

Economic Community of West African States, African Regional Bodies

## Regulation C/REG.4/12/95 Determining the Rate of the Community Levy

Legislation as at 13 December 1995

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Economic Community of West African States

## **Regulation C/REG.4/12/95 Determining the Rate of the Community Levy**

Published in official journal 30 on 13 December 1995

**Commenced**

*[This is the version of this document at 13 December 1995.]*

**The Council of Ministers,**

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

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

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

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

**ENACTS**

### **Article 1**

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

### **Article 2**

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

### **Article 3**

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

It shall also be published within the same time-frame in the National *Gazette* of each member State.

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

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

Hon. Kwame Peprah

Chairman, for Council of Ministers