

## MAURITANIA

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| Product                          | Type of Restriction                                                                              | Remarks                                                                                                                                    |
|----------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| <u>Quantitative Restrictions</u> |                                                                                                  |                                                                                                                                            |
| All imports                      | Exchange quotas and licensing                                                                    | All goods imported freely from France and Franc Zone countries. Quotas for imports of other EC countries. Global quotas for rest of world. |
| <u>Valuation and Taxes</u>       |                                                                                                  |                                                                                                                                            |
| All imports                      | Fiscal Tax of 10%-15%, levied on c.i.f. value                                                    |                                                                                                                                            |
| All imports                      | Standard Import Tax of 20%-30%, levied on c.i.f. plus duty-paid value                            |                                                                                                                                            |
| All imports                      | Turnover Tax of 10%-22%, levied on c.i.f. plus duty-paid plus standard tax plus fiscal tax value |                                                                                                                                            |
| All imports                      | Statistical tax generally 4 CFA per unit                                                         |                                                                                                                                            |
| <u>Other Restrictions</u>        |                                                                                                  |                                                                                                                                            |
| Percales, guinea cloth           | State trading                                                                                    |                                                                                                                                            |