Procedure sheet / Customs clearance and taxation

Import customs declaration and applicable duties

Online version

Version	**2**
Validated on	22 September 2026
Generated on	24 September 2026, 04:02 (Libreville time)
Freshness	Up to date

All imported goods must be covered by a detailed declaration assigning them a customs procedure, under the CEMAC customs code revised in 2019. In Gabon the declaration is lodged by a licensed customs broker in ASYCUDA World (SYDONIA World), in service since 13 January 2020. Duties follow the CEMAC common external tariff in four bands (5, 10, 20 and 30%), plus community levies and VAT.

Steps **6**	Total indicative delay **At least 1 day** 4 steps without a published delay	Total indicative cost **81,500 FCFA** plus 14 proportional or variable fees
Responsible institution Directorate General of Customs and Indirect Duties (DGDDI)		Last validation 22 September 2026

Steps

1 Transmission of the manifest and summary declaration

The shipping line, agent or master lodges the cargo manifest as the summary declaration. When sent electronically it must reach customs at least 48 hours before the ship arrives; on paper, within 24 hours of arrival (excluding Sundays and public holidays). For road transport the driver hands a waybill to the first customs office.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	Online
Location	Customs headquarters, 823 avenue Nelson Mandela, Oloumi industrial zone, Libreville, and customs offices at the port, airport and land borders
Delay	Electronic manifest no later than 48 hours before the ship arrives (official)
Documents	Cargo manifest
Fees	No specific published fee
Link	https://www.douanes.ga/procedure-de-dedouanement-maritime

2 Appoint a licensed customs broker

Detailed declarations are handled by a licensed customs broker (article 148 of the revised CEMAC customs code). Public administrations, diplomatic missions and international organisations may declare on their own account. Broker licensing is governed by CEMAC regulation no. 11/10-UEAC-207-CM-21 of 28 October 2010 and requires a bank guarantee of 25,000,000 FCFA. The DGDDI publishes the list of licensed brokers.

Institution	Licensed customs brokers
Channel	At the counter
Delay	Not published
Documents	Customs representation mandate
Fees	Not published (fees set freely by the broker)
Link	https://www.douanes.ga/professionnels/commissionnaires-en-douane

3 Domicile the import with a bank (5 million FCFA or more)

Under BEAC Instruction No. 007/GR/2019 of 10 June 2019, any import of goods or services with an FOB value of at least 5 million FCFA, determined under the CEMAC customs code, is domiciled by the importer with a licensed intermediary in the country of final destination, unless exempted (article 6). Domiciliation comes before any transfer, commitment or customs clearance, and is made with a single credit institution (article 7). For goods, the file contains the pro forma invoice, the contract where applicable, the import declaration, the tax identification number or an equivalent document and, for restricted products, the required authorisation (article 11). The bank issues a domiciliation certificate whose references must appear on the import documents (articles 12 and 13). Where domiciliation is mandatory, customs reject any detailed declaration without it (article 27). Exemptions include purchases under customs control, gifts to CEMAC States, personal effects and household removals, and returned goods that involve no payment (article 14). The supplier may only be paid through the domiciliation bank (article 15), and the file is cleared within three months of payment for goods (article 21). Splitting an import to stay below the threshold is prohibited (article 26). Companies in the extractive sector are covered by a separate instruction, No. 001/GR/2022.

Institution	Licensed intermediary banks (domiciliation banks)
Channel	At the counter
Delay	Processing time not published; domiciliation before any payment and before customs clearance (BEAC Instruction No. 007/GR/2019, art. 7)
Documents	Commercial invoice, Tax registration certificate (NIF)
Fees	Not published (bank charges set by each bank)
Link	https://www.beac.int/wp-content/uploads/2019/02/Instruction-n%C2%B0-007-GR-2019.pdf

4 Lodge the detailed declaration in ASYCUDA World

The detailed declaration is made in writing and contains all information needed to apply customs measures (article 156). It may be lodged before the goods arrive (article 147) and release may be granted before arrival. In 2022 more than 90% of declarations were processed electronically; electronic signatures were not yet accepted. According to the WTO, the Oyem and Bitam offices were not yet connected to ASYCUDA World.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	Online
Location	Customs headquarters, 823 avenue Nelson Mandela, Oloumi industrial zone, Libreville, and customs offices at the port, airport and land borders
Delay	Not published
Documents	Detailed customs declaration, Commercial invoice, Bill of lading (B/L), Electronic cargo tracking note (BIETC), Certificate of origin, Packing list, Insurance certificate
Fees	IT fee (RUSID) per declaration
Link	https://www.douanes.ga/professionnels/procedures-douanieres

5 Assessment of duties and taxes

Customs value follows the WTO customs valuation agreement as incorporated in the CEMAC code. Customs duties follow the four bands of the common external tariff, with national exceptions (reduced 5% rate for agriculture, timber, large industrial projects or the cost of living programme). On top come the TCI, the CCI, the OHADA levy, the African Union levy, VAT and, where relevant, excise duties, computed on the customs value plus import duties. Approved goods originating in CEMAC benefit from the zero-rated generalised preferential tariff but remain liable to domestic taxes.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	Online
Delay	Not published
Documents	Detailed customs declaration
Fees	Customs duty, category 1, basic necessities: 5% (official)
	Customs duty, category 2, raw materials and capital goods: 10% (official)
	Customs duty, category 3, intermediate and miscellaneous goods: 20% (official)
	Customs duty, category 4, consumer goods: 30% (official)
	CEMAC community integration tax (TCI), on imports from outside CEMAC: 1% (official)
	ECCAS community integration contribution (CCI), on imports from outside ECCAS: 0.4% (official)
	OHADA levy: 0.05% (official)
	African Union levy, on goods originating from non-member countries: 0.2% (official)
	VAT at the standard rate (reduced rates of 10% and 5%, zero rate for some products): 18% (official)
	Excise duties on some products (alcoholic drinks, tobacco, perfumes and cosmetics, some luxury foods), 5% to 40%
	IT fee (RUSID), proportional to system use, per declaration
Link	https://www.douanes.ga/medias/documents/15/la-fiscalite-douaniere

6 Inspection, payment and release

The declaration is routed by the risk management system introduced in 2016. Containers may be scanned at the importer's expense unless exempt. After payment in cash or through a removal credit, customs grant release. Disputes up to 50 million FCFA are handled by the director general of customs, above that by the minister of finance.

Institution	Directorate General of Customs and Indirect Duties (DGDDI)
Channel	Online or at the counter
Location	Customs headquarters, 823 avenue Nelson Mandela, Oloumi industrial zone, Libreville, and customs offices at the port, airport and land borders
Delay	Average of 24 hours after a complete declaration is filed according to the authorities (WTO 2023) (official)
Documents	Customs duties payment receipt
Fees	Scanning fee per twenty-foot equivalent container, excluding tax: 81,500 FCFA (official)
Link	https://www.douanes.ga/professionnels/procedures-douanieres

Documents to prepare

☐	**Cargo manifest** Issued by Directorate General of Customs and Indirect Duties (DGDDI)	Step 1
☐	**Customs representation mandate**	Step 2
☐	**Commercial invoice**	Steps 3, 4
☐	**Tax registration certificate (NIF)** Issued by Directorate General of Taxes (DGI)	Step 3
☐	**Detailed customs declaration** Issued by Directorate General of Customs and Indirect Duties (DGDDI)	Steps 4, 5
☐	**Bill of lading (B/L)**	Step 4
☐	**Electronic cargo tracking note (BIETC)** Issued by Gabonese Shippers' Council (CGC)	Step 4
☐	**Certificate of origin**	Step 4
☐	**Packing list**	Step 4
☐	**Insurance certificate**	Step 4
☐	**Customs duties payment receipt** Issued by Directorate General of Customs and Indirect Duties (DGDDI)	Step 6

Fees

Step	Fee	Amount	Basis	Status

1	No specific published fee	Not published		
2	Not published (fees set freely by the broker)	Not published	Variable	
3	Not published (bank charges set by each bank)	Not published	Variable	
4	IT fee (RUSID) per declaration	Not published	Variable	
5	Customs duty, category 1, basic necessities	5%	Percentage	Official
5	Customs duty, category 2, raw materials and capital goods	10%	Percentage	Official
5	Customs duty, category 3, intermediate and miscellaneous goods	20%	Percentage	Official
5	Customs duty, category 4, consumer goods	30%	Percentage	Official
5	CEMAC community integration tax (TCI), on imports from outside CEMAC	1%	Percentage	Official
5	ECCAS community integration contribution (CCI), on imports from outside ECCAS	0.4%	Percentage	Official
5	OHADA levy	0.05%	Percentage	Official
5	African Union levy, on goods originating from non-member countries	0.2%	Percentage	Official
5	VAT at the standard rate (reduced rates of 10% and 5%, zero rate for some products)	18%	Percentage	Official
5	Excise duties on some products (alcoholic drinks, tobacco, perfumes and cosmetics, some luxury foods), 5% to 40%	Not published	Percentage	
5	IT fee (RUSID), proportional to system use, per declaration	Not published	Variable	
6	Scanning fee per twenty-foot equivalent container, excluding tax	81,500 FCFA	Fixed amount	Official

Legal basis

Regulation	**CEMAC customs code** Règlement n° 05/19-UEAC-010A-CM-33 du 22 mars 2019 portant révision du Code des douanes de la CEMAC, of 22 March 2019
Law	**CEMAC customs tariff and common external tariff** Acte n° 7/93-UDEAC-556-SE1 du 21 juin 1993 portant révision du tarif extérieur commun et fixant les modalités d'application du tarif préférentiel généralisé, modifié, of 21 June 1993
Regulation	**CEMAC regulation on licensed customs brokers** Règlement n° 11/10-UEAC-207-CM-21 du 28 octobre 2010, of 28 October 2010

Sources

La fiscalité douanière (copie archivée de douanes.ga), Direction générale des douanes et droits indirects (DGDDI)
http://web.archive.org/web/20260604210906/https://www.douanes.ga/medias/documents/15/la-fiscalite-douaniere, retrieved on 21 September 2026

Schéma de dédouanement (copie archivée de douanes.ga), Direction générale des douanes et droits indirects (DGDDI)
http://web.archive.org/web/20260611004724/https://douanes.ga/medias/documents/32/schema-de-dedouanement, retrieved on 21 September 2026

Procédure de dédouanement maritime (copie archivée de douanes.ga), Direction générale des douanes et droits indirects (DGDDI)
http://web.archive.org/web/20260211005104/https://www.douanes.ga/procedure-de-dedouanement-maritime, retrieved on 21 September 2026

Commissionnaires en douane agréés (copie archivée de douanes.ga), Direction générale des douanes et droits indirects (DGDDI)
http://web.archive.org/web/20260606135907/https://www.douanes.ga/professionnels/commissionnaires-en-douane, retrieved on 21 September 2026

Examen des politiques commerciales des pays de la CEMAC, rapport du Secrétariat, annexe 3 Gabon (WT/TPR/S/445, 16 août 2023), Organisation mondiale du commerce (OMC)
https://www.wto.org/french/tratop_f/tpr_f/s445-04_f.pdf, retrieved on 21 September 2026

Gabon : les services de douanes se dotent du système SYDONIA World, Conjonctures
https://www.conjonctures.net/gouvernance/gabon-les-services-de-douanes-se-dotent-du-systeme-sydonia-world/, retrieved on 21 September 2026

Le code révisé des douanes de la CEMAC, trois ans après, Pr Yvette Rachel Kalieu Elongo
https://kalieu-elongo.com/le-code-revise-des-douanes-de-la-cemac-trois-ans-apres/, retrieved on 21 September 2026

Instruction n° 007/GR/2019 du 10 juin 2019 précisant les conditions et modalités de déclaration, domiciliation et de règlement des importations de biens et de services, Banque des États de l'Afrique centrale (BEAC)
https://www.beac.int/wp-content/uploads/2019/02/Instruction-n%C2%B0-007-GR-2019.pdf, retrieved on 22 September 2026