrial, commercial, scientific, technical and administrative

nature, semi-public companies, local authorities and bodies governed by public law, whether or not they enjoy legal personality and financial autonomy.

ARTICLE 29

Each Member State shall lay down the procedures for the liability to tax and the special arrangements for the collection of value added tax for these contracts.

CHAPTER IX VAT RATES

ARTICLE 30

1. It shall be left to each Member State to set the standard rate of VAT applicable to taxable transactions with a minimum of 10%. However, Member States may set a reduced rate with a minimum of 5%.
2. Only one reduced rate may be set by each Member State, which may be applied only to a national list of ten (10) goods and services, which are listed exhaustively.
3. VAT rates are applicable both to locally produced goods and services and to imported taxable goods, excluding exports of goods or similar, including the supply of services related to the transit of goods, which are transactions subject to the zero rate (0%).
4. The zero rate (0%) applies only to exports that have been declared for exit by customs and services related to the transit of goods.

CHAPTER X DEDUCTION REGIME

ARTICLE 31

VAT on investments, purchases, services, or charges of any kind incurred by the company for the purposes of its operations is deductible, with the exception of the exclusions set out in this Directive.

ARTICLE 32

1. The right to deduct arises when the tax is payable by the supplier of the goods and services. In the case of imports, the right to deduct arises when the goods are released for consumption.
2. To exercise the right of deduction, the taxable person must be in possession of:
 - a. or invoices issued by his supplier who is himself liable for the tax and which mention his registration number. However, in the case of foreign suppliers, these conditions are not required;
 - b. declarations of release for consumption on which he is designated as the actual consignee.

CHAPTER XI
TERMS AND CONDITIONS OF DEDUCTIONS

ARTICLE 33

1. Member States shall grant taxable persons the right to deduct, in accordance with the procedures which they shall lay down, the VAT invoiced by their suppliers or paid on importation, which has been charged on the price of goods and services used for the purposes of their taxable transactions.
2. Taxable persons are entitled to deduct from the VAT due on their transactions the value added tax invoiced or paid on the purchase or importation:
 - a. raw and similar materials used in the composition of taxable products.
 - b. goods intended for resale in a taxable transaction;
 - c. services involved in the performance of taxable transactions;
 - d. supplies of movable or immovable property acquired for the purposes of the holding;
 - e. exported goods, products, or commodities.
3. Also included in the deduction scheme are:
 - a. self-supplies giving rise to the right to deduct.
 - b. VAT invoiced by leasing companies on goods eligible for deduction;
 - c. VAT invoiced for services included in the cost price of goods supplied to the shop or relating to the maintenance or conservation of goods eligible for deduction.
4. The arrangements set out in the above paragraphs are indicative. They may be adjusted by the laws of the Member States during the transitional period.

ARTICLE 34

Member States shall also grant the right of deduction of VAT to taxable persons who carry out the following transactions, the place of taxation of which is outside the territorial scope of the tax or which are exempt from it:

1. Exports of goods and transactions treated as exports;
2. Exports of services the supply of which would be taxable if carried out within the territory of the Member State;
3. Services related to goods placed under a suspensive customs procedure;
4. The supply, hire, repair, and maintenance of aircraft used by air navigation companies operating mainly on remunerated international traffic, the supply, hire, repair and maintenance of objects incorporated therein or used in their operation, the supply of goods intended for their fuelling, and the supply of services performed for the direct needs of these aircraft and their cargoes;

5. The supply, conversion, repair, maintenance, chartering and hiring of vessels intended for fishing, industrial or commercial activity on the high seas or on international rivers, the supply, hiring, repair and maintenance of objects incorporated in them or used in their operation, the supply of goods intended for their victualling, and the provision of services for the direct needs of these vessels and their cargo;
6. International transport to foreign countries.

ARTICLE 35

The taxable person shall make a global deduction by deducting from the amount of tax due for a declaration period the amount of tax which has been charged on the goods and services and in respect of which the right to deduct has arisen.

ARTICLE 36

1. Where the amount of authorised deductions exceeds the amount of tax due for a reporting period, the excess shall constitute a VAT credit for the taxable person.
2. The VAT credit may be set off by the taxable person against subsequent reporting periods or is refundable. The deduction shall be made by the taxable person against the amount of tax due for the reporting period in respect of which the right of deduction arose.
3. Member States may either carry over the surplus to the next period or repay it in accordance with the procedures they lay down.
4. Under no circumstances may VAT credits be offset against taxes other than value added tax, with the exception of VAT credits established in the course of a tax audit.

ARTICLE 37

1. Member States shall lay down the conditions and procedures under which a taxable person may be authorised to make a deduction which he has not made in accordance with the preceding provisions.
2. In any event, the right to deduct may only be exercised until the end of the twelfth month following the month in which the VAT became chargeable.

CHAPTER XII

EXCLUSION OF THE RIGHT TO DEDUCT

ARTICLE 38

1. The right to deduct may be excluded, even when the goods or services concerned are used for the performance of operations giving rise to the right to deduct:
 - a. expenses for receptions, accommodation, restaurants, shows or those of a sumptuary nature;
 - b. acquisitions of passenger or mixed-use vehicles;

- c. fuel costs for passenger and mixed-use vehicles;
 - d. goods disposed of without remuneration or for remuneration well below their normal price, in particular by way of commission, salary, gratuity or gift, irrespective of the status of the recipient or the form of distribution, except in the case of goods of low unit value according to thresholds defined by the Member States;
 - e. expenditure paid in cash in excess of a threshold set by each Member State;
 - f. the supply of services relating to goods excluded from the right of deduction.
2. Vehicles and machines, whatever their nature, designed or fitted out for the transport of persons or for mixed uses constituting a fixed asset, shall also not be eligible for deduction. The same applies to spare parts and accessories to these items.
3. However, the exclusion referred to in paragraph (2) above shall not apply to:
- a. road vehicles with more than eight seats in addition to the driver's seat and used by undertakings for the exclusive carriage of their staff;
 - b. fixed assets of vehicle rental companies;
 - c. fixed assets of public passenger transport undertakings;
 - d. expenditure on transport by tourism professionals for their clients;
 - e. dealers' stocks of vehicles and test or demonstration vehicles;
 - f. vehicles used for driving instruction.
4. Member States shall have the option of excluding from the right of deduction goods and services not covered by this Article. In such cases, they shall forward to the Commission the updated list of goods and services excluded from the right of deduction not covered by this Article.

CHAPTER XIII

LIMITATION OF THE RIGHT TO DEDUCT

ARTICLE 39

1. Taxable persons who use goods and services in order to carry out both transactions giving rise to the right to deduct and transactions not giving rise to the right to deduct, shall be required to comply with a deductible proportion when determining the deductible tax, whether it concerns fixed assets or goods other than fixed assets and services.
2. The pro rata is the ratio expressed as a percentage between:
 - a. the total amount, determined per year, of the turnover, exclusive of VAT, relating to transactions in respect of which deductions may be made, entered in the numerator and;
 - b. the total amount, determined per year, of the turnover, exclusive of VAT, relating to the transactions shown in the numerator and to transactions of any kind which do not give rise to a right of deduction, shown in the denominator.

3. Deduction is allowed only in respect of that part of the VAT which is proportionate to the amount relating to the transactions in respect of which deduction is allowed.
4. The proportion defined in paragraph 2 above shall be determined provisionally on the basis of the receipts and income realised in the previous year or, in the case of new taxable persons, on the basis of the estimated receipts and income for the current year.
5. The fixing of the definitive pro rata, which shall be determined by each Member State, for each year in the course of the following year, shall entail the regularisation of the deductions made in accordance with the pro rata provisionally applied.
6. Any increase or decrease between the provisional and the final pro rata is subject to additional VAT or additional deduction.

CHAPTER XIV REGULARISATIONS

ARTICLE 40

1. When an item which has been deducted as a fixed asset is no longer part of the fixed assets of the business or ceases to be used for the performance of a transaction giving rise to a right of deduction before the end of the fifth year following the year of acquisition, the taxable person is liable for a fraction of the tax previously deducted. This fraction is equal to the amount of the deduction reduced by one fifth per year or fraction of a year since the acquisition of the goods.
2. In the event of a transfer, if the property is a fixed asset for the purchaser, the latter may deduct the value added tax corresponding to the amount paid by the seller for the adjustment, provided that he is himself a VAT taxable person.
3. This deduction is subject to the delivery by the vendor to the beneficiary of a certificate mentioning the amount of the deductible tax.

ARTICLE 41

1. Value added tax paid on sales or services which are subsequently cancelled, annulled or remain unpaid may be recovered by way of a deduction from the tax due on subsequent transactions.
2. For cancelled or terminated transactions, recovery of the tax paid shall be subject to the issue and sending to the customer of a new invoice replacing the original invoice.
3. For unpaid transactions where the debt is genuinely and definitively irrecoverable, rectification of the invoice shall consist in sending a duplicate of the initial invoice with the statutory information overwritten with the words "*invoice still unpaid for the sum of ... price excluding VAT and for the sum of ... VAT which may be deducted*".

CHAPTER XV

OBLIGATIONS OF TAXABLE PERSONS

ARTICLE 42

1. Any person liable to VAT shall, within the time limits fixed by each Member State, submit a declaration of existence together with an application for registration to the competent tax authorities.
2. The tax administration of each State shall carry out the registration formalities in accordance with the procedure laid down in its legislation.
3. A taxpayer can only claim to be a taxable person after registration in the tax services file and allocation of a tax identification number.

ARTICLE 43

A declaration of transfer, cessation or modification must be filed with the competent territorial tax authorities within the time limits fixed by each Member State.

ARTICLE 44

Taxable persons by option are subject to the same obligations of the declaratory system and to the same management rules as taxable persons by right.

ARTICLE 45

1. Taxable persons subject to the actual tax system must keep regular accounts as provided for by the laws and regulations. Member States may limit this obligation in accordance with VAT systems other than the actual system.
2. The accounting documents as well as the supporting documents for the transactions carried out by the taxpayer, in particular the purchase invoices, must be kept for a period of ten years after the year in which the transactions were recorded in the accounting records.
3. These documents must be presented at the request of any official of the tax authorities, under penalty of the sanctions provided for by the provisions of each Member State.

ARTICLE 46

1. Every taxable person shall issue an invoice for goods supplied or services rendered to another person liable for payment of tax, as well as for advance payments received in respect of such transactions and giving rise to liability for tax.
2. The invoice must show in particular:
 - a. the invoice number in a continuous series.

- b. the name, address and tax identification number of the taxable person issuing the invoice; the nature of the transactions carried out;
- c. the tax rate, detailing the principal and any additional cents, the price before tax, the corresponding tax and the amount including all taxes;
- d. the name, address, and tax identification number of the customer.

ARTICLE 47

1. For partial taxpayers, transactions subject to value added tax must be distinguished from those not subject to value added tax.
2. For each transaction for which an invoice has been issued, the following should be indicated:
 - a. the non-taxable amount of the transaction.
 - b. the taxable amount, the applicable rate and the amount of VAT.

CHAPTER XVI LIQUIDATION AND COLLECTING PROCESS

ARTICLE 48

On importation, the assessment and the recovery of VAT collected on importation shall be carried out by the customs services or by the competent administration in each Member State.

ARTICLE 49

Inland, the tax administration is responsible for the collection of the amount of domestic VAT, which is paid directly and spontaneously by the taxpayer at the time of filing the return to the tax collector or, failing that, to the head of the accounting post on which his registered office, his main establishment or the person in charge accredited by him depends.

ARTICLE 50

1. The tax due shall be paid spontaneously by the taxpayer in accordance with the periodicity in force in each Member State.
2. Taxpayers are required to submit to the tax office or the competent department a monthly declaration in accordance with the model prescribed by the tax authorities.
3. This declaration, which concerns the operations of the previous month, must be accompanied by the means of payment. It shall be completed even if no business was carried out during the month concerned and shall, in this case, be marked "NIL".
4. Exporters are required to attach to their monthly declaration the customs references of exports made to the repatriation of funds from export sales for which reimbursement is claimed.

ARTICLE 51

The declaration relating to a given period must be filed within the time limits for filing the declaration provided for by each Member State, accompanied by the means of payment authorised by each Member State.

ARTICLE 52

1. The Receiver of Taxes or, where applicable, the competent public accountant, shall have full and complete capacity to act in matters of VAT recovery.
2. In this capacity, they are responsible for the collection of the taxes for which they are responsible. They are required to justify their full realisation.
3. A notice of assessment of the sums not paid on the due date shall be drawn up on a form whose model shall be fixed by the Administration and sent to the taxpayers.
4. The assessment notice is signed and made enforceable, under the authority and responsibility of the Collector, by the agents designated by the Tax Administration. The taxpayer who does not regularise his situation is prosecuted according to the procedures in force in each Member State.

ARTICLE 53

The tax collector is assisted in the collection of VAT by duly authorised agents.

ARTICLE 54

The provisions on securities, guarantees and proceedings in force in the Member States shall apply to VAT.

ARTICLE 55

Member States may require States, public administrations and establishments with an autonomous budget or decentralised territorial authorities, and private enterprises to withhold at source the amount of VAT invoiced to them in accordance with the conditions and procedures to be defined in the Practical Guide of VAT.

CHAPTER XVII MODALITIES FOR REIMBURSEMENT

ARTICLE 56

1. Where the amount of deductible VAT in respect of a month is greater than the amount of VAT due, the excess shall constitute a VAT credit which may be offset against the tax due for the following period.
2. The tax credit may not be refunded to the taxable person except in the cases provided for in this Directive.

ARTICLE 57

1. The following shall be entitled to a refund of VAT:
 - a. Exporters: The concept of exporter is freely defined by each Member State. Reimbursement is conditional on the effective repatriation of export earnings;
 - b. taxable persons in a structural VAT credit situation due to the application of a reduced VAT rate or VAT deductions at source on their sales of goods or services;

- c. diplomatic missions and similar bodies, within the framework of the agreements from which they benefit.
2. In all cases, VAT cannot be refunded:
 - a. for purchase and resale activities, excluding the cases provided for in 1) b of this Article;
 - b. service exporters.
3. Member States may grant the right to a refund of VAT to activities or persons not provided for in (1) above. In this case, Member States shall send the Commission an updated list of activities or operations qualifying for reimbursement which are not provided for in this Article.

ARTICLE 58

1. Member States may make repayment conditional on the establishment of a minimum amount of credit which they shall determine.
2. However, this amount shall not exceed USD 2,000.

ARTICLE 59

1. Member States shall lay down the rules applicable to refunds of VAT. They shall determine the practical arrangements for the submission and examination of applications, those relating to the necessary prior control operations and those relating to the implementation of refunds.
2. However:
 - a. The time limit for processing applications is three months for applications made at the end of a calendar half-year, and two months for applications made at the end of a calendar two-month period;
 - b. The reimbursement is executed within one month of the decision.

ARTICLE 60

Member States may maintain or grant to taxable persons more favourable credit repayment conditions than those defined in Articles 57 to 59 above.

ARTICLE 61

The VAT credit for which reimbursement has been requested and for which a decision has not yet been rendered may not give rise to an imputation or deduction.

CHAPTER XVIII
AUDITING, RECOVERY, LITIGATION PROCESS AND LIMITATION RULES

ARTICLE 62

The specific tax provisions of each Member State relating to control, procedure, recovery, litigation, and limitation shall apply to VAT.

CHAPTER XIX
REPEAL

ARTICLE 63

Directive C/DIR.1/05/09 and Directive C/DIR.2/12/17 on the harmonization of the laws of the ECOWAS Member States relating to value added tax (VAT) are hereby repealed.

CHAPTER XX
LEGISLATIVE, REGULATORY AND ADMINISTRATIVE PROVISIONS

ARTICLE 64

Member States shall adopt the laws, regulations and administrative provisions necessary to comply with this Directive by 1st January 2027.

ARTICLE 65

When Member States adopt the provisions of this Directive, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication.

ARTICLE 66

Member States shall communicate to the ECOWAS Commission the measures or provisions they adopt to comply with this Directive.

ARTICLE 67

The Member States of the Community shall notify any difficulties in implementing this Directive to the President of the Commission, who shall report to the nearest meeting of the Council of Ministers.

CHAPTER XXI
PUBLICATION AND ENTRY INTO FORCE

ARTICLE 68

1. This **DIRECTIVE C/DIR.8/07/23** shall be published in the official Journal of the community by the ECOWAS Commission within thirty (30) days of its signature by the Chairperson of the Council of Ministers.

2. It shall also be published within the same time frame by each State in its Official Journal after notification by the ECOWAS Commission.

ARTICLE 69

This **DIRECTIVE C/DIR.8/07/23** shall enter into force upon its publication.

DONE IN BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**

Annexe

Nomenclature Tarifaire Statistique (N.T.S)	Designation des marchandises	Designação das mercadorias	Commodity description
Chapitre 1	Animaux vivants	Animais vivos	Live animals
0407.11.00.00	-- De volailles de l'espèce <i>Gallus domesticus</i>	-- De aves da espécie <i>Gallus domesticus</i>	-- Of fowls of the species <i>Gallus domesticus</i>
0407.19.00.00	-- Autres	-- Outros	-- Other
0701.10.00.00	- De semence (Pommes de terre, à l'état frais ou réfrigéré.)	- Batata-semence ()	- Seed (Potatoes, fresh or chilled)
0702.00.00.00	Tomates, à l'état frais ou réfrigéré.	Tomates, frescos ou refrigerados.	Tomatoes, fresh or chilled.
0703.10.00.00	- Oignons et échalotes		
0709.60.00.00	'- Piments du genre <i>Capsicum</i> ou du genre <i>Pimenta</i>	- Pimentos (pimentões) e pimentas do género <i>Capsicum</i> ou do género <i>Pimenta</i>	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0713.10.10.00	--De semence (- Pois (<i>Pisum sativum</i>)) :	--Para sementeira	-- Seeds(- Peas (<i>Pisum sativum</i>)):)
0713.31.10.00	'-- Haricots des espèces <i>Vigna mungo</i> (L.) Hepper ou <i>Vigna radiata</i> (L.) Wilczek: --- De semence	---Para sementeira	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:--- Seeds
0713.32.10.00	'-- Haricots «petits rouges» (haricots Adzuki) (<i>Phaseolus</i> ou <i>Vigna angularis</i>): --- De semence	--- Para sementeira	--Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>): --- Seeds
0713.33.10.00	-- Haricots communs (<i>Phaseolus vulgaris</i>): --- De semence	--- Para sementeira	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>): ---Seeds

0713.34.10.00	-- Pois Bambara (Pois de terre) (Vigna subterranea ou Voandzeia subterranea): --- De semence	--- Para sementeira	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):--- Seeds
0713.35.10.00	'-- Dolique à œil noir (Pois du Brésil, Niébé) (Vigna unguiculata): --- De semence	--- Para sementeira	-- Cow peas (<i>Vigna unguiculata</i>):--- Seeds
0713.35.90.00	--- Autres	--- Outros	--- Other
0714.10.00.00	- Racines de manioc	- Raízes de mandioca	- Manioc (cassava)
0714.20.00.00	- Patates douces	- Batatas-doces	- Sweet potatoes
0714.30.00.00	- Igname (Dioscorea spp.)	- Inhames (<i>Dioscorea</i> spp.)	- Yams (<i>Dioscorea</i> spp.)
0714.90.00.00	- Autres (souchet)	- Outros (nozes de tigre)	- Other(tiger nuts)
0904.21.00.00	-- Séchés, non broyés ni pulvérisés	-- Secos, não triturados nem em pó	-- Dried, neither crushed nor ground
1005.10.00.00	Maïs. - De semence	- Para sementeira (semeadura)	Maize (corn). - Seed
1005.90.00.00	- Autre (Maïs)	- Outros (milho)	Maize (corn). - Other
1006.10.10.00	- Riz en paille (riz paddy) : - Riz en paille (riz paddy) :	-- Para sementeira (semeadura)	- Rice in the husk (paddy or rough):-- Seed
1006.10.90.00	-- Autres	-- Outros	-- Other
1007.10.00.00	Sorgho à grains.- De semence	- Para sementeira (semeadura)	Grain sorghum. - Seed
1007.90.00.00	- Autres	- Outros	- Other
1008.21.00.00	- Millet : -- De semence	-- Para sementeira (semeadura)	- Millet :-- Seed
1008.29.00.00	-- Autres	-- Outros	-- Other
1008.40.00.00	- Fonio (<i>Digitaria</i> spp.)	- Milhã (<i>Digitaria</i> spp.)	- Fonio (<i>Digitaria</i> spp.)

1201.10.00.00	Fèves de soja, même concassées.- De semence	- Para sementeira (semeadura)	Soya beans, whether or not broken.- Seed
1201.90.00.00	- Autres	- Outras	- Other
1202.30.00.00	Arachides non grillées ni autrement cuites, même décortiquées ou concassées. - De semence	- Para sementeira (semeadura)	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. - Seed
1202.41.90.00	--- Autres	--- Outros	--- Other
1202.42.90.00	--- Autres	--- Outros	--- Other
1207.21.00.00	- Graines de coton : -- De semence	-- Para sementeira (semeadura)	- Cotton seeds :-- Seed
1207.40.00.00	- Graines de sésame	- Sementes de gergelim (sésamo)	- Sesamum seeds
1207.99.10.00	--- Graines de karité	--- Sementes de karité	--- Shea nuts (karate nuts)
1209.99.00.00	-- Autres	-- Outros	-- Other
1515.90.19.00	Beurre de karité --- Autres	Manteiga de Karite--- Outros	-- Shea (karite) oil and its fractions:--- Other
2801.20.00.00	- Iode	- Iodo	- Iodine
2918.22.00.00	-- Acide o-acétylsalicylique, ses sels et ses esters	-- Ácido o-acetilsalicílico, seus sais e seus ésteres	-- O-Acetylsalicylic acid, its salts and esters
2930.40.00.00	- Méthionine	- Metionina	- Methionine
29.36	Provitamines et vitamines, naturelles ou reproduites par synthèse (y compris les concentrats naturels), ainsi que leurs dérivés utilisés principalement en tant que vitamines, mélangés ou non entre eux, même en solutions quelconques.	Provitaminas e vitaminas, naturais ou reproduzidas por síntese (incluindo os concentrados naturais), bem como os seus derivados utilizados principalmente como vitaminas, misturados ou não entre si, mesmo em quaisquer soluções.	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.

29.37	Hormones, prostaglandines, thromboxanes et leucotriènes, naturels ou reproduits par synthèse; leurs dérivés et analogues structurels, y compris les polypeptides à chaîne modifiée, utilisés principalement comme hormones.	Hormonas, prostaglandinas, tromboxanos e leucotrienos, naturais ou reproduzidos por síntese; seus derivados e análogos estruturais, incluindo os polipeptídeos de cadeia modificada, utilizados principalmente como hormonas.	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.
2938.10.00.00	- Rutoside (rutine) et ses dérivés	- Rutósido (rutina) e seus derivados	- Rutoside (rutin) and its derivatives
2939.11.00.00	'-- Concentrés de paille de pavot; buprénorphine (DCI), codéine, dihydrocodéine (DCI), éthylmorphine, étorphine (DCI), héroïne, hydrocodone (DCI), hydromorphone (DCI), morphine, nicomorphine (DCI), oxycodone (DCI), oxymorphone (DCI), pholcodine (DCI), thébacone (DCI) et thébaïne; sels de ces produits	-- Concentrados de palha de dormideira (papoula); buprenorfina (DCI), codeína, di-hidrocodeína (DCI), etilmorfina, etorfina (DCI), folcodina (DCI), heroína, hidrocodona (DCI), hidromorfona (DCI), morfina, nicomorfina (DCI), oxicodona (DCI), oximorfona (DCI), tebacona (DCI) e tebaína; sais destes produtos	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof
2939.19.00.00	-- Autres	-- Outros	-- Other
2939.20.00.00	'- Alcaloïdes du quinquina et leurs dérivés; sels de ces produits	- Alcaloides da quina e seus derivados; sais destes produtos	- Alkaloids of cinchona and their derivatives; salts thereof
2939.30.00.00	- Caféine et ses sels	- Cafeína e seus sais	- Caffeine and its salts
2939.41.00.00	-- Ephédrine et ses sels	-- Efedrina e seus sais	-- Ephedrine and its salts
2939.42.00.00	-- Pseudoéphédrine (DCI) et ses sels	-- Pseudoefedrina (DCI) e seus sais	-- Pseudoephedrine (INN) and its salts
2939.49.00.00	-- Autres	-- Outros	-- Other
2939.51.00.00	-- Fénétylline (DCI) et ses sels	-- Fenetilina (DCI) e seus sais	-- Fenetylline (INN) and its salts

2939.59.00.00	-- Autres	-- Outros	-- Other
2939.61.00.00	-- Ergométrine (DCI) et ses sels	-- Ergometrina (DCI) e seus sais	-- Ergometrine (INN) and its salts
2939.62.00.00	-- Ergotamine (DCI) et ses sels	-- Ergotamina (DCI) e seus sais	-- Ergotamine (INN) and its salts
2939.63.00.00	-- Acide lysergique et ses sels	-- Ácido lisérgico e seus sais	-- Lysergic acid and its salts
2939.69.00.00	-- Autres	-- Outros	-- Other
2940.00.00.00	Sucres chimiquement purs, à l'exception du saccharose, du lactose, du maltose, du glucose et du fructose (lévulose); éthers, acétals et esters de sucres et leurs sels, autres que les produits des n°s 29.37, 29.38 et 29.39.	Açúcares quimicamente puros, exceto sacarose, lactose, maltose, glicose e frutose (levulose); éteres, acetais e ésteres de açúcares, e seus sais, exceto os produtos das posições 29.37, 29.38 ou 29.39.	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.
29.41	Antibiotiques.	Antibióticos.	Antibiotics.
2942.00.00.00	Autres composés organiques.	Outros compostos orgânicos.	Other organic compounds.
Chap 30	Glandes et autres organes à usages opothérapiques, à l'état desséché, même pulvérisés; extraits, à usages opothérapiques, de glandes ou d'autres organes ou de leurs sécrétions; héparine et ses sels; autres substances humaines ou animales préparées à des fins thérapeutiques ou prophylactiques non dénommées ni comprises ailleurs.	Glândulas e outros órgãos para usos opoterápicos, dessecados, mesmo em pó; extratos de glândulas ou de outros órgãos ou das suas secreções, para usos opoterápicos; heparina e seus sais; outras substâncias humanas ou animais preparadas para fins terapêuticos ou profiláticos, não especificadas nem compreendidas noutras posições.	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
3701.10.00.00	- Pour rayons X	- Para raios X	- For X-ray
3702.10.00.00	- Pour rayons X	- Para raios X	- For X-ray

3821.00.00.00	Milieux de culture préparés pour le développement et l'entretien des micro-organismes (y compris les virus et les organismes similaires) ou des cellules végétales, humaines ou animales.	Meios de cultura preparados para o desenvolvimento e a manutenção de microrganismos (incluindo os vírus e os organismos similares) ou de células vegetais, humanas ou animais.	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.
38.22	Réactifs de diagnostic ou de laboratoire sur tout support et réactifs de diagnostic ou de laboratoire préparés, même sur un support, même présentés sous forme de trousse, autres que ceux du n° 30.06; matériaux de référence certifiés.	Reagentes de diagnóstico ou de laboratório em qualquer suporte e reagentes de diagnóstico ou de laboratório preparados, mesmo num suporte, mesmo apresentados sob a forma de estojos, exceto os da posição 30.06; materiais de referência certificados.	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.
4014.10.00.00	- Préservatifs	- Preservativos	- Sheath contraceptives
4014.90.20.00	'-- Poires à injections, poires compte-gouttes et articles similaires	-- Peras para injeções, peras conta-gotas e semelhantes	-- Bulbs for syringes and medicine droppers and similar articles
4015.12.00.00	-- Des types utilisés pour la médecine, la chirurgie, l'art dentaire ou l'art vétérinaire	-- Do tipo utilizado em medicina, cirurgia, odontologia ou veterinária	-- Of a kind used for medical, surgical, dental or veterinary purposes
6304.20.00.00	'- Moustiquaires pour lits mentionnées dans la Note 1 de sous-positions du présent Chapitre	- Mosquiteiros para camas mencionados na Nota de subposição 1 do presente Capítulo	- Bed nets specified in Subheading Note 1 to this Chapter
7015.10.00.00	'- Verres de lunetterie médicale	- Vidros para lentes correctivas	- Glasses for corrective spectacles
7017.20.00.00	'- En autre verre d'un coefficient de dilatation linéaire n'excédant pas 5×10^{-6} par Kelvin entre 0 °C et 300 °C	- De outro vidro com um coeficiente de dilatação linear não superior a 5×10^{-6} por Kelvin, entre 0 °C e 300 °C	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C

8419.20.00.00	'- Stérilisateurs médico-chirurgicaux ou de laboratoires	- Esterilizadores médico-cirúrgicos ou de laboratório/	- Medical, surgical or laboratory sterilisers
87.13	Fauteuils roulants et autres véhicules pour invalides, même avec moteur ou autre mécanisme de propulsion.	Cadeiras de rodas e outros veículos para pessoas com incapacidade, mesmo com motor ou outro mecanismo de propulsão.	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
8714.20.00.00	'- De fauteuils roulants ou d'autres véhicules pour invalides	- De cadeiras de rodas ou de outros veículos para inválidos	- Of carriages for disabled persons
90.11	Microscopes optiques, y compris les microscopes pour la photomicrographie, la cinéphotomicrographie ou la microprojection.	Microscópios óticos, incluindo os microscópios para fotomicrografia, cinefotomicrografia ou microprojção.	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microproj]ection.
90.12	Microscopes autres qu'optiques; diffractographes.	Microscópios, exceto óticos; difrctógrafos.	Microscopes other than optical microscopes; diffraction apparatus.
9019.20.00.00	'- Appareils d'ozonothérapie, d'oxygénothérapie, d'aérosolthérapie, appareils respiratoires de réanimation et autres appareils de thérapie respiratoire	- Aparelhos de ozonoterapia, de oxigenoterapia, de aerossolterapia, aparelhos respiratórios de reanimação e outros aparelhos de terapia respiratória	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
9020.00.00.00	Autres appareils respiratoires et masques à gaz, à l'exclusion des masques de protection dépourvus de mécanisme et d'élément filtrant amovible.	Outros aparelhos respiratórios e máscaras contra gases, exceto as máscaras de proteção desprovidas de mecanismo e de elemento filtrante amovível.	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.
90.21	Articles et appareils d'orthopédie, y compris les ceintures et bandages médico-	Artigos e aparelhos ortopédicos, incluindo as cintas e fundas médico-	Orthopaedic appliances including crutches, surgical belts and trusses; splints

	chirurgicaux et les béquilles; attelles, gouttières et autres articles et appareils pour fractures; articles et appareils de prothèse; appareils pour faciliter l'audition aux sourds et autres appareils à tenir à la main, à porter sur la personne ou à implanter dans l'organisme, afin de compenser une déficience ou une infirmité.	cirúrgicas e as muletas; talas, goteiras e outros artigos e aparelhos para fraturas; artigos e aparelhos de prótese; aparelhos para facilitar a audição dos surdos e outros aparelhos para compensar uma deficiência ou uma incapacidade, destinados a serem transportados à mão ou sobre as pessoas ou a serem implantados no organismo.	and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.
90.22	Appareils à rayons X et appareils utilisant les radiations alpha, bêta ou , gamma ou d'autres radiations ionisantes, même à usage médical, chirurgical, dentaire ou vétérinaire, y compris les appareils de radiophotographie ou de radiothérapie, les tubes à rayons X et autres dispositifs générateurs de rayons X, les générateurs de tension, les pupitres de commande, les écrans, les tables, fauteuils et supports similaires d'examen ou de traitement.	Aparelhos de raios X e aparelhos que utilizem radiações alfa, beta, gama ou outras radiações ionizantes, mesmo para usos médicos, cirúrgicos, odontológicos ou veterinários, incluindo os aparelhos de radiografia ou de radioterapia, os tubos de raios X e outros dispositivos geradores de raios X, os geradores de tensão, as mesas de comando, as telas de visualização, as mesas, cadeiras e suportes semelhantes para exame ou tratamento.	Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.
5207.90.10.00	-- Fils pour la pêche	-- Fios para a pesca	-- Fishing yarn
5608.11.00.00	-- Filets confectionnés pour la pêche	-- Redes confeccionadas para a pesca	-- Made up fishing nets
5608.90.10.00	-- Filets confectionnés pour la pêche	-- Fios confeccionados para a pesca	-- Made up fishing nets
7020.00.10.00	- Flotteurs pour filets de pêche	- Boias para redes de pesca	- Fishing floats for fishing nets

7806.00.20.00	-Lests pour filets de pêche	- Lastro para redes de pesca	- Lead weights for fishing nets
8424.41.00.00	-- Pulvérisateurs portables	-- Pulvérisateurs portables	--Portable sprayers
8424.49.00.00	-- Autres	-- Outros	-- Other
8432.10.00.00	- Charrues	- Arados e charruas	- Ploughs
8432.21.00.00	-- Herses à disques (pulvérisateurs)	-- Grades de discos	-- Disc harrows
8432.29.00.00	-- Autres	-- Outros	-- Other
8432.31.00.00	-- Semoirs, plantoirs et repiqueurs, sans labour	-- Semeadores, plantadores e transplantadores, de plantio direto	-- No-till direct seeders, planters and transplanters
8432.39.00.00	-- Autres	-- Outros	-- Other
8432.41.00.00	-- Epandeurs de fumier	-- Espalhadores de estrume	-- Manure spreaders
8432.42.00.00	-- Distributeurs d'engrais	-- Distribuidores de adubos (fertilizantes)	-- Fertiliser distributors
8433.20.00.00	'- Faucheuses, y compris les barres de coupe à monter sur tracteur	- Ceifeiras, incluindo as barras de corte para montagem em tratores	- Other mowers, including cutter bars for tractor mounting
8433.30.00.00	- Autres machines et appareils de fenaïson	- Outras máquinas e aparelhos para colher e dispor o feno	- Other haymaking machinery
8433.40.00.00	- Presses à paille ou à fourrage, y compris les presses ramasseuses	- Enfardadeiras de palha ou de forragem, incluindo as enfardadeiras-apanhadeiras	- Straw or fodder balers, including pick-up balers
8433.51.00.00	-- Moissonneuses-batteuses	-- Ceifeiras-debulhadoras (colheitadeiras combinadas com debulhadoras)	-- Combine harvester-threshers
8433.53.00.00	-- Machines pour la récolte des racines ou tubercules	-- Máquinas para colheita de raízes ou tubérculos	-- Root or tuber harvesting machines
8433.59.00.00	-- Autres	-- Outros	-- Other

8433.60.00.00	'- Machines pour le nettoyage ou le triage des œufs, fruits ou autres produits agricoles	- Máquinas para limpar ou seleccionar ovos, fruta ou outros produtos agrícolas	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
84.34	Machines à traire et machines et appareils de laiterie.	Máquinas de ordenhar e máquinas e aparelhos para a indústria de laticínios.	Milking machines and dairy machinery.
84.36	Autres machines et appareils pour l'agriculture, l'horticulture, la sylviculture, l'aviculture ou l'apiculture, y compris les germoirs comportant des dispositifs mécaniques ou thermiques et les couveuses et éleveuses pour l'aviculture.	Outras máquinas e aparelhos para agricultura, horticultura, silvicultura, avicultura ou apicultura, incluindo os germinadores equipados com dispositivos mecânicos ou térmicos e as chocadeiras e criadeiras para avicultura.	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
8541.42.00.00	'-- Cellules photovoltaïques non assemblées en modules ni constituées en panneaux	-- Células fotovoltaicas não montadas em módulos nem em painéis	-- Photovoltaic cells not assembled in modules or made up into panels
8541.43.00.00	'-- Cellules photovoltaïques assemblées en modules ou constituées en panneaux	-- Células fotovoltaicas montadas em módulos ou em painéis	-- Photovoltaic cells assembled in modules or made up into panels



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.1/7/23 RELATING TO THE ADOPTION OF THE UPDATED ECOWAS ENERGY POLICY

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 28 of the Revised ECOWAS Treaty which requires Member States to coordinate and harmonise their energy policies and programmes;

MINDFUL of Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy;

MINDFUL of Decision A/DEC.1/5/82 on the establishment of an ECOWAS Energy Resources Development Fund;

MINDFUL of Decision A/DEC.2/01/03 establishing the ECOWAS Energy Observatory;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of Supplementary Act A/SA.1/06/17 on the adoption of the ECOWAS Bioenergy Policy;

MINDFUL of Supplementary Act A/SA.2/06/17 on the ECOWAS Policy on Gender Mainstreaming in Energy Access;

MINDFUL of Supplementary Act A/SA.2/12/19 on the adoption of the ECOWAS Hydrocarbon Development Policy and its implementation matrix;

MINDFUL of Regulation C/REG.2/9/20 on the adoption of the ECOWAS Regional Strategy for the Popularization of Liquefied Petroleum Gas (LPG) as a Domestic Cooking Energy;

CONSIDERING the vast energy resources of the region and the need to exploit them in an optimal way to guarantee energy security and access to energy for the population;

NOTING the low rate of access to energy in the ECOWAS region, particularly in rural and peri-urban areas, and its impact on the economic development and well-being of the populations in these areas;

DESIRING to promote universal access to modern, clean and affordable energy services in line with ECOWAS Vision 2050, Member States' objectives, the UN Sustainable Energy for All SE4All and UN Sustainable Development Goal #7;

ACKNOWLEDGING that since the publication of the ECOWAS Energy Policy in 1982, several important social, economic, political and technological changes have taken place at the international, continental and regional levels;

CONSIDERING also the need for the Community to undertake a profound adaptation of the paradigms underlying the management of the region's energy resources and to modify its strategies in order to anticipate the global and regional changes that are inevitable over the next 30 years;

NOTING the need for a fair and equitable transition to a cleaner energy mix in order to contribute to the fight against global warming;

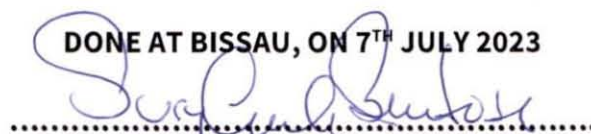
UPON THE RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held on 24th March 2023 in Bissau, Guinea Bissau;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja .from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Supplementary Act A/SA.1/07/23 on the Adoption of the Updated ECOWAS Energy Policy.

DONE AT BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.2/7/23 RELATING TO THE ADOPTION OF THE ECOWAS ELECTRICITY CODE

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 28 of the Revised ECOWAS Treaty, which requires Member States to coordinate and harmonise their energy policies and programmes;

MINDFUL of Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy;

MINDFUL of Decision A/DEC.5/12/99 on the establishment of a West African Power Pool, WAPP;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Decision A/DEC.6/01/05 on the development of a regional regulatory framework for the electricity sector within ECOWAS;

MINDFUL of Decision A/DEC.18/01/06 adopting the WAPP Convention binding the signatory utilities,

MINDFUL of Decision A/DEC.20/01/06) granting WAPP the status of a specialised institution of ECOWAS;

MINDFUL of the Supplementary Act A/SA.2/01/08 establishing the ECOWAS Regional Electricity Regulatory Authority, ERERA;

MINDFUL of the Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of the Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of the Directive C/DIR.1/06/13 on the organization of the regional electricity market;

MINDFUL of the Directive C/DIR.2/12/18 on securitization of cross-border power trade in the regional electricity market;

MINDFUL of Supplementary Act A/SA.4/12/18 adopting the ECOWAS Master Plan for the Development of Regional Power Generation and Transmission Infrastructure 2019-2033;

MINDFUL of the Regulations C/REG.27/12/07 and C/REG.24/11/08 on the composition, organization, powers, duties and functioning of the ECOWAS Regional Electricity Regulatory Authority, ERERA;

RECALLING the adoption by the Heads of State and Government of the Master Plan for Rural and Peri-urban Electrification in West Africa in 2018;

MINDFUL of Regulation C/REG.17/06/19 on sanctions for the regional electricity market;

CONSIDERING the vast energy resources of the region and the need to exploit them in an optimal way to guarantee energy security and access to electricity for the population;

CONSCIOUS of the low rate of access to electrical energy in the ECOWAS region, particularly in rural and peri-urban areas, and its impact on the economic development and well-being of the populations in these areas;

AGREEING that the electricity sector in the ECOWAS region, despite significant progress, still faces a generation deficit, technical losses, high utility costs, uncoordinated investments in renewable energy, governance problems and a weak regulatory base for the sector;

CONVINCED of the need to promote universal access to modern, clean and affordable energy services in line with ECOWAS Vision 2050, Member States' objectives, the United Nations Sustainable Energy for All, SE4All and United Nations Sustainable Development Goal #7;

TAKING NOTE of the need for a fair and equitable transition to a cleaner energy mix to contribute to the fight against global warming;

DESIRING to guarantee universal access to safe, sustainable, competitive and affordable electricity per the principles of equality, continuity and adaptability, as well as under the best conditions of safety, quality, economic, social and energy efficiency;

CONVINCED that the harmonization of the legal, institutional and regulatory framework for the generation, transmission, transit, distribution, storage, cross-border trade, supply and sale of electricity will help promote investment and develop the regional electricity market;

UPON RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held on 24th March 2023 in Bissau, Guinea Bissau;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Supplementary Act A/SA.2/07/23 on the Adoption of the ECOWAS Electricity Code.

DONE AT BISSAU, ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.3/7/23 RELATING TO THE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS FOR 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 Articles, 35 and 37 of the ECOWAS Revised Treaty relating to trade liberalization, Common External Tariff and import duties;

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

MINDFUL of Directive C/DIR.1/12/13 adopting the ECOWAS Tax Transition Programme;

MINDFUL of Supplementary Act A/SA.1/01/10 on the protection of personal data within the ECOWAS region;

MINDFUL of the Supplementary Act A/SA.6/12/18 adopting community rules for the elimination of double taxation with respect to taxes on income, capital and inheritance and the prevention of tax evasion and avoidance within the ECOWAS Member States;

MINDFUL of Article 40 of the ECOWAS Revised Treaty relating to fiscal charges and internal taxation;

CONVINCED that a common fiscal framework promotes economic activities and strengthens economic relations between economic operators of Member States;

CONSIDERING that the international movements of persons, capital, goods and services has increased the opportunities for tax evasion and fraud, which calls for a concerted response through enhanced cooperation between tax authorities;

NOTING with satisfaction all the efforts made by Member States in recent decades to combat tax evasion and fraud and convinced that coordination of these efforts is necessary to encourage all forms of assistance in tax matters;

CONVINCED therefore, that there is a need to develop a legal instrument that can be used to establish an effective exchange of information;

TAKING INTO ACCOUNT that the purpose of a bilateral or multilateral agreement is to ensure the widest possible exchange of information in tax matters while avoiding the request for information that is unlikely to be relevant to the investigation of a particular taxpayer's tax affairs;

DESIROUS of establishing a Supplementary Act on mutual administrative assistance on tax matters to combat tax avoidance and tax evasion to further develop economic relationship and to enhance co-operation in tax matters among Member States;

UPON THE RECOMMENDATION of the 8th meeting of the Ministers of Finance of ECOWAS Member States held on 9th May 2023;

UPON THE OPINION of the ECOWAS Parliament at its Ordinary Session held in Abuja from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Supplementary Act A/SA.3/07/23 on Mutual Administrative Assistance in Tax matters for ECOWAS Member States.

DONE AT BISSAU, ON 7TH JULY 2023



.....

H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.4/7/23 RELATING TO THE ADOPTION OF THE ECOWAS PETROLEUM CODE

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 28 of the Revised ECOWAS Treaty which requires Member States to coordinate and harmonise their energy policies and programmes;

MINDFUL of Decision A/DEC.3/5/82 on the adoption of the ECOWAS Energy Policy;

MINDFUL of Decision A/DEC.1/5/82 on the establishment of an ECOWAS Energy Resources Development Fund;

MINDFUL of Decision A/DEC.2/01/03 establishing the ECOWAS Energy Observatory;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of Supplementary Act A/SA.1/06/17 on the adoption of the ECOWAS Bioenergy Policy;

MINDFUL of Supplementary Act A/SA.2/06/17 on the ECOWAS Policy on Gender Mainstreaming in Energy Access;

MINDFUL of Supplementary Act A/SA.2/12/19 on the adoption of the ECOWAS Hydrocarbon Development Policy and its implementation matrix;

MINDFUL of Regulation C/REG.2/9/20 on the adoption of the ECOWAS Regional Strategy for the Popularization of Liquefied Petroleum Gas (LPG) as a Domestic Cooking Energy;

CONSIDERING the vast energy resources of the region and the need to exploit them in an optimal way to guarantee energy security and access to energy for the population;

NOTING the low rate of access to energy in the ECOWAS region, particularly in rural and peri-urban areas, and its impact on the economic development and well-being of the populations in these areas;

DESIRING to promote universal access to modern, clean and affordable energy services in line with ECOWAS Vision 2050, Member States' objectives, the UN Sustainable Energy for All SE4All and UN Sustainable Development Goal #7;

ACKNOWLEDGING that since the publication of the ECOWAS Energy Policy in 1982, several important social, economic, political and technological changes have taken place at the international, continental and regional levels;

CONSIDERING also the need for the Community to undertake a profound adaptation of the paradigms underlying the management of the region's energy resources and to modify its strategies in order to anticipate the global and regional changes that are inevitable over the next 30 years;


NOTING the need for a fair and equitable transition to a cleaner energy mix in order to contribute to the fight against global warming;

UPON THE RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held on 24th March 2023 in Bissau, Guinea Bissau;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja .from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Supplementary Act A/SA.1/07/23 on the Adoption of the Updated ECOWAS Energy Policy.

DONE AT BISSAU, ON 7TH JULY 2023

.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.4/7/23 RELATING TO THE ADOPTION OF THE ECOWAS PETROLEUM CODE

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;

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MINDFUL of Decision A/DEC.2/01/03 establishing the ECOWAS Energy Observatory;

MINDFUL of Decision A/DEC.17/01/03 on the adoption of the ECOWAS Energy Protocol;

MINDFUL of Supplementary Act A/SA.3/07/13 on the adoption of the ECOWAS Renewable Energy Policy;

MINDFUL of Supplementary Act A/SA.2/07/13 on the adoption of the ECOWAS Energy Efficiency Policy;

MINDFUL of Supplementary Act A/SA.1/06/17 on the adoption of the ECOWAS Bioenergy Policy;

MINDFUL of Supplementary Act A/SA.2/06/17 on the ECOWAS Policy on Gender Mainstreaming in Energy Access;

MINDFUL of Supplementary Act A/SA.2/12/19 on the adoption of the ECOWAS Hydrocarbon Development Policy and its implementation matrix;

MINDFUL of Regulation C/REG.2/9/20 on the adoption of the ECOWAS Regional Strategy for the Popularization of Liquefied Petroleum Gas (LPG) as a Domestic Cooking Energy;

CONSIDERING the vast energy resources of the region and the need to exploit them in an optimal way to guarantee energy security and access to energy for the population;

NOTING the low rate of access to energy in the ECOWAS region, particularly in rural and peri-urban areas, and its impact on the economic development and well-being of the populations in these areas;

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CONSIDERING also the need for the Community to undertake a profound adaptation of the paradigms underlying the management of the region's energy resources and to modify its strategies in order to anticipate the global and regional changes that are inevitable over the next 30 years;


NOTING the need for a fair and equitable transition to a cleaner energy mix in order to contribute to the fight against global warming;

UPON THE RECOMMENDATION of the ECOWAS Ministers in charge of Energy at their meeting held on 24th March 2023 in Bissau, Guinea Bissau;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja .from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Supplementary Act A/SA.1/07/23 on the Adoption of the Updated ECOWAS Energy Policy.

DONE AT BISSAU, ON 7TH JULY 2023

.....
H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.5/7/23 RELATING TO THE REGIONAL STRATEGY FOR ROAD MAINTENANCE FINANCING AND ITS ACTION PLAN

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 32 of the said Treaty which provides for the adoption of common transport and communication policy laws and Regulations as a means of ensuring harmonious integration of the physical infrastructure of member States and the promotion and facilitation of movement of persons, goods and services within the Community;

MINDFUL of Decision A/DEC.20/5/80 relating to the ECOWAS Common Transport Program;

MINDFUL of Decision A/DEC.2/5/81 relating to the harmonization of highway legislations in the Community;

MINDFUL of the ECOWAS Convention No. A/P2/5/82 Relating to Inter-State Road Transportation between ECOWAS member States providing amongst other issues, the tonnage for axle load and other dimensions for vehicles;

MINDFUL of Protocol A/SP1/5/90 establishing within the Community, a guarantee mechanism for Inter-State Road transit of goods operations;

MINDFUL of Resolution C/RES.5/5/90 urging member States to introduce Weighbridges and Axle scales as a means of effectively monitoring the tonnage transported as well as Axle Load;

MINDFUL of Decision C/DEC.7/7/91 Relating to the Road Traffic Regulations based on 11.5 tons Axle Load to protect Road Infrastructure and Road Transport Vehicles, especially the annex thereof, which provides for eventual harmonization of the sanctions imposed on any one in breach of the said Regulations;

MINDFUL of Resolution C/RES.7/7/91 urging member States to take into account ECOWAS decisions during negotiations for the financing of transport projects;

MINDFUL of Decision A/DEC.6/7/96 establishing standards for the design of Community roads;

MINDFUL of Recommendation C/REC. 9/7/96 relating to the creation by each member State of an autonomous fund for Road Maintenance;

CONSIDERING the recommendations of the ECOWAS-UEMOA Joint Technical Secretariat (JTS) meeting of 8 March 2019, requesting the two institutions to harmonize the ECOWAS Supplementary Act SA.17/02/12 and UEMOA Regulation 14 on Axle Load control;

CONSIDERING ALSO the roadmaps and declarations on the transitional application of Regulation 14 adopted by the Ministers in charge of infrastructure of WAEMU countries, Ghana and Guinea;

NOTING Directive n°11/2009/cm/UEMOA of 25th September 2009 on the harmonization of road maintenance strategies in the UEMOA Member States;

DETERMINED to effectively preserve the road assets of Member States;

AWARE of the accelerated deterioration of roads in Member States and the high costs of rehabilitating such roads;


AWARE ALSO of the difficulties encountered by Member States in funding the rehabilitation and maintenance of existing roads;

UPON THE OPINION of the ECOWAS Parliament at their First Ordinary Session, held in Abuja on 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Directive on the Regional Strategy for Road Maintenance Financing and its Action Plan.

DONE AT BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.5/7/23 RELATING TO THE REGIONAL STRATEGY FOR ROAD MAINTENANCE FINANCING AND ITS ACTION PLAN

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 32 of the said Treaty which provides for the adoption of common transport and communication policy laws and Regulations as a means of ensuring harmonious integration of the physical infrastructure of member States and the promotion and facilitation of movement of persons, goods and services within the Community;

MINDFUL of Decision A/DEC.20/5/80 relating to the ECOWAS Common Transport Program;

MINDFUL of Decision A/DEC.2/5/81 relating to the harmonization of highway legislations in the Community;

MINDFUL of the ECOWAS Convention No. A/P2/5/82 Relating to Inter-State Road Transportation between ECOWAS member States providing amongst other issues, the tonnage for axle load and other dimensions for vehicles;

MINDFUL of Protocol A/SP1/5/90 establishing within the Community, a guarantee mechanism for Inter-State Road transit of goods operations;

MINDFUL of Resolution C/RES.5/5/90 urging member States to introduce Weighbridges and Axle scales as a means of effectively monitoring the tonnage transported as well as Axle Load;

MINDFUL of Decision C/DEC.7/7/91 Relating to the Road Traffic Regulations based on 11.5 tons Axle Load to protect Road Infrastructure and Road Transport Vehicles, especially the annex thereof, which provides for eventual harmonization of the sanctions imposed on any one in breach of the said Regulations;

MINDFUL of Resolution C/RES.7/7/91 urging member States to take into account ECOWAS decisions during negotiations for the financing of transport projects;

MINDFUL of Decision A/DEC.6/7/96 establishing standards for the design of Community roads;

MINDFUL of Recommendation C/REC. 9/7/96 relating to the creation by each member State of an autonomous fund for Road Maintenance;

CONSIDERING the recommendations of the ECOWAS-UEMOA Joint Technical Secretariat (JTS) meeting of 8 March 2019, requesting the two institutions to harmonize the ECOWAS Supplementary Act SA.17/02/12 and UEMOA Regulation 14 on Axle Load control;

CONSIDERING ALSO the roadmaps and declarations on the transitional application of Regulation 14 adopted by the Ministers in charge of infrastructure of WAEMU countries, Ghana and Guinea;

NOTING Directive n°11/2009/cm/UEMOA of 25th September 2009 on the harmonization of road maintenance strategies in the UEMOA Member States;

DETERMINED to effectively preserve the road assets of Member States;

AWARE of the accelerated deterioration of roads in Member States and the high costs of rehabilitating such roads;


AWARE ALSO of the difficulties encountered by Member States in funding the rehabilitation and maintenance of existing roads;

UPON THE OPINION of the ECOWAS Parliament at their First Ordinary Session, held in Abuja on 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Directive on the Regional Strategy for Road Maintenance Financing and its Action Plan.

DONE AT BISSAU, ON 7TH JULY 2023



**H.E. SUZI CARLA BARBOSA
FOR THE COUNCIL
THE CHAIRPERSON**



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.6/7/23 RELATING TO ECOWAS CONSUMER PROTECTION

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 3 of the said Treaty, which provides for the harmonisation and coordination of national trade and quality policies as a means of maintaining and improving economic stability in the sub-region;

MINDFUL of the Supplementary Act A/SA.1/12/08 adopting the community competition rules and their modalities of application;

MINDFUL of the Supplementary Act A/SA.2/12/08 on the establishment, powers and functioning of the ECOWAS Regional Competition Authority (ERCA),

MINDFUL of the Supplementary Act A/SA.1/02/13 on the adoption of the ECOWAS Quality Policy (ECOQUAL);

MINDFUL of the Supplementary Act A/SA.3/12/21 on the establishment, powers and functioning of the ECOWAS Regional Competition Authority (ERCA), that amended Supplementary Act A/SA.2/12/08;

CONSIDERING that the objectives of the Community competition rules, as enshrined by Article 3 c) of the Supplementary Act A/SA.1/12/08 are, among others, to ensure the consumers' welfare and the protection of their interests;

RECALLING that in accordance with the provisions of Article 13 of the said Supplementary Act, as well as of Article 1 of the ECOWAS Regional Competition Authority Establishment Act, the ERCA shall be responsible for the implementation of the Community Rules on competition and consumer protection;

RECALLING ALSO that ERCA shall keep under review any commercial activity which may adversely affect the economic interests of consumers and undertake studies regarding matters affecting the interests of consumers;

CONSCIOUS of the need for Member States to put in place all the required mechanisms for consumer protection within the region;

CONVINCED of the need to promote a fair, accessible and sustainable marketplace for consumer products and services as well as consumer welfare;

DESIROUS of adopting guidelines for Member States to promote a harmonized framework of consumer protection within the region;

UPON THE OPINION of the Parliament at its First Ordinary Session held in Abuja, Nigeria from 08th to 26th of May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Directive Relating to Consumer Protection.

DONE AT BISSAU, ON 7TH JULY 2023


.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.7/7/23 RELATING TO THE AMENDMENT OF DECISION A/DEC.3/7/18 ON THE ESTABLISHMENT OF THE SPECIAL FUND FOR THE FINANCING OF THE REVISED ROADMAP FOR THE SINGLE CURRENCY PROGRAM

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 Articles 51 and 55 of the said Treaty which envisages the establishment of a Monetary Union followed by the achievement of an Economic and Monetary Union;

MINDFUL of Decision A/DEC.6/5/83 on the proposal for the creation of a single ECOWAS monetary zone;

MINDFUL of Decision A/DEC.2/7/87 adopting the ECOWAS Monetary Cooperation Programme (PCMC);

MINDFUL of paragraph 27 of the Final Communiqué of the Extraordinary Session of the ECOWAS Authority of Heads of State and Government held in Dakar, on 25 October 2013, entrusting the role of impetus and follow-up of the macroeconomic convergence process for the creation of the ECOWAS monetary currency to the Heads of State of the Republic of Niger and Republic of Ghana;

MINDFUL of paragraph 22 of the Final Communiqué of the 47th Ordinary Session of the Authority of Heads of State and Government held on 19 May 2015 in Accra, extending the ECOWAS Presidential *Task Force* on the Single Currency to the Heads of State of the Republic of Côte d'Ivoire and the Federal Republic of Nigeria;

CONSIDERING Paragraph 5(e) and (g) of the Final Communiqué of the 5th meeting of the Presidential *Task Force*, held in Accra on 21 February 2018, adopting, respectively, the Revised

Roadmap for the ECOWAS Single Currency Programme and reaffirming the commitment of Member States to finance the Single Currency Programme by Member States and their Central Banks in the amount of six million (6,000,000) US dollars through the creation of a special fund;

MINDFUL of Decision A/DEC.3/7/18 establishing the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Decision A/DEC.3/6/19 amending Decision A/DEC.3/7/18 of 31 July 2018 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Decision A/DEC.1/7/20 amending Article 5 of Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Paragraph 34(a) of the Final Communiqué of the 59th ECOWAS Authority of Heads of State and Government held in Accra on 19 June 2021 taking note of the Roadmap for the launch of the ECO in 2027 and instructing the Ministerial Committee to continue working to resolve all outstanding issues;

CONSIDERING the importance of the effective operationalization of the special fund, as recommended by the 5th meeting of the Presidential *Task Force*, in order to ensure the successful implementation of the activities of the revised Roadmap;

CONSCIOUS that the establishment of Monetary Union in the ECOWAS Member States will be a real catalyst for regional integration and development;

CONSIDERING the need to avoid that each change in the roadmap entails the amendment of Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap of the single currency;

DESIROUS of amending Decision A/Dec.3/7/18 on the Establishment of the Special Fund for the Financing of The Revised Roadmap for the Single Currency Program;

UPON THE OPINION of the ECOWAS Parliament at its Second Ordinary Session held in Abuja from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Decision Amending Decision A/Dec.3/7/18 On The Establishment Of The Special Fund For The Financing Of The Revised Roadmap For The Single Currency Program.

DONE AT BISSAU, ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.7/7/23 RELATING TO THE AMENDMENT OF DECISION A/DEC.3/7/18 ON THE ESTABLISHMENT OF THE SPECIAL FUND FOR THE FINANCING OF THE REVISED ROADMAP FOR THE SINGLE CURRENCY PROGRAM

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 Articles 51 and 55 of the said Treaty which envisages the establishment of a Monetary Union followed by the achievement of an Economic and Monetary Union;

MINDFUL of Decision A/DEC.6/5/83 on the proposal for the creation of a single ECOWAS monetary zone;

MINDFUL of Decision A/DEC.2/7/87 adopting the ECOWAS Monetary Cooperation Programme (PCMC);

MINDFUL of paragraph 27 of the Final Communiqué of the Extraordinary Session of the ECOWAS Authority of Heads of State and Government held in Dakar, on 25 October 2013, entrusting the role of impetus and follow-up of the macroeconomic convergence process for the creation of the ECOWAS monetary currency to the Heads of State of the Republic of Niger and Republic of Ghana;

MINDFUL of paragraph 22 of the Final Communiqué of the 47th Ordinary Session of the Authority of Heads of State and Government held on 19 May 2015 in Accra, extending the ECOWAS Presidential *Task Force* on the Single Currency to the Heads of State of the Republic of Côte d'Ivoire and the Federal Republic of Nigeria;

CONSIDERING Paragraph 5(e) and (g) of the Final Communiqué of the 5th meeting of the Presidential *Task Force*, held in Accra on 21 February 2018, adopting, respectively, the Revised

Roadmap for the ECOWAS Single Currency Programme and reaffirming the commitment of Member States to finance the Single Currency Programme by Member States and their Central Banks in the amount of six million (6,000,000) US dollars through the creation of a special fund;

MINDFUL of Decision A/DEC.3/7/18 establishing the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Decision A/DEC.3/6/19 amending Decision A/DEC.3/7/18 of 31 July 2018 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Decision A/DEC.1/7/20 amending Article 5 of Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap for the single currency;

MINDFUL of Paragraph 34(a) of the Final Communiqué of the 59th ECOWAS Authority of Heads of State and Government held in Accra on 19 June 2021 taking note of the Roadmap for the launch of the ECO in 2027 and instructing the Ministerial Committee to continue working to resolve all outstanding issues;

CONSIDERING the importance of the effective operationalization of the special fund, as recommended by the 5th meeting of the Presidential *Task Force*, in order to ensure the successful implementation of the activities of the revised Roadmap;

CONSCIOUS that the establishment of Monetary Union in the ECOWAS Member States will be a real catalyst for regional integration and development;

CONSIDERING the need to avoid that each change in the roadmap entails the amendment of Decision A/DEC.3/7/18 on the establishment of the Special Fund for the financing of the programmes of the revised roadmap of the single currency;

DESIROUS of amending Decision A/Dec.3/7/18 on the Establishment of the Special Fund for the Financing of The Revised Roadmap for the Single Currency Program;

UPON THE OPINION of the ECOWAS Parliament at its Second Ordinary Session held in Abuja from 8th to 26th May 2023.

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Decision Amending Decision A/Dec.3/7/18 On The Establishment Of The Special Fund For The Financing Of The Revised Roadmap For The Single Currency Program.

DONE AT BISSAU, ON 7TH JULY 2023



.....
H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



NINETIETH ORDINARY SESSION OF THE COUNCIL OF MINISTERS

Bissau, 6 - 7 July 2023

RECOMMENDATION C/REC.8/7/23 RELATING TO THE MERGER OF THE WEST AFRICAN GAS PIPELINE EXTENSION PROJECT (WAGPEP) WITH THE NIGERIA-MOROCCO GAS PIPELINE PROJECT (NMGP) AND THE IMPLEMENTATION OF THE UNIQUE PROJECT

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 28 of the ECOWAS Revised Treaty on the Coordination and Harmonization of Member States' Policies and Programmes in the Field of Energy;

MINDFUL of the Decision A/DEC.3/5/82 on the ECOWAS Energy Policy;

MINDFUL of the Protocol A/P4/1/03 on the ECOWAS Energy Protocol, establishing the legal framework to promote long-term cooperation in the field of energy within ECOWAS;

MINDFUL of the West African Gas Pipeline Treaty and the International Agreement for the West Africa Gas Pipeline Project signed in 2003;

MINDFUL of the Recommendation C/REC.04/06/17 on the resolution of problems affecting the West African Gas Pipeline;

MINDFUL of the Decision A/DEC.3/12/18 on the adoption of the feasibility study for the extension of the West African Gas Pipeline - WAGPEP;

MINDFUL of the Memorandum of Understanding signed on 15 September 2022 in Rabat, Morocco, between the Nigerian National Petroleum Company - NNPC Ltd, the National Office of Hydrocarbons and Mines - ONHYM, and ECOWAS;

CONSIDERING the development of another gas pipeline project between Nigeria and Morocco called the Nigeria-Morocco Gas Pipeline - NMGP, for the establishment of a gas pipeline for the

transport of natural gas from Nigeria to Morocco, supplying the countries of West Africa and extending to Europe;

NOTING that the similarities between the two projects - WAGPEP and NMGP have led ECOWAS, NNPC and ONHYM to conclude on 15 September 2022, a Memorandum of Understanding for the development of a single gas pipeline project supplying West African countries and extending towards Europe;

AWARE of the benefits of the development of such an infrastructure for the region, in particular (i) the revitalization of the regional economy through the development of various industrial sectors and thus the creation of jobs, (ii) strengthening energy security by increasing the supply of electricity production and (iii) reducing gas flaring to combat global warming;

CONVINCED that the merging of the two projects into a unique gas pipeline project will make it possible to federate efforts for the more diligent development of this infrastructure;

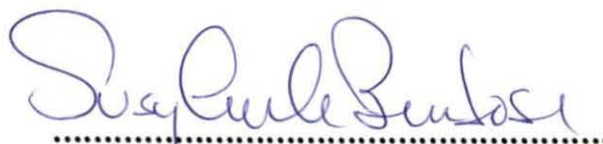
NOTING that the Ministers in charge of Hydrocarbons during their joint meeting with their counterparts of Mining held on 25 November 2022 in Dakar, endorsed the new route proposed in the context of the merger of the two projects;

UPON THE OPINION of the ECOWAS Parliament at its First Ordinary Session held in Abuja from 24th November to 18th December 2022;

RECOMMENDS:

To the Authority of Heads of State and Government to adopt the Decision On The Merger Of The West African Gas Pipeline Extension Project (WAGPEP) With The Nigeria-Morocco Gas Pipeline Project (NMGP) And The Implementation Of The Unique Project.

DONE AT BISSAU, ON 7TH JULY 2023



H.E. SUZI CARLA BARBOSA

FOR THE COUNCIL

THE CHAIRPERSON



ECOWAS COMMISSION
COMMISSION DE LA CEDEAO
COMISSÃO DA CEDEAO

**FIFTY FIRST EXTRAORDINARY SUMMIT
OF THE ECOWAS AUTHORITY OF HEADS OF STATE AND
GOVERNMENT ON THE POLITICAL SITUATION IN NIGER**

Abuja, 30th July 2023

FINAL COMMUNIQUE

ECOWAS Commission
Abuja, July 2023

1. The Authority of Heads of State and Government of the Economic Community of West African States (ECOWAS) met in an Extraordinary Session in Abuja, Nigeria on 30th July 2023, under the chairmanship of H.E. Bola Ahmed TINUBU, President of the Federal Republic of Nigeria and Chair of the ECOWAS Authority.

2. The Extraordinary Summit was convened in response to the latest political developments in the Republic of Niger since the 26th July 2023 coup d'état

3. Present at the Summit were the following Heads of State and Government and mandated representatives:

- **H.E. Patrice TALON**, President of the Republic of Benin.
- **H.E. Alassane OUATTARA**, President of the Republic of Côte d'Ivoire.
- **H.E. Adama BARROW**, President of the Republic of The Gambia.
- **H.E. Nana Addo Dankwa AKUFO-ADDU**, President of the Republic of Ghana.
- **H.E. Umaro Sissoco EMBALO**, President of the Republic of Guinea Bissau.
- **H.E. Bola Ahmed TINUBU**, President of the Federal Republic of Nigeria.
- **H.E. Macky SALL**, President of the Republic of Senegal.
- **H.E. Faure Essozimna GNASSINGBE**, President of the Togolese Republic.
- **H.E. Rui Alberto DE FIGUEIREDO SOARES**, Minister of Foreign Affairs, Cooperation and Regional Integration of the Republic of Cabo Verde.
- **H.E. Amb. Dee-Maxwell SOAH KEMAYAH, Sn**, Minister of Foreign Affairs of the Republic of Liberia.



- **H.E. Rupert DAVIES**, High Commissioner of Sierra Leone to the Federal Republic of Nigeria and ECOWAS, Republic of Sierra Leone.
- The Representative of President Bazoum, Republic of Niger.

4. The Summit was also attended by:

- **H.E. Dr Omar Alieu TOURAY**, President of the ECOWAS Commission.
- **H.E. Moussa Faki MAHAMAT**, Chairperson of the African Union Commission
- **H.E. Leonardo Santos SIMÃO**, Special Representative of the United Nations Secretary General For West Africa and the Sahel and Head of UNOWAS
- **H.E. Abdoulaye DIOP, President of UEMOA Commission**

The Authority, having:

5. Received the Memorandum of the President of the ECOWAS Commission on the political situation in the Republic of Niger;

6. Extensively discussed the latest developments in the Republic of Niger that have been marked by an attempted overthrow by members of the Presidential Guard of the Constitutional order in the Republic of Niger and the illegal detention of the legitimate Head of State His Excellency President Muhammed Bazoum as well as members of his family and government;

7. Recalled, with appreciation, the immediate steps that HE Bola Ahmed Tinubu, Chair of Authority, has taken in the form of statements, communications, mission and consultations with regional, continental, and world leaders;



8. Taken cognizance of the condemnation of the attempted coup and the illegal detention of President Bazoum and members of his family and government by the neighbouring countries, the African Union, United Nations, European Union, United States of America, China, Russia, la Francophonie, the Commonwealth, the OIC and other partners;

9. Recalled the principle of Zero tolerance for unconstitutional change of government as enshrined in the ECOWAS and African Union Protocols and other instruments;

10. Resolve as follows:

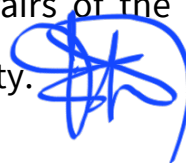
- a. Affirm that His Excellency President Mohamed BAZOUM remains the legitimate elected President and Head of State of The Republic of Niger recognized by ECOWAS, the African Union and the International community; In this regards, only official acts of President Bazoum or his duly mandated officials will be recognized by ECOWAS;
- b. Condemn in the strongest terms the attempted overthrow of constitutional order in Niger and the illegal detention of His Excellency President Mohamed Bazoum, President and Head of State of Niger, as well as members of his family and Government;
- c. Call for the immediate release and reinstatement of President Mohamed Bazoum as President and Head of State of the Republic of Niger, and for the full restoration of constitutional order in the Republic of Niger;
- d. Reject any form of resignation that may purportedly come from His Excellency President Mohamed Bazoum;



- e. Consider the illegal detention of President Bazoum as a hostage situation and hold the authors of the attempted coup d'état solely and fully responsible for the safety and security of His Excellency President Mohamed Bazoum, as well as members of his family and Government;
- f. In the event the Authority's demands are not met within one week, take all measures necessary to restore constitutional order in the Republic of Niger. Such measures may include the use of force; To this effect, the Chiefs of defense staff of ECOWAS are to meet immediately;
- g. Hold accountable all those responsible for violence and terror against lives and properties of innocent citizens and residents;
- h. Condemn the pronouncement of support by foreign governments and foreign private military contractors;
- i. Express appreciation to the various governments and partners for their stance and solidarity with ECOWAS;
- j. Appoint and dispatch a special representative of the Chair of the Authority to Niger immediately to deliver the demands of the Authority;
- k. In the meantime, the following measures are to be applied with immediate effect:
 - 1. Closure of land and air borders between ECOWAS countries and Niger;
 - 2. Institution of ECOWAS no-fly zone on all commercial flights to and from Niger; ✓



3. Suspension of all commercial and financial transactions between ECOWAS Member States and Niger;
 4. Freeze of all service transaction including utility services;
 5. Freeze of assets of the Republic of Niger in ECOWAS Central Banks;
 6. Freeze of assets of the Niger State and the State Enterprises and Parastatals in Commercial Banks;
 7. Suspension of Niger from all financial assistance and transactions with all financial institutions, particularly, EBID and BOAD;
 8. Travel ban and asset freeze for the military officials involved in the coup attempt. The same applies to their family members and the civilians who accept to participate in any institutions or government established by these military officials;
 9. Calls on WAEMU and all other regional bodies to implement this decision.
- l. Express appreciation to **His Excellency Bola Ahmed Tinubu**, President and Head of State of the Federal Republic of Nigeria for the manner in which he has been conducting the affairs of the community since his election as Chair of the ECOWAS Authority.



Done at Abuja, this 30th day of July 2023.

FOR THE AUTHORITY



ECOWAS COMMISSION
COMMISSION DE LA CEDEAO
COMISSÃO DA CEDEAO

Original: English

**SIXTY-THIRD (63RD) ORDINARY SESSION
OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT**

9th July 2023, Bissau, Republic of Guinea Bissau

FINAL COMMUNIQUE

1. The Sixty-Third (63rd) Ordinary Session of the Authority of Heads of State and Government of the Economic Community of West African States (ECOWAS) was held on 9 July 2023 in Bissau, Republic of Guinea Bissau, under the Chairmanship of **H. E. General Umaro Sissoco Embaló, President of the Republic of Guinea Bissau**, and Chairperson of the Authority.
2. The following Heads of State or their duly mandated representatives participated in the Summit:
 - H.E. **Patrice Talon**, President of Republic of Benin
 - H.E. **José Maria Neves**, President of Republic of Cabo Verde
 - H.E. **Adama Barrow**, President of the Republic of The Gambia;
 - H.E. **Nana Addo Dankwa Akufo-Addo**, President of the Republic of Ghana;
 - H.E. General **Umaro Sissoco Embaló**, President of the Republic of Guinea Bissau;
 - H.E. **George Manneh Weah**, President of the Republic of Liberia
 - H.E. **Mohamed Bazoum**, President of the Republic of Niger;
 - H.E. **Bola Ahmed Tinubu**, President of the Federal Republic of Nigeria;
 - H.E. **Macky Sall**, President of the Republic of Senegal;
 - H.E. **Julius Maada Bio**, President of the Republic of Sierra Leone;
 - H.E. **Faure Essozimna Gnassingbe**, President of the Togolese Republic;
 - H.E. **Tiémoko Meyliet Koné**, Vice President of the Republic of Cote d'Ivoire;

Final Version

3. The Session was also attended by:

H.E. **Omar Alieu Touray**, President of ECOWAS Commission;
H.E. **Mahamadou Issoufou**, former President of the Republic of Niger, and ECOWAS Mediator for Burkina Faso;
H.E. **Moussa Faki Mahamat**, Chairperson of the African Union Commission;
H.E. **Abdoulaye Diop**, President of the UEMOA Commission;
H.E. **Leonardo Santos Simão**, Special Representative of the United Nations Secretary General for West Africa and the Sahel (UNOWAS).

4. At the opening ceremony, **H.E. Omar Alieu Touray**, President of the ECOWAS Commission delivered a welcome statement followed by an opening address by **H. E. General Umaro Sissoco Embaló, President of the Republic of Guinea Bissau** and Chairperson of the ECOWAS Authority of Heads of State and Government. Thereafter, **H.E. Moussa Faki Mahamat**, Chairperson of the African Union Commission, and **H.E. Leonardo Santos Simão**, Special Representative of the UN Secretary-General for West Africa, and the Sahel (UNOWAS) respectively delivered goodwill messages.

5. The Heads of State and Government took note of the 2023 Interim Report of the President of the ECOWAS Commission on the state of the Community, the Reports of the 50th Ordinary Meeting of ECOWAS Mediation and Security Council and the 90th Ordinary Session of the ECOWAS Council of Ministers.

6. While recognising the quality of the various reports and the relevance of the issues raised, the Authority endorses the recommendations contained therein. In particular, the Authority considered to the following specific issues:

A. ECONOMIC PERFORMANCE AND THE IMPLEMENTATION OF REGIONAL INTEGRATION PRIORITY PROGRAMMES

On the Economic Performance

7. The Authority takes note of the maintenance of the average projected economic growth rate of the Community at 3.9% in 2023 as in 2022, notwithstanding the difficult international context and the continuous increase in the consumer prices. In this regard, the Authority urges Member States to sustain efforts in building more resilient economies, in particular by pursuing structural reforms, efforts to diversify economies and increase local food supply.

On the ECOWAS Single Currency

8. The Authority notes the lack of consensus in the definition of "majority" within the framework of the Convergence and Stability Pact among ECOWAS Member States.

9. The Authority mandates the Commission to set up a High-Level Committee comprising

the Presidents of the ECOWAS and UEMOA Commissions, the Governor of BCEAO, the Chairman of the UEMOA Council of Ministers, and representatives of Cabo Verde, Ghana and Nigeria, to propose practical arrangements for the creation of the ECO.

10. The Authority adopts the Decision amending the Decision A/DEC.3/7/18 of July 31, 2018 establishing the Special Fund for the financing of the programs of the revised Roadmap for the Single Currency.

On obstacles to the Free Movement of Goods on the Abidjan-Lagos Corridor

11. The Authority renews its political will to comply with the regional instruments on the free movement of people and goods while intensifying efforts to address the security challenges faced in the region.

12. The Authority instructs the ECOWAS Trade Liberalization Scheme (ETLS) Task Force with the support of the Commission to convene the planned high-level Ministerial Meeting in Benin in the next ninety (90) days to address the challenges on the Abidjan-Lagos Corridor.

13. The Authority further instructs the Commission to present at every Ordinary Session of the Council, a comprehensive report on the status of implementation of the ETLS regulations by Members States, the initiatives undertaken by the Commission, the challenges and the proposals to address the obstacles to intra-community trade.

On the Abidjan-Lagos Corridor Highway Development Project

14. The Heads of State and Governments of the Republics of Benin, Cote d'Ivoire, Ghana, Nigeria and Togo consulted and endorsed Cote d'Ivoire to host the Headquarters of the Abidjan-Lagos Corridor Management Authority (ALCoMA).

15. The Authority instructs the ECOWAS Commission to fast track the completion of the Design Detailed Study, Financial and Implementation Strategy and Tender Documents to launch the construction phase.

16. In this regard, the Authority instructs the ECOWAS Commission to collaborate with the ECOWAS Bank for Investment and Development (EBID) and the African Development Bank (AfDB), as well as other development partners and the Private Sector, to commence vigorous resource mobilisation efforts for investment financing to construct of the highway.

On the African Continental Free Trade Area (AfCFTA)

17. The Authority recalls the adoption by the African Union of the theme of the Year 2023 as the "Year of AfCFTA: Acceleration of the African Continental Free Trade Area Implementation" and applauds the Commission on the elaboration of the ECOWAS Implementation Strategy for the AfCFTA.

18. The Authority directs the Commission to take the necessary measures to take

advantage of the continental market whilst continuing to support Members States in formulating common positions to conclude outstanding negotiations.

B. ON PEACE, SECURITY AND DEMOCRACY

19. The Authority reaffirms its commitment to the promotion of democracy and accountable governance, peace and security as prerequisites for sustainable economic development and enhanced integration of the ECOWAS region.

20. The Authority deplores the deteriorating security and humanitarian situation, particularly in the countries under transition and condemns the continued incidence of terrorism and human right abuses in the affected Member States.

On Transition processes in the Region

21. The Authority commends the ECOWAS Mediators for their determination to help ensure compliance by the Member States in transition of their obligations towards the restoration of Constitutional order within the agreed 2024 timeframe.

22. The Authority regrets the minimal cooperation that the Mediators have received from the Transition Authorities. It calls for a re-assessment of the mediation efforts, considering the challenges that have hindered substantial progress, towards the restoration of constitutional order in these Member States.

23. The Authority takes note of the conduct of the Constitutional referendum in Mali, which is an important step towards the restoration of Constitutional order in the Member State.

24. The Authority urges the transition Member States to remain committed to the agreed 24-month transition timetables and to ensure that the transition processes are implemented in a transparent, inclusive, and consultative manner with all the relevant stakeholders.

25. The Authority further urges the concerned Member States to expedite the operationalization of their relevant Joint Transition Monitoring and Evaluation Mechanisms agreed with ECOWAS.

26. The Authority instructs the ECOWAS Commission to provide the requisite political and technical support to the Mechanisms. It further directs the Commission to facilitate the requisite security and humanitarian support to the three member States to ensure the effective implementation of the transition timetables.

On the Electoral processes in the Region

27. The Authority notes the steady progress made in consolidating democracy in the region through the regular conduct of transparent, inclusive, peaceful and credible electoral processes.

28. The Authority commends H.E. Macky SALL, President of Republic of Senegal, for his address to the nation on 3rd July 2023, which has contributed to appeasing tensions and reaffirmed his commitment to the peace, security, and stability of Senegal. The Authority urges all political stakeholders in Senegal to refrain from violence while prioritizing dialogue to ensure consensus building and a conducive environment for the peaceful conduct of the electoral process.

On the Fight against Terrorism

29. The Authority reaffirms their commitment toward the eradication of terrorism and violent extremism, which remain an existential threat to the peace, security, and stability of the region. To that end, it expresses their political will and determination to provide the requisite financial and technical means for effective implementation of the ECOWAS Action Plan for the Eradication of Terrorism, in particular the activation of a kinetic force under the ECOWAS Standby Force (ESF) to support the fight against terrorism.

30. The Authority notes with concern the contribution of some means of transportation in facilitating the movements and operations of terrorist groups in the Sahel. In this regard, the Authority urges Member States to regulate their importation and use across the Region.

31. The Authority appoints Ambassador Baba Kamara, as a High-Level Official to work in close collaboration with the President of Commission to monitor the implementation of counter-terrorism efforts and report regularly to the Authority.

32. The Authority calls for an Extra-Ordinary Session to be held in Nigeria by the end of August 2023, to discuss the concrete measures to address the regional security challenges, including the situation in the three countries in transition. This Session will be preceded by the Extra-Ordinary meeting of the Ministers of Defense and Finance.

On the Humanitarian situation in the Region

33. The Heads of State and Government express serious concern over the dire humanitarian situation in the region, noting that conflict and insecurity continue to displace people in the frontline states of Burkina Faso, Mali, Niger, and Nigeria, causing an outflow of refugees to the neighbouring coastal states, especially Cote d'Ivoire and Ghana.

34. The Authority instructs the ECOWAS Commission to urgently increase its humanitarian support and intervention programmes to significantly mitigate the humanitarian situation through the provision of basic education to conflict-affected children, livelihood support, and resilience building. The Authority also urges the international community, bilateral and multilateral partners to provide substantial humanitarian support to the affected countries.

35. The Authority expresses its deep concern at the inhuman treatment inflicted on West African nationals during their repatriation from some North African countries. Consequently, it



urges the Chair of the Authority to initiate diplomatic action with these countries to ensure compliance with international law on the treatment and repatriation of migrants.

On the ECOWAS Peace Support Operations

36. The Authority instructs the Commission, in its considerations regarding ECOMIG, to take into account the urgent need to enhance the on-going Defense and Security Sector Reform (DSSR) efforts and the implementation of the recommendations of the Truth, Reconciliation and Reparation Commission (TRRC).

37. On the Stabilisation Support Mission in Guinea Bissau (SSMGB), the Authority instructs the ECOWAS Commission to take the necessary measures for the deployment of the Formed Police Unit pledged by the Federal Republic of Nigeria for the Stabilisation Support Mission in Guinea Bissau (SSMGB) and the relocation of the Force Headquarters.

38. The Authority extends the mandate of the mission for one year with effect from 30th June 2023, to consolidate the peace and stability in the country.

On the implications of the imminent MINUSMA withdrawal from Mali and the presence of foreign private armies on peace and security in the ECOWAS region

39. The Authority constitutes a Presidential Task Force comprising Benin, Guinea Bissau and Nigeria to deepen reflections on the withdrawal of MINUSMA and all related security matters. The Task Force will also accompany ECOWAS mediators to sustain dialogue with the transition authorities of the concerned Member States.

40. The Authority directs the President of the Commission to propose, within 90 days, a comprehensive response mechanism to the dual developments of the MINUSMA withdrawal and the presence of foreign private armies in the Region.

41. The Authority urges the United Nations and the Malian authorities to urgently facilitate the movement of the ECOWAS Member States' contingents and their assets deployed in Mali, in connection with the withdrawal of MINUSMA.

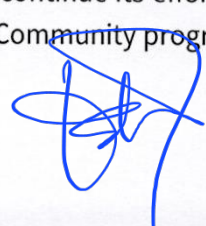
On the National Early Warning Mechanisms

42. The Authority welcomes the progressive operationalization of the National Early Warning Systems in the Member States. It encourages the Commission to expedite the completion of the process in the remaining Member States.

C. INSTITUTIONAL MATTERS

On the Institutional Reforms

43. The Authority instructs the Community Institutions to continue its effort in improving its institutional performance and efficient implementation of Community programmes in line



with its 2050 Vision for the well-being of the West African citizens.

44. Furthermore, the Authority directs the President of the Commission to intensify the Community's support and actions towards ECOWAS fragile Member States.

On the Community Levy performance

45. The Authority reiterates its appeal to all the Member States to take prompt action to adhere strictly to all the provisions of the Protocol on the Community Levy, as the Levy represent the main financial resource for the Community to effectively implement its key and priority projects/programmes.

D. INTERNATIONAL COOPERATION

On the International Statutory Positions

46. The Authority took note of the candidature of Republics of Guinea Bissau and Liberia for the position of non-permanent seat at the UN Security Council for the period 2026-2027 for which election is scheduled to hold in June 2025.

47. The Heads of State and Government endorsed the candidacy of the Republic of Liberia for 2026/27 and Republic of Guinea Bissau 2028/29.

48. The Authority expresses its heartfelt appreciation to all development partners for their constant supporting the Community in achieving its regional integration and peace and security consolidation goals.

E. OTHER MATTERS

Nigeria and Sierra Leone 2023 Presidential elections

49. The Authority congratulates **H.E. Bola Ahmed Tinubu** for his election as President of the Federal Republic of Nigeria and **H.E. Julius Maada Bio** for his re-election as President of the Republic of Sierra Leone.

On the election of the Chair of Authority of Heads of State and Government of ECOWAS

50. The Heads of State and Government elected **H.E. Bola Ahmed Tinubu**, President of the Federal Republic of Nigeria as President of the ECOWAS Authority of Heads of State and Government for a one-year term.

51. The Authority paid tribute to **H. E. General Umaro Sissoko Embaló**, President of the Republic of Guinea Bissau and outgoing Chairperson of the ECOWAS Authority of Heads of State and Government for his leadership and commitment to the West Africa region during his tenure.



Date and venue of next summit

52. The Sixty-Fourth ordinary session of the Authority of Heads of State and Government will take place at a date to be determined, in consultation with the Chairperson of the Authority.

53. The Heads of State and Government express their deep gratitude to the President and Government of the Republic of Guinea Bissau for hosting the Sixty-Third Ordinary Session of the Authority and for their hospitality and the facilities placed at their disposal for the successful holding of the Session.

Done at Bissau, this 9th day of July 2023



**H. E. General Umaro Sissoko Embaló,
President of the Republic of Guinea Bissau
FOR THE AUTHORITY**