



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 of 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 marchandises des	Designação mercadorias das	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	- Caféína 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 opothérapeutiques, à l'état desséché, même pulvérisés; extraits, à usages opothérapeutiques, 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	'- Stérilisateur 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 microprojjection.
90.12	Microscopes autres qu'optiques; diffractographes.	Microscópios, exceto óticos; difractorafos.	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 aerosolterapia, 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 fenaison	- 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 selecionar 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