

The Status of Taxes and Tariffs on Mosquito Nets and ITNs in Africa

NetMark Countries				
Country	T&T status prior to 2000	The official reductions after 2000	Pending problems	Comments
Ethiopia	<ul style="list-style-type: none"> • Import duty 38% • VAT 15% 	<ul style="list-style-type: none"> • Ethiopia removed VAT (15%) on all Malaria control commodities. • Malaria control commodities considered a medical product/supply • Import duty was reduced from 35% to 5% 	<ul style="list-style-type: none"> • There is a 10% duty on insecticides (unbundled) • Import Duty on ITN 5% • Import permit required to purchase foreign currency • All imports require a permit • Preferential goods from COMESA 	<p>Need to abolish the remaining 10% duty on insecticides and 5% import duty on ITNs</p> <p>ITNs are expensive relative to income in Ethiopia</p>
Ghana	<ul style="list-style-type: none"> • Import duty 20% • VAT (pre) 12.5 • VAT (retail) 12.5 	<ul style="list-style-type: none"> • Removed import duty in 2000 but retained VAT until 2004 	<ul style="list-style-type: none"> • Preference for ECOWAS countries 	<p>Need follow up on implementation of VAT</p>
Mali	<ul style="list-style-type: none"> • Import duty 48% (on textile products - Nets were considered textile products) • VAT 17% 	<ul style="list-style-type: none"> • In April 2001, all the taxes were fully removed on ITN and treatment products. 	<ul style="list-style-type: none"> • The taxes and Tariffs exemption is up to April 2006. • foreign exchange controls • preferences offered ECOWAS members 	<p>Need to obtain the Taxes and Tariffs exemption renewal after 2006.</p>
Nigeria	<ul style="list-style-type: none"> • Import duty was reduced from 25% to 5% in 2000 • Raised to 75% in 2001; reduced to 40% again in 2005 • VAT 25% 	<ul style="list-style-type: none"> • Import duty 40% in 2005 • VAT 5 % • Treatment kits 2.5% 	<ul style="list-style-type: none"> • Import duty 40% • VAT 5% • Treatment kits import duty 2.5% but importers are charged 5% • Foreign exchange is only sold by the Central Bank every two weeks • Long list of prohibited imports – including yarn and textile fabrics and mosquito repellent oils 	<p>Need to abolish Taxes and Tariffs on ITN and treatment kits.</p> <p>Lift import ban on yarn and netting materials</p>
Senegal	<ul style="list-style-type: none"> • Import duty 20% • VAT (pre) 18% • VAT (retail) 18% 	<ul style="list-style-type: none"> • No import taxes on ITNs • No VAT 	<ul style="list-style-type: none"> • Import taxes on treatment kits 53% • Imports required to purchase foreign exchange 	<p>Need to abolish import duty on treatment kits.</p>

			<ul style="list-style-type: none"> • License to import treatment must be purchased • Preference for ECOWAS countries 	
Uganda	<ul style="list-style-type: none"> • Import duty 38% • VAT (NA) 	<ul style="list-style-type: none"> • Reduced to 0% in 2000 	<ul style="list-style-type: none"> • 6% withholding tax was introduced in 2004 for ITNs • URA charges a compound tax of 10% on treatment kits when not bundled i.e. 2% import commission 1.5% insurance and 6% withholding tax • Purchase of foreign exchange must be reported to Bank of Uganda • Virtually all products subject to automatic licensing (exists a negative list) • Trademarks are for seven plus fourteen-year renewals 	<p>Need to abolish the 6% withholding tax</p> <p>Other taxes on treatment kits have not been resolved.</p>
Zambia	<ul style="list-style-type: none"> • 17.5 % VAT • 6 % Import Tax 	<ul style="list-style-type: none"> • VAT was reduced to 0%, Import tax was reduced to 0%. • Taxes on insecticides remains 	<ul style="list-style-type: none"> • There are no problems that remain in terms of importation of nets. • Donor financed imports enjoy a 15% tariff discount • Preferences afforded COMESA members 	<p>Need to abolish taxes and tariffs still remaining on insecticides kits</p>
Other Countries				
Angola	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 25% • VAT 1% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 1% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 25% • VAT 1% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 1% 	<ul style="list-style-type: none"> • Preferences accorded to members of the COMESA and ECSA 	<p>NetMark working with UNICEF and MOH to address the problem</p>
Benin	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 20% • VAT 5% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 0% • VAT 0% 	<ul style="list-style-type: none"> • Importers require a permit which entitle them to purchase foreign exchange • Import licenses on goods outside African, 	<p>NetMark is working WAHO/WARP on VAT and treatment kits</p>

	<p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 8% 	<p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 8% 	<p>Caribbean and Pacific (ACP) countries</p> <ul style="list-style-type: none"> • Certain government agencies have an import monopoly on specified commodities 	
Burkina Faso	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 20% • VAT 18% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 45% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 18% • VAT 18% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 45% 	<ul style="list-style-type: none"> • Import permit entitles importers to purchase foreign exchange (licenses routinely obtained for imports under CFAF 250 000) • A technical import visa is required to import insecticides 	
Burundi	<ul style="list-style-type: none"> • Private sector importers of ITNs are expected to pay 65% import duty. • VAT 21% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty NA% • VAT 4% 	<ul style="list-style-type: none"> • Private sector importers of ITNs are expected to pay 65% import duty. • VAT 21% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty NA% • VAT 4% 	<ul style="list-style-type: none"> • Foreign exchange controls • Preferences accorded members of the COMESA and ECESA 	NetMark is working with MOH/ECESA/REDSO
Central African Republic	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 21% • VAT 21% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 21% • VAT 21% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% • Import permits must be obtained to purchase currency • No import quotas or licenses 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 21% • VAT 21% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% • Import permits must be obtained to purchase currency • No import quotas or licenses 	

Cameroon	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 30% • VAT NA% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% • VAT 18.7% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 30% • VAT NA% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% • VAT 18.7% 	<ul style="list-style-type: none"> • Long list of unspecified fees • ITN size restrictions 	NetMark is working WAHO/WARP and MOH
Chad	NA	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 0% • VAT 0% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% • VAT 18.7% 	<ul style="list-style-type: none"> • Import permits must be obtained to purchase currency • No import licensing restrictions on imports from the French Franc area or the European Union • Employs the Central African Customs Union Schedule of tariffs 	
Congo	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 30% • VAT NA <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 30% • VAT NA <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 30% 	<ul style="list-style-type: none"> • Import permits must be obtained to purchase currency • Employs the Central African Customs Union Schedule of tariffs 	
Côte d'Ivoire	NA	<ul style="list-style-type: none"> • Import duty on Nets/ITN 0% • VAT 0% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 10% 	Import permits required to purchase foreign exchange (not necessary when importing from ECOWAS members)	
DRC	<ul style="list-style-type: none"> • Import duty on Nets/ITN 30% 	<ul style="list-style-type: none"> • Import duty on Nets/ITN 30% 	<ul style="list-style-type: none"> • Great number of unspecified fees to importers 	NetMark is working with MOH/ECSA/REDSO

	<ul style="list-style-type: none"> VAT 13% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 30% VAT 13% 	<ul style="list-style-type: none"> VAT 13% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 30% VAT 13% 	<ul style="list-style-type: none"> Foreign exchange controlled by the Bank of Zaire Must obtain an import declaration valid for twelve months ECSCA offered preferences 	
Equatorial Guinea	<ul style="list-style-type: none"> Import duty on Nets/ITN 30% VAT NA% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 30% 	<ul style="list-style-type: none"> Import duty on Nets/ITN 30% VAT NA% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 30% 	<ul style="list-style-type: none"> Permits to purchase foreign currency for imports; issued freely Member of UDEAC 	
Gabon	<ul style="list-style-type: none"> Import duty on Nets/ITN 30% VAT 30% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 20% 	<ul style="list-style-type: none"> Import duty on Nets/ITN 30% VAT 30% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 20% 	<ul style="list-style-type: none"> Permits to purchase foreign currency for imports; issued freely Member of UDEAC Import permit required to purchase foreign exchange 	
Gambia	<ul style="list-style-type: none"> Import duty on Nets/ITN 12 % VAT 10% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 15% VAT 10% 	<ul style="list-style-type: none"> Import duty on Nets/ITN 0 % VAT 0% <p>Treatment Kits</p> <ul style="list-style-type: none"> Import duty 15% VAT 10% 	<ul style="list-style-type: none"> Preferences granted to Senegal and ECOWAS 	
Guinea	<ul style="list-style-type: none"> Import duty on Nets/ITNs 21% VAT 21% <p>Treatment Kits</p>	<ul style="list-style-type: none"> Import duty on Nets/ITNs 21% VAT 21% <p>Treatment Kits</p>	<ul style="list-style-type: none"> Member of ECOWAS and the Mano River Union (Liberia and Sierra Leone) 	

	<ul style="list-style-type: none"> • Import duty 33% 	<ul style="list-style-type: none"> • Import duty 33% 		
Kenya	<ul style="list-style-type: none"> • ITN import duty 26% • VAT 18% <p>Treatment Kits NA</p>	<ul style="list-style-type: none"> • All raw materials for stitching, manufacturing or assembling mosquito import duty of 26% and VAT of 18%. • There is a complicated formula used in calculations of T&T so that it ends up higher than the simple summation of 26% + 18%. 	<ul style="list-style-type: none"> • Preferences for COMESA imports • Sometimes the duty payable is up to 130% of the declared value. 	NetMark working with ECSA and MOH
Malawi	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 10% • VAT 20% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 25% • VAT 20% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 10% • VAT 20% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 25% • VAT 20% 	<ul style="list-style-type: none"> • Higher T&T for ITN imports outside COMESA and SADC region • NGO not taxed 	NetMark is working with MOH/ECSA/REDSO
Mozambique	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 15% • VAT 17% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 35% • VAT 17% 	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 7.5% • VAT 17% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 35% • VAT 17% 	<ul style="list-style-type: none"> • Foreign exchange controls • Negative product list • Employs Customs Cooperation Council Nomenclature • Preferences for imports from Portugal and COMESA members 	NetMark working with ECSA and MOH
Niger	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 14% • VAT 9% <p>Treatment Kits</p>	<ul style="list-style-type: none"> • Import duty on Nets/ITNs 14% • VAT 9% <p>Treatment Kits</p>	<ul style="list-style-type: none"> • Permit required to purchase foreign exchange • Imports of certain goods including certain categories of textiles have been suspended • Employs the Harmonized Commodity 	NetMark is working WAHO/WARP and MOH

	<ul style="list-style-type: none"> • Import duty 25% • VAT 15% 	<ul style="list-style-type: none"> • Import duty 25% • VAT 15% 	Description and Coding System	
Rwanda	<ul style="list-style-type: none"> • Import duty on Nets/ITN 60% • VAT 15% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 10% • VAT 15% 	<ul style="list-style-type: none"> • Unconfirmed government report that the rates have been reduced to 0% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 10% • VAT 15% 	<ul style="list-style-type: none"> • Foreign exchange controlled by the Central Bank • 1% fee is levied on import permits • Permits are valid for three months • Insecticides are subject to the approval of the Ministry of Health • Preferences offered COMESA and ECSCA members; 15% reduction in duty on imports from the European Union and countries of the French Franc Zone 	
Tanzania	<ul style="list-style-type: none"> • Import duty 20% • VAT (pre) 12.5 <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 10% • VAT 12.5% 	Removed import duty in 2001 but retained VAT until 2003		
Togo	<ul style="list-style-type: none"> • Import duty on Nets/ITN 18% • VAT 18% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 18% 	<ul style="list-style-type: none"> • Import duty on Nets/ITN 18% • VAT 18% <p>Treatment Kits</p> <ul style="list-style-type: none"> • Import duty 5% • VAT 18% 	<ul style="list-style-type: none"> • Documentation required to purchase foreign exchange • Pharmaceuticals require a license • Preferences afforded ECOWAS 	NetMark is working WAHO/WARP and MOH
Sierra Leone	<ul style="list-style-type: none"> • Import duty on Nets/ITN 23% • VAT 12% 	<ul style="list-style-type: none"> • Import duty on Nets/ITN 0% • VAT 0% 	<ul style="list-style-type: none"> • Documentation required to purchase foreign exchange • Pharmaceuticals require a license • Preferences afforded ECOWAS 	NetMark is working WAHO/WARP and MOH

	Treatment Kits NA	Treatment Kits <ul style="list-style-type: none"> • Import duty 0% • VAT 0 % 		
Zimbabwe	<ul style="list-style-type: none"> • Import duty on Nets/ITN 15% • VAT 20% Treatment Kits <ul style="list-style-type: none"> • Import duty 15% • VAT 20% 	<ul style="list-style-type: none"> • Import duty on Nets/ITN 0% • VAT 0% Treatment Kits <ul style="list-style-type: none"> • Import duty 15% • VAT 20% 	<ul style="list-style-type: none"> • Strict foreign exchange controls 	