

**2007 SURVEY OF NON TARIFF BARRIERS
TO TRADE:
MADAGASCAR**

FINAL REPORT



Regional Trade Facilitation Programme

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ACRONYMS

COMESA	Common Eastern and Southern Africa Market
IST, or TSI	Import Statistics Tax
MRA	Mutual Regulation Agreement
NTB	Non Tariff Barrier(s)
SADC	Southern Africa Development Community
SGS	Société Générale des Services
TFA	Trade Flows Analysis
VAT	Value Added Tax
FIVMPAMA	Fivondronan'ny Mpandraharaha Malagasy (Malagasy Businesses Association)
SIM	Syndicat des Industriels de Madagascar
GEFP	Groupement des Entreprises Franches et Partenaires (Association of Businesses working in Export Processing Area)

CHAPTER 1: EXECUTIVE SUMMARY

Madagascar officially joined COMESA in 1995 and SADC in 2005. Entry into these blocs really started its commercial relationship with southern and eastern African countries, and notably Djibouti, Comoros, Kenya, Egypt, Mauritius, Zimbabwe and Seychelles. Although there has been positive progress in complying with article 49 of the COMESA Treaty aiming at progressively eliminating non tariff barriers and avoiding creating new ones, with the reduction and removal of exports licences, quotas constraints, foreign currencies deposits and visas constraints there are still a number of areas where NTBs remain a problem.

Characteristics of current flows

Current trade exchanges between Madagascar and the region are characterized by a strongly unbalanced flow. Madagascar's import from the COMESA region for example is currently estimated to be around four times its export. Madagascar imports manufactured goods such as processed foods, chemicals and textiles.

It is important to notice that trade between Madagascar and SADC is dominated by relations with South Africa.

Issues reported

Almost all operators complained about delays due to long administrative procedures and numerous required documents within customs areas. It has also been reported that sometimes, even customs agents themselves often have long discussions on classification of products.

In addition, businesses are currently anxious about what is about to happen after the end of SGS intervention in Malagasy Customs, at the end of March.

Recommendations

It appears that eliminating NTBs within the region will need real political willingness in order to be able to go forward. It is also critical that monthly customs roundtables keep channelling private sector suggestions and inquiries.

It may be necessary to enhance training of agents and promote improved communication methods. Creating a one stop shop delivering all (or at least most) required documents will also be very helpful.

CHAPTER 2: OVERVIEW OF INTRA-REGIONAL TRADE

Table 1a: Intra COMESA Imports by Madagascar by Value (US\$) 2001-2005

	2001	2002	2003	2004	2005
Kenya	3 340 000	4 594 000	5 134 932	3 426 666	5 061 389
Djibouti	193 061	7 300	14 191	606 229	na ¹
Zimbabwe	14 366	40 391	433 881	53 526	30 240
Mauritius	9 000 000	10 208 000	15 112 943	40 356 348	46 345 910
Egypt	1 222 000	1 756 289	5 207 999	14 340 442	13 902 497
Zambia	692	6 921	1 439	183 049	4 015
Uganda	1 022	5 367	-	1 024 327	550
Comoros	67 640	19 442	2 564	81 712	42 098
Seychelles	49 042	2 122 649	781 648	1 606 754	1 625 069
Malawi	317	197 635	1 507 145	3 519	2 540 584
Libya	-	-	-	-	-
Sudan	50 418	-	-	50 359	181 685
Rwanda	748	-	457	14 651	-
Namibia	-	-	21 084	-	-
Eritrea	-	-	-	-	-
Burundi	236	-	-	1 488	-
Congo	1 919	26 120	-	67 683	96 341
Angola	6 951	-	-	24 637	5 882
Somalia	-	-	-	-	-
Ethiopia	-	-	-	6 482	514 045
RD Congo	-	-	-	-	17 442
TOTAL	13 948 412	18 984 114	28 218 283	61 847 872	70 367 747

As shown by the above data, Madagascar's values of imports from COMESA countries increased five-fold between 2001 and 2005, reaching more than 70 million USD at the end of 2005. Manufactured goods, such as textile products and processed foods and chemicals were the most imported products from COMESA countries.

Table 1b: Intra SADC Imports by Madagascar by Value (US\$) 2001-2005

Country/ Year	2001	2002	2003	2004	2005
South Africa	25 625 742	18 017 714	46 000 000	39 422 058	73 470 680
Seychelles					
Mozambique	65 000	3 000	59 000	457 296	135 274
Mauritius	489 402 073	345 801 422	15 112 943	40 356 349	46 345 910
Lesotho				1 897 766	4 000 000
Zimbabwe	14 000	40 000	433 881	53 527	30 240
Zambia		6 900		183 000	4 015
Tanzania	210 000	571 405	1 964 941	2 856 000	1 524 186
Swaziland	972 000	809 700	2 992 465	7 693 262	12 749 880
Namibia			21 000		

¹ Data not available

Malawi		200 000	1 500 000	3 329 858	2 500 000
Congo		26 000		67 683	15 000
Congo Brazzaville				24 637	96 000
Angola					5 882
Botswana					22 424
Total	516 288 815	365 476 141	68 084 230	96 341 436	140 899 492

Table 2a: Intra COMESA Exports by Madagascar by Value (US\$) 2001-2005

	2001	2002	2003	2004	2005
Kenya	327 284	1 277 734	266 101	103 231	2 907 809
Djibouti	10 953	4 421	291	6 147	9 209
Zimbabwe	-	-	15 589	233 622	36 775
Mauritius	13 009 055	9 363 972	4 845 934	3 742	12 610 357
Egypt	164 134	202 898	235 531	776 063	272 422
Zambia	-	-	-	2 410	14 066
Uganda	-	-	183	-	29 987
Comoros	1 390 388	1 119 940	1 202 020	2 775 981	4 211 328
Seychelles	443 931	350 850	361 717	596 115	527 340
Malawi	-	-	-	-	-
Libya	-	-	-	-	-
Sudan	99 458	-	40 290	118 773	73 781
Rwanda	-	3 845	-	1 364	-
Namibia	-	-	41 512	-	-
Eritrea	-	-	-	-	-
Burundi	-	-	52 470	-	14 859
Congo	24 959	26 988	5 012	6 099	4 089
Angola	-	-	-	-	-
Somalia	-	-	-	-	-
Ethiopia	960	37 885	12 949	8 357	15 669
RDC	24 959	26 988			1 387 194
TOTAL	15 496 081	12 415 521	7 079 599	4 631 904	22 114 886

Table 2b: Intra SADC Exports by Madagascar by Value (US\$) 2001-2005

Country/Year	2001	2002	2003	2004	2005
South Africa	909 515	630 574	912 000	1 330 000	2 000 000
Seychelles	443 931	350 850	360 000		
Mozambique	98 713	2 694		1 300	125 000
Mauritius	13 009 056	9 363 973	4 845 000	15 400 000	12 500 000
Lesotho	200 000			78 000	
Zimbabwe			15 000	233 000	35 000
Zambia					
Tanzania			35 000	20 000	75 000
Swaziland				7 000	
Namibia					
Malawi					
Congo				10 400	1 350 000
Congo Brazzaville					100 000
Angola					
Botswana					
Total	14 661 215	10 348 091	6 167 000	17 079 700	16 185 000

The value of imports from COMESA in 2005 was almost four times the value of exports in 2005, thus inducing a substantial trade deficit with the region. Lack of mastering of the COMESA market was one reason reported by interviewed businesses. Mauritius is by far both the greatest importer and the greatest exporter to Madagascar within COMESA, and is also Madagascar's largest export destination in SADC. This is mostly due to the fact that the two countries are also bound by bilateral trade agreements.

Given this trade relationship, the most important products traded between Madagascar and Mauritius is identified below. As South Africa is the largest supplier of goods to Madagascar within SADC the most important products in this category will also be highlighted.

Table 3: Top 10 Products Exported to Mauritius by Value 2005 (in USD)

HS4	Products	Value (USD)
49070010	stamps, bank notes	2 588 129
44071000	Conifer woods	1 570 806
03075100	Fresh or frozen octopus and cuttlefish	700 000
44072900	cut tropical woods	500 000
44219090	Other wood-made articles	387 475
07131090	other dry vegetables	358 842

03061300	Frozen shrimps	354 390
71031090	Other raw gems	269 560
98030000	used personal belongings	256 002
71039999	Other gems than diamonds	200 000

The above table shows the highest value product exported from Madagascar to the region being bank notes and stamps. However, the majority of other products are raw products, such as woods, gems and seafood.

Table 4a: Top 10 Products Imported from Mauritius (main COMESA import partner) by Value 2006 (in USD)

HS4	Products	Value (USD)
23099000	Products used for feeding animals	7 153 359
51061000	Woollen strings, made up at least of 85% of wool.	4 213 996
52083200	Woollen and tinted textiles made up of at least 85% cotton, with a weight not exceeding 200 g per m2	3 202 484
11010000	Floor	2 916 557
60062200	Other tinted cotton textiles	2 578 591
31052000	Chemical or mineral fertilizers containing at least: Nitrate, Phosphor and Potassium	2 046 733
19021900	Raw past without eggs,	1 880 359
39233090	Bottles, and other similar containers	1 491 348
60062100	Other whitened cotton textiles	1 314 262

Most of products cited above are actually used by the manufacturing sector (and more specifically textile industry) in order to be processed and re-exported. Likewise, products imported from Madagascar's main SADC partner South Africa are inputs into manufacturing and concentrated around metals, gas, fertilisers, vehicles and paper products.

Table 4b: Top 10 Products Imported from South Africa by Value 2005 (in USD)

HS 2	Products	Values (USD)
2710	Tourism gas	7 629 963
7214	Iron Bars	5 764 845
1701	Raw cane sugar used for manufacturing industrial products	4 792 338
2207	Ethylic alcohol	2 563 204
3105	Mineral or chemical fertilizers containing at least three elements: N, P and K.	2 319 693
8704	Other goods transportation vehicles	2 058 987
4801	Paper	1 774 016
7210	Iron or steel products	1 706 514
4819	Paper boxes	1 696 846
4802	Other paper and boxes	1 629 122

CHAPTER 3: MEASURES DIRECTLY AFFECTING EXPORTS

Table 5: WTO NTB CATEGORISATION CODES

Part I: Government Participation in Trade and Restrictive Practices Tolerated by Governments					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part II: Customs and Administrative Entry Procedures					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part III: Technical Barriers to Trade					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part IV: Sanitary and Phytosanitary Measures					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part V: Specific Limitations					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB

	V(G)	Export Restraints	Constraints on the exportation of wood	Increased cost of export, but improved domestic sustainability	General Direction of National Forestry Commission from the Environment Department
	V(J)	Export Taxes	Royalty levy of 1,5 % on transformed wood	Increased cost of export, but improved domestic sustainability	National Forest Fund
	V(J)	Export Taxes	Exit rights (Article N°179)		
Part VI: Charges on Imports					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part VII: Other					
	WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB

Table 6: Specific Official Regulations Affecting Exports

Product Group	Legislative Act	Government Controlling Agency	Regulatory Procedure
	Exit rights (Article N°179)		
Living animals		Ministry in charge of Health	Import authorization and sanitary certificate
Threatened species (fauna and flora)		Ministry of Agriculture and/or Ministry of Environment	Importation licence or export+ destination certificate +CITES and SPS documents
Meat		Ministry of Agriculture	Import authorization and health certificate
Vegetal seeds		Ministry of Agriculture	Import authorization and phytosanitary certificate
Foods or animals		Ministry of Agriculture	Import authorization
Vegetal products		Ministry of Agriculture	Phytosanitary certificate
Rice and similar products		Ministry of Trade	Consummability certificate
Vanillin		Ministry of Trade	Import authorization
Manufactures electric or electronic equipments		Ministry of Trade	Import authorization
Raffia and sisal made products		Ministry of Trade	Export and normalization authorizations
Weapons or hazardous equipments such as explosive, war vehicles		Ministry of Defence	Import authorization
Foods related industrial inputs		Ministry in charge of Finances	Destination certificate
Wood made products		Ministry of Environment + Local forest taxes offices	Export authorization + Certificate of Origin + SPS certificate + receipt of payments of Forest taxes
Mining products (imports or		Ministry of Mines	Conformity export certificate or import

exports)			authorization
Trucks		Ministry in charge of Transport	Certificate of circulation conformity
Phone equipments		Ministry in Charge of Telecommunication	Import authorization + customs clearance authorization
Pharmaceutical/chemical products		Ministry of Health,	Import authorization + customs clearance authorization
		'NSTN: For radioactive substances	

CHAPTER 4: MEASURES DIRECTLY AFFECTING IMPORTS

Table 7: WTO NTB CATEGORISATION CODES

Part I: Government Participation in Trade and Restrictive Practices Tolerated by Governments				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part II: Customs and Administrative Entry Procedures				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Code G	Long procedures	Problem on products classification	Products seriously delayed; Containers not returned to transporters	Customs and administration
Part III: Technical Barriers to Trade				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part IV: Sanitary and Phytosanitary Measures				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Code C	Non nuclear and consummability certificates requested	New SPS measures issued by ministry of health, and non-acceptance of originating certificates	Destruction of import consignments, and added costs	Ministry of Health

Part V: Specific Limitations				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Part VI: Charges on Imports				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
Code B	Numerous taxes and duties at different rates	At least 7 kinds of taxes and duties, including import tax, which has 14 kinds of rates.	Confusion and delays, Allow lot of subjectivity	Customs administration
Part VII: Other				
WTO Inventory Code	Problem Area	Description of the most severe NTBs	Impact of NTB to businesses and trade	Responsibility/Source of NTB
VII(E)	COMESA/SADC Overlap	Differing paperwork and processes causes confusion	Increases customs delays and costs	COMESA, SADC, Customs
VII(E)	Tariff Structure	Complex tariff and other import tax structure	Confusion to traders, and subjectivity of officials	Customs

Table 8: Specific Official Regulations Affecting Imports

WTO Inventory Category	Product Group	Legislative Act	Government Controlling Agency	Regulatory Procedure
	Living animals		Ministry in charge of Health	Import authorization and sanitary certificate
	Threatened species (fauna and flora)		Ministry of Agriculture and/or Ministry of Environment	Importation licence or export+ destination certificate +CITES and SPS documents
	Meat		Ministry of Agriculture	Import authorization and health certificate
	Vegetal seeds		Ministry of Agriculture	Import authorization and phytosanitary certificate
	Foods or animals		Ministry of Agriculture	Import authorization
	Vegetal products		Ministry of Agriculture	Phytosanitary certificate
	Rice and similar products		Ministry of Trade	Consummability certificate
	Vanillin		Ministry of Trade	Import authorization
	Manufactures electric or electronic equipments		Ministry of Trade	Import authorization
	Raffia and sisal made products		Ministry of Trade	Export and normalization authorizations
	Weapons or hazardous equipments such as explosive, war vehicles		Ministry of Defence	Import authorization
	Foods related industrial inputs		Ministry in charge of Finances	Destination certificate
	Wood made products		Ministry of Environment + Local forest taxes offices	Export authorization + Certificate of Origin + SPS certificate + receipt of payments of Forest taxes

	Mining products (imports or exports)		Ministry of Mines	Conformity export certificate or import authorization
	Trucks		Ministry in charge of Transport	Certificate of circulation conformity
	Phone equipments		Ministry in Charge of Telecommunication	Import authorization + customs clearance authorization
	Pharmaceutical/chemical products		Ministry of Health,	Import authorization + customs clearance authorization
			¹ NSTN: For radioactive substances	

CHAPTER 5: KEY ISSUES FROM INTERVIEWS & DESK RESEARCH

There appears to have been significant progress at the negotiations level between the private sector and government, but there is still much to be done at the implementation level.

Import and Export Laws and Regulations

Malagasy customs regulations are referring to as the "Code des Douanes". It clearly specifies in Chapter IX all regulations regarding tariffs and tax duties that are applicable at goods upon entry and exit.

In Madagascar, customs regulations are currently enforced by the Direction Générale des Douanes, which is still closely cooperating with SGS.

Structure of import tax

Madagascar applies several taxations on imported goods. Imported goods are subjected the most favoured nation (MFN) tariff rate as well as other forms of importation tax. Value-added taxes (18%), as well as excise duties are levied on certain products (mainly applying to spirits, products containing tobacco, products of rubber and vehicles) at the border.

Madagascar grants the status of the most favoured nation to all its trade partners. The *ad valorem* tariff, combined with the principle of the most favoured nation led to implementation of three rates, going from 0 to 20%. There are 5,988 different product lines, 5,969 of which have *ad valorem* rates. The 19 remaining tariff headings are subject to specific tariffs.

Efforts are currently underway to simplify the tariff structure in order to increase uniformity. Customs import duties and various taxes are to be coordinated to create a limited number of rates, would be reduced into a unique rate. Such simplification would critically reduce any risk of excess of subjectivity.

Customs evaluation

Rates of customs duties and imports taxes are a component of the importance of the trade barriers created by the tax system. When the right and taxes are *ad valorem* (percentage of the value of the cargo), the importance of the barrier created by a rate of tax given will depend on the mode of evaluation used to determine the taxable value.

Applicable Taxes and Duties

Applicable customs taxes and rights are specified like following in the Chapter IX of the Malagasy "Code des Douanes".

Import Tax (Article N° 174): Taxes applying on imported goods. It has different rates, as indicated before.

Excise duties (Article N°.176): This duty applies both on imported goods and also locally produced goods. Excise duties are waived for example, for products that are used for processing goods that will be themselves subject to payment of excise duties. Airplane parts,

airport equipments and some other aerial related goods as well as equipment needed for mining and pharmaceutical industries are not subject to this duty.

Exit rights (Article N°179): Despite the fact that almost all exports taxes were eliminated by the Malagasy Government, exit rights still remain. Waivers apply for companies provided with an agreement demonstrating their critical contribution to national development.

Value Added Tax (Article N°180): This tax can be cumulated to previous taxes and rights.

Tariff exemptions

Exemptions of payment of customs duties and import taxes are more significant for handicrafts, fish and other sea foods, alcoholic drinks and tobacco, fruits and vegetables. Railroad equipments have also one of the highest exemptions of VAT.

Impacts of exemptions appear relatively weak in Madagascar compared with other countries of sub-Saharan Africa. Only a small number of tariff headings count sufficiently significant differences between the theoretical rate and the perceived rate. Exemptions of VAT are more frequent than exemptions of customs duties and imports taxes.

Exempted goods include equipments and entrants used in transformation process. As it can be expected, goods which do not compete with the national production are more inclined to benefit from exemption procedures.

Table 9: Required Documents for Imports/Exports

When importing or exporting, specified documents may be required by customs authorities. The following table provides a list of categories of products for which specific documents are required and indicates the relevant authorities.

HS2	Category of products	Needed documents	Delivering authorities
01 and 03	Living animals	Import authorization and sanitary certificate	Ministry in charge of Health
01 and 06	Threatened species (fauna and flora)	Importation licence or export+ destination certificate +CITES and SPS documents	Ministry of Agriculture and/or Ministry of Environment
02	Meat	Import authorization and health certificate	Ministry of Agriculture
12	Vegetal seeds	Import authorization and phytosanitary certificate	Ministry of Agriculture
12	Foods or animals	Import authorization	Ministry of Agriculture
24	Vegetal products	Phytosanitary certificate	Ministry of Agriculture
10	Rice and similar products	Consummability certificate	Ministry of Trade
29	Vanillin	Import authorization	Ministry of Trade
84, 90	Manufactures electric or electronic equipments	Import authorization	Ministry of Trade
14, 53	Raffia and sisal made products	Export and normalization authorizations	Ministry of Trade
36, 93	Weapons or hazardous equipments such as explosive, war vehicles	Import authorization	Ministry of Defence
17	Foods related industrial inputs	Destination certificate	Ministry in charge of Finances
44	Wood made products	Export authorization + Certificate of Origin + SPS certificate + receipt of payments of Forest taxes	Ministry of Environment + Local forest taxes offices
71	Mining products (imports or exports)	Conformity export certificate or import authorization	Ministry of Mines
87	Trucks	Certificate of circulation conformity	Ministry in charge of Transport
85	Phone equipments	Import authorization + customs clearance authorization	Ministry in Charge of Telecommunication
1, 13, 28, 29, 30, 33	Pharmaceutical/chemical products	Import authorization + customs clearance authorization	Ministry of Health, INSTN ² : For radioactive substances

² National Institute for Nuclear Sciences and Technologies.

Communication Channels

Communications related to customs topics are currently channelled through the Customs roundtable, in which private sector organizations and the public sector are invited according to a precise agenda which may vary. This roundtable, which is chaired by the Customs General Manager, meets once a month, and remains open to all international trade stakeholders. All identified NTBs are reported to the concerned entity or authority during these meetings (Ministry, Customs services, port authority...). The roundtable has now been active for a year and appears to be working well.

Existing private sector associations, such as GEFP, FIVMPAMA, SIM and so on are also keeping a close contact with the administration. Inquiries and suggestions may therefore be channelled through formal or informal meetings and workshops.

Exports Issues

Exporters reported difficulties in partner countries including delays and long procedures due to missing documents such as consummability certificates. It was also reported that in some COMESA countries, governments subsidy of inputs distorts competition.

Although the majority of export restrictions have been removed, restrictions are still applicable on wood and mineral products. For instance there is a royalty levy on export of 1,5 % on transformed wood made products paid to the National Forest Funds by exporters. There are also controls on export on wood managed by the General Direction of National Forestry Commission from the Environment Department. Although those might create distortions, in theory, imposition of one royalty to moderate export primarily aims at financing the Madagascar's reforestation programme.

Import Issues

Most interviewed people reported important delays due to cumbersome administration procedures. Customs agents also appear to get confused between SADC and COMESA procedures, thus critically slowing down transit and container processing. Importers generally end up paying all taxes and general customs duties (thus avoiding benefits from regional agreements) in order to be able to quickly go forward.

It was also reported that Madagascar' Ministry of Health recently issued a new regulation related to imported foods. All importers have to provide the administration with consummability and non-radioactivity certificates. This new obligation severely affects importers who are therefore delayed and face storage fees, and who have to face considerable loss because of products destruction. This regulation is also a source of additional costs as each product in a container has to be analysed in laboratories located in Antananarivo, and analysing samples costs 25 US\$ per product. This regulation is presently facing quite serious businesses' criticisms and is object to an ongoing negotiation.

CHAPTER 6: ASSESSMENT OF PROCEDURES FOR HARMONIZATION OF TRANSIT TRAFFIC BETWEEN COUNTRIES IN THE REGION

There has been a positive response to the new COMESA initiative related to deposit simplification, for goods that have to cross several boundaries, were reported by interviewed businesses.

CHAPTER 8: RECOMMENDED ACTIONS ON NOTIFICATION, MONITORING & ELIMINATION of NTBs

It appears as though there is a greater need for formal business communication within SADC and COMESA. In relation to this it is recommended that the Customs roundtable forum in conjunction with the various organised business initiatives be used to establish the appropriate NTB reporting structure to COMESA.

In addition, there are some specific recommendations that can be gleaned from this report, namely:

- It appears as though additional training for customs agents is needed, as a number of businesses and agencies reported that many NTBs are due to lack of awareness of regulations and procedures on the part of customs agents.
- Mutual Regulation Agreements (MRA) should be fully applied, in particular a non-radioactivity certificate delivered by an exporting country should be accepted domestically.
- A one stop shop for the import/export process was recommended by many of the interviewed businesses.

ANNEXURE: References and Contacts

References:

- TFA between Madagascar and COMESA, Bearing Point, January 2007;
- Code des Douanes;
- Customs Modernization Initiatives, Case Studies, World Bank.

List of Contacts

Name	Position	Organisation	Category
Poulain Soamihanta	Secretary General	GEFP (Association of Duty Free Companies and Partners)	Private sector Association
Rabibisoa Marius	President	GPCAD (Association of Transit Professionals)	Private Sector Association
Leonnel	Director of International Relationships	Ministry of Economy, Planning, Private Sector and Trade	Administration
Rakotomalala Julien	Director o Statistics and Customs Accounting	Malagasy Customs, Ministry of Budget and Finance	Administration
Escarfail Guy	General Manager	SGS Madagascar	Organization contracting with the Administration
Ruffin Kaimane	General Manager	Mediterranean Shipping Company, Madagascar	Private Businesses
Bessaguet Gabriella	General Manager	Floribis	
André Ramaroson	Chairman	Savonnerie Tropicale	
Thierry Ramaroson	Deputy Chairman	Savonnerie Tropicale	
Alain Chan	Chairman and General Manager	NORMAEX (exporter)	
Paul Chan	General Manager	HKS Madagascar Sales (textile exporter, working in EPZ)	