



Increased Risk of Customs Fines in Dakar

As reported widely in previous years, vessels calling in Dakar may be subjected to Customs fines and/or detention for any alleged inaccuracies in the following documents and declarations:

1. Cargo Manifest (indicating any goods in transit)
2. Bills of Lading
3. List of ports of call
4. Crew List
5. List of personal effects of crew
6. Bonded store
7. Food supplies
8. Paint inventory
9. Chemicals
10. Fire Extinguishers
11. Foam
12. CO2
13. Bunker declaration detailing quantities of:
 - a. Lube oil
 - b. Diesel oil
 - c. Fuel oiland also indicating quantities in tanks (including sump tanks), drums and cans, as well as of sludge.

CO2, fire extinguishers and foam were first added to the list of items to be declared in late 2017. Several incidents involving fines levied for misdeclaration of these items have occurred quite recently. Indeed, misdeclaration of any of the items listed above continues to be construed as attempted fraud.

In the past weeks, however, Budd's Dakar office became aware of a new development which puts vessels at increased risk of Customs fines.

Senegalese Customs are now appointing their own surveyors to check the quantities of cargo discharged and levying fines if there is any difference between the quantity of cargo their surveyors have recorded as discharged and the quantity shown on the cargo manifest. Even an excess of cargo discharged may result in a fine.

In the latest incident a few days ago, a vessel carrying grain in bulk failed to receive clearance to sail and was threatened with a fine on the basis of the calculations carried out by Customs' surveyor. According to the B/L, a total of 31,825 MT was to be discharged in Dakar. The ship's draft survey indicated that 31,879.5 MT (+55 MT) had been effectively discharged, and the shore scale gave a figure of 31,788.64 MT (-37 MT).

For Customs, only their surveyor's findings were relevant and a payment of FCFA 7,000,000.00 (Euros 10,672.00) was demanded. In the meantime, the vessel was not authorized to sail.

Customs would not accept a LoG in any language other than French and finally allowed the vessel to sail on receipt of an undertaking that Budd Dakar would guarantee payment of the fine, the amount of which was subject to negotiation.

The fact that Dakar's Customs officers are now appointing their own surveyors to evaluate the quantities of cargo discharged from vessels seems to a will for stricter appliance of **Article 62 of the Senegalese Customs Code:**

1. *Cargo arriving by sea must be indicated on the manifest or loading list.*
2. *The manifest must be signed and dated by the master of the vessel or his representative. It must provide sufficient information to indicate the type and quality of the cargo as well as any possible prohibitions, in particular:*
 - a. *The number of packages;*
 - b. *The brands and numbering of the said packages;*
 - c. *The nature of the cargo;*
 - d. *The loading and delivery destinations.*
3. *The Managing Director of Customs may, whenever it is deemed necessary, modify the list of mandatory indications.*
4. *It is forbidden to list as one single unit in the same manifest several sealed packages assembled together in any way or form.*

(The original text in French is attached).

In the light of this escalation in Customs fines, we take this opportunity to summarize the recommended precautions:

1. Before arriving in the port, vessels should consult their agent for the latest requirements;
2. Complete the Customs Declaration before arriving in the port;
3. Ensure that all the items listed above including personal belongings of crew, ship's stores, fire extinguishers, CO2, bunkers etc. etc. are accurately described in the declaration;
4. Prepare a file containing all the relevant documents and ask the vessel's agent to come on board to check same before Customs arrive;
5. Do not allow Customs to board the vessel before the declaration has been fully completed and checked (it may be necessary to delay lowering the gangplank);
6. The Master in person should carry out the formalities on board with the Customs officers in the presence of the vessel's agent;
7. Ensure that any modification to the manifest has been made correctly;
8. Do not sign any document from Customs which you do not fully understand.

9. Avoid attempting to argue or negotiate with the Customs officers as they may well interpret any such efforts as an attempt to corrupt state officials, a punishable offence.
10. Call your P&I Correspondent for assistance in case of need.

For further information or assistance, please do not hesitate to contact Elisabeth Ndiaye (elisabeth.ndiaye@budd-pni.com) or Samba Cor Fall (samba.fall@budd-pni.com) of Budd's Dakar office.

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