

COMISSÃO DA CEDEAO

ECOWAS COMMISSION



COMMISSION DE LA CEDEAO

Original: French

ECW/CM/LXII/18

SIXTY-SECOND ORDINARY SESSION OF THE ECOWAS

COUNCIL OF MINISTERS

Abuja, 26 – 27 May 2009

FINAL REPORT

Abuja, May 2009

COMUNIDADE DOS ESTADOS DA
AFRICA DO OESTE



ECONOMIC COMMUNITY OF WEST
AFRICAN STATES

COMMUNAUTE ECONOMIQUE DES ETATS
DE L'AFRIQUE DE L'OUEST

Original: French

ECW/CM/LXII/18

SIXTY-SECOND ORDINARY SESSION OF THE ECOWAS

COUNCIL OF MINISTERS

Abuja, 26 – 27 May 2009

FINAL REPORT

- The ECOWAS Youth and Sports Development Centre (EYDC)

4. A list of participants is attached to this report.

II. OPENING CEREMONY

- **Opening statement by the host Minister, Chairman of Council**

5. The Honourable Minister of Foreign Affairs of the Federal Republic of Nigeria, Chief Ojo Maduekwe, CFR, opened proceedings with a welcome address to the participants, in which he reiterated his country's commitment to ensuring the implementation of various ECOWAS protocols by way of active participation in all ECOWAS sectoral meetings in order to keep close tabs on key developmental programmes, and particularly the Protocol on Free Movement of Persons, Goods and Services, as well as Right of Residence and Establishment in ECOWAS Member States.

6. The Honourable Minister noted that our region has enjoyed relative peace and security since the beginning of the year, which, he said, is a clear sign of our deep commitment to the principles of democracy and good governance in West Africa. He urged the ECOWAS Commission to take appropriate and immediate measures to implement the recommendations of the Ministerial meeting on illicit drug trafficking which were adopted by the Authority of Heads of State and Government at its last summit in December 2008. The Honourable Minister went on to declare that this was because the twin evils of drug and human trafficking could seriously impede the economic development of the region, which we desperately need in order to move from an ECOWAS of states to an ECOWAS of people.

7. Concluding, the Honourable Minister expressed his thanks to the President of the ECOWAS Commission for the regular consultations he has held with the Nigerian authorities, and the guidance he has provided on Community activities since Nigeria assumed the ECOWAS chairmanship. He then declared the sixty-second ordinary session of the Council of Ministers open, and wished participants fruitful deliberations.

- **Statement by the President of the ECOWAS Commission**

8. The President of the ECOWAS Commission, Dr. Mohamed Ibn Chambas, speaking on behalf of all the ECOWAS institutions, also welcomed the Honourable Ministers and their delegations to the sixty-second ordinary session of Council. He stated that the present session comes at a time when the Community is faced with challenges of a political nature in two of our Member States, namely, Guinea and Guinea Bissau, and broader challenges of an economic and financial nature in all the Member States.

9. He expressed appreciation to the members of the Council of Ministers who, on behalf of their colleagues, undertook several assessment and negotiation missions to

Guinea and Guinea Bissau in an effort to encourage the new leaders of those Member States onto the path of peace, democracy and reason.

10. He further urged members of Council to take note of the recent global climate, energy, food and financial crises and provide concrete and well thought-out proposals that will ensure we do not lose the gains made in the region in terms of macroeconomic harmonization and reform, which resulted in positive economic growth in the years preceding the crises.

11. He concluded by inviting the members of Council to join in the 2009 ECOWAS Day celebrations which mark the 34th year of the signing of the ECOWAS Treaty in Lagos, and then wished participants fruitful deliberations.

III. ELECTION OF BUREAU

12. The Bureau of the meeting was elected as follows:

- Chairperson Nigeria
- Rapporteurs Niger
 Sierra Leone

IV. ADOPTION OF AGENDA AND WORK PROGRAMME

13. The agenda of the meeting was adopted as follows:

1. Opening Ceremony
 - Opening statement by the host Minister, Chairperson of Council
 - Statement by the President of the ECOWAS Commission
 - Welcome statement by the Chairperson of the Council of Ministers
2. Election of bureau
3. Adoption of draft agenda and work programme

Items for Decision

4. Consideration of the 2009 interim report of the President of the ECOWAS Commission
5. Implementation status of tasks assigned to the Community institutions

6. Consideration of the Financial Controller's 2008 final report
7. Consideration of the report of the fifth meeting of the Administration and Finance Committee
8. Consideration of the report of the Audit Committee
9. Consideration of a memorandum on support for the candidature of Mr. Chile Eboe-Osuji to the position of Judge of the International Criminal Court (2011-2012 elections)
10. Consideration of the draft agenda of the thirty-sixth ordinary session of the ECOWAS Authority of Heads of State and Government.

Items for Adoption

11. Report of the 50th meeting of the Technical Committee on Trade, Customs and Free Movement
 - Directive on the harmonisation of the legislations of the ECOWAS Member States on value added tax (VAT)
 - Directive on the harmonisation of the legislations of the ECOWAS Member States on excise duty
 - Draft Regulation relating to the adoption of the 2007 version of the nomenclature for the Harmonised Commodity Description and Coding System
 - Supplementary Acts amending the decision of 12 January 2006, adopting the ECOWAS Common External Tariff
12. Memorandum on the first meeting of ECOWAS Ministers in charge of Mineral Resource Development
 - Draft Directive on the Harmonisation of the Guiding Principles and Policies in the Mining Sector
 - Action plan for implementation of the ECOWAS Directive on the Harmonisation of the Guiding Principles and Policies in the Mining Sector.
13. Report of the Ministerial meeting on the adoption of an ECOWAS labour and employment policy and strategic action plan
14. Report of the third meeting of ECOWAS Ministers of Education
15. Presentation of the implementation strategy for the ECOWAS Regional Action Plan against Illicit Drug Trafficking, Organised Crime and Drug Abuse in West Africa

- ECOWAS Commission Operational Plan
- ECOWAS Monitoring and Evaluation Mechanism

16. Report of the Ministerial meeting on the regional policy for protection and assistance to victims of human trafficking

Items for Information Only

17. Progress report on the West African mineral resources development programme
18. Progress report on the development of the West African common industrial Policy (WACIP) and the West African Quality Programme (WAQP)
19. Progress report on the West Africa - European Union Economic Partnership Agreement
20. Memorandum on accelerating the reduction of maternal and perinatal mortality and morbidity in West Africa
21. Any Other Business
22. Adoption of report
23. Closing session.

V. OUTCOME OF DELIBERATIONS

Item 2: Consideration of the Interim Report of the President of the Commission

14. The President of the Commission, Dr. Mohamed Ibn Chambas, presented his 2009 interim report summarising the first semester economic situation of the West African region, and the implementation status of the Commission's 2009 work programme which covers socio-economic matters as well as matters relating to regional peace and security.

15. The report noted that in order to rise up to the different challenges facing the Community, the Commission in 2009 decided to focus its actions on the following priority areas:

- Establishment of the Customs Union: make the free trade area function effectively by establishing the common external tariff, eliminating obstacles to the free movement of persons and goods, removing non-tariff barriers;
- Economic Partnership Agreement (EPA): finalise the EPA negotiations to facilitate the signing of an equitable, balanced and development-oriented agreement with the European Union in June 2009;

- Regional Infrastructure: drive the implementation of adopted action plans, particularly through the implementation of the facilitation activities set out in the transport facilitation and road transit programme, effective liberalization of air transport in the region and effective take-off of the West African gas pipeline project, accompanied by removal of gas supply-related constraints;
- Agricultural and Environmental Policy: pursue the preparation of national agricultural investment programmes and ensure effective monitoring of the high-level meeting held in Paris on 9 December 2008, the outcome of which will facilitate the convening of a donors' meeting on the financing of the ECOWAS Common Agricultural Policy (ECOWAP) and the regional offensive for food production and against hunger;
- Peace and Security: promote dialogue and preventive diplomacy and ensure leadership in the strengthening of the democratization process in West Africa, particularly in Guinea and Guinea-Bissau; pursue the validation of the remaining components of the ECOWAS Standby Force (ESF) and the establishment of peacekeeping support structures through greater involvement of Member States;
- Financial and Administrative issues: call on Member States to honour their commitments to effectively implement the provisions of the Protocol relating to the Community Levy.

16. Council commended the President of the Commission on the quality of his report and made the following recommendations after deliberations:

- Member States should endeavour to respect and apply all ECOWAS Protocols and Decisions with a view to accelerating the integration process. In this regard, Council directed the Commission to present to it proposals on sanctions to be imposed on Member States found wanting in the application of Community Protocols and Decisions;
- Member States should enforce the Protocols on Free Movement of Goods and Persons, the right of residence and establishment and put a definite stop to unnecessary harassments at the borders by various agencies;
- In light of the current global economic and financial crises, the Community should fast-track the adoption of a Common Industrial Policy and seek for alternative sources of funding and investments;

17. Council adopted the report.

Item 3: Consideration of the implementation status of tasks assigned to the ECOWAS institutions

18. The Commission presented the memorandum on the implementation status of tasks assigned to the Community Institutions at the Sixty First Session of the Council of Ministers held in Ouagadougou, Burkina Faso, in November 2008.

19. After discussions, the Council of Ministers congratulated the ECOWAS Commission on the excellent quality of work done in executing its mandate. Council also noted the significant improvement made in the quality and timely submission of documents to Council.

20. With regard to the specific tasks assigned to the Commission, Council took note of the tasks already completed and directed the Commission to continue implementation of uncompleted tasks and report to the next session of Council.

21. Council further directed that:

- An external audit of the recruitment process be conducted in addition to the internal audit exercise to give a second view of this process;
- The Commission should ensure efficient and transparent management of the resources of the Community;
- Member States should ensure the effective attendance of Ministers at meetings, especially those of the Audit Committee;
- The Commission and Chief Negotiators should continue negotiations on the Economic Partnership Agreement (EPA), taking due account of the need for a firm commitment by the European Union on the financing of the EPA Programme for Development;
- In addition to the Financial Regulations, a Manual of Accounting Procedures should be prepared and presented for adoption;
- Decisions taken and tasks assigned should be respected and implemented on time;
- The table of tasks assigned should indicate the percentage of tasks executed, on-going and yet to be executed.

Item 4: Consideration of the Financial Controller's 2008 final report

22. The 2008 Final Report presented by the Financial Controller covers the period from 1 January to 31 December 2008 for the Community institutions which have been allocated financial resources from the Community Levy and others by the Council of Ministers for the budget year 2008.

23. The total approved budget of the above institutions for 2008 stands at UA 140,943,395 to be funded from Community Levy of UA 109,824,342 contribution arrears of UA 2,723,749, surplus funds from 2007 of UA 4,548,968, donor grants of UA 23,271,416 and miscellaneous income of UA 574,919. 78% of the funding of the budget was to come from Community Levy. At the end of the budget year, the 56% of the total budget for the year was recorded as income. Of the total income recorded as received for the year, Community Levy accounted for UA 63,722,980 constituting 81% of the total receipts and representing 58% of the Community Levy budget for the year. Despite the sharp increase in the Community Levy assessment reported for the year, the rate of levy receipts recorded was low at 40%. This was due mainly to incomplete information and lack of control over the Community Levy bank account. The Financial Controller stated that the present situation poses risk to the regular receipt of levy income and if not addressed could have serious consequences on the operations of the community institutions and the programmes of the community. Donor grants continued to be a challenge for community institutions. During the year UA 6,137,934 was recorded as received representing 26% of the budget for donor grants. On the implementation of the budget by the community institutions, expenditure amounting to UA 96,646,351 was incurred representing 69% achievement. The programme administrative ratio was 50:50 a significant improvement from the preceding year when 28:72 was recorded.

24. On the issue of staffing, there was a significant increase with the recruitment of ninety-nine professional staff within the year. However, it was reflected that geographical spread and gender balance were not given due attention as representation from some Member States was very low as well, as the number of females recruited.

25. The Financial Controller concluded her report by making a number of recommendations. After exhaustive deliberations on the report, the Council of Ministers adopted the recommendations contained in the report and directed all ECOWAS Institutions to ensure their implementation.

26. The Council further made the following specific recommendations:

- A report on the surpluses accumulated over the years should be prepared in order to account for them properly. For better accountability, all unutilisable surpluses at the level of the Institutions should be returned to the pool and proposals made for the short term investment of utilizable ones.
- The Commission should take necessary measures to improve on the low implementation of Donor Grants to avoid problems in mobilizing donor resources in the future.
- Future reports should separate professional from locally recruited staff in order to give a better picture of the number of staff in each category;

- Specific guidelines for the implementation of the broad recruitment principles in the ECOWAS Staff Regulations on gender and equitable geographical spread should be developed by the next session of Council;
- All institutions should take steps to acquire necessary working tools and recruit more staff to strengthen their Finance departments in order to improve on financial management processes.

27. The Council of Ministers noted the recurrent nature of the inadequacies and instances of non-compliance with procedure pointed out in the Financial Controller's report, particularly with regard to financial and other processes in the ECOWAS Institutions.

28. The Council therefore directed that an audit of expenditure be conducted by the External Auditor before the next session of Council. The report of this exercise should be submitted by the External Auditor through the Audit Committee, to the first 2010 Ordinary Session of Council.

Item 5: Consideration of the Report of the Fifth Meeting of the Administration and Finance Committee

29. The report of the Fifth Meeting of the Administration and Finance Committee was presented by its Chairperson, Mr. Felix Yusufu Pwol. The report focused on the following issues which were addressed at the meeting:

- Implementation status of tasks assigned to the Commission
- A request from WAHO regarding the amendment of its organogramme
- A memorandum from WAHO on the intensification of efforts to reduce maternal and perinatal mortality and morbidity in West Africa
- A memorandum from the Commission on preparations for the establishment of a West African Institute for Regional Integration
- The draft Financial Regulations of the ECOWAS institutions

30. After deliberations, the Council of Ministers adopted the following recommendations and Regulations:

- A new Director, a Secretary and a Messenger should be recruited for WAHO in 2010, and the Department of Primary Healthcare and Disease Control restructured into two departments as follows:
 - ❖ Department of Healthcare, comprising the following units:
 - Maternal and Newborn Health Unit
 - Child and Adolescent Health Unit

- Primary Healthcare Unit
- Traditional Medicine Unit
- Non-communicable Disease Unit
- ❖ Department of Disease and Epidemic Control, comprising the following units:
 - Epidemic Control and Emergency Unit
 - HIV/AIDS/TB Control Unit
 - Malaria and Other Disease Control Unit
 - Drugs and Vaccines Unit
- Regulation on the Preparation of the Establishment of the West African Institute for Regional Integration.
- Financial Regulations of the Community Institutions.

31. The ECOWAS Council of Ministers adopted the report.

Item 6: Consideration of the report of the Audit Committee

32. The report of the Audit Committee which was presented by its Chairperson, Alhaji Ibrahim Hassan Dankwambo, focused on:

- Implementation status of tasks assigned by the Audit Committee;
- Consideration of the reaction of WAHO management to the investigation report on the former WAHC;
- Consideration of the internal audit report on the recruitment process at the ECOWAS Commission
- Examination of the statements of expenditure of the ECOWAS institutions;
- 2007 External Auditor's report on the financial statements of the Community institutions;
- Consideration of the draft internal audit plan for the year 2009.

33. After deliberations, Council formulated the following recommendations:

- The ECOWAS Commission should engage the External Auditor to carry out an expenditure audit (nature, quality, need)
- In view of the impending expiry of the tenure of the present members of the Audit Committee, the Commission should ensure that the vacancies are filled

according to the rotational system provided in the Terms of Reference of the Committee.

34. Council took note of the report and adopted it.

Item 7: Consideration of the Memorandum on Support for the Candidature of Mr. Chile Eboe-Osuji for the Position of Judge of the International Criminal Court (2011 – 2012)

35. The candidature of Mr. Chile Eboe-Osuji for the position of Judge of the International Criminal Court was presented by Nigeria.

36. Considering the competence and experience of Mr. Eboe-Osuji as shown in the document presented, the Council of Ministers called on the ECOWAS Commission to promote the candidature Mr. Eboe-Osuji at the level of the African Union, and agreed to recommend to the Authority of Heads of State and Government to support the candidature of the applicant, who is a national of the sub-region.

Item 8: Consideration of the draft agenda of the thirty-fourth ordinary session of the Authority of Heads of State and Government

37. The Council of Ministers considered the draft agenda put forward by the Commission for the thirty-sixth ordinary session of the Authority of Heads of State and Government to be held in Abuja on 22 June 2009.

38. The Council of Ministers was informed that a Special Summit between ECOWAS and Spain would be held as part of the 36th Ordinary Session of the Authority of ECOWAS Heads of State and Government.

39. After amendment, Council agreed to submit the draft agenda to the Authority for adoption.

Item 9: Consideration of the report of the 50th meeting of the Technical Committee on Trade, Customs and Free Movement

40. The report presented to the Council of Ministers indicates that the 50th meeting of the Technical Committee on Trade, Customs and Free Movement was focused on the following items:

- Draft Directive on the harmonisation of the legislations of the ECOWAS Member States on value added tax (VAT)
- Draft Directive on the harmonisation of the legislations of the ECOWAS Member States on excise duty
- Draft Regulation adopting a 35%-rate 5th band in the CET;
- Draft Regulation adopting version 2007 of the Harmonised Commodity Description and Coding System (2007 HS).

41. During the deliberations on this matter, Council was informed that three (3) member States namely the Gambia, Liberia and Sierra Leone had submitted requests for assistance towards the gradual set up of their VAT system

42. The ECOWAS Council of Ministers took note of the report and adopted it.

Item 10: Consideration of the progress report on the West African Mineral Resources Development Programme

43. In this memorandum, the first meeting of ECOWAS Ministers for Mineral Resources Development requested the Council of Ministers to consider and adopt the following documents proposed by this sectoral meeting:

- Draft ECOWAS Directive on Harmonisation of the Guiding Principles and Policies governing the Mining Sector;
- Action Plan for the Implementation of the ECOWAS Action Plan.

44. Council took note and adopted the proposals in the memorandum.

Item 11: Report of the Ministerial meeting on the adoption of the ECOWAS Labour and Employment Policy and Strategic Action Plan

45. The ECOWAS Commission presented a draft ECOWAS Labour and Employment Policy and a Strategic Action Plan to Council for consideration. The report focuses on unemployment, child labour, migration, forced displacement of persons and human trafficking. It highlights the need for a labour and employment policy applicable in every Member State, and which aims at promoting tripartism, strengthening of trade unionism within the region, the dissemination and ratification of ECOWAS protocols, and in particular the General Convention on Social Security. The policy provides for the creation of a regional labour and employment fund.

46. Council took note of the report and adopted it.

Item 12: Report on the third Conference of ECOWAS Ministers of Education

47. The presentation on this report indicated that the deliberations of the 3rd Conference of Ministers of Education focused on the implementation of the ECOWAS priority programmes, namely the harmonisation of certificates, the draft Statutes of the Regional Fund for Education and Training, and monitoring mechanisms on the implementation of the Action Plan of the Second Decade of Education for Africa for the period 2006-2015.

48. Council took note of the report and adopted it.

Item 13: Presentation of the strategy for the implementation of the ECOWAS Regional Action Plan against Illicit Drug Trafficking, Organised Crime

49. The Commission introduced the ECOWAS Commission Operational Plan and the Monitoring and Evaluation Mechanism. The two documents are key components of the

implementation strategy of the Regional Action Plan and consist of three important elements as follows:

- Capacity building of the existing Drug Division within ECOWAS for proper coordination of the ECOWAS Regional Action Plan and Political Declaration;
- Prioritized, time-bound and costed regional activities covering the five thematic areas of the Action Plan which focus on enhancing the effectiveness law enforcement and regional cooperation, developing appropriate and adequate legal framework for effective criminal justice administration, dealing with the emerging threats of drug abuse and the associated health and security problems, development of a data collection system on drugs and organized crime for the purposes of planning and advocacy;
- Monitoring and Evaluation Mechanism to provide Member States and the ECOWAS Commission with assessment reports on the implementation levels of the five thematic areas of the action plan, and information on the impact of their political decisions.

50. Council took note of the report and adopted it.

Item 14: Consideration of the report of the Ministerial meeting on the Regional Policy for Protection and Assistance to Victims of Trafficking in Persons

51. The ECOWAS Commission, in presenting the policy, stated the need to restore dignity and self esteem to the victims, and avoid their being re-trafficked. There is also a need for the society to demonstrate commitment to victims and provide a conducive atmosphere which will enable other victims to seek assistance. Providing a safe and secure environment within which the victim might feel able to cooperate with law enforcement in prosecuting his or her trafficker is an important goal of the policy. The presentation also itemized the various policy issues including:

- Issues surrounding reception, identification and sheltering etc;
- Family tracing, return and repatriation and integration of victims
- Preventive measures and referrals
- Institutions and stakeholders , research planning and development
- Capacity, coordination and monitoring and evaluation

52. The ECOWAS Council of Ministers adopted the Policy on Protection and Assistance and Assistance to Victims of Trafficking in West Africa and recommended it for approval of the Authority of Heads of State.

implementation strategy of the Regional Action Plan and consist of three important elements as follows:

- Capacity building of the existing Drug Division within ECOWAS for proper coordination of the ECOWAS Regional Action Plan and Political Declaration;
- Prioritized, time-bound and costed regional activities covering the five thematic areas of the Action Plan which focus on enhancing the effectiveness law enforcement and regional cooperation, developing appropriate and adequate legal framework for effective criminal justice administration, dealing with the emerging threats of drug abuse and the associated health and security problems, development of a data collection system on drugs and organized crime for the purposes of planning and advocacy;
- Monitoring and Evaluation Mechanism to provide Member States and the ECOWAS Commission with assessment reports on the implementation levels of the five thematic areas of the action plan, and information on the impact of their political decisions.

50. Council took note of the report and adopted it.

Item 14: Consideration of the report of the Ministerial meeting on the Regional Policy for Protection and Assistance to Victims of Trafficking in Persons

51. The ECOWAS Commission, in presenting the policy, stated the need to restore dignity and self esteem to the victims, and avoid their being re-trafficked. There is also a need for the society to demonstrate commitment to victims and provide a conducive atmosphere which will enable other victims to seek assistance. Providing a safe and secure environment within which the victim might feel able to cooperate with law enforcement in prosecuting his or her trafficker is an important goal of the policy. The presentation also itemized the various policy issues including:

- Issues surrounding reception, identification and sheltering etc;
- Family tracing, return and repatriation and integration of victims
- Preventive measures and referrals
- Institutions and stakeholders , research planning and development
- Capacity, coordination and monitoring and evaluation

52. The ECOWAS Council of Ministers adopted the Policy on Protection and Assistance and Assistance to Victims of Trafficking in West Africa and recommended it for approval of the Authority of Heads of State.

Items for Information Only

Item 15: Progress report on the West African Mineral Resources Development Programme

53. The Council of Ministers took note of the report.

Item 16: Progress report on the development of the West African Common Industrial Policy (WACIP) and the West Africa Quality Programme (WAPQ)

54. The ECOWAS Council of Ministers took note of the report.

Item 17: Progress report on the West Africa-European Union Economic Partnership Agreement

55. The ECOWAS Council of Ministers took note of the report.

Item 18: Memorandum on the acceleration of the reduction of maternal and prenatal mortality and morbidity in West Africa

56. The ECOWAS Council of Ministers took note of the report.

Item 19: Any Other Business

▪ Support for West African Civil society organization (WACSOF)

57. Following an appeal by the Sierra Leone delegation for ECOWAS institutional support to the West African Civil Society Organisation (WACSOF), the Council of Minister, acknowledged the importance of the involvement of civil society organizations in regional integration programmes and gave its approval in principle for the support, pending the definition of more detailed conditions and modalities thereon.

58. Council also observed a minute silence in honour of Dr. Tajudeen, one of the eminent founders of WACSOF, who passed on in Nairobi, Kenya on 25 May 2009.

▪ Recent political developments in Niger

59. The Chairman of Council expressed concern about the recent political developments in Niger Republic, which could threaten the significant gains made in that country in the area of constitutional democratic governance. He appealed to the authorities of Niger to engage in dialogue and consensus-building with all stakeholders to avoid a constitutional crisis in the country. He further appealed for the holding of elections this year, as prescribed by the constitution and in conformity with the ECOWAS Supplementary Protocol on Democracy and Good Governance (2001).

60. The Hon. Minister of African Integration of Niger, in his response, explained that so far, all the political events, including the dissolution of Parliament, have taken place in strict compliance with the Constitution of the country. He expressed confidence that all political

actors will remain mindful of their high responsibility and respect for the rule of law and the constitution.

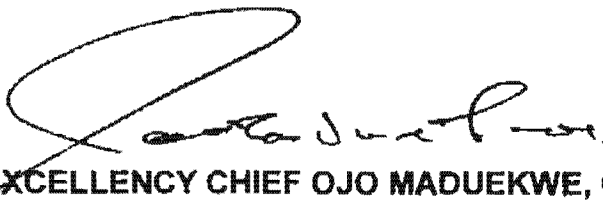
Item 20: Adoption of Report

61. The report was adopted after amendment.

Item 21: Closing Ceremony

62. The Chairman of the ECOWAS Council of Ministers expressed his sincere gratitude to the Members of Council for their active participation in the deliberations and the spirit of friendship and solidarity which prevailed during the course of their work and declared closed the sixty-second Ordinary Session of the ECOWAS Council of Ministers.

DONE AT ABUJA, THIS 27TH DAY OF MAY 2009



HIS EXCELLENCY CHIEF OJO MADUEKWE, CFR

CHAIRPERSON

for

COUNCIL

Sixty-second Ordinary Session of the ECOWAS Council of Ministers

Abuja, 26-27 May 2009

VOTE OF THANKS

The Council of Ministers, meeting in Abuja on 26 and 27 May 2009, express their deep gratitude to His Excellency Umaru Musa Yar'Adua, GCFR, President, Commander-In-Chief of the Armed Forces of the Federal Republic of Nigeria, to the Government and People of Nigeria, for the warm and brotherly welcome extended to them, and for the excellent facilities made available to them that ensured the success of their deliberations.

DONE AT ABUJA, THIS 27TH DAY OF MAY 2009.

1.	REGLEMENT C/REG.1/5/09 portant adoption de la version 2007 de la nomenclature du système Harmonisé de Désignation et de Codification des Marchandises (SH)	REGULATION C/REG.1/5/09 relating to the adoption of the 2007 version of the Nomenclature of the Harmonized Commodity Description and Coding System (HS)		
2.	REGLEMENT C/REG.2/5/09 relatif à la préparation de la mise en place de l'Institut de l'Afrique de l'Ouest pour l'intégration régionale	REGULATION C/REG.2/5/09 relating to the preparation of the establishment of the West African Institute for regional integration		
3.	REGLEMENT C/REG.3/5/09 portant développement des ressources minérales et organisation du secteur minier au sein de la CEDEAO	REGULATION C/REG.3/5/09 relating to development of mineral resources and the organisation of the mining sector within ECOWAS		
4.	REGLEMENT C/REG.4/5/09 portant amendement de la structure organisationnelle de l'OOAS	REGULATION C/REG.4/5/09 amending the Organisational structure of West African Health Organisation (WAHO)		
5.	REGLEMENT C/REG.5/5/09 portant adoption du Règlement financier des Institutions de la CEDEAO	REGULATION C/REG.5/5/09 adopting the financial Regulations of the Institutions of the Economic Community of West Africa States (ECOWAS)		
6.	REGLEMENT C/REG.6/5/09 autorisant la convocation de réunions tripartites en matière de travail et d'emploi	REGULATION C/REG.6/5/09 authorising the convening of tripartite meetings on labour and employment matters		
7.	REGLEMENT C/REG.7/05/09 portant adoption de la politique régionale, de protection et d'assistance aux victimes de la Traite des personnes en Afrique de l'Ouest	REGULATION C/REG.7/05/09 relating to the Regional Policy on Protection and assistance of victims of Trafficking in Persons in West Africa		
8.	REGLEMENT C/REG.8/05/09 portant adoption des états financiers audités de la Commission de la CEDEAO pour l'exercice 2007	REGULATION C/REG.8/05/09 adopting the 2007 audited Financial Statements of the ECOWAS Commission		
9.	REGLEMENT C/REG.9/05/09 portant adoption des états financiers audités du Parlement de la CEDEAO pour l'exercice 2007	REGULATION C/REG.9/05/09 adopting the 2007 audited Financial Statements of the ECOWAS Parliament		
10.	REGLEMENT C/REG.10/05/09 portant adoption des états financiers audités de la Cour de Justice de la Communauté pour l'exercice 2007	REGULATION C/REG.10/05/09 adopting the 2007 audited Financial Statements of the Community Court of Justice		
11.	REGLEMENT C/REG.11/05/09 portant adoption des états financiers audités de l'Organisation Ouest Africaine de la Santé pour l'exercice 2007	REGULATION C/REG.11/05/09 adopting the 2007 audited Financial Statements of the West African Health Organisation (WAHO)		
12.	REGLEMENT C/REG.12/05/09 portant adoption des états financiers audités du Groupe Inter-Gouvernemental d'Action Contre le Blanchiment d'Argent (GIABA) pour l'exercice 2007	REGULATION C/REG.12/05/09 adopting the 2007 audited Financial Statements of the Inter-Governmental Action Group Money Laundering in West African (GIABA)		
13.	REGLEMENT C/REG.8/05/09 portant adoption des états financiers audités du Centre de la CEDEAO pour le Développement du Genre pour l'exercice 2007	REGULATION C/REG.13/05/09 adopting the 2007 audited Financial Statements of the Gender Development Centre		

SOIXANTE DEUXIÈME SESSION ORDINAIRE DU CONSEIL DES MINISTRES / SIXTY FIRST SESSION OF THE COUNCIL OF
MINISTERS

ABUJA, 26 – 27 MAY/MAI 2009

N°	LISTE DES DIRECTIVES	LIST OF DIRECTIVES		
1.	Directive C/DIR1./5/09 portant Harmonisation des législations des Etats membres de la CEDEAO en matière de (TVA)	Directive C/DIR1/5/09 on the Harmonization of the ECOWAS Member States Legislations on Value Added Tax (VAT)		
2.	Directive C/DIR2/5/9 portant Harmonisation des législations des Etats membres de la CEDEAO en matière de Droits d'accises	Directive C/DIR.2/5/09 on the Harmonisation of the ECOWAS Member States Legislations on Excise Duties		
3.	Directive C/DIR3/5/09 sur l'harmonisation des principes directeurs et des politiques dans le secteur minier des Etats membres	Directive C/DIR3/5/09 on the Development of Mineral Resources and the Organisation of the Mining Sector within ECOWAS.		
4.	Directive C/DIR.4/5/09 relatif au soutien à la candidature de M. Chile EBOE-OSUJI au poste de juge à la Cour Pénale Internationale (CPI)	Directive C/DIR.4/5/09 on the support of the candidature of Mr. Chile Eboe-Osuji for the position of Judge of the International Criminal Court (ICC)		

SOIXANTE DEUXIEME SESSION ORDINAIRE DU CONSEIL DES MINISTRES
FIFTY-FIRST ORDINARY SESSION OF THE COUNCIL OF MINISTERS

ABUJA, 26 - 27 MAY/MAI 2009

N°	LISTE DES RECOMMANDATIONS	LIST OF RECOMMENDATIONS	
1.	RECOMMANDATION C/REC.1/05/09 portant amendement de la Décision A/DEC.17/01/06 portant adoption du TEC CEDEAO	RECOMMENDATION C/REC.1/05/09 amending Decision A/DEC.17/04/06 of 12 January 2006 adopting the ECOWAS Common Tariff	
2.	RECOMMANDATION C/REC.2/05/09 sur la politique du Travail et de l'Emploi pour la Communauté Economique des Etats de l'Afrique de l'Ouest	RECOMMENDATION C/REC.2/05/09 adopting a Labour and Employment Policy for the Economic Community of West African States and a five-year Plan of Action for its implementation	

TRENTE SIXIEME SESSION DE LA CONFERENCE DES CHEFS D'ETAT ET DE GOUVERNEMENT
THIRTY SIXTH SESSION OF THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT

ABUJA, 22 JUIN/JUNE 2009

N°	LISTE DES ACTES ADDITIONNELS	LIST OF SUPPLEMENTARY ACTS		
1.	Acte Additionnel A/SA.1/06/09 portant amendement de la Décision A/DEC.17/01/06 du 12 janvier 2006 portant adoption du TEC CEDEAO	Supplementary Act A/SA.1/09 amending Decision A/DEC.17/01/06 of 12 January 2006 adopting the ECOWAS Common External Tarrif (CET)		
2.	Acte Additionnel A/SA.2/09 portant adoption de la politique du Travail et de l'Emploi pour la Communauté Economique des Etats de l'Afrique de l'Ouest	Supplementary Act A/SA.2/09 adopting a Labour and Employment Policy for the Economic Community of West African States		



**Sixty-second Ordinary Session
of the Council of Ministers**

Abuja, 26 - 27 May 2009

**REGULATION C/REG.1/05/09 RELATING TO THE ADOPTION OF
THE 2007 VERSION OF THE NOMENCLATURE OF THE
HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM
(HS)**

The Council of Ministers,

Mindful of Articles 10, 11 and 12 of the ECOWAS Treaty as amended establishing the Council of Ministers and defining its composition and functions;

Mindful of Article 37 of the said Treaty relating to the Common External Tariff and the Common Customs and Statistical Nomenclature;

Mindful of Decision C/DEC. 3/7/93 of 3 July 2003 adopting a Common Customs and Statistical Nomenclature based on the Harmonized Commodity Description and Coding System (HS);

Mindful of Decision A/DEC.17/01/06 of 12 January 2006 adopting the ECOWAS Common External Tariff;

Mindful of Regulation C/REG.23/12/03 of 18 December 2003 adopting the 2002 Version of the Nomenclature of the Harmonized Commodity Description and Coding System (HS);

CONSIDERING that it is important to update the Harmonized System in conformity with the technical and structural evolutions in international trade;

TAKING into account the new amendments made on the Harmonized System Nomenclature that were approved following the Recommendation of the Customs Cooperation Council dated 25th June 2005 and that came into force on 1st January 2007;

RECALLING the works that have been undertaken by ECOWAS and UEMOA with a view to incorporating in their Nomenclature the amendments of the 2007 version and the outcomes that were validated by the World Customs Organization;

DESIROUS to implement the provisions of the International Convention on the Harmonized Commodity Description and Coding System;

UPON THE RECOMMENDATION of the 50th meeting of the Technical Committee for Trade, Customs and Free Movement held in Abuja from 14 to 18 April 2009;

ENACTS

Article 1 :

The amendments made on the 2007 Version of the Harmonized Commodity Description and Coding System are hereby adopted.

Article 2:

Member States should take all necessary measures with a view to implementing the 2007 version in their Customs and Statistical Nomenclature based on the Harmonized Commodity Description and Coding System (HS)


Article 3:

Regulation C/REG.23/12/03 of 18 December 2003 adopting the 2002 version of the Nomenclature of the Harmonized Commodity Description and Coding System (HS) is hereby revoked.

Article 4 :

This Regulation shall be published by the ECOWAS Commission in the Official Journal of the Economic Community of West African States within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published by each Member State in its National Gazette within thirty (30) days after notification by the Commission.

DONE AT ABUJA, THIS 27TH DAY OF MAY 2009



.....
H. E. Chief Ojo MADUEKWE (CFR)

**The Chairman
For Council**

ECONOMIC COMMUNITY OF
WEST AFRUCAN STATES



COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE DE
L'OUEST

Sixty-second Ordinary Session of the Council of Ministers

ABUJA 26 – 27 MAY 2009

REGULATION C/REG.2/05/09 RELATING TO THE PREPARATION FOR THE ESTABLISHMENT OF THE WEST AFRICAN INSTITUTE FOR REGIONAL INTEGRATION

THE COUNCIL OF MINISTERS,

MINDFUL OF Articles 10, 11 and 12 of the ECOWAS Treaty as amended, establishing the Council of Ministers and defining its composition and functions;

MINDFUL OF Article 3 of the said ECOWAS Treaty determining the areas in which the Community should direct its actions for the realisation of its goals and objectives;

MINDFUL OF Article 27 of the ECOWAS Treaty relating to Science and Technology stipulating that Member States have agreed to harmonise at the Community level, their national policies on scientific and technological research with a view to facilitating their integration in the national economic and social development plans and to coordinate their programmes in applied science, research for development and scientific and technological services;

MINDFUL OF Articles 60 and 61 of the ECOWAS Treaty relating to cooperation in the areas of human resources and social affairs;

MINDFUL OF Article 82 of the ECOWAS Treaty relating to the relations between the Community and Regional Socio-Economic Organisations and Associations with a view to ensuring their involvement in the regional integration process;

CONSIDERING that the establishment of the West African Institute was approved in principle on 18th January 2008 by the thirty third Session of the Authority of ECOWAS Heads of State and Government;

CONVINCED that there is a need to accelerate the establishment of the West African Institute in order to guide the public-decision making procedures regarding integration through research;

ANXIOUS also to enable the West African Institute to serve as the think tank that should stimulate intra-regional dialogue and ensure its observatory function for the implementation of integration policies;

DESIROUS of contributing to the preparation of the establishment of the West African Institute for regional integration;

UPON THE RECOMMENDATION of the fifth Meeting of the Administration and Finance Committee held in Abuja from 27 to 29 April 2009;

ENACTS

ARTICLE 1:

In accordance with the ECOWAS Treaty and the relevant provisions of its Financial Regulations, ECOWAS shall support the State of Cape Verde in the establishment of the West African Institute for Regional Integration.

ARTICLE 2:

The Commission and Member States shall agree with other promoters and stakeholders of the Institute on rules that should govern organization, administration and functioning of the Institute.

Article 3:

This Regulation shall be published by the ECOWAS Commission in the Official Journal of the Economic Community of West African States within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published by each Member State in its National Gazette within thirty (30) days after notification by the Commission.

DONE AT ABUJA, THIS 27TH DAY OF MAY 2009

.....
H. E. Chief Ojo MADUEKWE (CFR)

**The Chairman
For Council**



**Sixty-second Ordinary Session of the
Council of Ministers**

ABUJA 26 – 27 MAY 2009

**REGULATION C/REG.3/5/09 RELATING TO THE
DEVELOPMENT OF MINERAL RESOURCES AND THE
ORGANIZATION OF THE MINING SECTOR WITHIN ECOWAS**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended, establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article 31 of the said ECOWAS Treaty relating to the need to harmonize and co-ordinate policies and programmes of Member States in the field of natural resources;

MINDFUL of the Supplementary Protocol A/SP1/06/06 amending the ECOWAS Treaty;

MINDFUL of "Africa Mining Vision 2050" of the African Union;

MINDFUL of the ECOWAS Directive C/DIR.3/05/09 on the harmonisation of the Guiding Principles and Policies in the mining Sector;

DEEPLY CONCERNED about the high level of poverty and underdevelopment in West Africa despite its abundant mineral resources.

AWARE of the low level of mineral resource development in the sub-region;

AWARE of the significant improvement that prudent and efficient management of our mineral resources can make towards meeting the challenges of poverty reduction and broad-based socio-economic development in our countries;

6. The Accounting Officers of the establishing Institutions shall determine the level of financial and accounting reporting requirements of the established offices.
7. The Authorizing Officer of the establishing Institution shall, in respect of the appropriations for each ECOWAS office, delegate appropriate powers to the head of the ECOWAS office concerned.

PART II

SPECIAL PROVISIONS

CHAPTER XIX: SPECIAL FUNDS

Article 70: Creation and Management

Subject to special rules governing their establishment, Special Funds may be created and managed in accordance with the provisions of these Regulations.

PART III

TRANSITIONAL AND FINAL PROVISIONS

CHAPTER XXI TRANSITIONAL PROVISIONS

Article 71: Adoption of International Public Sector Accounting Standards (IPSAS)

1. Adoption of IPSAS provided for under Article 58 of these Regulations shall become effective 1st January 2011.

Article 72: Consolidation of Community Budget and Financial Statements

Consolidation of the budget and financial statements of the Institutions of the Community, as stipulated in Article 58, shall become effective on the Financial Statements ending 31st December 2010.

Article 73: Amendments and Revisions

1. Any Community Institution may submit proposals for the amendment or revision of the Financial Regulations.
2. All proposals shall be submitted to the President of the Commission, who shall forward them to Member States thirty (30) days at the latest after receipt. The Commission shall convene a meeting of the Administration and Finance Committee for consideration and subsequent recommendation to the Council of Ministers for approval.
3. The rules shall be revised as the need arises.

Article 74: Abrogation

These Regulations supersedes any other contrary provisions.

Article 75: Entry Into Force and Publication

This Regulation shall be published by the ECOWAS Commission in the Official Journal of the Economic Community of West African States within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published by each Member State in its National Gazette within thirty (30) days after notification by the Commission.

Article 76: Language of Publication

These Regulations shall be published in the English, French and Portuguese languages.

ECONOMIC COMMUNITY OF
WEST AFRICAN STATES



COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE
DE L'OUEST

Sixty-second Ordinary Session of the Council of Ministers

ABUJA 26 – 27 MAY 2009

REGULATION C/REG.6/05/09 AUTHORIZING THE CONVENING OF TRIPARTITE MEETINGS ON LABOUR AND EMPLOYMENT MATTERS

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended in June 2006 establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article 19, new paragraph 5, of the said Treaty as amended by Article 1 of Supplementary Act A/SA.5/01/08 of 18 January 2008, by virtue of which the Commission exercises its powers to ensure the proper functioning and protection of the general interest of the Community and to this end, makes to the Authority of Heads of State and Government, any recommendation that it deems useful for the promotion and development of the Community;

CONSIDERING the important role of labour and employment in the economy of West Africa and their impact on the other sectors of activity;

CONSIDERING that labour and employment issues are becoming increasingly complex and difficult and that equitable solutions capable of ensuring sustainable social peace can be found only by all stakeholders, namely, State representatives, employers and workers, civil society organizations, and relevant non-governmental and inter-governmental organizations;

CONSIDERING that often-conflicting interests defended by stakeholders in the working world require that regular meetings be convened in order to promote social dialogue and facilitate settlement of disputes between the aforementioned stakeholders;

CONSIDERING that it is useful and beneficial for the Community to consult State representatives and those of employers and workers on issues relating to labour and employment, and that, to this end, there is a need for the President of the ECOWAS Commission to invite them to attend meetings convened by ECOWAS;

AWARE that meetings among Ministers of Labour and Employment, representatives of regional associations of employers, representatives of regional trade union organizations, as well as representatives of civil society, and relevant non-governmental and inter-governmental organisations constitute the appropriate forum for evaluating the attainment of the objectives of the ECOWAS labour and employment policy and for the monitoring of the implementation of the action plan of this policy;

DESIROUS of making it possible for the President of the Commission to convene meetings of State representatives, representatives of regional associations of employers, trade unions, civil society organisations, and relevant non-governmental and inter-governmental organisations on issues relating to labour and employment;

ON THE RECOMMENDATION of the second conference of Ministers of Labour and Employment, held in Abidjan on 9 April 2009;

AFTER THE OPINION of Parliament.

ENACTS

ARTICLE 1:

1. The President of the Commission shall convene tripartite meetings of representatives of Member States, employers associations, and trade union organizations, to consider issues relating to labour and employment, with a view to ensuring the realisation of the objectives of the ECOWAS labour and employment policy and the implementation of the action plan of the said policy;
1. Representatives of Civil Society Organizations and relevant Non-Governmental and Inter-Governmental Organizations may attend the tripartite meetings.

CONSIDERING that often-conflicting interests defended by stakeholders in the working world require that regular meetings be convened in order to promote social dialogue and facilitate settlement of disputes between the aforementioned stakeholders;

CONSIDERING that it is useful and beneficial for the Community to consult State representatives and those of employers and workers on issues relating to labour and employment, and that, to this end, there is a need for the President of the ECOWAS Commission to invite them to attend meetings convened by ECOWAS;

AWARE that meetings among Ministers of Labour and Employment, representatives of regional associations of employers, representatives of regional trade union organizations, as well as representatives of civil society, and relevant non-governmental and inter-governmental organisations constitute the appropriate forum for evaluating the attainment of the objectives of the ECOWAS labour and employment policy and for the monitoring of the implementation of the action plan of this policy;

DESIROUS of making it possible for the President of the Commission to convene meetings of State representatives, representatives of regional associations of employers, trade unions, civil society organisations, and relevant non-governmental and inter-governmental organisations on issues relating to labour and employment;

ON THE RECOMMENDATION of the second conference of Ministers of Labour and Employment, held in Abidjan on 9 April 2009;

AFTER THE OPINION of Parliament.

ENACTS

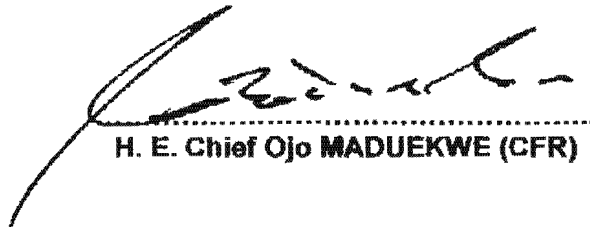
ARTICLE 1:

1. The President of the Commission shall convene tripartite meetings of representatives of Member States, employers associations, and trade union organizations, to consider issues relating to labour and employment, with a view to ensuring the realisation of the objectives of the ECOWAS labour and employment policy and the implementation of the action plan of the said policy;
1. Representatives of Civil Society Organizations and relevant Non-Governmental and Inter-Governmental Organizations may attend the tripartite meetings.

ARTICLE 2:

This Regulation shall be published in the Official Journal by the Community within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published in the National Gazette of each Member State, within thirty (30) days after notification by the Commission.

DONE AT ABUJA, THIS 27TH DAY OF MAY 2009



H. E. Chief Ojo MADUEKWE (CFR)

The Chairman

For Council





**Sixty-second Ordinary Session of
the Council of Ministers**

ABUJA, 26 – 27 MAY 2009

**REGULATION C/REG.7/05/09 RELATING TO THE ADOPTION OF
THE REGIONAL POLICY ON PROTECTION AND ASSISTANCE TO
VICTIMS OF TRAFFICKING IN PERSONS IN WEST AFRICA**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Articles 58, 59, 60, 61, 63 and 64 of the said Treaty;

MINDFUL of Protocol A/P1/5/79 of May 29, 1979 on the free movement of persons, residence and establishment, and its subsequent Protocols;

MINDFUL of the Universal Declaration of Human Rights adopted in 1948;

MINDFUL of the United Nations Convention against Transnational Organized Crime and its Supplementary Protocol to Prevent, Suppress and Punish trafficking in persons, especially Women and Children, signed in 2000;

MINDFUL of the African Charter on Human and Peoples' Rights, signed in 1981;

MINDFUL of the ILO convention No. 29 concerning Forced or Compulsory Labour, signed in 1930;

MINDFUL of the ECOWAS Convention A/P1/7/92 on Mutual Assistance in criminal matters adopted in Dakar on 29th July 1992;

MINDFUL of The ECOWAS Convention A/P1/8/94 on Extradition between the west African States, adopted in Abuja on August 6th 1994;

MINDFUL of the ECOWAS Plan of Action to combat trafficking in persons especially women and children, adopted in December 21st 2001;

MINDFUL of the ECOWAS/ECCAS joint Plan of Action to combat trafficking in Persons especially women and children adopted in July 7th 2006 in Abuja;

MINDFUL of the Multilateral Cooperation Agreement to combat trafficking in West and Central Africa adopted in July 7th 2006 in Abuja;

CONSIDERING the ties of cooperation and solidarity between the ECOWAS Member States;

CONSIDERING their common commitment to promote and protect human rights in general and to grant to children in particular, all the necessary attention in order to ensure their integral and harmonious blooming;

CONSIDERING that in the framework of the fight against trafficking in persons, it is fundamental for victims to be identified and assisted with a view to rehabilitating them by restoring their dignity and reintegrating them socially and economically;

CONSIDERING that the cross-border and multi-faceted nature of trafficking, as well as its international spill-over, requires the establishment of a coherent and concerted reference framework within ECOWAS to collectively undertake the struggle against this degrading and criminal scourge;

DEEPLY CONCERNED with the increasing scope of the phenomenon of trafficking in persons, especially women and children within the region;

INSPIRED by the United Nations Convention Against Transnational Organized Crime, and its Protocol to Prevent, Suppress and Punish Trafficking in Persons especially Women and Children to establish mutual co-operation at the international level to jointly fight the menace of human trafficking;

DETERMINED to mobilize necessary efforts and resources to punish all those engaged in human trafficking especially in women and children by prosecuting their crimes wherever they occur;

CONSCIOUS of the fundamental principle of the best interests of the child and the commitment to promoting and protecting human rights and, in particular, the general well-being of a child with a view to ensuring their total and harmonious self-realization;

HAVING IN MIND their commitment to the international, regional and legal instruments;

ANXIOUS to establish a friendly and conducive environment where victims of trafficking in persons and exploitation of child labor, benefit from an equitable access to the protection and assistance in the West African region;

DESIROUS to adopt a regional policy of protection and assistance to victims of trafficking in persons in West Africa;

ON THE RECOMMENDATION of the meeting of the Ministers in charge of Justice, Women and Children of ECOWAS member States, held in Accra, on April 3rd 2009;

AFTER THE OPINION of the ECOWAS Parliament.

ENACTS

ARTICLE 1:

There is hereby adopted the regional Policy on protection and assistance to victims of trafficking in persons in West Africa which is attached hereto.

ARTICLE 2:

The Member States shall harmonize their national policies on protection and assistance to victims of trafficking in persons with the regional policy referred to in Article 1 of this Regulation.

ARTICLE 3:

The ECOWAS Commission shall take all necessary measures to ensure the prompt operationalisation of the regional policy on protection and assistance to victims of trafficking in persons in West Africa.

ARTICLE 4:

This Regulation shall be published by the ECOWAS Commission in the Official Journal of the Economic Community of West African States within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published by each Member State in its National Gazette within thirty (30) days after notification by the Commission.

FAIT A ABUJA, LE 27 MAI 2009

POUR LE CONSEIL

LE PRESIDENT


.....
S.E. Chief Ojo MADUEKWE (CFR)

**REGIONAL POLICY ON PROTECTION AND ASSISTANCE
TO VICTIMS OF TRAFFICKING IN PERSONS IN WEST
AFRICA.**

ACCRA, 3rd April 2009

May, 2009

2009

1.0 Introduction

Trafficking in persons is a problem that impinges on human rights insofar as it violates the dignity and integrity of individuals, their freedom of movement and, even in certain cases, their right to life.

Article 3 of the Protocol supplementary to the United Nations Convention on the fight against organized crime which is aimed at preventing, suppressing and punishing trafficking in persons, especially women and children (2000), defines trafficking in persons as follows:

«the recruitment, transportation, transfer, harbouring or receipt of person, by means of the threat or use of force or other forms of coercion, of abduction, of fraud or deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation. Exploitation shall include, at a minimum, the exploitation of the prostitution of others or other forms of sexual exploitation, forced labour or services, slavery or practices similar to slavery, servitude or the removal of organs. »

In West Africa, trafficking is mainly rooted in rampant poverty. Traffickers take advantage of the high demand for migrant workers in many local industries inclusive of mining, agriculture, fishing, restaurant, bars, massage parlors, commercial sex activities, petty trade, and a range of activities in the so-called informal sector.-

Violence against individuals or communities, natural disasters, armed conflicts, social conflicts that fuel forced migration and increase vulnerability of children, and young girls and women are contributing factors to trafficking. The growing feminization of migration increases trafficking risks.

The magnitude of the phenomenon and its consequences in West Africa are considerable and call for actions by the governments and civil society. In 2006 for instance, the certified number of victims declared by the judicial systems of nine ECOWAS countries was 2012, according to UNODC. This figure could be very far from the

reality owing to the clandestine nature of the phenomenon, as well as the inadequacy of the necessary resources of the national structures responsible for trafficking issues. Nonetheless, the measures taken by the Member States to identify the victims and appraise the level of trafficking in persons in their respective countries demonstrate their will to tackle this scourge, especially the risks and consequences they entail for victims and society at large.

As far as individuals are concerned, victims of trafficking in persons undergo a violation of their human rights and all sorts of abuse. They also suffer from loss of self esteem, physical harm including assaults and rape, and are exposed to diseases, especially STI and HIV/AIDS, fear, lasting emotional trauma, and death. Victims also suffer from social exclusion and subsequently resort to crime as a result of this ostracization.

As far as the society is concerned, the risks and consequences are translated, among other things, by the spread and diversification of organized crime, for groups of traffickers become involved in other types of organized crime with the proceeds from the trafficking in persons (trafficking in weapons and drugs); and economic destabilization as a result of money laundering. Coupled with these are demographic de-stabilization, human capital erosion, growth of public sector corruption, and increased public sector costs mainly due to higher health expenditure as a result of an eventual spread of HIV/AIDS.

At regional and inter-regional levels, trafficking in persons constitutes a major concern which has, among other things, led to:

- the adoption by the Authority of Heads of State and Government, in 2001, of an ECOWAS Plan of Action to combat human trafficking;
- the adoption, in 2006, of an ECOWAS/CEEAC Plan of Action against human trafficking; and
- the signature, in 2006, of a multilateral cooperation agreement to combat trafficking in persons, particularly in women and children in West and Central Africa.

As regards institutional and technical provisions, the ECOWAS Commission set up, in 2005, a unit to combat trafficking. Training courses were organized for national groups and an evaluation of national legal frameworks was carried out in 2006, which contributed to development capacity building and Plans of Action.

Specifically, in the framework of the fight against trafficking in persons, it is fundamental for victims to be identified and assisted with a view to rehabilitating them by restoring their dignity and reintegrating them socially and economically.

The cross-border and multi-faceted nature of trafficking, as well as its international spill-over, requires the establishment of a coherent and concerted reference framework within ECOWAS to collectively undertake the struggle against this degrading and criminal scourge.

The regional policy for the protection of, and assistance to, victims of trafficking in persons in West Africa prepared by ECOWAS provides a response to this concern. It is the overarching instrument that supplements the existing provisions and incorporates them with a view to safeguarding the efficiency and efficacy of the efforts being made by the various stakeholders.

1.1 PREAMBLE:

The Governments of member States of the Economic Community of West African States

Recalling the ties of solidarity and cooperation between them;

Deeply concerned with the increasing scope of the phenomenon of trafficking in persons, especially women and children within the region;

Considering their common commitment to promote and protect human rights in general and to grant to children in particular, all the necessary attention in order to ensure their integral and harmonious blooming;

Inspired by the United Nations Convention Against Transnational Organized Crime, and its Protocol to Prevent, Suppress and Punish Trafficking in Persons especially Women and Children to establish mutual co-operation at the international level to jointly fight the menace of human trafficking;

Determined to mobilize necessary efforts and resources to punish all those engaged in human trafficking especially in women and children by prosecuting their crimes wherever they occur,

Conscious of the fundamental principle of the best interests of the child and the commitment to promoting and protecting human rights and, in particular, the general well-being of a child with a view to ensuring their total and harmonious self-realization;

Reaffirming their commitment to the international, regional and legal instruments listed below:

- The ILO convention No. 29 concerning Forced or Compulsory Labour, 1930;
- The Universal Declaration of Human Rights, 1948;
- The UN supplementary Convention on the Abolition of Slavery, 1956;
- The ILO Convention No. 105 on the Abolition of Forced Labour, 1957;
- The Convention No. 138 of the International Labour Organization (ILO) concerning Minimum Age for Admission to Employment, 1973;

- The United Nations Convention on the Elimination of All Forms of Discrimination against Women, 1979;
- The African Charter on Human and Peoples' Rights, 1981;
- The United Nations Convention on the Rights of the Child, 1989
- Optional Protocol to the Convention of the Rights of the Child on Relating to the Sale of Children, Child Prostitution and Pomography, 2000;
- The African Charter on the Rights and Welfare of the Child, 1990;
- The ECOWAS Convention A/P1/7/92 on Mutual Assistance in Criminal Matters adopted in Dakar in 1992;
- The Hague Convention on the Protection of Children and Cooperation in the field of International Adoption, 1993;
- The Treaty of Economic Community of West African States (ECOWAS), revised in 1993 and the Protocol Relating to Free Movement of Goods and Persons;
- The ECOWAS Convention A/P1/8/94 on Extradition adopted in Abuja, 1994;
- The Convention No. 182 of the International Labour Organization (ILO) on the Worst Forms of Child Labor and Immediate Action to Eliminate them, 1999;
- The United Nations Convention against Transnational Organized Crime and its Supplementary Protocol to Prevent, Suppress and Punish trafficking in persons, especially Women and Children, 2000;
- The Constitutive Act of the African Union, 2000;
- The Cooperation Agreement on Criminal Police between the Member States of the Economic Community of West African States (ECOWAS), 2003;
- The Protocol to the African Charter on Human and People's Rights on the rights of Women in Africa, called Maputo Protocol, 2003;

- The Multilateral Cooperation Agreement to combat child trafficking in West Africa, 2005.

Drawing on existing Agreements to combat trafficking in persons in the regions;

Further recalling the ECOWAS Protocol on the Mechanism Relating to Conflict Prevention, Management, Resolution, Peacekeeping and Security of 10 December 1999 and its provisions on the control of trans border crimes;

Considering our commitment to the Millennium Development Goals (MDGs);

Considering the commitment of the ECOWAS Heads of States through the adoption of the ECOWAS Initial Plan of Action against Trafficking in Persons in 2001 in Dakar; and adoption by Ministers of the ECOWAS/ ECCAS Plan of Action to Combat Trafficking in Persons especially Women and Children in 2006 in Abuja and the Multilateral Cooperation Agreement to Combat Trafficking in Persons in West and Central Africa in 2006 in Abuja;

Recalling the Declaration and Plan of Action deriving from the United Nations General Assembly Extraordinary Session devoted to children held in May 2002;

Noting with satisfaction the initiatives taken by the agencies of the United Nations System, international organizations, bilateral cooperation, international and national non-governmental cooperation as well as organizations of the civil society and other partners, regarding trafficking in persons in West Africa;

Recognizing that child victims of trafficking need special protection measures for their development, well-being and self-realization;

Knowing that the combat against trafficking in persons, especially women and children is a priority of the authorities of the West African States, which calls for concerted and urgent action;

Noting that the actions require, inter alia, implementation of prevention of trafficking in persons as well as programmes for the reintegration of victims;

Agree to give to ourselves the following Policy

1.2 VISION

This Policy seeks to establish and maintain a supportive and friendly environment where victims of human trafficking and exploitative/ hazardous child labor have equitable access to protection and assistance in West Africa.

1.3 MISSION STATEMENT

Commitment to restoration of the victims of human trafficking and exploitative/ hazardous child labor to the fullest possible state of physical, psychological, social, vocational and economic wellbeing through sustainable assistance programmes.

1.4 GOAL

To ensure that victims of human trafficking and exploitative/ hazardous child labor are assisted to become functional members of the society.

1.5 SCOPE

This Policy adopts a holistic approach in protecting trafficked persons through assistance that provides appropriate and relevant services that will empower them for effective integration into their various communities. The components of the scope include: reception, identification, sheltering, health, counseling, family

tracing, return/ repatriation, integration, empowerment, follow-up, after care and disengagement.

1.6 DEFINITIONS OF TERMS

a. Trafficking in Persons:

Trafficking in persons refers to the recruitment, transportation, transfer, harboring or receipt of persons, by means of threat or use of force or other forms of coercion, of abduction, of fraud, of deception, of the abuse of power or of a position of vulnerability or of the giving or receiving of payments or benefits to achieve the consent of a person having control over another person, for the purpose of exploitation. Exploitation shall include, at the minimum, the exploitation of the prostitution of others or other forms of sexual exploitation, forced labor or services, slavery or practices similar to slavery, servitude or the removal of organs."

Trafficking could be for the following purposes:

- (i) Exploitative labour
- (ii) Sexual exploitation
- (iii) Sexual abuse
- (iv) Slavery
- (v) Organ harvest/sale
- (vi) Pornography
- (vii) Marriage/forced or early marriage
- (viii) Baby harvest/sale
- (ix) Begging
- (x) Sale of Drugs
- (xi) Armed conflicts; and other related matters.
- (xii) Sex tourism



**Sixty-second Ordinary Session of the
Council of Ministers**

ABUJA 26 – 27 MAY 2009

**REGULATION C/REG.3/5/09 RELATING TO THE
DEVELOPMENT OF MINERAL RESOURCES AND THE
ORGANIZATION OF THE MINING SECTOR WITHIN ECOWAS**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended, establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article 31 of the said ECOWAS Treaty relating to the need to harmonize and co-ordinate policies and programmes of Member States in the field of natural resources;

MINDFUL of the Supplementary Protocol A/SP1/06/06 amending the ECOWAS Treaty;

MINDFUL of "Africa Mining Vision 2050" of the African Union;

MINDFUL of the ECOWAS Directive C/DIR.3/05/09 on the harmonisation of the Guiding Principles and Policies in the mining Sector;

DEEPLY CONCERNED about the high level of poverty and underdevelopment in West Africa despite its abundant mineral resources.

AWARE of the low level of mineral resource development in the sub-region;

AWARE of the significant improvement that prudent and efficient management of our mineral resources can make towards meeting the challenges of poverty reduction and broad-based socio-economic development in our countries;

- of trafficking in persons.
- (ii) Provision of a warm, protective and supportive environment on arrival/reception to calm and reassure Trafficked Persons.
- (iii) Provision of adequate reception centres for the identification and reception of trafficked persons as shall be prescribed and approved by Member States
- (iv) Setting and enforcing standards to ensure the fundamental human rights of trafficked persons.
- (v) Ensuring the presence of care providers and interpreters at reception.
- (vi) Production and provision of information materials about the rights, obligations and welfare of trafficked persons at every reception centre
- (vii) Ensuring the initial screening of trafficked persons within a period of 72 hours on arrival at the reception centres.
- (viii) Provision of immigration personnel at the points of reception to process deportees and identify trafficked persons without moving them to Immigration and Police cells.
- (ix) Designing a standard interview protocol to be used at reception.

2.2 IDENTIFICATION

The criminal and complex nature of the offence of TIP is bound up in secrecy, deceit and is clandestine. Resultantly, a good number of personnel who are likely to be the first to come into contact with victims are unable to recognize and distinguish a victim from, say for example, a smuggled migrant. There is the need for objective criteria that qualify persons in transit or at reception as victims. Thus there is need to equip operational officers with background information that will enable them to identify victims with ease.

Check list for identifying victims:

The following criteria and indicators are provided as examples and should be applied together.

- (i) The person is a minor;
- (ii) Upon questioning the suspicion of recruitment by deceit, coercion, fraud or force appears;
- (iii) The person was sold
- (iv) The individual had no knowledge that the job might include any activity not subjected to his/her free volition including sexual services;
- (v) The person was kept by debt bondage;
- (vi) The documents (passports, ID, other travel documents) of the victim of trafficking were retained/confiscated by the traffickers;

- (vii) The person's freedom of movement was either partially or totally denied;
- (viii) The trafficked persons/ or his/her family was subjected to violence or threats, or the person has suffered abuse of a physical, mental or sexual nature;
- (ix) The intermediaries/traffickers have obtained economic or other profit through deception, coercion and/or other forms of exploitation under conditions that violate the fundamental human rights of the potential victim;(x) The trafficked person was proposed a different type of job when she/he applied and was recruited from the one in which she/he was actually engaged by force;

Deleted: 1

General Indicators

- ▶ Possible indicators: child travels with an adult who is not biological parent, does not know the exact destination.
- ▶ Cumulative judgement of available indicators: age, gender, nationality, documentation, evidence of abuse
- ▶ Age assessment: where age of possible victim is uncertain and it appears the victim might be a child, the person should be treated as a child until his/her age is verified
- ▶ Looks of that individual, child being alone, child is not going to school, child is abused, child is forced to work.
- ▶ Signs from traffickers, people who travel together, but do not communicate.
- ▶ Woman does not mix with neighbours, has no contacts, does not look after her kids.
- ▶ Excitement on the side of the child, child finds her/himself in an environment that s/he is not used to.
- ▶ Person too well dressed (compared to his/her social background).
- ▶ Borders: one persons goes, looks for reaction of officials, then others follow.
- ▶ Odd working hours for children.
- ▶ Begging of handicapped people.
- ▶ Circumstances such as where there are several persons travelling but only have one piece of luggage.
- ▶ The person possesses travel documents: passport with residence permit but does not know anything about the destination.
- ▶ An adult who never leaves a house unaccompanied.

OBJECTIVES

- (i) To identify Victims
- (ii) To rescue the trafficked persons
- (ii) To obtain information needed for rehabilitation of the victims
- (iii) To counsel the victims
- (iv) To provide information that could lead to the extradition and

punishment of traffickers.

IMPLEMENTATION STRATEGIES

- (i) Provision of guidelines to facilitate the rescue of victims.
- (ii) Documentation of trafficked persons.
- (iii) Provision of counseling services.
- (iii) Provision of information to the victims on TIP.

2.3 SHELTERING

The need to give immediate shelter and rest to the traumatized victim is paramount. The shelter offers immediate protection to the victims to regain their self esteem and confidence. It also affords them the opportunity to enhance their capacity to face the challenges of the future.

OBJECTIVES

- (i) To provide temporary accommodation for the trafficked persons.
- (ii) To provide an opportunity for obtaining additional information from the victims necessary for further steps in the rehabilitation process.
- (iii) To provide psychosocial and legal services to the trafficked person.
- (iv) To provide recreational facilities
- (vi) To provide clothing and medical services
- (vii) To provide a warm, protective and supportive environment to promote personal development
- (viii) To provide an opportunity for educational attainment

IMPLEMENTATION STRATEGIES

- (i) Provision of adequate shelters for trafficked persons for an average period of 6 weeks (the time spent in shelters must be primarily based on the needs of each case and the availability of facilities and resources).
- (ii) Provision of counseling, psychosocial, medical and legal services.
- (iii) Provision of cultural and recreational services and facilities.
- (iv) Provision of security facilities at the shelter.
- (v) Facilitating and fostering adoption processes.
- (vii) Provision of effective referral system for the protection and assistance of trafficked persons.
- (viii) Provision of a library or reading room with relevant material.
- (ix) Provide interpreters where necessary.

Deleted:

2.4 HEALTH

Victims of Human Trafficking are exposed to various health risks and abuse. This may result in health problems such as sexually transmitted infections (STIs), HIV/AIDS, pelvic inflammatory disease, hepatitis, tuberculosis, skin infections and other communicable diseases; unwanted pregnancy, forced abortion, abortion-related complications, mental and emotional health problems including recurring nightmares, insomnia, suicidal tendencies, alcoholism, drug abuse and addiction.

Victims also face neglect and poor living conditions which often result in anaemia, malnutrition, diarrhoea and parasitic infestations.

Against this background, it is imperative that all victims of trafficking are provided with non-discriminatory, comprehensive and equal access to adequate health-care services.

Provision of health care for TPs is a basic human right that must be promoted and protected in accordance with Article 16 of the African Charter on Human and Peoples Rights. In addition, Article 25 of the Universal Declaration of Human Rights provides for the rights to standard of living adequate for the health and well being of individuals and their families, irrespective of gender, age and background. Victims of human trafficking, therefore, have the right to access all health care services irrespective of gender, age or background.

OBJECTIVES

- (i) To ensure equitable access to comprehensive and qualitative health care services for all TPs irrespective of age, gender or other circumstances;
- (ii) To provide standardized screening and treatment of identified health conditions especially malaria and communicable diseases such as HIV/AIDS, tuberculosis, STIs, etc., and referral.
- (iii) To offer comprehensive mental health care services to all TPs, including rehabilitation, referral and follow-up;
- (iv) To provide standardized counselling services, which addresses specific health needs and social problems of TPs and support for future planning and reintegration;

- (v) To provide adequate health information and communication services on reproductive health, HIV/AIDS, STIs, malaria, mental health, etc., to all TPs;
- (vi) To educate law enforcement officers and other stakeholders on the importance of health care services and referrals for victims;
- (vii) To ensure the delivery of health services that meet specific needs of TPs,
- (viii) To uphold the fundamental human rights of TPs, especially mother and child by protecting them from stigmatization and discrimination in accessing health care services;
- (ix) To ensure that TPs have information on existing health services in their communities for follow-up;
- (x) To ensure that all TPs are accommodated in a healthy and conducive environment at all stages of the rehabilitation process;
- (xi) To ensure that all shelters accommodating TPs network with existing health care facilities in order to achieve these objectives.

IMPLEMENTATION STRATEGIES

- (i) Provide access to standardized and equitable health care services at the shelters for all TPs irrespective of their gender or circumstances;
- (ii) Link shelters with government endorsed health care facilities, providing VCT/HCT, ART, PMTCT, STIs and tuberculosis management, mental health services and other referral services as appropriate;
- (iii) Provide mental health services to all TPs through prompt and functional referral system; including victims with drugs and substance abuse problems
- (iv) Develop standard instruments for counselling services capturing information on socio-cultural background of TPs including planning and reintegration;
- (v) Provide comprehensive health information and communication services on reproductive health, HIV/AIDS, STIs, Malaria, Mental health, etc., to all TPs;
- (vi) Sensitize stakeholders especially law enforcement officers on the importance of health care services to TPs;

41. During the deliberations on this matter, Council was informed that three (3) member States namely the Gambia, Liberia and Sierra Leone had submitted requests for assistance towards the gradual set up of their VAT system

42. The ECOWAS Council of Ministers took note of the report and adopted it.

Item 10: Consideration of the progress report on the West African Mineral Resources Development Programme

43. In this memorandum, the first meeting of ECOWAS Ministers for Mineral Resources Development requested the Council of Ministers to consider and adopt the following documents proposed by this sectoral meeting:

- Draft ECOWAS Directive on Harmonisation of the Guiding Principles and Policies governing the Mining Sector;
- Action Plan for the Implementation of the ECOWAS Action Plan.

44. Council took note and adopted the proposals in the memorandum.

Item 11: Report of the Ministerial meeting on the adoption of the ECOWAS Labour and Employment Policy and Strategic Action Plan

45. The ECOWAS Commission presented a draft ECOWAS Labour and Employment Policy and a Strategic Action Plan to Council for consideration. The report focuses on unemployment, child labour, migration, forced displacement of persons and human trafficking. It highlights the need for a labour and employment policy applicable in every Member State, and which aims at promoting tripartism, strengthening of trade unionism within the region, the dissemination and ratification of ECOWAS protocols, and in particular the General Convention on Social Security. The policy provides for the creation of a regional labour and employment fund.

46. Council took note of the report and adopted it.

Item 12: Report on the third Conference of ECOWAS Ministers of Education

47. The presentation on this report indicated that the deliberations of the 3rd Conference of Ministers of Education focused on the implementation of the ECOWAS priority programmes, namely the harmonisation of certificates, the draft Statutes of the Regional Fund for Education and Training, and monitoring mechanisms on the implementation of the Action Plan of the Second Decade of Education for Africa for the period 2006-2015.

48. Council took note of the report and adopted it.

Item 13: Presentation of the strategy for the implementation of the ECOWAS Regional Action Plan against Illicit Drug Trafficking, Organised Crime

49. The Commission introduced the ECOWAS Commission Operational Plan and the Monitoring and Evaluation Mechanism. The two documents are key components of the

IMPLEMENTATION STRATEGIES

- (i) Conduct a risk assessment on the wisdom of returning the trafficked person to the family and community of origin.
- (ii) Providing information about rehabilitation services to stakeholders.
- (iii) Provision of spiritual and moral counseling.
- (iv) Provision of psychosocial, medical and legal services.
- (v) Provision of training kits and resettlements tools

Deleted: ¶

2.6 FAMILY TRACING

There is a need for family tracing in order to return and integrate victims into their families and communities as might be appropriate. In addition the families and the communities shall be enlightened and counseled to create a supportive environment for the proper integration of trafficked persons.

OBJECTIVES

- (i) To locate and prepare trafficked persons' family and community for the victims return.
- (ii) To enlighten the family and the community on the dangers of TIP.
- (iii) To facilitate the integration of trafficked persons into their families, communities and the society.

IMPLEMENTATION STRATEGIES

- (i) Conduct a risk assessment of returning the trafficked person to the family and community of origin.
- (ii) Provision of counseling to the family.
- (iii) Facilitating the provision of psychosocial, medical and legal services to the victims and their families.
- (iv) Provision of security for the family of the trafficked person where necessary.

2.7 RETURN/REPATRIATION

The primary goal in the successful handling of trafficking cases is the establishment of the trafficked person as a fully autonomous individual, an integral part of society and an entity capable of both a sustainable livelihood and positive social contributions. To achieve this eventual return of victims to his/her home or place of origin is often a necessary step. Many victims of human trafficking are continuously rescued in West Africa, hence the need for proper procedures for return/repatriation.

Depending on the circumstances, return can take place within the country (victims of internal trafficking) or between two countries (victims of cross border trafficking-

repatriation). **Safe and dignified return/repatriation is essential** in the integration process.

OBJECTIVES

- (i) To ensure **safe** and secure of TP from the to their local communities.
- (ii) To **ensure safe, secure** and dignified return of foreign **victims** to their own **countries**.
- (iii) To discourage internal/transnational **trafficking in persons**.
- (iv) To **ensure** collaboration with **local** communities and home **countries** of victims of **human trafficking**,

IMPLEMENTATION STR

- (i) Ensure that **appropriate** handle the return/repatriation process.
- (ii) **Strengthening the referral system** or **networking** with other **countries**.
- (iii) **Embark** on **social** investigations of the home situation of the victim to ensure return/repatriation.
Development of memoranda of understanding **with** other countries and **Agencies, NGOs, etc.**
- (v) Arrangement the transfer of **victims** from **safe** secure shelter to similiary receptive and nurturing home environment.
- (vi) Provision of **necessary** psychological, medical, legal, financial, language support to **trafficked** persons with a view to **facilitate** integration.
- (vi) **access** to alternative protection where Trafficked persons **may** persecution **upon** return to country or community of **origin**

2.8 INTEGRATION

Integration is paramount in the protection, **assistance** and **rehabilitation** of **trafficked** persons, **primary goal of the integration process** is to **facilitate**

reintegration of the victims so that they can function independently. It should be an ongoing process that seeks to develop the **prospects** of an individual so **as** to enable the trafficked person live **a normal life** in the **society**.

OBJECTIVES

- (i) To **assist** trafficked persons to socio-economic

independence through community-based vocational skills acquisition, education, etc.

- (ii) To reduce the impact of trafficking and **associated social stigma** on trafficked and their **families**.
- (iii) To provide access to and care to the trafficked persons and their families.
- (iv) To **periodically** monitor the **integration** process.

IMPLEMENTATION STRATEGIES

- (i) **Integration** to be **undertaken** as much as is **practicable** using a community based approach.
- (ii) **Collaboration with** relevant stakeholders in **the** process of integration of **trafficked persons**.
- (iii) Provision of **vocational training** programmes for trafficked persons and their **families** where **applicable**, to ensure income security
- (v) (iv) Facilitating in **formal** educational institutions for **trafficked** **financing** through for the establishment of **micro-liaison** with financial institutions
- (vi) **Provision of stipends** during period of internship
- (vii) Monitoring of the integration **process** of trafficked **persons**
- (viii) **advocacy** visits to the communities, traditional **and** religious leaders **on TIP**.
- (ix) Embark on community sensitization programmes to enlighten the community on **dangers** of TIP.
- (x) Integrate trafficked **persons** using the Community Based **Vocational Rehabilitation (CBVR)** approach
- (xi) Monitoring of the integration **process**.
- (xii) Collaborate with relevant stakeholders
- (xiii) Provide trafficked persons stipends during **the** period of **re-adaptation**

Deleted: 1

2.9 EMPOWERMENT

Empowerment the trafficked **victims and** their an **opportunity** to increase **their knowledge** and enhance their coping skills that **will prevent** them from **trafficked**, ensure income security and full integration into their **communities**.

OBJECTIVES

- (i) To instill confidence and dignity in for effective functioning of the mind.
- (ii) To empower trafficked persons to achieve through vocational skills acquisition, education, etc.

independence through community-based vocational skills acquisition, education, etc.

- (ii) To reduce the impact of trafficking and associated social stigma on trafficked persons and their families.
- (iii) To provide access to psycho-social and spiritual care to the trafficked persons and their families.
- (iv) To periodically monitor the integration process.

IMPLEMENTATION STEPS

- (i) Integration to be undertaken as much as is practicable using a community based approach
- (ii) Collaboration with relevant stakeholders in the of integration of trafficked persons.
- (iii) Provision of vocational training for trafficked persons and their families where applicable, to ensure income security
- (v) (iv) Facilitating placement in formal educational for trafficked persons. Provision of micro-credit financing for the establishment of micro-enterprises through liaison with financial institutions
- (vi) Provision of stipends during period of internship
- (vii) Monitoring of the integration process of trafficked persons
- (viii) Pay advocacy visits to the communities, traditional and religious leaders on TIP.
- (ix) Embark on community sensitization programmes to enlighten the community on dangers of TIP.
- {x} Integrate trafficked persons using the Community Based Vocational Rehabilitation (CBVR) approach
- {xi} Monitoring of the integration process.
- (xii) Collaborate with relevant stakeholders
- (xiii) Provide trafficked persons stipends during the period of re-adaptation

Deleted: 1

2.9

Empowerment provides the trafficked Victims and their families an opportunity to increase their knowledge and enhance their coping skills that will prevent them from being trafficked, ensure income security and full integration into their communities.

OBJECTIVES

- (i) To instill confidence and dignity in TPs for effective functioning of the mind.
- (ii) To empower trafficked persons to achieve socio-economic independence through vocational skills acquisition, education, etc.

independence through community-based vocational skills acquisition, education, etc.

- (ii) To reduce the impact of trafficking and associated on trafficked persons and their families.
- (iii) To access to psycho-social and spiritual care to trafficked persons families,
- (iv) To periodically monitor the integration process.

IMPLEMENTATION STRATEGIES

- (i) to be undertaken as much as is practicable using a community based approach.
- (ii) Collaboration with relevant stakeholders in the process of trafficked persons.
- (iii) Provision of vocational training programmes for trafficked persons and their families where to ensure income security
- (iv) Provision of micro-credit financing for the of micro-enterprises through liaison with institutions
- (v) Provision of stipends during period of internship
- (vi) Monitoring of the integration process of trafficked persons
- (vii) Pay advocacy visits to the communities, traditional and leaders on TIP,
- (viii) Embark on community sensitization programmes to enlighten the community on dangers of TIP.
- (ix) Integrate trafficked persons using the Community Based Vocational Rehabilitation (CBVR) approach
- (x) Monitoring of the integration process.
- (xi) Collaborate with relevant stakeholders
- (xii) Provide trafficked persons stipends during the period of re-adaptation

Deleted: 1

2.9

the trafficked victims and their families an opportunity to increase their knowledge and enhance their coping skills that will prevent from trafficked, ensure income security and full integration into their communities.

OBJECTIVES

- (i) To instill and dignity in TPs for the mind.
- (ii) To empower trafficked persons to achieve socio-economic through vocational skills acquisition, education, etc.

- (Hi) Building up of self esteem and assertiveness.
- (v) Ensure proper enlightenment of the victims to avoid being re-trafficked.

IMPLEMENTATION STRAT

- (I) Providing information about rehabilitation services to stakenoldars.
- CH) Provision of formal/informal education for trafficked persons.
- (iii) Enlightenment of victims on their rights, obligations and other relevant information.
- (iv) Provision of vocational training for trafficked persons to ensure income security and self-reliance.
- (v) to decision making and entrepreneurship skills.
- (vll) Provide for establishment micro-enterprises through liaison with financial institutions.
- (xi) training kits and tools.

2.10 **FOLLOW**

There is need for trafficked persons to be physically and psychologically stabilized and sustained economically. Also it is important to assess the efficacy of the process in order to evaluate impact of service delivery.

Once the the victim have met after return there will be a long term need for follow-to to ensure that the victim remains safe and make progress, obviating any possibility of being re-trafficked.

OBJECTIVES

- (i) To ensure that rehabilitated persons are fully integrated into their communities.
- (ii) To ensure that the of rehabilitation and integration are
- (iii) To address problems trafficked persons face in the home environment after return.
- (iv) To monitor and evaluate the implementation of the programme.

IMPLEMENTATION STRA

- (i) Periodic visits to victim to assess the progress of the integration programme.
- (ii) Identify problems victims face during integration and proffer solutions.
- (iii) Development of indicators as a basis for assessing the success of



the integration process.

2.11 [REDACTED]

Beyond establishing indicators for the assessment of whether or not the integration process is progressing, efforts should be geared towards determining whether or not [REDACTED] has a demonstrated [REDACTED] in the [REDACTED] physical, psychologically and economically. [REDACTED] takes place when the indicators confirm the [REDACTED] of Integration and empowerment.

OBJECTIVES

- (i) [REDACTED] determine the readiness of trafficked [REDACTED] for disengagement
- (ii) To [REDACTED] the [REDACTED] of disengagement.
- (iii) To ensure that the victims are successfully integrated into their communities.
- (iii) To foster independence and self reliance of victims.
- (iv) [REDACTED] develop appropriate indicators for disengagement

IMPLEMENTATION STRA[REDACTED]

- (i) Determining the success of the integration plan based on indicators.
- (ii) Preparing the mind of the victims towards eventual disengagement.
- (iii) [REDACTED] indicators for [REDACTED] the readiness of the victim for eventual disengagement.
- (iv) Assess the readiness of the victims for eventual disengagement.

2.12 [REDACTED]

[REDACTED] ignorance about trafficking in [REDACTED] of traffickers, large family [REDACTED] low level of education, broken [REDACTED] number of orphans and other [REDACTED] children (Ove) in the [REDACTED] are some causes of human trafficking in West Africa. The [REDACTED] to migrate for economic and other reasons is also a very powerful motivator for potential victims, who in pursuing this goal become victims of traffickers. [REDACTED] can only be [REDACTED] dealt with when prevented and as such has [REDACTED] with the care and [REDACTED] of victims.

OBJECTIVES

- (i) To [REDACTED] the causes of Trafficking in Persons.
- (ii) To develop collaborations on [REDACTED] subject of trafficking in persons between Member States and relevant non [REDACTED] states.
- (iii) [REDACTED] minimize the vulnerability [REDACTED] persons to trafficking in [REDACTED] Africa.
- (iv) To sensitize families on the [REDACTED] on TIP.

IMPLEMENTATION STRATI

- (i) Creation of employment opportunities for people at the grass roots level.
- (ii) Provision of **infrastructure facilities** at the **grass** root level.
- (iii) Introduction of **social security schemes** for **vulnerable** groups.
- (iv) **Ensure access** to schooling for all **children in West Africa** .
- (vi) **Sensitization** of families at the community levels.
- (vii) Implementation of the appropriate **policies and plans** on support to **Orphans** and **Vulnerable** Children (Ove's).
- (viii) Member **States** to domesticate and Implement **the** Convention on the
Rights of the **Child**
- (ix) Development of programmes to **reduce** the vulnerability of **families** to trafficking in persons.
- (x) **Ensure** full coverage of birth **registration**
- (xi) Provision of information on safe migration to intending **migrants**.

2.13 VICTIMS WITHIN CRIMINAL PROCEEDINGS AGAINST TRAFFICKING

The investigation and prosecution of **traffickers** directly affects a **trafficked** person. Unless the parties take adequate **measures**, **the** safety of the victim **will** be **jeopardized**, while the **benefits** of rehabilitation **can** be lost during **criminal proceedings**.

-
- (i) To ensure trafficked **persons are** not forced to testify in crirninal proceedings.
 - (ii) To ensure that trafficked persons are protected under **a** special victim protection scheme **during criminal proceedings**
 - (iii) To engender a cordial relationship between Victims, counsellors and **law enforcement agents**.

IMPLEMENTATION STRATEGIES

- (i) **Provision** of **a** reasonable reflection period for **victims** to decide whether or not to **participate** in criminal proceedings.
- (ii) Provision of a comprehensive **victim/witness** protection scheme.
- (iii) **Establishment** of **cordial** relations between Victims. counsellors **raw** enforcement agents during **criminal** proceedmqs.

3.0 RIGHTS AND RESPONSJBIUTIES Of VICTIMS

The United Nations High Commission for Human Rights **has provided**

guidelines and that the of victims of TIP's Victims must be with these rights and obligations as part rehabilitation and integration process.

3.1 OF VICTIMS

- (i) Trafficked persons shall not detained, or prosecuted for their involvement in unlawful to extent that such involvement is a consequence of their as trafficked persons .
- (ii) A victim not be compelled to stay in a shelter to undergo rehabilitation and integration
- (iii) A victim not be abused in any form while undergoing rehabilitation and integration.
- (iv) of victims shall be ensured while rehabilitation.
- (v) A victim who volunteers to give evidence against trafficker(s) shall be protected during and after the prosecution.
- (vi) victims shall be entitled to counseling services during the period of reception, sheltering, rehabilitation and integration.
- (vii) A victim shall be assisted to achieve financial sustenance.
- (viii) A victim shall have the to legal assistance in of civil proceeding.
- (ix) The right to privacy of the victim shall not infringed upon.
- (x) The integrity the victim shall not be brought to
- (xi) The right to own private property by the victim shall be protected.
- (xii) The right to retrieve all of his/her from the country of deportation shall be facilitated protected.
- (xiii) A victim shall be protected from any form of maltreatment or degradation at all times.
- (xiv) Adequate information on the rights, privileges and responsibilities of the victim shall provided on arrival.
- (xv) The health status of a victim should be handled with confidentiality.
- (xvi) Victims are entitled to routine medical check on arrival in the shelter.

3.2 RESPONSIBILITIES OF VICTIMS

- (i) An adult victim that has consented to rehabilitation shall comport himself/herself in a manner that will not jeopardize the objectives of the rehabilitation; in case of a child or mentally disabled adult, their best interests shall be paramount.
- (ii) A victim shall make himself/herself available at all times for the purpose of ;nformalfornal education to achieve the purpose of rehabllitationintegration.
- (iii) A victim shall not act in a manner as to be detrimental to the

- (iv) wellbeing of **other victims** and his or her **care providers**.
- (iv) A victim shall subject himself/herself to the rules and regulations, as well **as** the daily routine of the shelter while in residence.
- (v) A **victim** who consented to rehabilitation shall complete the **rehabilitation programmes** designed for him/her.
- (vi) A victim **disclose** relevant information concerning their health to their counselors to enhance the quality of care.

OBJECTIVES

- (i) To the rights and responsibilities of victims of TIPs in respect of protection and assistance:
- (ii) To acquaint the victims of TIPs of their rights and **obligations**;
- (iii) To respect the fundamental human rights of **victims** of
- (iv) To encourage interaction amongst TPs and _____ providers.

IMPLEMENTATION STRA _____

- (i) **Provide a** Code of Conduct for Rehabilitation Shelters ;
- (ii) _____ TPs on their fundamental human **rights** to protection and _____
- (iii) Assist **TPs** to meet their **responsibilities** while undergoing rehabilitation with _____ to **the** program of **rehabilitation**;
- (iv) **Facilitate access** to available **services**.

4.0 _____

The Institutional **framework** for implementation of **this policy** shall be the Focal Point of the **National** Force in every Member **State** with oversight **from the** ECQWAS Trafficking in _____ Unit.

Also, every **National** Force shall develop a referral _____ for **victims** of trafficking in persons which **will link all service** providers and also _____ the work of msmunons involved with care and assistance.

4.1 _____

The _____ of the crime of **trafficking** in persons necessitates a coordinated, multi-institutional _____ This is applicable for _____ origin. transit and _____ The _____ of **referral** is to make _____ available to victims in a timely and effective manner. To achieve this all care providers, including government _____ with rehabilitation, **civil** society organizations, law enforcement _____ health care providers and the community at large must work in a _____ coordinated **fashion**

OBJECTI

- (i) To establish effective national and international referral svstems.

- (ii) To **identify partners** and their roles in the **referral** system.
- (iii) offer trafficked **victims** specialized **services** that will aid their **integration**.
- (iv) To **facilitate** guardianship, fostering and adoption.
- (v) To avoid **duplication** through mapping of the various **responses**
- (vi) To enhance **coordination** by streamlining intervention **strategies** trafficked **persons**
- (viii) To monitor the **welfare** and progress of trafficked **persons**.

IMPLEMENTATION STRATEGIES

- (i) **Map** relevant stakeholders **and** their **roles** in the referral system.
- (ii) **Directories** of **actors and** distribute to stakeholders for easy contact **and** communication
- (vi) Institutionalize **and** hold coordination **meetings** on the **delivery** of **care** and **assistance** to victims
- (vii) **Through** the referral system provide opportunities for **guardianship** fostering and adoption to TIP.
- (vi) **Enhance** coordination by streamlining intervention for trafficked **persons**.

INSTITUTIONS

institutions and stakeholders responsible for the **protection and** assistance of **trafficked persons shall** include:

- (i) The **National** Institutional Focal Point for **Trafficking** in Persons
- (ii) **National Task Force** on **Trafficking** in **Persons**
- (iii) **Local** Communities
- (iv) The **Organized Private Sector**
- (v) **Civil Society Organizations** (CSOs including **religious groups**)
- (vi) **Governments**
- (vii) **International Agencies** and **Donors**
- (viii) **The Media**
- (ix) **Individuals**

4.3 ROLES

Institutions and stakeholders responsible for the protection and assistance of trafficked are expected to contribute in the following ways:

Government

- Enact legislation.
- Provide political will
- Review legislation
- Formulate and review policies.

Make budgetary allocation.
Provide security and **social** safety nets.
Coordinate planning, monitoring and **evaluation**.
Create an enabling environment and provide infrastructure
and other forms of support.
Create awareness
Build **capacity of practitioners**

(b) **Local Community**

Community policing in collaboration with traditional
institutions.
Improve community development efforts to enhance the
quality of life.
Creating a warm, protective and supportive **environment** for
the rehabilitation of **trafficked** Victims.
Awareness creation within the community.

(c) **Organized Private Sector**

Provide funds and sponsorship for programmes.
Assist government in infrastructure development
Provide **community** development and skills acquisition centres
Provide **scholarship** and employment.

(d) **Civil Society Organizations (CSOs) -NGOs, FBOs, CAOS**

Advocate for **needs** of the communities.
Network in the areas of referrals, care and treatment of
trafficked persons, information sharing etc.
Complement Government efforts
Encourage spirit of volunteerism among youths.
Empowerment and building.
Spiritual care for **trafficked** persons.
Mobilization of resources
Awareness creation and **advocacy** on the **dangers** of TIP.

(e) **Foreign Governments and International Agencies/ Development Partners**

Provide funding, **training**, building infrastructure
development
Awareness creation and advocacy.



Information sharing and collaboration,
Development of bilateral and **multilateral** agreements and
Humane treatment of trafficked persons in transit/ destination countries.

(f) Individuals

Providing **funding**.
Spiritual care and counseling,
Volunteering.
Information **sharing** and **awareness** creation.
Vigilance and reporting **suspicious** activities to authorities
Provision of **shelters** as approved by government

(h) Media

Creation of awareness and sensitization.
Information sharing and **partnership**.
Creation of specialized **desks** on social **issues**

5.0 **PLANNING AND**

5.1 **DATA COLLECTION**

The effective and implementation of development programmes and projects depend largely on the **availability** of reliable and valid data. It is the need to conduct research at regular intervals on **relevant** areas in order to have up to date data that **will** make **planning** more **meaningful**. This will also enhance the adoption of appropriate intervention strategies.

The availability of accurate information on **trafficking** in persons is very **vital** as it will be all involved in the development and implementation of policies to **have** and maintain a **clear understanding** of issues. **use** of appropriate instruments and methods make it possible to measure, compare and interpret **data** across **jurisdictions** and **overtime** on the nature and **effects** of TIP.

OBJECTIVES

- (i) To **develop** appropriate **tools/indicators** for **effective** planning, monitoring and evaluation
- (ii) To collect **statistical** data on trafficking.
- (iii) To identify emerging **issues and challenges**.
- (iv) To **facilitate** counseling and **rehabilitation initiatives**.
- (v) To **facilitate** the implementation of the provisions of this **policy**.

IMPLEMENTATION

- (i) Development of data **survey** instruments and **qualitative** and quantitative indicators.
- (ii) Standardization **the** collection of **statistical** information on **trafficking**.
- (iii) Conduct **specialized** and system studies. **surveys** and
- (iv) Collection and collation of data from **all** partners.
- (v) **Organize conferences, workshops, seminars and training.**
- (vi) Coordination of **all research** in trafficking in persons.
- (vii) Provision of resource base **research** activities,
- (viii) of a **of knowledgeable, skilled** and **academically qualified**
- (ix) Production and of **on research**, seminars. etc for National and International use.
- (x) for **sustainability** of research projects.

5.2 CAPACITY BUILDING FOR PRACTITIONERS

Human resources and institutional building occupies a central position in the **effective** and efficient **integration** of trafficked and equally important for better **service delivery**.

- (i) To increase the knowledge and **the** skills of **practitioners** working in all areas of protection and assistance of trafficked persons.
- (ii) To **ensure** more efficient/effective **service** delivery.
- (iii) To **ensure** overall **success** in the **fight against** trafficking in **persons**.
- (iv) To **the** institutional capacity of public/private **sector practitioners** in the delivery of protection and assistance services.
- (v) To provide information on rehabilitation **services** to stakeholders.
- (vi) To **identify** areas of **need** for human resources and institutional **capacity** building.

IMPLEMENTATION STRATEGY

- (i) Establish training/capacity building units in the Counseling and Rehabilitation **institutions** or departments of **institutions** in

<u>SPECIAL PROVISIONS</u>	<u>33</u>
CHAPTER XIX: SPECIAL FUNDS	33
ARTICLE 70: CREATION AND MANAGEMENT	33
<u>PART III</u>	<u>33</u>
<u>TRANSITIONAL AND FINAL PROVISIONS</u>	<u>33</u>
CHAPTER XXI TRANSITIONAL PROVISIONS	33
ARTICLE 71: ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)	33
ARTICLE 72: CONSOLIDATION OF COMMUNITY BUDGET AND FINANCIAL STATEMENTS	33
ARTICLE 73: AMENDMENTS AND REVISIONS	34
34	
ARTICLE 74: ABROGATION	34
ARTICLE 75: ENTRY INTO FORCE AND PUBLICATION	34
ARTICLE 76: LANGUAGE OF PUBLICATION	34

- (ii) Collaboration with financial institutions.
- (iii) Collaboration with development **partners**.
- (iv) Collaboration with Civil **Society** Organizations
- (v) **Solicitation** funds from the private sector and individuals in the **society**.
- (vi) Collaboration with **National** and local authorities
- (vii) **Establishment** of Victims **Assistance** Fund.
- (viii) Conducting and coordinating fund **raising activities**.
- (ix) **Collaboration** with agencies involved in employment **generation**, poverty alleviation, and care of trafficked **persons**.
- (x) Capacity building, technical assistance and training.

8.0 COORDINATION, MONITORING, AND EVALUATION

It is pertinent that continuous coordination, monitoring and evaluation of the entire Protection and Assistance process be undertaken to ensure the success and sustainability of the whole programme.

- (i) To co-ordinate protection and assistance programmes;
- (ii) To monitor the implementation of the policy;
- (iii) To gather data for evaluating the effectiveness of the protection and assistance programmes;
- (iv) To identify challenges in the implementation of assistance and protection for TPs.

IMPLEMENTATION STRATEGIES

- (i) Develop indicators for monitoring and evaluation; Conduct baseline surveys and design parameters for assessment of programmes;
- (iii) Evaluate the relevance of programmes to the target beneficiaries;
- (iv) Monitor and to assess the impact intervention on the target groups;
- (v) Build for monitoring and evaluation;
- (vi) Review policy, planning and implementation programmes to address identified challenges.

9.0 POLICY _____

The phenomenon of trafficking in persons is dynamic and _____ overtime. It is _____ to infuse the _____ required for policy update so that it remains a valid and _____ guide for actions relevant and adaptable to contemporary situations.

The ECOWAS Commission _____ have the responsibility for Policy review

and will, in performing this function, have recourse to National Forces of Member States.

For an effective review of this policy, consideration should be given to networking. research, best practices from all national, regional and international stakeholders.



**Sixty-second Ordinary Session of
the Council of Ministers**

ABUJA, 26 - 27 MAY 2009

**REGULATION C/REG.8/05/09 ADOPTING THE 2007 AUDITED
FINANCIAL STATEMENTS OF THE ECOWAS COMMISSION**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty **as** amended, establishing the **Council** of Ministers and defining its **composition** and **functions**;

MINDFUL of Article 75 of the **Treaty** appointing the **External Auditors** of the ECOWAS Institutions;

MINDFUL of the **Financial** Regulations and Manual of **Accounting Procedures** of the Institutions of ECOWAS, **as** amended by Regulation C/REG.2112195;

MINDFUL of Decision AIDEC.1106/08 of June 23rd. 2008 relating to the renewal of the mandate of the firm «Deloitte and Touche, **Côte d'Ivoire**» as **the** External Auditors of the Community Institutions;

MINDFUL of **the** contract between ECOWAS and the firm, « Deloitte et Touche, **Côte d'Ivoire**, » signed on 1 April 2006 relating to the conditions under which the services of the **External** Auditors of the **Community** Institutions **shall be** provided;

AFTER CONSIDERING the report of the firm, « **Deloitte** and Touche, **Côte d'Ivoire** », on the 2007 financial statements of the ECOWAS Commission;

ON THE RECOMMENDATION of the meeting of the Audit Committee, **held** in **Abuja** from 20 to 21st May 2009;

ENACTS

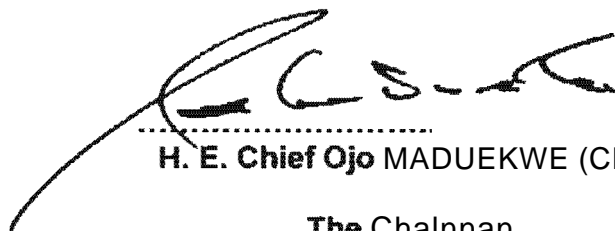
ARTICLE 1:

audited **financial** statements of the ECOWAS Commission for 2007 **is** hereby

ARTICLE 2:

Regulation shall be published in _____ Journal **by the Community**
within thirty **(30)** days of its signature by the Chairman of **the Council of Ministers**.
It also be published in the National Gazette of each Member **within**
thirty (30) days after notificatfon by _____ Commission.

DONE AT ABUJA, THIS 21TH DAY OF MAY 2009



H. E. Chief Ojo MADUEKWE (CFR)

**The Chalnnan
For Council**

ECONOMIC COMMUNITY OF
WEST AFRICAN STATES



COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE
DE L'OUEST

Sixty-second Ordinary Session of
the **Council** of Ministers

ABUJA, – 27 MAY 2009

REGULATION **C/REG.9/05/09 ADOPTING** THE 2007 **AUDITED**
FINANCIAL STATEMENTS OF THE ECOWAS PARLIAMENT

THE COUNCIL OF **MINISTERS**,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended in June 2006, establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article of the Treaty appointing the External Auditors of ECOWAS Institutions:

MINDFUL of the Financial Regulations and Manual of **Accounting** Procedures of the Institutions of ECOWAS, as amended by Regulation C/REG.2112195 ;

MINDFUL of Decision AIDEC.1106/0B of June 23rd, 200B relating to the renewal of the mandate of the firm «Deloitte and Touche, Côte d'Ivoire» as the External Auditors of the Community Institutions;

MINDFUL of the contract between ECOWAS and the firm, « **Deloitte** and Touche, Côte d'Ivoire », signed on 1 April 2006 relating to the conditions under which the **services** of the External Auditors of the Community Institutions shall be provided;

AFTER CONSIDERING the report of the firm. « **Deloitte** and Touche, Côte d'Ivoire », on the 2001 financial statements of the ECOWAS Parliament;

ON THE RECOMMENDATION of the meeting of the Audit **Committee**, held in Abuja from 20 to **21st** May 2009;

ENACTS


ARTICLE 1:

The audited **financial** statements of the ECOWAS Parliament 2007 is hereby adopted.

ARTICLE 2:

This Regulation **shall** be **published** in the **Official** Journal by the Community within thirty (30) days of its signature by the Chairman of the Council of Ministers. it shall **also be** published in the National Gazette of each Member **State**, within thirty (30) days after notification by **the** Commission.

DONE AT ABUJA, **THIS** 27TH DAY OF MAY **2009**



.....
H. Chief **Ojo** MADUEKWE (CFR)

The **Chairman**

ForCouncU

COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE DE
L'OUEST



ECONOMIC COMMUNITY OF
WEST AFRICAN STATES

**Sixty-second Ordinary Session of
the Council of Ministers**

ABUJA,

MAY 2009

**REGULATION C/REG.10/05/09 ADOPTING THE 2007 AUDITED
FINANCIAL STATEMENTS OF THE COMMUNITY COURT OF
JUSTICE**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and of the ECOWAS Treaty as amended, **establishing** the Council of Ministers and defining its composition and functions;

MINDFUL of Article 75 of the Treaty appointing the External Auditors of the Institutions of ECOWAS;

MINDFUL of Financial Regulations and Manual Accounting Procedures of the Institutions of ECOWAS, as amended by Regulation C/REG.2112/95;

MINDFUL of Decision NDEC.1/06/08 of June 23rd, 2008 relating to the renewal of the mandate of the firm «Deloitte and Touche, Côte d'Ivoire» as the External Auditors of the Community Institutions;

MINDFUL of the contract between ECOWAS and the firm, « Deloitte and Touche, Côte d'Ivoire », signed on 1 April 2006 relating to the conditions under which the of the Auditors of the Community Institutions shall be provided:

AFTER CONSIDERING the report of the firm, « Deloitte et Touche, Côte d'Ivoire, on the 2007 financial statements of the Community Court of Justice;

ON THE RECOMMENDATION of the meeting of the Audit Committee, held in Abuja from 20 to 21st May 2009;

ENACTS

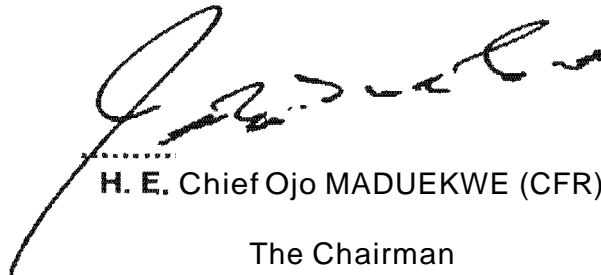
ARTICLE 1:

The audited **financial** statements of the Community Court of Justice for 2007 is hereby adopted.

ARTICLE 2:

This Regulation shall **be published** in **the** Official Journal **by** the Community **within thirty** (30) days of **its signature** by the Chairman the Council of **Ministers**. It shall be published in the National **Gazette** of each Member State, within thirty (30) days after notification the Commission.

DONE AT ABUJA. THIS 27TH DAY OF MAY 2009



H. E. Chief Ojo MADUEKWE (CFR)

The Chairman

For Council

ECONOMIC COMMUNITY OF
WEST AFRICAN STATES



COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE
DE L'OUEST

Sixty second Ordinary Session of
the Council of Ministers

ABUJA, 26 - 27 MAY 2009

REGULATION 11/05/09 ADOPTING THE 2007 AUDITED
FINANCIAL STATEMENT OF THE AFRICAN HEALTH
ORGANISATION (WAHO)

THE COUNCIL OF **MINISTERS,**

MINDFUL of Articles 10, 11 and 12 of the ECOWAS as amended,
establishing the Council of Ministers and defining its composition and functions;

MINDFUL of Article 75 of the Treaty appointing the External Auditors of
ECOWAS Institutions;

MINDFUL of the Financial Regulations and Manual of Accounting Procedures of
the Institutions of ECOWAS. as amended by Regulation C/REG.2112/95 ;

MINDFUL of Decision AIDEC.1/06/08 of June 23rd, 2008 relating to the renewal
of the mandate of the «Oeloifte Touche, Côte d'Ivoire» as the External
Auditors of the Community Institutions;

MINDFUL of contract between ECOWAS and the firm, « and Touche
d'Ivoire », on 1 April 2006 relating to conditions under which the
services of the External Auditors of Community Institutions shall be provided;

AFTER CONSIDERING report of the firm, «Deloitte and Touche Côte
d'Ivoire », on the 2007 financial statements of the West African Health
Organisation (WAHO):

ON RECOMMENDATION of the meeting of the Audit Committee, held in
Abuja from 20th to 21st May 2009;

A handwritten signature in black ink, located at the bottom right of the page.

ENACTS

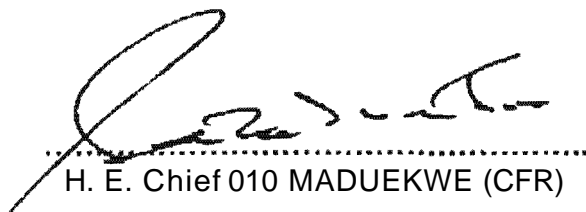
ARTICLE 1

The audited financial **statements** ~~the~~ West African Health Organisation (WAHO) for 2007 ~~is~~ hereby adopted.

ARTICLE 2:

This Regulation shall be published in ~~the~~ **Official** Journal by the Community within thirty (30) **days** of its signature by the Chairman of the Council of Ministers. It shall also published in the National Gazette of each Member State, **within** ~~thirty~~ (30) days after notification by the Commission.

DONE AT ABUJA, THIS **27TH** DAY OF MAY **2009**



H. E. Chief 010 MADUEKWE (CFR)

The Chairman

For Council

ECONOMIC COMMUNITY OF
WEST AFRICAN STATES



COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE
DEL'OUEST

Sixty-second Ordinary Session of
the **Council of Ministers**

ABUJA, 26 – 27 MAY 2009

REGULATION C/REG.12/05/09 ADOPTING THE 2007 AUDITED
FINANCIAL STATEMENTS OF THE INTER-GOVERNMENTAL
ACTION GROUP AGAINST MONEY LAUNDERING **IN** WEST
AFRICAN (GIABA)

THE COUNCIL OF **MINISTERS**,

MINDFUL of Articles 10, 11 and 12 of the ECOWAS Treaty as amended,
establishing the Council of Ministers and defining **its** composition and functions;

MINDFUL of Article of the Treaty appointing the External Auditors of
ECOWAS Institutions;

MINDFUL of **the** Financial Regulations **and** Manual of Accounting Procedures of
the Institutions of ECOWAS, **as** amended **by** Regulation C/REG.2/12/95 ;

MINDFUL of Decision NDEC.1/06/08 of June 23rd, 2008 relating to the renewal
of the mandate of the firm «Deloitte and Touche, Côte d'Ivoire» **as** the **External**
Auditors **of the** Community Institutions;

MINDFUL of the contract between ECOWAS **and** the firm, « Deloitte and Touche
Côte d'Ivoire », signed on 1 April 2006 relating to the conditions **under** which the
services of **the** Auditors **of the** Community **Institutions shall** be provided;

AFTER CONSIDERING the report of the firm, « **Deloitte and Touche Côte**
d'Ivoire », on the 2007 financial statements of the InterqGovernmental Action
Group Against Money laundering in West Africa;

A handwritten signature in black ink, consisting of a large, stylized initial 'A' followed by several smaller, less distinct characters.

ON THE RECOMMENDATION of the meeting of the Audit Committee, held in Abuja from 20th to 21st May 2009:

ENACTS

ARTICLE 1:

The audited financial statements of the **Inter-Governmental** Action Group Against Money Laundering in West Africa for 2007 is hereby adopted.

ARTICLE 2:

This Regulation shall be published in the Official Journal by the Community within thirty (30) days of its signature by the Chairman of the Council of Ministers. It shall also be published in the National Gazette of each Member State, within thirty (30) days after notification by the Commission.

DONE AT ABUJA, THIS 27TH DAY OF MAY 2009

A handwritten signature in black ink, appearing to read 'H. E. Chief 010 MADUEKWE (CFR)', is written over a horizontal dotted line.

H. E. Chief 010 MADUEKWE (CFR)

The **Chairman**

For Council

ECONOMIC COMMUNITY OF
WEST AFRICAN STATES



COMMUNAUTE ECONOMIQUE
DES ETATS DE L'AFRIQUE
DE L'OUEST

Sixty-second **Ordinary** Session of
the Council of **Ministers**

ABUJA, MAY 2009

REGULATION C/REG.13/05/09 ADOPTING THE **2007** AUDITED
FINANCIAL STATEMENTS OF THE ECOWAS GENDER
DEVELOPMENT CENTRE

THE COUNCIL OF MINISTERS,

MINDFUL of Articles ,10, 11 and 12 of **the** ECOWAS Treaty **as** amended,
establishing the Council of Ministers **and defining its** composition and functions;

MINDFUL of Article 75 of the Treaty appointing the **External Auditors** of
ECOWAS Institutions;

MINDFUL of the Financial RegUlations and Manual of Accounting Procedures of
the Institutions of ECOWAS, **as** amended **by** Regulation C/REG.2/12/95 :

MINDFUL of Decision AfDEC.1/06/08 of June 23rd, 2008 relating to the renewal
of the mandate of the firm «DeloiUe **and** Touche, **Côte d'Ivoire**» as **the** External
Auditors of the Community Institutions;

MINDFUL of the contract between ECOWAS and the firm, « DeloiUe and Touche
Côte d'Ivoire », signed on 1 April 2006 **relating** to the conditions under which the
services of the External Auditors of the Community Institutions **shall** be provided;

AFTER CONSIDERING the report of the **firm**, «Deloine and Touche CÔte
d'Ivoire », on the 2007 financial statements of the ECOWAS Gender
Development Centre;

ON THE RECOMMENDATION of the meeting of the Audit Committee, held in
Abuja from 20th to 21st May 2009;

ENACTS

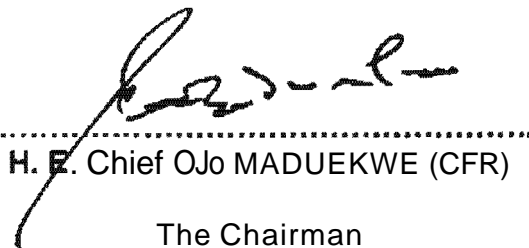
ARTICLE 1:

The audited financial **statements** of **the** ECOWAS **Gender** Development Centre for 2007 is adopted.

ARTICLE 2:

This Regulation shall be published in the Official Journal by the Community within thirty (30) days of its signature by the Chairman of the Council of **Ministers**. It shall be published in the National **Gazette** of Member State, within thirty (30) days after notification by the Commission.

DONE AT ABUJA, THIS 27TH DAY OF MAY **2009**



H. E. Chief Ojo MADUEKWE (CFR)

The Chairman

Council



Sixty-second Ordinary Session of the **Council of Ministers**

Abuja, 26 - 27 May. 2009

DIRECTIVE *C/DIR1/05* ON THE HARMONIZATION OF THE ECOWAS MEMBER STATES' LEGISLATIONS ON VALUE ADDED TAX (VAT)

THE COUNCIL OF **MINISTERS,**

MINDFUL of articles 10, 11 and 12 of the ECOWAS Treaty **as** amended establishing the Council of Ministers and defining its composition and **functions**;

MINDFUL OF Article 3 of the **said** Treaty stipulating the **areas** in which Community shall **deploy** its actions, to **achieve its goals** and **objectives**;

MINDFUL OF Articles, 35, 37 and 40 of the Revised ECOWAS Treaty on liberalisation of trade, the Common **External** Tariff, Customs Duties and Internal Taxation.

MINDFUL OF ARTICLE 2 PARAGRAPH 1 OF Protocol *AIP2/7/96* of 27 July 1 instituting Value added Tax (VAT) in Member States;

CONSIDERING **that** the harmonization of Member States' tax regulations is a necessity to realize the attainment **a** common **market**;

CONSIDERING that the **harmonization** of **tax** legislations will contribute to establishing coherence in the domestic systems of taxation, ensuring **equal** treatment for trade operators **within** the **Community** and enhancing the proceeds from the various taxes;

CONVINCED that **it is** in the interest of the Community to attain convergence of the tax **systems** on the turnover to ensure their neutrality, irrespective of the **origin** of goods and **services**;

AWARE of the **need** to harmonize the systems in **force** in the **non-UEMOA** Member States with the UEMOA **harmonized system** so **as** to **safeguard the attainment** of the aforementioned objectives with **a** view to **facilitating** the future establishment of **a** Community Value Added

CONSIDERING that the desired harmonization equally ~~calls~~ for the establishment of common principles on VAT.

DESIROUS to set up a harmonized taxation scheme common to all the ECOWAS Member's

UPON THE RECOMMENDATION of the Trade, Customs, Free Movement Technical Committee Meeting held from 15 to 18 April 2009.

PREScribe AS FOLLOWS:

CHAPITRE I: DEFINITIONS AND SUBJECT

SECTION I: DEFINITIONS

Article 1:

the purpose of this Directive, the following meanings shall apply:

"**Treaty**", the Revised Treaty of the Economic Community of West African States signed in 24th July 1993 and at subsequent amendments;

"**Union** or UEMOA"i the West African Economic and Monetary Union;

"Community", the Economic Community of West African States whose establishment is reaffirmed by Article 2 of the Treaty;

"**Commission**" of ECOWAS established under Article 17 of Supplement Protocol NSP1/06J06 of 14th June 2006;

"Member **State** or **Member States**", Member State or Member States of the Economic Community of West African States;

"**Council**", the **Council** of Ministers set up by Article 10 of the Treaty of the Economic Community of West African States;

"President of the **Commission** or the Commission", the President of the Commission or the Commission of the Economic Community of West African States in New Article 19;

"Tax **Authority**", the Structure, Institution or organization responsible in each Member State for the administrative management of VAT.



SECTION II: SUBJECT

Article 2:

The objective of ~~this~~ Directive is to harmonize the legislations of ECOWAS Member States on Value-Added Tax (VAT).

CHAPTER II: SCOPE

SECTION f: TAXABLE OPERATIONS

Article 3:

Operations in the framework of an economic activity performed against payment within a Member state by any natural or legal person who **habitually** or occasionally ~~carries~~ out an industrial, commercial, non-commercial, agricultural, or non-industrial activity excluding activities of employed persons, shall be liable for value added tax.

following shall be particularly **liable**:

- a) Imports: Imports refer to the crossing of the customs control barrier of Member State to release foreign goods;
- b) Delivery of goods: delivery of goods is meant any operation leading to the transfer of the ownership of a tangible property to a third party in return for payment;

Self supply of movable and immovable tangible goods by natural or legal persons for their needs, for the needs of their company or for free transfer to a third party;

- d) Construction works: **By** construction works is meant all works executed by the different trades taking part in the construction, maintenance and repair of buildings and construction works; public works, boiler work, buildings and metallic construction. demolition works, works accessory or preliminary to construction works, including externally funded **public** contracts;
- e) Processing operations of agricultural or fishing products and all other operations, even carried out by farmers, fishermen Which, owing to their magnitude, are similar to those carried out by manufacturers or traders, whether or not these operations constitute an extension of the agricultural or fishery activity;
- 1) Provision of services: By provision of services is meant all other operations besides those listed above, carried out between two **legally** distinct persons and comprising compensation in cash or **kind**;
- g) By self-service is meant services carried out **by** taxable persons, either their companies or for other uses in the normal framework of their activity;

SOIXANTE DEUXIEME SESSION ORDINAIRE DU CONSEIL DES MINISTRES
FIFTY-FIRST ORDINARY SESSION OF THE COUNCIL OF MINISTERS

ABUJA, 26 - 27 MAY/MAI 2009

	LISTE DES RECOMMANDATIONS	LIST OF RECOMMENDATIONS		
1.	RECOMMANDATION C/REC1/05/09 portant amendement de la Décision A/DEC.17/01/06 portant adoption du TEE CEOEAD	RECOMMENDATION C/REC.1/05/09 amending Decision A/DEC.17/04/06 of 12 January 2006 adopting the ECOWAS Common Tariff		
2.	RECOMMANDATION C/REC.2/05/09 sur la politique du Travail et de l'Emploi pour la Communauté Economique des Etats de l'Afrique de l'Oues!	RECOMMENDATION C/REC.2/05/09 adopting a Labour and Employment Policy for the Economic Community of West African States and a five-year Plan of Action for its implementation		

3. Contractors of construction works and any natural or legal person carrying out construction works on his account or for a third party;
4. Leasing or finance lease companies;
5. Traders: By traders is meant persons who normally buy movable or immovable goods for resale as is, or after packaging;
6. Services providers;

Natural or legal persons no matter the capacity in which they act, and no matter their situation with regard to all other taxes:

who have been authorized to receive goods or services exempt from tax or at a reduced tax, when the conditions under which the grant of the duty-free entry or the rate are subjected are not, or no longer, fulfilled, which are circumstances rendering the tax or additional tax liable;

- who sell or deliver on behalf of other taxable persons;
- who perform taxable operations on behalf of foreign companies;

a) The above stated persons are liable to the value added tax irrespective of their legal status and their situation with regard to the other taxes, the form or nature of their interventions

b) However, natural persons under public law shall not be liable to VAT for the activity of their administrative, educational, social, cultural and sporting departments where their non-taxability does not entail any distortion in the competing conditions.

SECTION III: TAX SITUATION

Article 5:

- 1, Each Member State shall determine a VAT-free annual turnover threshold, on the basis of which any natural or legal person shall be liable to VAT, according to the actual regime, no matter the legal form or nature of the activities carried out.
2. Nonetheless, each State shall have the power to automatically subject to VAT natural or legal persons as well as persons engaged in a non-commercial activity.

Article 6:

1. The amount of yearly turnover, including all duties and which constitute the liability threshold, shall be between:
 - a) USD 12,000 and USD 200,000 for supply of goods; and
 - b) USD 10,000 and USD 150,000 for provision of service.



2. These amounts shall be liable to a review by the Council of Ministers, upon the proposal of the Commission, to ~~take~~ into account the dynamics of the economies in the Community.

Article 7:

The Member States shall have the power to institute a simplified actual regime or other regimes of equivalent effect for small or medium-scale enterprises or industries (SME or SMI), with a view to limiting the declaration obligations and facilitating the administrative management of companies whose annual turnover excluding VAT is lower than the agreed threshold. However, Member States shall also have the power to authorize ~~companies~~ or any other service provider to formulate an option for their liability, under conditions and according to procedures defined by them.

SECTION IV: EXEMPTIONS

Article 8:

The following shall be exempt from Value Added Tax:

- 1- Untreated products obtained within the normal framework of activities carried out by farmers, livestock breeders, fisherfolk, hunters, under conditions determined by ~~each~~ Member State;
- 2- Social, educational, sporting, cultural, philanthropic or religious services or operations rendered free of charge by approved non-profit organizations whose management is benevolent and staples, when these operations are directly related to the collective defense of the moral and material interests of their members. However, the operations carried out by these organizations shall be taxable when they are found in a competitive sector.
- 3- Examinations, consultations, care, hospitalization, medical and biological analyses and provisions of prostheses made by health establishments;
- 4- Essential goods, medications, pharmaceutical products, medical equipment, as well as ~~their~~ inputs whose list will be determined by the **Council**;
- 5- Inputs of agriculture, livestock and **fishing** products used by producers whose ~~list~~ will be determined by the Council;
- 6- Services provided in the framework of school or university education by public and private institutions in the normal framework of the activity of education, regularly **authorized** by the competent supervisory authority;
- 7- Trenches of so-called social water and electricity consumption for the benefit of households, to be determined by each State;
- 8- Transactions of sale, repair or processing, bearing:
 - a) either on sea vessels for maritime navigation and registered as such;

b) or on river vessels for international river navigation and registered as such;

9- International traffic operations regarding:

- a) ships or boats used for carrying out an industrial or commercial activity on the high seas;
- b) lifeboats and rescue boats;
- c) **aircraft** and ships for their maintenance operations and stores;
- d) **inter-State** transit operations and related in conformity with Community provisions;

10- Transactions of sale, repair, processing and maintenance of ships and aircraft for **airlines** whose services are rendered overseas;

11- Imported goods declared under suspensive customs regimes;

12- Transactions carried out by Insurance companies and all other Insurers, no matter the nature of the risks insured, and which are subject to Insurance tax;

13- Deliveries, at their face value, of postal stamps for posting, revenue stamps and other similar values;

14- Operations aimed at transmitting property or enjoyment of immovable property by persons other than the promoters of immovable property, business premises or goodwill submitted to registration formality.

1 Direct exports of products or goods and services associated with exports.

For any export, be it direct deliveries by the exporter or deliveries carried out through a commission agent or an authorized agent similar to an export commission agent. The exemption shall be subject to justification of the reality of the export;

16- The **following** operations, once they are submitted to specific taxation exclusive of turnover tax:

- a) sales of products from extractive activities;
- b) operations aimed at transmitting immovable through persons other than the developers, and **liable** to registration duty;
- c) interests on foreign borrowings;
- d) interests on deposits to credit establishments or financial establishments by non-professionals;
- e) games of chance and entertainment;
- l) bank transactions and insurance and re-insurance services;
- g) transfer of immovable, real estate duties and transfers of business premises subjected to transfer taxes or equivalent duty;

- 1 The amounts paid by the Member States' Treasury the Central Bank tasked with the privilege of issue, as well as the products of the operations of this Bank that generates the issue of bank notes;
- 18- of type-setting, printing, import and sale of newspapers and periodicals, with the exception of publicity revenue;
- 19- Rent of unfurnished buildings for dwelling purposes;
- 20- Small fishing gear; and
- 21 Agricultural machines and equipment
- 22-The sale of books
- 23-Sales of original works of art by their authors.

Article 9:

Besides the goods or services above, the Member States shall not grant other VAT exemptions or exonerations. In particular, no exoneration or exemption shall be granted by the Member States in the framework of incentive measures for the establishment of companies or for investments, in the framework of measures or provisions aimed special sectors, or under special agreements.

Article 10:

1. As regards the mining, petroleum and forestry sectors, the provisions of Article 8 above shall not impede the application, by the Member States, of specific arrangements suspending or deferring taxation to a later period.
2. The benefit of these arrangements must however be limited to investment goods strictly necessary for carrying out the activity, the exploration, prospecting or research phase.

Article 11:

- 1, Notwithstanding the provisions of Article 8, Member States may grant special arrangements in the framework of international relations, Subject to reciprocity and quotas fixed by the competent authorities, to goods and services for official use of foreign diplomatic missions and international organizations, for use by diplomats and similar staff whose list shall be forwarded to the Tax authority by the Head of Mission in conformity with the Headquarters Agreement
2. Member States shall include the provisions for special arrangements thus accorded in their tax legislations under common law.

3. Member States shall lay down the procedures necessary for the administration and control of these exemptions.

Article 12:

The Commission shall submit to the Council of Ministers, as soon as possible, proposals to harmonize at Community level the experiences gained in this area by some Member States whose efficiency is acknowledged in the area of prevention of fraud, tax evasion and abuse possibly linked to the application of these exemptions.

SECTION V; TERRITORIALITY

Article 13:

All businesses transacted in a State not included on the list of exonerations defined in this supplementary act, shall be subject to VAT even if the residence of the natural person or registered place of the debtor business company is located outside the territorial limits of the State.

Article 14:

1. The place of taxation of goods delivery shall be deemed to be the locality where the goods were situated at the time of delivery.
2. The place of taxation for the provision of services shall be the locality of its execution.
3. An operation shall be deemed to have been carried out in a Member State:
 - a) in respect of a sale, when it is carried out under the conditions for the delivery of the merchandise in that Member State;
 - b) In respect of any other operation, when the service rendered, the right transferred or the object rented, used or utilized in that Member State.

In case of the consignment or transport of the goods, the place of taxation shall be deemed to be the locality where the goods are found at the time of departure of the consignment or transport to the purchaser.

Nonetheless, when the place of shipment or transport of goods is in a State other than that of importation of the goods, the place of the delivery made by the importer shall be deemed to be in the country into which the goods are imported.

6. Where the goods are installed or assembled by the supplier or on his behalf, the place of delivery shall be deemed to be the place where the installation or assembly is made.
7. As regards the provision of services, when this is used in a place other than that of its execution, the taxation shall be made at its place of use.

Article 15:

1. By way of an exception, as regards international transport, the operations shall be deemed to have been carried out in **the** State of the place of domicile or normal if it relates an individual transporter, or the locality of the head office if it relates to a company. even though the main operation would be carried out outside that State.
2. The Member States shall, consultation with the Commission, take all measures **prevent** cases of double taxation or non-taxation.

Article 16:

1. Where a taxpayer is not resident in a Member State, he shall designate a solvent accredited representative residing in the said State, who shall undertake to fulfill the obligations relating to VAT and who shall be responsible with him **severally** for the payment of the tax.
2. In case a representative is not appointed, the VAT and, if necessary the related penalties must be paid by the client on behalf of the who does not have a stable establishment in the State.

Article 17:

1. Member **States** shall lay down the tax obligations of taxable persons undertaking taxable operations without being established on their territory.

However, in order to prevent cases of double taxation or non-taxation, the Member States should comply with **all** the measures proposed by the Community authorities in that regard.

CHAPTER III: TAXABLE EVENT AND LIABILITY

SECTION I: TAXABLE EVENT

Article 18:

The taxable event of VAT is defined as the situation or event through which the legal conditions enabling tax **liability** are carried out. It is constituted by:

- a) delivery of goods and merchandise regarding sales, trade and commission work;
- b) execution of services and **works**, or trenches of **services** and works, or the handing over of works regarding the provision services and construction works;
- c) collection of the price for the other taxable operations;

- d) introduction of goods on the custom territory of a Member State for home consumption;
- e) the instrument of transfer or of property transfer, for construction activities carried out by developers;
- f) the instrument of transfer, enjoyment or, in default, the act of transfer, the enjoyment, for rentals of undeveloped land or bare premises made by estate agents.

Article 19:

1. By way of an exception, the taxable event shall be constituted by:
 - a) the first use or the first commissioning regarding supplies or self-service;
 - b) the debit for contractors of construction works who opt expressly for this regime.

For operations other than imports, the payment of advances or deposits shall constitute the taxable event of VAT.

3. The assessment of the taxable event may not be made after total or partial invoicing.

SECTION 11: LIABILITY

Article 20:

1. Liability of Value Added Tax shall be constituted by the right of Member State's recovery to demand the payment of tax from the taxpayer at a given date.
2. The Value Added Tax shall be liable within the month following that of the taxable event under conditions to be laid down by each Member State.



1. Liability shall in respect of delivery of goods including self delivery, during the realization of the taxable event or during:
 - a) the collection of the price, deposits or advances regarding the provision of services and construction works, operations incidental to the residential environment and development of industrial areas, as well as tranches of services and works. including for suppliers of the State, public authorities endowed with an annexed budget, public establishments and enterprises

- and local public communities, during the payment of the price, deposits and advances;
- b) Transfers of immovable property, at the date of transfer or of property transfer.
2. Nonetheless, as regards leasing contracts made in the framework of the residential environment by developers and transfers of the enjoyment of undeveloped lands and bare premises made by estate developers, liability shall arise on the date of each maturity;
 3. imports of goods and merchandise on the territory of a Member State, at the time of registration of the declaration of the release for consumption of the goods;
 4. Consumer credit or finance-lease operations carried out by financial establishments, when interests and rent are due.

Article 22:

Service providers and public works and building contractors may be authorized to pay Value Added Tax according to the debits:

- a) in case of discount of a negotiable instrument, VAT shall be liable on due date;
- b) in case of collection of down-payments before the debit note, the tax shall remain liable during Collection.

Article 23:

1. Any VAT invoiced must be obligatorily paid.
2. However, as regards operations in respect of which invoicing is made after delivery, Member States may waive the provisions of Articles 21 and 22 above, subject to the liability of the tax:
 - a) not later than the time of collection of the transaction price;
 - b) not later than the time of establishment of the invoice or substitute document;
 - c) in case of non-delivery or late delivery of the invoice or substitute document, within a determined period beginning from the date of the taxable event.

CHAPTER IV: TAXABLE AMOUNT AND RATE

SECTION I: TAXABLE AMOUNT

Article 24:

The taxable amount in respect of operations liable to VAT carried out on the national territory of a Member State shall be based on the turnover which, besides principal price of the goods or service, shall comprise:

- a) ancillary costs such as bank commissions, packaging, transport and insurance demanded by the **supplier** from the purchaser or subscriber;
- b) amounts of customs duties, excise duties or any other taxes applicable products or services, with the exception of the Value Added Tax itself; and
- c) in general, all amounts, assets received or to be received by the **supplier** or service provider in exchange for the delivery or the service.

Article 25:

- 1) The taxable amount of VAT shall constituted **with** regard to:
 - a) delivery of goods in any amount, assets and/or by all benefits of goods or services received or to be received exchange for the delivery;
 - b) second-hand goods by the difference between the price and value of acquisition of the goods;
 - c) provision of services, in any amount, and advantages received and, if need by the value of consumer goods for the execution of the services;
 - d) trade, by the value of the products received in payment for the goods delivered, possibly increased by the amount of the balance received;
 - e) **construction** works and public works by the amount of contracts, costs or invoices, advances or part payments;
 - f) self-delivery, **by**:
 - the tax-free purchase price of the goods purchased or used **as**
 - the cost price of goods extracted, manufactured or processed;
 - g) Imports, **by** the customs value of **the** merchandise, increased by import duties and taxes collected at the border, excluding the Value Added Tax itself;
- 2) Furthermore:
 - a) amounts collected by the taxable person as deposit for the delivery of unidentifiable recoverable and **re-useable** packages **shall** be included in the VAT taxable amount:

- b) amounts received as deposit for the delivery of identifiable, recoverable and re-useable packages shall be excluded from the VAT taxable amount;
- c) When these packages are not returned, after the normal deadline in the profession, Value Added Tax shall be due on the price of transfer.

Article 26:

The following shall be included in the taxable amount defined in Article paragraphs a), b) and c) above:

- a) the ancillary costs in the delivery of goods and services invoiced to clients;
- b) taxes, and levies, including excise duties, with the exclusion of VAT;
- c) The various additional costs paid by the purchasers of the goods or the client.

Article 27:

The following shall be excluded from the taxable amount defined in Article paragraphs a), b) and c) above:

- a) Cash discounts, reductions, and refunds and other price reductions on condition that they actually benefit and for their exact amount to the client and that they appear on the initial invoice or rectifying invoice;
- b) Disbursements which are only repayments of expenses, the exact amount of which is invoiced to the client;
- c) Payments which are not the counterpart of a business transaction.

Article 28:

1. As regards State contracts financed by public budgets, and foreign assistance, the VAT basis shall be constituted by the amount of the contracts, including all taxes, with the exclusion of VAT.
2. The provisions of the above paragraph shall equally apply to contracts on public establishments of industrial, commercial, scientific, technical and administrative nature, mixed economy companies, public law communities or organizations, whether or not enjoying legal personality and financial autonomy.

Article 29:

Each Member State shall fix the procedures for VAT liability and special procedures for the collection of Value Added Tax for their markets.

SECTION II: RArES

Article 30:

1. Member State shall have liberty to fix the VAT applicable to taxable operations within a bracket ranging between 5 and 20

However, Member States could establish a reduced rate whose scope rate shall determined by the Council of Ministers.

3. The VAT shall also be applicable to merchandise and services produced locally as well as taxable goods imported with the exclusion of the export of goods or equivalent, which are operations submitted to zero tax.
4. The zero tax shall apply solely to exports whose declarations have approved by the Customs and to the taxable activities, but not subject to effective payment of VAT.

CHAPTER V: SYSTEM OF DEDUCTIONS

SECTION I: PRINCIPLES

Article 31:

VAT that has saddled investments, purchases, services or charges of all kinds supported by the enterprise for the needs of its operation, shall be deductible, except the exclusions approved by this Supplementary Act.

Article 32:

1. The right to a deduction shall arise when the tax is liable from the provider of the goods and For imports, the right to a deduction shall arise during release for consumption.
2. To exercise the right to deduction, the taxable person must have in his possession:
 - a) either the invoices delivered by provider himself liable to tax and indicating his registration number; these conditions are however not required in case of foreign suppliers;

b) or a declaration on release for consumption on which he is designated as the actual consignee.

SECTION 11: PROCEDURES

Article 33:

1. Member shall grant taxable persons, following procedures they define, the right to deduct VAT, invoiced by their **suppliers** or paid during import operations, which has saddled the price of goods and services used for the needs of their taxable operations.
2. Taxable persons shall be authorized to deduct the amount **tax** chargeable on their operations, the Value Added Tax invoiced or paid during the purchase or import of:
 - a) raw materials and similar goods used in making taxable products;
 - b) goods for re-sale in the framework of a taxable operation;
 - c) services used in carrying out taxable operations;
 - d) supplies of movable or immovable goods acquired for business needs; and exported goods, products or merchandise.
3. The following shall equally be to the system of deductions:
 - a) self-deliveries giving to the right of deduction;
 - b) VAT invoiced by leasing or finance-lease companies on goods giving rise to deduction;
 - c) VAT invoiced for services used in calculating the store price or relating to the maintenance or preservation of goods giving rise to deduction.
4. The procedures appearing in the above paragraphs shall have an indicative value. They may be reorganized by the Member States' legislations during the transitional period.

Article 34:

Member States shall equally grant the right to VAT deduction to taxable persons who carry out the following operations:

- a) exports of goods whose **delivery** would be taxable *if* they were **made** on the Member **State's** territory, and similar services on exports;
- b) provision of services linked to goods placed under the customs transit regime;
- c) deliveries, processing, repairs, maintenance, chartering and rental of boats for **a** fishing, industrial or commercial activity on the high seas, **deliveries**, rentals, repairs and maintenance of objects incorporated therein **or** which are used for their **operation**, deliveries of goods for their stores, as **well** as provision of services carried out the direct of boats and their cargo;

- d) **deliveries**, processing, repairs, maintenance, chartering and hiring of aircraft used by mainly plying gainful international traffic, deliveries, renting, repairs and maintenance of objects incorporated in them or which are used for their operation, deliveries of goods for their as well as provision of **services** for direct needs of the aircraft and cargo.

Article 35:

The deduction shall be globally by the taxable person by charging against the amount of tax due for a period of declaration of the tax amount which has saddled goods and services, to which the right to deduction gives

Article 36:

1. When the amount of deductions authorized exceeds that of the tax chargeable for a period declaration, the excess shall constitute a VAT credit the taxable person.

The VAT credit shall charged by the taxable person to the periods of the following declarations or shall be refundable. deduction shall be made by the taxable person by charging it to the amount of the tax deductible for the period of declaration under which the right to deduction arose.

Member States may either roll the excess over to the period or refund it according to the procedures fixed by them.

Article 37:

1. Member shall lay down the conditions and procedures in accordance with which a taxable person may be authorized effect a deduction he has not made in conformity with previous measures.
2. At any rate, the right to deduction may be exercised only at the end of the twelfth month following the one during which the VAT became liable.

Article 38:

1. The following shall be excluded from the right to deduction, including when the goods or services concerned are used for carrying out operations leading to the right to deduction:
 - a) expenses on receptions, accommodation, restaurant, shows or those of luxurious nature;
 - b) acquisitions of vehicles for tourism or multi purpose use, with the exception of done by professional hirers or finance-lease companies;
 - c) provision of ~~services~~ relating to the excluded goods; and
 - d) expenses for vehicles.

Vehicles and engines, irrespective of their type, designed or developed for the transportation of persons or for multi purpose use that constitute fixed assets, shall not equally give rise to deduction. The same shall apply to spare parts and accessories to these elements.

Nonetheless, the exclusion referred to in sub-paragraph 2 above shall not concern:

- a) motor vehicles which, besides the driver's seat, have more than eight (08) seats used by companies for the exclusive transportation of their staff;
- b) fixed assets of vehicle rental companies;
- c) fixed assets of public transport companies;
- d) transport expenditures of tourism professionals for their clients; and
- e) pool of vehicles of distributors, test vehicles or demonstration vehicles.

Member States shall have the power to defer the deduction exercise or exclude from the right to deduction of goods and services not referred to in this article.

SECTION III: LIMITATION OF RIGHT TO DEDUCTION

Article 39:

1. Taxable persons who use goods and to carry out both operations giving the right to deduction, and operations not giving the right to deduction, shall be bound to respect a *pro rata* of deduction during the determination of the deductible tax, be they fixed assets or goods other than fixed as well as services.

The *pro rata* shall be the ratio expressed in percentage between:

the total annually-determined amount of the turnover, excluding VAT of the operations giving to deduction, charged to the numerator; and

- b) The total annually-determined amount of the turnover, excluding VAT of the operations indicated on the numerator as well as on all types of operations not giving rise to deduction, charged to the denominator.
3. The deduction shall be admitted only for the part of VAT proportional to the amount relating to operations giving rise to deduction
4. The *pro rata* defined in sub-paragraph 2 above shall be provisionally determined in relation to revenue and products realized the previous year or, for new taxable persons, revenue and provisional products of current year.
5. fixing of the final *pro rata*, which shall be determined by each Member State, for each year during the following year, shall lead to the regularization of deductions made following the *pro rata* applied provisionally.

The downward upward variations between the provisional *rata* and final *pro rata* shall subject to additional VAT or additional deduction.

SECTION IV: REGULARIZATIONS

Article 40:

1. Where goods that have undergone a deduction, under fixed assets, are no longer part of the fixed assets of the company or cease being used for carrying out an operation leading to deduction before the end of the fifth year following that of acquisition, the taxable person shall be liable to a fraction of the tax previously deducted. The fraction shall equal to the amount of the deduction, a fifth per annum or fraction of a year since acquisition.
2. In case of transfer, if the good constitutes a fixed asset for the purchaser, the may deduct the Value Added corresponding to the amount paid by the seller as regularization, on condition that he himself is liable to VAT.

The deduction shall be subjected to the delivery to the beneficiary of an attestation indicating the amount of deductible tax.

Article 41:

1. Value added tax during sales or services that are subsequently cancelled, annulled or remain unpaid, may be recovered by charging it the due for future operations.
2. In the case of cancelled or annulled operations, the recovery of the tax paid shall be subject to the establishment and dispatch to the client of a new invoice replacing initial one.
3. In the case of unpaid operations when claim is actually and definitively irrecoverable, the rectification the invoice shall consist in the dispatch of a duplicate of the initial invoice with surcharged regulatory indications titled: *"unpaid invoice in the sum of price excluding VAT, for the amount of VAT, which may be Subject to deduction"*.

CHAPTER VI: OBLIGATIONS OF TAXABLE PERSONS

Article 42:

1. Any person liable for VAT must, within the time frames fixed by each Member State, subscribe to the territorially competent Authority, a declaration of existence with a request for registration.

The Authority of each State shall accomplish registration formalities in keeping with the procedure provided for by its legislation.

3. A taxpayer may claim the status of taxable person only after registration and receipt of a Taxpayer Identification Number.

Article 43:

A declaration of transfer, cessation or modification must be submitted by the taxpayer subscribed with the territorially competent Tax Authorities within the time frames fixed by each Member State.

Article 44:

Taxable persons by option shall be subjected to the same obligations of the declaration regime and the same management rules as fully-fledged taxable persons.

Article 45:

1. Taxpayers under the actual regime must keep regular accounts as provided for by legal and regulatory provisions. Member States may limit this obligation according to VAT regimes other than the actual regime.
2. Accounting documents as well as supporting documents for transactions carried out by the taxpayer, especially purchase invoices must be kept for a period of ten years after the year in which the transactions were noticed in accounts books.
3. These documents must be presented upon request by the tax authorities, barring which the sanctions prescribed by the provisions of the General Code of each Member State will apply.

Article 46:

1. All taxable persons must issue an invoice for goods delivered or services rendered to another taxpayer, as well as deposits received under the transactions leading to tax liability.
 2. The invoice must indicate:
 - a) the serial invoice number;
 - b) the name, address and identification number of the taxpayer who issued the invoice;
 - c) the kind of transactions carried out;
 - d) the rate of taxation, specifying the principal cost and possibly additional costs, the tax-free cost and the corresponding tax; and amount, including all taxes.
- the name, address and taxpayer identification number of the client.

Article 47:

1. For partial taxable persons, transactions submitted to value added tax must be distinguished from those not submitted.
2. For each transaction requiring the issue of an invoice, the following must be indicated:

- a) non-taxable of transaction; and
- b) the taxable amount, applicable rate, and VAT amount.

CHAPTER VII: SETTLEMENT RECOVERY, CONTROLLED REFUND, RECOVERY PROCEDURE, DISPUTES AND PRESCRIPTION

SECTION I: SETTLEMENT AND COLLECTION

Article 48:

The settlement and recovery of VAT paid on import shall be carried out by the Customs departments and competent authority in each Member State.

Article 49:

The tax authority shall be responsible for the collection of the amount of domestic VAT which shall be paid directly and spontaneously by the taxpayer at the time the declaration is deposited at the cashier's desk of the tax office or, in default, the Head of Accounts on whom the tax is levied or his principal establishment or the tax agent accredited by him.

Article 50:

- 1, The tax liable shall be paid spontaneously according to the periodicity in force in each Member State.
Taxpayers shall be bound to give a monthly tax return to tax revenue or the relevant department, in conformity with the model prescribed by the tax authority.
- 3, The tax return on all transactions of the previous month must be accompanied with the means of payment. It shall be executed even if no business was made during the month in question and shall, in that case, bear the heading "Nil",
4. Exporters shall be required to append to their monthly tax returns the customs references of the exports made on repatriation of funds on the export sales whose refund is requested

Article 51:

The declaration for a given period must be deposited within the deadline for the deposit of the tax return prescribed by the General Tax Code of each Member State accompanied with the means of payment authorized by each Member State.



. Sixty-second Ordinary Session of
the **Council** of Ministers

ABUJA, 26 27 MAY 2009

**REGULATION C/REG. 7/05/09 RELATING TO THE ADOPTION OF
THE REGIONAL POLICY ON PROTECTION AND ASSISTANCE TO
VICTIMS OF TRAFFICKING IN PERSONS IN WEST AFRICA**

THE COUNCIL OF **MINISTERS**,

MINDFUL of **Articles 10, 11 and 12** of the ECOWAS Treaty as amended establishing the Council of Ministers and defining its composition and functions;

MINDFUL of **Articles 58, 59, 60, 61, 63 and 64** of the said Treaty;

MINDFUL of Protocol *AIP1/5n9* of May 29, 1979 on the free movement of **persons**, residence and establishment, and its subsequent Protocols:

MINDFUL of the **Universal** Declaration of Human Rights adopted in 1948;

MINDFUL of the United Nations Convention against Transnational Organized Crime and its **Supplementary Protocol** to Prevent, Suppress and Punish trafficking in persons, especially Women and Children, signed in 2000;

MINDFUL of the African Charter on Human and Peoples' Rights, signed in 1981;

MINDFUL of the ILO convention No. 29 **concerning** Forced or **Compulsory** Labour, signed in 1930;

MINDFUL of the ECOWAS Convention *AIP1n/92* on Mutual **Assistance** in **criminal** matters adopted in Dakar on 29th July 1992;

MINDFUL of The ECOWAS Convention *AIP1/8/94* on **Extradition** between the west African States, adopted in Abuja on August 6th 1994;

SECTION II: SUBJECT

Article 2:

The objective of ~~this~~ Directive is to harmonize the legislations of ECOWAS Member States on Value-Added Tax (VAT).

CHAPTER II: SCOPE

SECTION f: TAXABLE OPERATIONS

Article 3:

Operations in the framework of an economic activity performed against payment within a Member state by any natural or legal person who **habitually** or occasionally ~~carries~~ out an industrial, commercial, non-commercial, agricultural, or non-industrial activity excluding activities of employed persons, shall be liable for value added tax.

following shall be particularly liable:

- a) Imports: Imports refer to the crossing of the customs control barrier of Member State to release foreign goods;
- b) Delivery of goods: delivery of goods is meant any operation leading to the transfer of the ownership of a tangible property to a third party in return for payment;

Self supply of movable and immovable tangible goods by natural or legal persons for their needs, for the needs of their company or for free transfer to a third party;

- d) Construction works: **By** construction works is meant all works executed by the different trades taking part in the construction, maintenance and repair of buildings and construction works; public works, boiler work, buildings and metallic construction. demolition works, works accessory or preliminary to construction works, including externally funded **public** contracts;
- e) Processing operations of agricultural or fishing products and all other operations, even carried out by farmers, fishermen Which, owing to their magnitude, are similar to those carried out by manufacturers or traders, whether or not these operations constitute an extension of the agricultural or fishery activity;
- 1) Provision of services: By provision of services is meant all other operations besides those listed above, carried out between two **legally** distinct persons and comprising compensation in cash or **kind**;
- g) By self-service is meant services carried out **by** taxable persons, either their companies or for other uses in the normal framework of their activity;

**SECTION III: VERIFICATION, RECTIFICATION AND DISPUTE CLAIMS
PROCEDURE. AND PRESCRIPTION REGULATIONS**

Article 61:

The tax provisions peculiar to Member State in area of verification, procedure, recovery, disputes and prescription shall be applicable to the VAT.

CHAPITRE: TRANSITIONAL PROVISIONS

Article 62:

In order to ensure an effective application of this Directive by all Member States, a transitional period shall be fixed with effect from 1 January 2010 for a period of three (3) years.

Article 63:

1. Notwithstanding the provisions of Article 3 of this Directive, Member states can, temporarily, exclude certain sensitive sectors such as agriculture and transportation from the scope of application of the Value Added Tax.
2. Nonetheless, in such an assumption, the said Member States shall anticipate the imposition of agricultural and transportation activities, when they are undertaken by companies that have formulated an option to subject them to the Value Added Tax.
3. This transitional measure shall not be allowed for States, already applying Value Added Tax to consider the said sectors in their legislations.

Article 64:

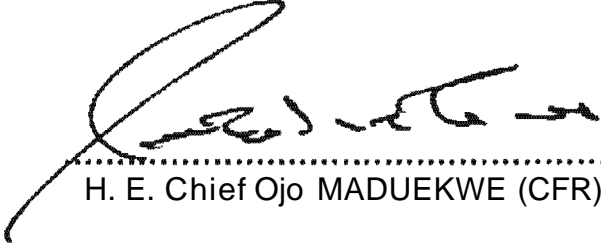
Pending the determination of the common rules envisaged in paragraphs 4 and 5 of Article B of this Supplementary Act, Member States may exempt medicines pharmaceutical products, as well as their inputs, inputs for agriculture, livestock and fishing products used by the producers, according to their chosen criteria.

Article 65:

1. During the transitional period envisaged in Article 62 above, Member States may be authorized to adopt the exceptions, for a limited number of activities and goods, to the Supplementary Act for reasons associated with the protection of the industrial commitments made with industrial companies, in budgetary resource, reasons of social interest, bilateral or international commitments, indeed of economic policy.

4. Member States shall notify difficulties encountered in the implementation of Directive to the President of the Commission, who shall submit a report ~~thereon~~ to the next session of Council of Ministers, which in turn shall take appropriate measures to ensure the implementation of this Directive.

DONE AT ~~ADUWA~~, 27TH DAY OF MAY 2009



.....

H. E. Chief Ojo MADUEKWE (CFR)

The Chairman

For Council

2. In **this** regard, _____ will have to specify to _____ commission, the exceptions which are transitional and will end at the _____ the transitional period, as well as _____ they would want to go beyond the said period, and for _____ shall require a _____ some of the provisions of this Supplementary Act.
3. Each special request should _____ accompanied by _____ on the motive behind the request.
4. At most, six months _____ the end of the transitional _____ and subsequently as much as _____ is _____ need, the Council of Ministers, _____ on a report from the Commission, shall reconsider the situation of the exemptions and exceptions provided _____ by this Supplementary _____ unanimously rule on the eventual removal of some or all the exemptions and exceptions.

CHAPTER IX: FINAL PROVISIONS

Article 66:

This Directive shall _____ published in the _____ Community by the Commission within thirty (30) _____ of its signature by _____ Chairman of the Council of Ministers. It shall also _____ published within the same time frame in the National Gazette of each _____ State.

Article 67:

1. Member _____ shall adopt legislative, statutory and administrative provisions to ensure that they conform to the provisions of this Directive no later than 1 January 201
2. The _____ referred to in _____ 1 of this Article, as adopted by Member _____ shall contain a _____ to this Directive, or shall accomparueo by _____ reference upon official publication.
3. Member States shall communicate to the _____ Commission measures or provisions _____ ensure that they conform to this Directive.



**Sixty-second Ordinary Session
of the Council of Ministers**

ABUJA, 26 27 MAY 2009

**DIRECTIVE C/DIR.2/05/09 ON THE HARMONIZATION OF THE ECOWAS
MEMBER STATES' LEGISLATIONS ON EXCISE DUTIES**

THE COUNCIL OF MINISTERS,

MINDFUL of Articles 10, 11 and of the ECOWAS Treaty as amended establishing the Council of Ministers defining its composition and functions;

MINDFUL of Article 3 of the ECOWAS Treaty stipulating the **areas** in which the Community shall deploy actions, to **achieve** its goals and objectives;

MINDFUL of Articles, 35, and 40 of the ECOWAS Treaty on **liberalisation** of trade, the Common External Tariff, Customs Duties and Internal Taxation.

CONSIDERING that the harmonization of the tax legislations of the Member is a necessity for the attainment of the objectives of the Treaty, particularly the **realization** of a Common Market.

CONSIDERING that this **harmonization** of **tax** legislations **will** contribute to **establishing** coherence in the domestic systems of taxation, ensuring equal treatment for trade **operators within** the Community and enhancing the output of the different **taxes**;

AWARE of **the** to harmonize the systems in force in the non-UEMOA Member States with the UEMOA harmonized system so as to safeguard the attainment of the aforementioned objectives.

CONVINCED that it is also in the Community's interest to achieve the convergence of the **Excise** duty systems (specific taxes) applied to products and facilitate the movement of the products between the Member States;

DESIROUS, in that regard, of limiting the number products liable for excise duty and drawing up a list of those products;

UPON THE RECOMMENDATION of the Trade, Customs, Free Movement Technical Committee meeting held 15 – 18 April 2009.

PRESCRIBES AS FOLLOWS:

CHAPTER I: DEFINITION AND SUBJECT

SECTION I: DEFINITIONS

ARTICLE 1:

For the purpose of this Directive, the **following** meanings shall apply:

"Treaty", the Revised Treaty of the Economic Community of West African **States** signed in Cotonou on the 24th July 1993 and all its subsequent amendments;

"Union or UEMOA", the West African Economic and Monetary Union;

"Community", the Economic Community of West African States **whose** establishment is reaffirmed by Article 2 of the Treaty;

"**Member State** or Member **States**", Member State or Member States of the Economic Community of West African States;

"**Council**", the Council of Ministers set up by **Article** 10 of the Treaty of the Economic Community of West African States;

"**Commission**" Commission of ECOWAS established by Article 17 of Supplementary Protocol AISP.1/06/06

"President of **the** Commission. the President of the Commission of the Economic Community of West African States provided for under Article 19 of the Supplementary Protocol NSP.1/06/06;

"Tax Authority". the Structure. 'nstitution or Organization responsible in each Member State for the administrative management of Excise duties.

SECTION II

SUBJECT

ARTICLE 2:

The objective of this Directive is to harmonize the **legislations** of ECOWAS Member States on duties

CHAPTER II: SCOPE OF APPLICATION

ARTICLE 3:

1. Member shall submit the following **categories** of products to excise duties:
- a) alcoholic beverages
 - b) non-alcoholic beverages, excluding water;
 - c) tobaccos cigarettes;

Member States shall have **the** power to also submit a **maximum** of eight (8) selected products to excise **duty** among those featuring on the Community's list referred to in article 4 below.

ARTICLE 4:

Besides products referred to in article 3 above, Community's **list** of products **liable** to excise duties comprise:

- a) coffee;
- b) cola;
- c) Wheat flour;
- d) oils and **fatty** food **SUB**stances;
perfumery and cosmetic products;
- f) tea;
- g) arms and amrnuaitions;
- h) Precious stones and metals.
- i) New vehicles;
- l) Second hand **vehicles**;
- k) Caviar (**fish** eggs);
- l) leather and skin ;
- m) recreational boats;
- n) Works of Art;
- o) Plastic **bags**;



- p) **Marbles;**
- q) Monosodium glutamate.

ARTICLE 5:

Excise duties shall **apply** to locally manufactured products and to imported products, on **first** or release for consumption.

ARTICLE 6:

With the exception of the duties **applicable** to petroleum **products** whose harmonization **will** be subjected to a **specific** directive, the excise **duties** shall be fixed **according to the** conditions and procedures defined by the Member States, subject to compliance with the provisions of **Article 7** of this Directive and those **that** follow.

CHAPTER I: TAXABLE EVENT AND TAX LIABILITY

SECTION I: TAXABLE EVENT

ARTICLE 7:

1. The taxable event of **excise duty** is constituted by the **delivery of goods and commodities** in the case of or through the introduction of goods and commodities onto the customs territory, in the case of Imports.
2. With the exception of the above, the taxable event constituted by the first use in the case of locally manufactured **products**.

SECTION II: TAX LIABILITY

ARTICLE 8:

1. Liability of excise duties shall be constituted by **the right** of each Member State's **recovery** agencies to demand payment, on **a** given date. from the debtor.
2. Excise duties shall be liable **in** some conditions to be determined by each Member State.
3. For **locally** manufactured products, **liability shall arise** when **the** taxable event occurs, and for imports, at the time of registering the declaration of release for **consumption**.

CHAPTER IV: TAXABLE AMOUNT AND RATE OF TAXATION

SECTION I: TAXABLE AMOUNT

ARTICLE 9:

The taxable amount of excise duties **shall** be constituted:

- a) on import, ~~by the customs value increased~~ by import duties and taxes, with the exception of VAT;
- b) For local manufactured product, by the ex-factory **selling** price. with the exclusion of VAT.

SECTION II: RATE OF TAXATION

ARTICLE 10:

- 1 The rate **applicable** under the excise duty shall be freely decided by each Member State within a bracket from 1 to 150 % and in conformity **with the** minimum and maximum rates decided by category of products as listed in Article 11 below;
2. The rate of taxation adopted by the Member States **shall** be identical for the products in question. whether locally manufactured or imported.

ARTICLE 11:

The Community limits with regard to the determination of the rates of taxation applicable to products shall be fixed as follows:



Taxable products	Minimum rate	Maximum rate
1. Beverages:		
▪ Non alcoholic beverages excluding water	1%	10%
▪ Alcoholic beverages	10%	45 %
2. Tobaccos and cigarettes	15 %	100 %
3. Coffee	1 %	30 %
4. Cola	5%	30 %
5. wheat flour	1 %	20 %
6. Oils and fatty substances	1 %	15 %
7. Tea	1%	30 %
8. Arms and ammunitions	20%	50 %
9. Perfumery and cosmetic products	5%	40 %
10. <i>Precious stones and metals</i>	3%	50%
11. <i>Second-hand vehicles</i>	5%	150%
12 <i>New Vehicles</i>	1%	25%
13. <i>Caviars</i>	1%	10%
14. <i>Leather and skin</i>	1%	10%
15. <i>recreational Boats</i>	1%	10%
16. <i>Works art</i>	1%	10%
17. <i>Plastic bags</i>	1%	10%
18. <i>Marbles</i>	5%	15%
19. Monosodium glutamate	5%	30%

CHAPTER V: FINAL AND TRANSITIONAL PROVISIONS

SECTION II: TRANSITIONAL PROVISIONS

ARTICLE 12:

1. In order to ensure effective implementation of the Directive by all the Member States, a transitional period shall be from 1 January 2010 for a period of three (03) years.
2. During this period, the situation **will** be resolved on the adoption of a harmonized framework of the **products** in the **field** of excise duties.

SECTION II: FINAL PROVISIONS

ARTICLE 13:

This Directive **will** be published by the ECOWAS Commission in the Official Journal of the Community within thirty (30) days from the date of its signing by the Chairman **of** the Council of Ministers. **It** will **also** be published by each Member State in its National Gazette within the same period, after notification by the Commission.

ARTICLE 14:

1. Member States **shall** adopt the laws, regulations and administrative provisions necessary to comply with this Directive no later than 1 January 2013.
2. When Member States adopt the measures referred to in paragraph 1 of this article, they **shall** contain a reference to this Directive or be **accompanied** by such reference on the occasion of **their** official publication.
3. Member States shall communicate to **the** ECOWAS Commission actions or measures they adopt to comply **with** this Directive.



4. Member States shall ~~notify~~ the difficulties encountered in implementing this Directive to the President of the Commission who shall report to the next session of the Council of Ministers, which, in turn shall ~~take~~ appropriate measures to ensure the implementation of this Directive.

DONE AT ABUJA, THIS 21TH DAY OF **MAY** 2009

Chief Ojo MADUEKWE (CFR)

The Chairman

For **Council**



Sixty Second Ordinary Session of the
Council of Ministers

ABUJA 26 - 27 MAY 2009

DIRECTIVE *C/DIR.3105109* ON THE HARMONIZATION OF
GUIDING PRINCIPLES AND POLICIES **IN THE MINING**
SECTOR

THE COUNCIL OF **MINISTERS**,

MINDFUL of articles 10, 11 and 12 of the ECOWAS Treaty as amended establishing the Council of Ministers and defining its composition and its functions;

MINDFUL of the Protocol AIP.1n/91 on the Community Court of Justice;

MINDFUL of the Protocol AIP.1/5/79 of May 1979 on free movement of people and goods;

MINDFUL of Article 31 of the ECOWAS Treaty relating to natural resources which prescribe the need to harmonize and co-ordinate policies and programmes of Member States,

MINDFUL of the need to improve economic and social justice within the communities in decision making processes relating to the exploitation of natural resources for as part of an efficient conflict prevention policy, as stated in the ECOWAS Conflict Prevention Strategy Framework adopted in November 2007

MINDFUL of Article 21 of the African Charter on Human and Peoples Rights,

RECALLING the ECOWAS Supplementary Protocol AP/SP1/12/01 of 21st December 2001 on Democracy and Good Governance which prescribes the principles of good political, economic and social governance;

RECOGNIZING that governments investors and business enterprises have the primary responsibility to promote and protect human rights in the Mining Sector in West Africa.

AWARE of the United Nations Global Compact initiative which challenges business leaders to 'embrace and enact' nine basic principles with respect to human rights, including labour rights and the environment; and the ILO Declaration on Fundamental Principles and Rights of Work,

ACKNOWLEDGING the universality, indivisibility, interdependence, and interrelatedness of human rights, including the right to development as recognised in the International Covenant on Economic, Social and Cultural Rights, that entitles every person and all peoples to participate in, contribute to. and enjoy economic, social, cultural, and political development in **which all** human rights **and** fundamental freedoms can **fully** realized,

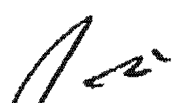
CONSCIOUS of the fact that mining **affects** the ecosystems and not limited to the immediate **area** of the mine and also impacts on communities the environmental, social, and economic zone surrounding the mine; and that **certain** 'communities of interest' require special consideration by mining companies, governments, and investors; and such groups **include** local peoples, artisanal miners, mine workers and people **within** the communities who are marginalized.

RECOGNIZING the need to develop widely accepted criteria by which, governments, communities. industries and other stakeholders can measure environmental performance and acceptability of mining operations; using such criteria to develop appropriate standards as condition for permits required for mine development,

RECOGNIZING the need to protect and maintain the macroeconomic stability of Member States in terms of revenues derived from mining as well as providing a conducive economic environment to attract investors into the mining industry; and the need to maintain a balance between the interests of Member States and the investor community,

CONSCIOUS that exploitation and transformation of the Mining Product **is** essential for the socio-economic development of the Member States and that **benefits** from these activities should be equitably shared among present and future generations.

RECOGNISING that governments of member States should play **the** lead role in creating a framework for policies and regulations for the mining industry and contribute to sustainable development.



RECOGNIZING the significant contribution of Civil Society Organisations, the Media and various stakeholders in the protection and promotion of human rights and the right of local communities in the mining areas to citizen participation in their development;

CONVINCED of the need to develop a common mining policy in the ECOWAS Sub-region taking into account other international, regional sub-regional initiatives, such as the adoption by UEMOA Member States of a common mining policy and the Community Mining Code;

AFTER ~~the~~ opinion of **Community Parliament**.

PRESCRIBES AS FOLLOWS

CHAPTER I

DEFINITIONS AND OBJECTIVES

ARTICLE 1: Definitions

For the purpose of this Directive:

'Artisanal and Small-scale mining operations' means mining operations over an area of land in accordance with criteria of size, production, area, ~~capital~~ investment, depth of operation limitation, equipment allowed and/or local participation prescribed by legislation in member states.

'Civil Society Organization' means any organized non-public sector organization or grouping

'Geological Activities' means all scientific studies carried out on the ground either directly or remotely for the purpose of identifying among others, mineral resources

'Localization' means all activities that aim to increase local procurement of goods and services, training, technology transfer and development of local entrepreneurship, designed towards the eventual replacement of expatriate personnel with personnel of a Member State.

'Mine' when as a noun, means a place, excavation or workings, where an operation connected with mining is carried on together with all buildings, premises, erections and ~~appliances~~ belonging or appertaining to it above and below the ground for

purposes of winning, treating or preparing minerals, obtaining or **extracting** a mineral or metal by a mode or method or for the purpose of dressing mineral and includes a quarry where building minerals are mined.

'Mine' when used as a verb, means intentionally to win minerals, and includes an operation including prospecting directly or indirectly necessary for mining or incidental to mining and 'mining' **shall** be construed accordingly.

'Mineral' means a substance in liquid or solid form that occurs naturally in or on earth, including on or under the seabed, **formed** by or subject to geological processes including but not limited to industrial minerals and petroleum.

'Mineral Operations' means reconnaissance, prospecting, mining, or related activities, including reclamation and post-mine **monitoring**, for or of minerals.

'Mineral right' means licenses, permits, leases and other authorizations granted by member states to individuals or corporate bodies including their or subcontractors for the purpose of exploring for, processing or mining of minerals.

'Mining operations' means all operations carried out in the exercise of rights conferred by a license or authorisation to exploit mineral.

'Prospect' means to for a mineral and include reconnaissance and operations to determine the extent of economic value of a mineral deposit.

'Reconnaissance' means the search for minerals by geophysical, geochemical and photo-geological surveys or other remote sensing techniques **and** surface geology in connection with it including collection of necessary environmental data.

'State Agencies' means bodies or institutions set up by Members States with a specific mandate and includes quasi or parastatal bodies

'Water bodies or Water Resources' means all water **flowing** over the surface of the ground or contained in or flowing from any river, spring, stream or natural lake or part of a swamp, in or beneath a watercourse and includes all underground water contained in an aquifer.



ARTICLE 2: Objectives

The objectives of this Directive are:

1. provide harmonization of guiding principles and policies in the mining sector of Member States to ensure high standards of accountability mining companies and governments, promoting human rights, transparency and social equity as well as providing protection for local communities and the environment in mining areas within the SUB-region
provide a mining environment that is responsive to macroeconomic sustainable development and balances the need to provide appropriate incentives to attract investors and to protect the revenue base and resources of Member States
3. To improve transparency in mineral policy formulation and implementation processes in mining within the sub region to promote the participation and enhance the capacity of mining communities.
4. provide for a harmonized mineral policy and legal framework for Member States

To ensure that Harmonization takes into consideration the different stages each Member State is at in relation to mining and how different policies could be enacted and or developed for different strategies to address the specific needs of each Member State.

CHAPTER II:

MINERALS AS STATE RESOURCES

ARTICLE 3: Vesting of **Mineral** Resources in **the** State

1. Every mineral in **its** natural state in, under or upon land of a Member State, rivers, streams, water-courses throughout the sub-region. exclusive economic zones and an area covered by the territorial seas or continental shelves the property of the respective Member State.
2. Holders of mining rights or titles acquire ownership of the mineral substances they **extract** in accordance with legal and contractual provisions in force

The mineral is vested in the State to be held and managed in trust for the people of the Member States. Member States are enjoined take all the necessary steps including but not limited to appropriate *legal* and administrative regimes to protect their mineral resources.



ARTICLE 4: Acquisition or Occupation of land for Mining

1. Where land is required for the development of a mineral resource the land must be acquired or occupied in accordance with the existing laws of Member States.

Where land has been acquired for the development of a mineral resource, the owner or lawful occupier shall be paid adequate and prompt compensation.

3. The computation of any compensation for the acquisition of land to develop a mineral resource should take into consideration the loss to be suffered by the user the land the inconveniences which can be assessed according to legal principles monetary terms caused to the land owner or lawful occupier, the losses and damages suffered by the immovable assets and their appurtenances, the loss of revenue, including expected losses of agricultural income; and other reasonably proven by providing compensation in with the best international practices.
4. Member States shall designate some lands as 'no go zones' for mining activities if such lands have peculiar risks to the preservation of security including areas which have environmental, social and cultural sensitivity to mining operations.

ARTICLE 5: Acquiring Mineral Rights

1. Notwithstanding a title or right to land upon which minerals are situated, a search, reconnaissance, prospecting, exploration, mining or any such similar activity shall only be undertaken by any person after the grant of a valid mineral right by a competent authority.
2. In the granting or withdrawal of mining rights, procedures laid down in Member States shall be followed and there shall be transparency at each stage of the decision making process.

Notwithstanding clause (1) of this article, State Agencies of Member States shall not be prevented from conducting geological activities in accordance with existing law in areas where a mining right has been acquired.

Qualifications for acquiring a mining right in Member States must meet international best practices in the mining industry and shall include but not limited to respect for the environment; the rights of mining communities, a plan approved by the competent authority for the mining company to utilise local goods, services and manpower;



4. The competent authority of a Member State may revoke a mining right granted under this article if it is satisfied after **formal** investigation and audit that the right holder has contravened any provision of this Directive or any law of a Member State, has been convicted of an offence relating to smuggling or **Illegal sale or dealing** in minerals..

CHAPTER III:

PROTECTION OF THE ENVIRONMENT

ARTICLE 6: Environmental Protection **Obligations**

1. Before undertaking any mining activity, a holder of a mineral right shall obtain the necessary permits and approvals from the competent authorities of a Member **State to protect** forests, water resources, the environment, other natural resources and public health in its mining activities.

Member shall adopt appropriate legislation (where none exist) to provide for complaint mechanisms and audits for the observance of obligations arising from this Directive on environmental performance and protection.

3. Mining **investors** shall **carry** out their activities in accordance **with** national laws, Regulations, administrative practices, and **Policies** relating to the preservation of the environment of Member States in which they operate and with due regard to relevant international Agreements, principles, objectives, and standards with regard to the environment, public health, and safety; and shall generally conduct their activities in a manner contributing to the wider goal of sustainable development.
4. Mining Companies **shall** develop and make adequate provision to implement reclamation, closure and post closure plans before operations begin. This plan shall be submitted to the competent **authority** for approval and shall subject to periodic reviews.
5. There shall be periodic audits to ascertain the operational and environmental performance of mines.
6. Member States **shall** ensure that holders of mineral rights **shall** prevent and manage spillage of cyanide, mercury and other similar substances as well as other hazards related to mining activities;
7. Member States shall set up a Reclamation Fund for the purpose of reclaiming and rehabilitating mined out areas.



CHAPTER IV:

PROTECTION OF NATIONAL INTEREST

ARTICLE 7 **Stability Agreement**

1. competent authority of Member States as part of granting of a mining right may enter into a Stability Agreement based on negotiations with an investor in mining.
2. Stability Ag **shall** reflect the national interest of the Member and that of the Investor.

The negotiations pursuant to **said Agreement shall** address issues on adverse effects of changes in **existing** law, level of and payment of royalties, **taxes**, duties on the importation of inputs.

4. The **Stability Agreement** shall be subject to ratification by the National Parliament or any other body approved by a Member State.

ARTICLE 8: **Fiscal framework**

1. Member States shall appropriate legislation to optimize and protect revenues due and accruing to them from mining activities.
2. Exemptions to the payment of customs import duty in respect of plant, machinery, equipment and accessories imported **specifically** and exclusively for mining operations shall be subject to a mineral right holder, respecting its environment and other obligations to mining **communities** as specified in guidelines or legislations of Member States.
3. Staff of a holder of a mineral right shall pay taxes on all their incomes at the same rate as citizens of a Member except where a Double Taxation Agreement exist between Member State and the home State of the mineral right holder to the contrary.
4. Personal remittance for expatriate personnel shall not free from tax imposed by **eXisting** law except where a Double Taxation Agreement exist between the home country of the said personnel and a Member State to that effect.
5. Member States shall ensure the equitable and effective distribution and transfer of portion of mining incomes, provided for in the guidelines or legislation of Member States for the benefit of local communities and encourage strengthening of their Member States **shall** review, update and harmonize their fiscal regimes every years.

ARTICLE 9: Transferability of Capital

1. A holder of a mining right who earns foreign exchange from mining operations may be permitted by the competent authority in a Member State to retain in an account opened in the said State a portion of the foreign exchange earned for use in acquiring spare parts and other inputs required for mining provided that evidence exist to the effect that no such funds are readily available without the use of a mechanism of such an account.

Any foreign exchange earned and authorized to be retained in an account under this article shall be used specifically and exclusively for:

- (a) the purchase of spare parts, plant, consumables, machinery and equipment;
 - (b) debt servicing and dividend payment;
 - (c) remittance in respect of quotas for expatriate personnel; and
 - (d) the transfer of capital in the event of a winding up or liquidation of mining operations.
3. A Holder of a mining right shall be guaranteed free transferability of convertible currency per annum at a rate to be mutually agreed with Member States;
 4. Any transfer of convertible currency by a mining right holder provided in this article shall be made in accordance with the relevant foreign exchange regime of Member States. Member States shall put in place measures to prevent capital flight or in the case of net foreign exchange holder, through the account opened under clause (1) of this article

ARTICLE 10: State Participation in Mining Operations

1. The competent authority in a Member State may by notice in writing require a mining right holder which is a corporate body to issue to that Member State a special share, by whatever name called in the company for no consideration.
2. The special shares shall constitute a separate class of shares and shall have rights agreed on between the competent authority of the Member State and the Mining Right Holder;

A Member State may also participate in the equity of mining operation within their territorial area on terms to be mutually agreed.



CHAPTER V:

ACCESS TO INFORMATION

ARTICLE 12: Duty maintain records

1. A holder of a right shall maintain, at an in the relevant Member State with notice to the competent authority of State, the documents and that are prescribed by law relating to mining activities.
2. A holder of a mining right shall permit an authorized the relevant Member State a reasonable time to inspect the documents and records and take copies of them
3. A holder of a mining right shall furnish the appropriate and competent authorities of a State annually with such on its mineral operations or as from time to time.
4. Member shall and enforce laws and regulations that penalize companies that provide false, misleading, incomplete, or otherwise knowingly misrepresentative information to public or government.

ARTICLE 13: Transparency, Good Governance and Public access to information

- Records, and information furnished or attained
1. under article 12 of this Directive which relate to a mining right granted should public and shared with the public.
 2. ECOWAS member States that do not have laws on the free flow of information are encouraged to develop them to public and media access to mining.
 - 3, Member will measures to ensure that good governance principles as in the ECOWAS Protocol on Democracy and Governance are fully implemented and to combat illicit trafficking related to mining resources and activities.
 4. The States undertake to promote transparency of information concerning mining revenue especially by fostering subscription to the Extractive Industries Transparency Initiative (EITI) and by providing support to them.
 5. Member are encouraged to pass the Freedom of Information Law (where none exist).
 6. any provision in this the contrary, records, documents information furnished or obtained in relation to mining

activities shall be divulged if it is declared by a competent authority a Member State in the public interest to do so.

7. No data shall be considered confidential if it relates to or claimed degradation of human health, the environment, or worker safety.

ARTICLE 14: Investigations and Auditing

1. Member States shall ensure the proper functioning of mining activities. To that effect, they shall take all measures that they may deem fit, notably to appoint one or more competent persons to conduct audit and report on the activity and or ownership of the mining company.

Any person or entity working with or a company being investigated under this article or any person connected with subject matter of the mechanism or audit shall with investigator or auditor.

3. Procedures required relating to the lifting _____ to professional secret will be respected.

CHAPTER VI:

HUMAN RIGHTS OBLIGATIONS AND MINING ACTIVITIES

ARTICLE 15: Human Rights Obligations

1. Member States and Holders of mining rights and other mining related business entities have a primary obligation to and promote recognize human rights including the rights of women, children and workers arising from mining activities.

Member States and Holders of mining rights ensure that the rights of the local communities are times. Where such Human rights legislations not Member States shall enact appropriate legislation to ensure rights.

Member States shall make adequate provision for the progressive economic, social and cultural rights as they relate to mining activities and empowerment of women.

Mining companies shall comply strictly with Member States laws on the prohibition of carrying and use of arms.

b) or on river vessels for international river navigation and registered as such;

9- International traffic operations regarding:

- a) ships or boats used for carrying out an industrial or commercial activity on the high seas;
- b) lifeboats and rescue boats;
- c) **aircraft** and ships for their maintenance operations and stores;
- d) **inter-State** transit operations and related in conformity with Community provisions;

10- Transactions of sale, repair, processing and maintenance of ships and aircraft for **airlines** whose services are rendered overseas;

11- Imported goods declared under suspensive customs regimes;

12- Transactions carried out by Insurance companies and all other Insurers, no matter the nature of the risks insured, and which are subject to Insurance tax;

13- Deliveries, at their face value, of postal stamps for posting, revenue stamps and other similar values;

14- Operations aimed at transmitting property or enjoyment of immovable property by persons other than the promoters of immovable property, business premises or goodwill submitted to registration formality.

1 Direct exports of products or goods and services associated with exports.

For any export, be it direct deliveries by the exporter or deliveries carried out through a commission agent or an authorized agent similar to an export commission agent. The exemption shall be subject to justification of the reality of the export;

16- The **following** operations, once they are submitted to specific taxation exclusive of turnover tax:

- a) sales of products from extractive activities;
- b) operations aimed at transmitting immovable through persons other than the developers, and **liable** to registration duty;
- c) interests on foreign borrowings;
- d) interests on deposits to credit establishments or financial establishments by non-professionals;
- e) games of chance and entertainment;
- l) bank transactions and insurance and re-insurance services;
- g) transfer of immovable, real estate duties and transfers of business premises subjected to transfer taxes or equivalent duty;

complaint to the ECOWAS Court of Justice in accordance with its Protocols

2. The review procedure of complaints under this article does not preclude a State, an individual, or any stakeholder from taking the case before the ECOWAS Court of Justice or invoking arbitration procedure or the jurisdiction of any other international justice system, such as the African Court of Justice or the African Human Rights Court of Justice.

ARTICLE 18: Settlement Procedures

1. Member States shall provide the necessary capacity to local communities in their engagement with mining rights holders in negotiations and in settling mining disputes.
2. Any dispute arising out of the interpretation and/or the implementation of Directive shall be settled having recourse to negotiation, arbitration or other Alternative Dispute Resolution Mechanisms, notwithstanding the provisions of article 17 stated above.
3. Where the parties to a dispute fail to reach a settlement as provided under clause (2) of this article recourse has to be made to the ECOWAS Court of Justice.

CHAPTER VIII

INSTITUTIONAL AND IMPLEMENTATION ARRANGEMENTS

ARTICLE 19: Member States

1. Within the framework of the implementation of this Directive, the States Parties which have not done so shall establish by legislation and regulations a competent Authority to regulate mining activities.
2. Member States shall provide annual budget lines of expenditure for the implementation of this Directive.
3. Member States shall develop National Action Plans for the implementation of the obligations under this Directive and to establish an annual report to the President of the ECOWAS Commission on the implementation of this Directive and of the mining sector successes and failures. This report should be released to the public by the President as soon as it is received.
4. Member States shall make available to the President of the ECOWAS Commission their experience of appropriate best practices in mining regulation to assist in the discharge of the responsibilities contained in this Directive

Article 20: **The President of ECOWAS COMMISSION**

1. ECOWAS shall harmonize guidelines and mining manuals to guide the operations of national mining or minerals commissions of States Parties.

- 2 The President of the ECOWAS Commission responsible for supporting and supervising the application of the provisions of this Directive. this end, the President of ~~the~~ ECOWAS Commission shall:
 - a) Take all necessary measures to mobilize the resources for the monitoring and implementation of this Directive.
 - b) provide Member States with the necessary financial and technical support for the realization of their activities.
 - c) present an annual Report to the Council of Ministers on the status of the implementation of this Directive.

ARTICLE 21: **Cooperation** Within and Among Member States

1. Member States undertake to promote intra and inter- State cooperation in the implementation of this Directive. To this effect
 - a) The President of the ECOWAS Commission shall prepare procedures for interstate cooperation between national mining commissions and other stakeholders in the mining industry.
 - b) The President of the ECOWAS Commission shall facilitate and seek assistance for the training of officials of national mining commissions and mining related agencies to further inter-state cooperation.
 - c) The President of the ECOWAS Commission shall **facilitate** and seek assistance for training of and otherwise securing technical expertise Within, between, or for each Member states.

ARTICLE 22: **Implementation**

1. The Member States and the ECOWAS Commission **shall** adopt all the necessary measures in order to comply with this Directive by 1st July 2014.

2. Where the Member States adopt this Directive, the texts shall contain a reference to this Directive, or shall have such a attached to them when they are officially published.

The Member States shall notify ECOWAS Commission on the measures or arrangements they adopt in order to comply with the provisions of this Directive.



4. The President ECOWAS Commission shall appoint an ad-hoc committee to monitor the implementation of this Directive by Member States.

ARTICLE 23: Difficulties of Implementation

1. Member States shall notify the President of the ECOWAS Commission on the difficulties encountered in the process of implementing this Directive.

The President of the ECOWAS Commission shall then report to next session of the Council of Ministers

CHAPTER IX

GENERAL AND FINAL PROVISIONS

ARTICLE 24: General provisions

1. The undertakings ensuing from the provisions of this Directive not interpreted as being a contradiction to the spirit and the letter of the Conventions or Accords linking a Member State with a Third State as long as Conventions and Accords are not contradiction with the spirit and the letter of this Directive.
2. In interpreting or implementing this Directive, recourse may be made to the various International, Guidelines, Principles and Conventions for regulating Business Enterprises.

ARTICLE 25: Publication

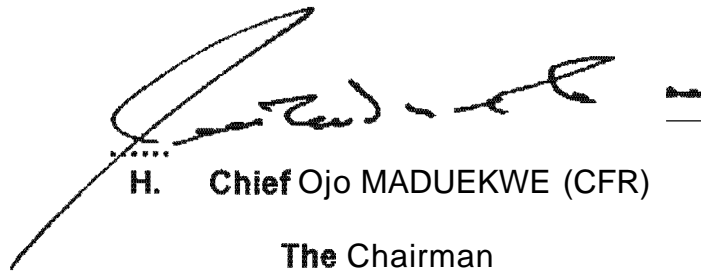
1. Directive shall be published by the ECOWAS Commission in the Official Journal of Economic Community of West African states within thirty (30) days of its signature by Chairman of the Council of Ministers.
2. It shall also be published by Member State in its National Gazette within thirty (30) days after notification by the Commission.



ARTICLE 26: Entry **Force**

1. This Directive shall enter into force after publication in the National Gazette of the Community.

DONE AT ABUJA, **THIS 27TH DAY OF MAY 2009**

A handwritten signature in black ink, appearing to read 'Ojo Maduekwe', is written over a horizontal line. The signature is fluid and cursive, with a long, sweeping underline that extends to the left and then loops back under the main text.

H. Chief Ojo MADUEKWE (CFR)

The Chairman

For **Council**

18. The Commission presented the memorandum on the implementation status of tasks assigned to the Community Institutions **at** the Sixty First Session of the Council of Ministers held in Ouagadougou, Burkina Faso, in November 2008.

19. After discussions, the Council of Ministers congratulated the ECOWAS Commission on the excellent **quality** of work done in executing its mandate. Council also noted the **significant** improvement made in the **quality** and timely submission of documents to Council.

20. With regard to the specific tasks assigned to the Commission, Council took note of the tasks already completed and directed the Commission **to** continue implementation of uncompleted **tasks** and report to the next session of Council.

21. Council further directed that:

- An external audit of the recruitment process be conducted in addition to the internal audit exercise **to** give **a** second view of this **process**;
- The Commission should ensure efficient and transparent management of the resources of the Community;
- Member States should ensure the effective attendance of Ministers **at** meetings, **especially** those of the Audit Committee;
- The Commission and Chief Negotiators should continue negotiations on the Economic Partnership Agreement (EPA), taking due account of the need for **a** firm commitment by the European Union on the financing of **the** EPA Programme for Development;
- In addition to the Financial Regulations, **a** Manual of Accounting Procedures should be prepared and presented for adoption;
- Decisions taken and tasks assigned should be respected and implemented on **time**;
- The table of tasks assigned should indicate the **percentage** of tasks executed, on-going and yet to be executed.

Item 4: Consideration of the Financial Controller's 2008 final report



Sixty-second Ordinary Session of the
Council of Ministers

ABUJA. 26 - 27 MAY 2009

RECOMMENDATION *C/REC1/05/09* AMENDING **DECISION**
AIDEC.17/01/06 OF 12 JANUARY 2006 ADOPTING THE ECOWAS
COMMON EXTERNAL TARIFF

THE COUNCIL OF **MINISTERS**,

Mindful of Articles 10, 11 and of the ECOWAS Treaty as amended, **establishing the Council of Ministers and defining its composition and functions;**

MINDFUL OF **Articles** 35, 36 and 37 of the said Treaty relating to Trade liberalisation, Customs Duties and establishment of a Common External Tariff **within** the Community **with a** view to creating the Community Customs Union;

MINDFUL OF Decision NDEC.17/01106 of January 2006 adopting the ECOWAS Common External Tariff;

CONSIDERING the Final Communiques of **the Thirty-third** and Thirty-fourth Sessions of the Au of Heads of State and Government in **which it** was recommended that **category** band) of the common **external tariff** of **the** Economic Community of West African States (ECOWAS) be adopted;

AWARE of the to harmonise **the** ECOWAS UEMOA Trade **Liberalisation** schemes;

REAFFIRMING therefore their **firm** commitment to realising the Customs Union among the Member States of **the** Economic Community of West African States (ECOWAS) with a view to achieving **total** economic integration;

CONVINCED that the adoption of a category **4 (5th)** tariff band) **will facilitate** the establishment of the ECOWAS development-oriented Common **External** Tariff (ECOWAS/CET);

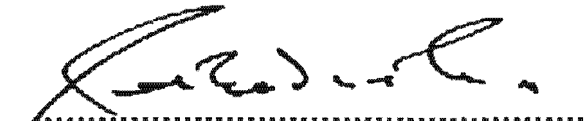
DESIROUS, therefore, see that Member act in a spirit of solidarity and cooperation in to arrive at an ECOWAS Common **External Tariff** (CET) essential to the establishment of the Community Customs Union;

UPON THE RECOMMENDATION of the 50th of the Joint ECOWAS-UEMOA on ~~the~~ Management of the Common External Tariff. ~~held in~~ Abuja from 18 to November 2008;

UPON THE **ADVICE** of the meeting of the Technical Committee on Trade, Customs and Movement, ~~in~~ Abuja from 15 to 18 ~~April~~ 2009;

RECOMMENDS TO THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT, to adopt the Supplementary Act amending Decision AIDECJ17/01/06 of 12th January 2006 ~~adopting~~ the ECOWAS Common External

DONE AT **ABUJA**, 27TH DAY OF MAY **2009**



.....
H. E. Chief Ojo MADUEKWE (CFR)

The Chairman

For **Council**

Thirty-sixth Session of ~~the~~ Authority of
Heads of State and Government

ABUJA 22ND JUNE 2009

SUPPLEMENTARY ACT AISA.1/06/09 AMENDING DECISION
AIDEC.17/04/06 OF 12 JANUARY 2006 ADOPTING THE ECOWAS
COMMON EXTERNAL TARIFF

THE HIGH CONTRACTING PARTIES,

MINDFUL ~~OF~~ Articles 7, 8 and 9 of the ECOWAS ~~Treaty~~ as amended, **establishing** the **Authority** of Heads of State and Government and defining composition and functions;

MINDFUL OF ~~Articles~~ 35, and 37 of the said Treaty relating to Trade liberalisation, Customs Duties and establishment of a Common External Tariff **within** the Community **with** a view to creating the Community Customs Union;

MINDFUL OF Decision AIDEC.17/01/06 of 12 January 2006 adopting the ECOWAS Common External **Tariff**;

CONSIDERING the Final Communiqués of the ~~Thirty-third~~ and ~~Thirty-fourth~~ Sessions of the **Authority** of Heads of State and Government in which it was recommended that **category 4 (5th band)** of the common external **tariff** of the Economic Community of West African States (ECOWAS) be adopted:

AWARE of the need to harmonise the ECOWAS and UEMOA Trade liberalisation schemes;

REAFFIRMING therefore their firm commitment to realising the Customs Union among Member States of the Economic Community of West African States (ECOWAS) with a view to achieving total economic **integration**;

CONVINCED that the adoption of a **category 4 (5th tariff band)** will facilitate the establishment of the ECOWAS **development-oriented** Common **External** Tariff (ECOWAS/CET);

DESIROUS, therefore, to see that the Member States **act** in a spirit of solidarity and cooperation in order to arrive at an ECOWAS Common External (GET) essential to the establishment of the Community Customs Union;

UPON THE RECOMMENDATION of the fifth meeting of the ECOWAS-UEMOA Joint Committee on the _____ of the Common External Tariff, held in Abuja from 18 to _____ November

UPON **THE ADVICE** of the ^{5th} meeting of the Technical Committee on **Trade, _____s and Free Movement**, held in Abuja from 15 to 18 April 2009;

UPON THE RECOMMENDATION of the sixty-second session of the ECOWAS Council of _____ in Niamey from 26 to 27 May 2009;

AGREE AS FOLLOWS:

ARTICLE 1: AMENDMENT OF ARTICLES **5** AND **6**

Articles 5 and 6 of Decision AIDEC.17/01106 of 12 **January** 2006 adopting the ECOWAS Common **External** Tariff are hereby amended **as** follows:

Article 5 _____ **CATEGORISATION OF PRODUCTS**

1. The products featuring in the Tariff and _____ Nomenclature are divided into five (5) categories as **follows**:

Category 0: **Basic** Social Goods;

Category 1: **Basic** Goods, Basic Raw **Materials**, Capital Goods and **Specific** Inputs;

Category _____ Inputs and Intermediate **Goods**;

_____ Final Consumer **Goods and other** products not classified elsewhere

Category 4: **Specific** Goods for economic development

The **list of** goods that make up each _____ **shall** be determined **through** a Directive of the Council of Ministers upon the proposal of **the Technical** Committee on _____ and Movement.

Council may, **by** the same procedure, re-categorize products.



ARTICLE 11: Localization Policy of Mining Operations

1. In pursuance of a policy. a a mining right in a Member state shall submit and comply with the competent a detailed programme for recruitment, technology transfer, and training of local personnel.

Member States shall ensure that Corporate Social Responsibility (CSR) and Alternative Livelihoods Programmes (ALP) to be submitted under this article part of the conditions for granting a mining right. Such CSR ALP enhance the livelihoods of the mining communities shall be drawn up with participation and agreement with the communities.

Where the programmes mentioned in sub-clause (2) of this article have not been adhered to by a mining right it shall form the for the revocation of that such right.

Holder of a mining shall in of its operations preference in employment to Member States especially affected commu to the maximum extent possible and consistent with safety, efficiency economy.

A Holder of a mining right shall in conduct of mining operations in purchase, construction and installation of facilities have a procurement policy which gives preference to:

- (a) materials and products of a Member state:
- (b) service located in a Member State and owned by a citizen or otherwise} of Member State and/or public corporation, to the maximum extent possible and consistent with safety, efficiency and economy.

Member States shall take step to enact appropriate legislation provide for artisanal and small scale mining rights to citizen and ensure safe, efficient and environmentally sustainable artisanal and small scale mining. Member States shall take measures to establish adequate legal, economic and technical oversight to improve the working and living as as the yield of artisanal mine activities. Furthermore, Member are to ensure peaceful cohabitation between large scale and and small scale mining.

Member States shall adopt appropriate legislation to provide a decentralized institution of mining activities and to harmonize mining related legislation on land rights, environment, forestry and water rights.



ARTICLE 5: DEPOSITARY AUTHORITY

This suootementary Act shall **be** deposited with **the** Commission, which shall transmit **certified true** copies of **this Act** to all Member and shall register **this** Act wth the **African** Union, the United Nations Organisations and such other organisations as **Council** may determine.

IN FAITH WHEREOF, **WE**, HEADS OF STATE AND GOVERNMENT OF THE **ECONOMIC** COMMUNITY OF WEST AFRICAN HAVE SIGNED THIS SUPPLEMENTARY ACT.

DONE AT ABUJA, THIS OF JUNE 2009•

SINGLE ORIGIN IN THE ENGLISH, AND PORTUGUESE LANGUAGES, ALL THREE (3) TEXTS BEING EQUALLY AUTHENTIC.



Guinea and Guinea Bissau in an effort to the new leaders of those Member States onto **the path** of peace, democracy and reason.

10. He further urged members of Council to note of **the** recent **global** climate, energy, food financial crises and provide **concrete** **well** thought-out that will ensure we do not lose the gains made in remon in terms of macroeconomic harmonization and reform, which resulted in positive economic growth in preceding **_____**

11. He concluded by inviting the members of Council to join in the 2009 ECOWAS celebrations which **mark** the 34th year of the signing of **the** ECOWAS Treaty in **Lagos**, then participants fruitful deliberations.

II. **LECTION OF BUREAU**

12. **Bureau** of the meeting was elected as follows:

- Chairperson Nigeria
- Rapporteurs Niger
Sierra Leone

IV. **ADOPTION OF AGENDA AND WORK PROGRAMME**

13. the meeting was adopted as follows:

1. Opening Ceremony
 - Opening statement by the host Chairperson of Council
 - Statement by the President of ECOWAS Commission
 - Welcome statement by **the** Chairperson of the Council of Ministers

2. Election of bureau

Adoption of draft agenda and work programme

Items for Decision

Consideration of the 2009 interim report of the President of the **ECOWAS** Commission

Implementation status of **tasks assigned** to Community **institutions**

CONVINCED that the focus of a labour policy should be based on the needs of the people, that it should be based on an integrated system involving partners at every stage of its preparation, formulation and implementation;

CONSIDERING that there must be dignity in labour;

RECALLING the obligations of international law incumbent upon the ECOWAS Member States by virtue of their membership of the International Labour Organisation (ILO);

FULLY AWARE of the problems arising from unemployment, migration and forced labour of persons, human trafficking, child labour, the absence of appropriate training and capacity building programmes, disparities in income and inadequate security and health measures in the workplace;

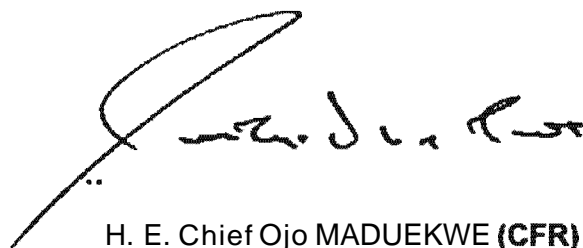
ANXIOUS to enlighten the general public and ECOWAS citizens on the need to combat xenophobia and ethnicity; to promote democracy, good governance and transparency, and reactivate the informal sector with a view to achieving the sustainable development of the ECOWAS Member States;

DESIROUS of adopting a regional labour and employment policy and a five-year strategic plan of action, which identifies priority programmes of action for coordinated implementation in accordance with a set timetable, will guarantee the success of the policy;

ON THE RECOMMENDATION of the second meeting of ECOWAS Ministers of Labour and Employment held at Abidjan, on 9 April 2009;

HEREBY RECOMMENDS to the Authority of State and Government to adopt the labour and employment policy and strategic plan of action of the Economic Community of West African States which is attached hereto.

DONE AT ABUJA, THIS 21TH DAY OF MAY 2009



H. E. Chief Ojo MADUEKWE (CFR)

The Chairman

For **Council**

Thirty-sixth Session of the Authority of Heads
of State and Government

ABUJA 22ND JUNE 2009

SUPPLEMENTARY ACT ASAJ2I05109 ADOPTING A LABOUR AND
EMPLOYMENT POLICY FOR THE ECONOMIC COMMUNITY OF
WEST AFRICAN STATES AND A FIVE -YEAR ACTION PLAN FOR ITS
IMPLEMENTATION

THE HIGH CONTRACTING PARTIES,

MINDFUL of Articles 8 and 9 of the ECOWAS Treaty as amended. establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Articles 3, 23, 57, 59, 60, 61, 63 and 64 of the said Treaty;

CONSIDERING the importance of the role of labour and employment in the West African States economy and their impact on other sectors of activity;

AWARE of the need to reenergise the development of the West African region, and to this end, reverse negative developmental trends/indicators such as poverty, the breakdown of the educational system, conflicts and insufficient housing;

CONVINCED that there is a need within the region, for a strong partnership between governments, trade unions, employers' associations, non-governmental organisations (NGOs), the civil society and inter-governmental organisations (IGOs);

CONSIDERING the pivotal role of labour, employment and social security issues in human development;

RECOGNISING the need to reinforce social dialogue and tripartism within the framework of the ECOWAS integration process;

CONVINCED that the focus of a labour policy should be the needs of the people, and that it should be based on an integrated system involving social partners at every stage of its preparation, formulation and implementation;



CONSIDERING that there must be **dignity in** labour;

RECALLING the **obligations** of international **law** incumbent upon the ECOWAS Member States by virtue of their membership of the International Labour Organisation (ILO);

FULLY AWARE of the problems arising from **poverty**, unemployment, migration and forced displacement of persons, human trafficking, child labour, the absence of appropriate training and capacity building programmes, disparities **in** revenue, and inadequate security and health measures in the workplace;

ANXIOUS to enlighten the general public and sensitise the ECOWAS citizens on the **need** to combat xenophobia and ethnicity; to promote democracy, good governance and transparency. and reactivate **the** informal sector with a view to achieving the sustainable development **of the** ECOWAS Member **States**;

DESIROUS of adopting a regional **labour** and employment policy;

ON THE RECOMMENDATION of the sixty-second session of the Council of Ministers, held in Abuja, from 26 to 27 May. 2009;

HEREBY DECIDES

ARTICLE 1:

There is hereby adopted the Economic **Community** of West African States **labour and** employment policy designated ECOWALP and a five year strategic **plan** of action both of which are attached herewith;

ARTICLE 2:

The Member States **shall** harmonise their national labour **policies with** the regional **policy** referred to in Article 1 of this Supplementary Act;

ARTICLE 3:

The ECOWAS Commission shall take **all** necessary measures to ensure the prompt operationalisation of **the** West African labour and employment policy.

ARTICLE 4:

This Supplementary Act shall be **published** in the Official Journal of **the** ECOWAS Commission within thirty (30) days of its signature. **It shall** also be published in the Official Gazette of each Member State within thirty (30) days of notification thereof by the ECOWAS Commission;



ARTICLE 5:

1. This Supplementary Act shall enter into force upon publication. Therefore, the signatory Member States and the ECOWAS institutions **shall undertake** to **commence** implementation of its provisions upon its entry into force;
2. This Supplementary Act is annexed to the ECOWAS Treaty of which it forms an integral part.

ARTICLE 6:

This Supplementary Act shall be deposited at the Commission **which shall transmit certified true** copies thereof to **all** the Member states and register **it with** the African Union, the United Nations Organisation, and with such other organisations as may be **designated** by the Council of **Ministers**.

IN FAITH WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT OF
ECONOMIC COMMUNITY OF WEST AFRICAN STATES, HAVE **SIGNED THIS**
SUPPLEMENTARY ACT.

DONE AT ABUJA, THIS 22ND DAY OF JUNE, **2009**

IN A SINGLE ORIGINAL IN THE FRENCH, ENGLISH AND PORTUGUESE
LANGUAGES, ALL THREE TEXTS **BEING** EQUALLY AUTHENTIC

A handwritten signature in black ink, consisting of a large, stylized initial 'E' followed by a smaller mark, possibly a date or a second initial.

COMISSAO DA CEDEAO

COMMISSION DE LA CEDEAO

ECOWAS COMMISSION

ECOWAS **LABOUR** AND EMPLOYMENT
POLICY

2nd Conference of ECOWAS Ministers of Labour and
Employment on the Validation of the ECOWAS Labour
Policy

Abidjan - Cote d'Ivoire
8th - 9th **April** 2009



Table of C

	<u>Paragraph</u>
Context	1
Vision	2
Challenges for the Labour	3
Coverage of ECOWAS Policy	4
Objectives	5
Guiding Principles	6
Principle of subsidiarity	6.1
Labour Market Regulation and Employment	
Conditions for Formal and Informal Sectors...	... 6.2
Establishment of Data Bank on Labour Market Information	6.3
Full Employment	6.4
Employability .	6.5
Promote Labour Migration Integration...	6.6
Promotion of Employment Opportunities for Young People	6.7
Child Labour	6.8
Trafficking in Persons	6.9
Adaptability	6.10
Entrepreneurship	6.11
Equal Opportunities at the Workplace	6.12
Establishing Adequate, Financially Viable and	
Modern Social Security Pension Systems	6.13
Occupational Safety and Health in the workplace...	6.14
HNIAIOS Policy at the Workplace	6.15
Eradicating Poverty and Tackling Exclusion... ..	6.16
Promotion of Dialogue and	6.17
Special cases	7
Operational Framework	8
Regional Harmonisation...	8.1
Coordination and Monitoring of the Labour Policies	8.2
Funding: An ECOWAS Labour and Employment Fund	8.3
Areas of Intervention	9
Labour Standards...	9.1
Employment...	9.2
Social Dialogue	9.3
Regional Integration	9.4
Social Protection	9.5
Implementation	10

1. Context

The current global meltdown with its attendant job losses makes it more than ever that labour/workplace must be brought to the fore and addressed. The rate of job around the globe a **source** of concern to **all especially policy makers and social partners**. For **developing** economies like the Member States of the Economic Community of West African States (ECOWAS), aside from job losses at home, there is the added concern of the **possibility** of repatriation **back** home of citizens of the ECOWAS countries who **migrated** abroad, got jobs but have now lost same due to the global crunch. Aside from this **concern**, there is the added concern of the loss of pension/social security savings **all** traceable to the global **financial** meltdown. The crash in the value of stocks presupposes that investments pension/social **security** funds **the** stock market stand **the risk** of depreciating.

At the global level, the International Labour Organisation (ILO) notes that **demographic projections** that nearly 90 million new jobs would be needed over the **period** 2009 - 2010 to absorb new **entrants** in the labour market and avoid prolonged gap. The then **called** for a "Global Jobs Pact" to **forestall** a "prolonged and **severe**" jobs **crisis** that would to a **_____** **_____** in unemployment and **working poverty**; and so suggested the **implementation** of a coherent and coordinated **job-oriented** recovery strategy, based on sustainable enterprises. So far stimulus lean **heavily** toward **financial bailouts** and cuts instead of **job** creation **social protection**. In any event, stimulus measures taken to curb the global **meltdown** involve only **limited** **social** dialogue **with** employers and unions and **lack** of coordination across **countries**. Involving social partners **will** no **doubt** help improve the design the measures and help restore confidence.

There is no **gainsaying**, therefore, labour, as one of the **factors** of production, together **with** social **security issues**, is central to human development. The to develop the ECOWAS region through the harmonisation and adoption of common labour standards, which **shall** **applicable** to **all** Member states account **for** the adoption of this labor **policy**. This means that in development of the West African **sub-region**, a strong partnership between Governments, Trade Unions, **Employers'** Organisations and Non-Governmental Organisations is required. To achieve this end, a Labour **Policy** for the Economic Community of West African States (ECOWAS) is imperative.

Articles 60 on Human Resources and 61 on Social Affairs in the **Treaty** of ECOWAS enjoins Member states to **undertake** to co-operate in the full development and **utilisation** of their human resources by **taking** measures to strengthen **co-operation** among themselves in the fields of education, training employment; and to harmonise and **co-ordinate** their **policies** and programmes **in** these to consolidate their **existing training** institutions, **improve the** efficacy of their educational systems, encourage exchanges

between schools and universities, establish equivalences of academic, professional and technical qualifications, encourage literacy, promote the teaching and practice of the official languages of the Community, and establish regional centres of excellence in various disciplines; and to encourage the exchange of skilled manpower between Member States. Additionally Member States are enjoined to cooperate with a view to mobilizing the various sections of the population and ensuring their effective integration and involvement in the social development of the region by encouraging the exchange of experiences and information on literary, professional training and employments; by harmonizing the labour laws and social security legislation; by promoting women and youth organisations and associations as a means of ensuring mass involvement in the activities of the community; by encouraging and strengthening cooperation amongst themselves in health matters; and by promoting and enhancing the practice of sports with a view to bringing together the youths of the region and ensuring their balanced development.

Early attempts, upon which the present policy had been built, had been made by the Conference of Ministers of Labour and ECOWAS Experts of labour to fashion out the ECOWAS labour Policy. The Conference of Ministers of labour held in Abuja, Nigeria on September 21, 2005 adopted the report of the meeting of Experts of labour, which held in Abuja from September 19 to 20, 2005 and recommended the ECOWAS priority programmes on labour matters. The Conference then enjoined the ECOWAS Executive Secretariat to convene a stakeholders' forum to review and approve the proposed framework of the priority programmes and also enjoined the 'commissioning of a study on issues involved in the formulation of a labour policy for ECOWAS Region' leading to the preparation of this policy.

The ECOWAS labour policy should, therefore, define the principles and objectives related to labour and the workplace, and should constitute an instrument for harmonizing and integrating targeted objectives. via diverse strategies and programmes, of Member States.

The ECOWAS labour Policy accords with the implementation of the Basic Needs Development Policy, the ILO Global Employment Agenda (GEA) and the United Nations Millennium Development Goals (MDGs).

2. Vision

The West African labour policy is set for all workplaces within the region where labour standards are comparable to any in the world and in which Member States and social partners (governments, employers, workers and non-governmental organizations) cooperate/collaborate in ensuring that these labour standards are implemented so as to enhance the development of the region.

3. Challenges for the labour policy

A **policy** document is often **proposed, designed and adopted** to meet the **imperatives** of **certain concerns** or **challenges** within a given system or body **polity**. In the-present case, the concerns **are** exacerbated **by** a number of factors **chief** amongst which is the absence of adequate **data** to asseSS national labour regimes in all ramifications.

A second **concern** is the **failure** of all the ECOWAS Member States **ratify** and then **codify** as **domestic** legislation **all** the **eight** core conventions of the ILO.

A third concern the half-hearted implementation of the **obligations** imposed **by** the ILO on its Member **States** including some ECOWAS Member who **are** also members of the ILO. The concerns here relate, for instance, to **compliance with** reporting obligations either **in terms** of late reporting or lack of reporting; for **if** ECOWAS Member States are **found** wanting in regard at **the** ILO level, then there **is** no assurance that it **will** not a similar problem **at the** regional level.

Fourthly, there are the concerns of **poverty**; unemployment; **migration and** forced displacement of persons; trafficking **in persons**; child labour; lack of adequate training and **capacity building** programmes; equality between men and women **in** employment; the need to promote **social dialogue** and **tripartism** in Member States; strengthening of the Organisation of Trade Unions of West Africa (OTUWA) for **effective** trade unionism in the region; dissemination and **ratification** of ECOWAS protocols, particularly the General Convention on Social **Security**; public **enlightenment** and education to ECOWAS citizens on the problems of xenophobia, **ethnicity**, etc; disparities in income; occupational **safety** and health in the workplace; cooperation between the United Nations High Commission for Refugees (UNHCR), ECOWAS and Member **States** in **conflict** and post-conflict zones in the area of durable solutions in terms of repatriation, reintegration, **rehabilitation and** reconstruction; promotion of democracy, good governance and transparency; **revitalization** of the **informal** sector for **sustainable** development **through** relevant training, skills development and curriculum design; establishment of a database on labour matters; and greater participation employers and trade union organisations in ECOWAS regional **integration**.

Lastly, there are the added concerns **of** outdated labour laws and **policies**; weak labour institutions; poor **collective** bargaining structures; the debt **overhang**; food security; poor **formulation and** implementation of effective policy at the **workplace** **regarding** the Human Immunodeficiency Virus and Acquired Immune Deficiency Syndrome (HIV/AIDS): inadequate protection of vulnerable groups; poor occupational health and safety **measures**; strengthening employers and their **organisations** in the face of globalisation, the global meltdown, unfair competition from **the informal** sector, etc; rigid labour disputes prevention **and** resolution **institutions**; inadequate **social** security provisions; and poor **social** dialogue given the **inequality** of social partnership in the formation and **implementation** of **policies**.

Coverage of ECOWAS Labour Policy

The West Africa labour policy covers, in conformity with the Revised ECOWAS Treaty, **all** the citizens of, and the workplaces in, the region.

5. Objectives

The **overall objective** by the ECOWAS labour Policy **is** the full development and utilisation of human **resources and in particular the** development, harmonisation, coordination, **utilisation** and implementation of common **policies and programmes** as to stimulate **economic growth and** development **through** full, productive, continuous **and freely** chosen employment; equal **treatment** at **the** workplace; eradication of **child** labour; promotion of occupational health and safety; protection of workers/employment; social dialogue; **dispute** prevention and resolution; capacity **building**; strengthening unionism; labour market information; **labour** migration; **poverty** alleviation; social **security** amongst others for development of the region.

More elaborately, the ECOWAS labour Policy **to address** the following: the qualification gap where the aim is to resolve **the** mismatch between skills of the unemployed **employers'** requirements (the principle of employability); the **adaptability** where the aim **is** to resolve the **on** companies' abilities to exploit employment opportunities (the **adaptability** principle); the job creation gap **where** the **aim** is to **bureaucratic, tax-related** and other barriers to **creation** (the principle of entrepreneurship); **and** the gender gap where the aim **is** to increase employment levels for not just women but all persons suffering one disadvantage or **the** other (the equal treatment principle).

These four **cardinal principles** can be rephrased as the following guidelines: proactive, **preventive** policies for unemployed and inactive persons; job creation and 'entrepreneurship'; greater adaptability and **mobility** on the labour market; developing human capital and lifelong learning; increased **offers** of **work** and people remaining longer on **labour market**, e.g. to increase labour supply and promote **active** ageing; gender equality; **efforts** to counter labour market discrimination; creating situations in which **it pays** to work; converting the informal economy into formal economy; and efforts to counter **national** employment disparities.

Guiding Principles

The ECOWAS Labour Policy seeks to cover the following **priority** areas to which Member **States** are committed to.

6.1. Principle of subsidiarity

The first **principle that** must guide the implementation of an ECOWAS **regional Labour and Employment Policy** **is that** of subsidiarity, which defines and **justifies** added value and **respective roles** each of the following **types** of stakeholders:

- **Regional and international stakeholders** (ECOWAS Commission, ILO, regional umbrella **organizations**) **that intervene** only in areas where national **action** is **proved inadequate or ineffective; and**
- National stakeholders constituted by State representatives, **workers** and employers, **civil society**, etc

6.2 Labour Market Regulation and Employment Conditions for Formal and Informal Sectors. The ECOWAS shall promote the comprehensive harmonisation of labour **market** regulations **in the region, the promotion of adherence to fundamental and** standards, and **the provision of legislation for both the formal and informal sectors.** In **this** regard, ECOWAS **shall** provide general **g**uidelines for harmonising and **setting** out of specific areas for substantive reform throughout the ECOWAS region. Member **states** shall then update all labour **laws** and **policies** taking into account the **public international obligations** of the ECOWAS **Member States; pass legislation** statutes **which** encode **basic working** conditions; harmonise national statutes in order to establish **similar** labour regulatory standards in **the region; provide for consultative tripartite decision making** when determining wages taking into account the **needs of workers and their families, the** of living, **social security benefits, and the relative living standards of other social groups;** strengthen **all** labour institutions and collective bargaining structures; and promote **research** into and development of labour **policies** and regulation.

6.3 Establishment of Data Bank on Labour Market Information. Member States shall provide relevant and real time **information on** labor matters; **harmonize** data collection **processes** on labour **matters;** and promote of the sharing of information amongst labour stakeholders. The ECOWAS and Member States shall respectively establish regional **and** national **data** consistent with international **labour** standards.

6.4 Full Employment. Member States are enjoined to provide **full, productive, continuous and freely** chosen employment where **citizens** are **attracted** to enter **and** stay in employment, **While** there is no universal **indicator** of **full** employment, Member **States** must **strive at increasing** the **full** employment of **the citizens** and preventing long-term unemployment. **The** cardinal principle must **creating** more and jobs for all with the following as **the critical** issues: promoting dignity of labour; promoting **lifelong** work; enhancing employment **opportunities** for young **people;** eradicating **child** labour; **eradication** of trafficking in persons for **labour** exploitation; eradicating gender gaps in employment **and** pay; **reconciliation** of work, childcare and private **life;** and encouragement **workers** to stay longer in **employment** and employers **to** keep them longer. The following **objectives** may be pursued when implementing **the full employment policy: expansion** of wage employment; promotion of **productive** self-employment in **urban** and **rural** areas by making **the non-formal sectors** more modern, productive and **dynamic;** removal of bottlenecks, which impede **the** expansion of wage **employment** and **self-employment activities;** promotion of the economic

participation of vulnerable segments of the labour force such as the youth, the disabled, the retrenched, etc; promotion of development of improved entrepreneurship capacities and human resource development; promotion of the use of appropriate technology and skills to enhance productivity; reduction of poverty; promotion of human resource development through education and training; and ensuring an integrated and coordinated approach to employment promotion and economic management and economic development.

Promotion of full, productive and freely chosen employment accords with human dignity (an employed person would be fully integrated into the society); it ensures economic growth and social inclusion by creating employment opportunities for all; and with proper education, training and non-discriminatory labour markets, it ensures that the full potential of the skillful individual would be tapped to ensure maximum individual, social and economic development.

6.5 Employability. Member States shall promote the principle of freedom of choice regarding employment in that while the individual should be allowed the freedom to choose his or her trade or profession, the employer should not similarly be coerced into hiring a particular person. Governments are, therefore, enjoined to provide conducive measures such as tax incentives, subsidies, etc, which encourage the employment of people, while the same prohibiting employers from discriminating against certain categories of persons when recruiting on the grounds of sex, ethnicity, colour, religion, national extraction, social origin, HIV/AIDS status, and political opinion. Governments may, however, take necessary measures to facilitate the recruitment of women and the disabled who have historically been discriminated against.

Member States are enjoined to invest in, develop and implement comprehensive and coordinated policies and programmes of vocational guidance and training throughout the working lives of workers. Investing in human capital is a variant of entrepreneurship where the emphasis is on equipping people with the necessary skills required in the present changing knowledge-based economy. The rationale is that thereby employment and social integration would be enhanced; because it is indispensable, it increases productivity, competitiveness and innovation. In this regard, education and training should not stop with the attainment of adulthood but should be carried on throughout a citizen's life.

The ECOWAS shall, with all stakeholders, therefore, put in place life-long learning strategies. Education generates citizenship and social integration and prevents social exclusion. It is, therefore, a priority for active and inactive citizens alike. The challenge is twofold: raising and better adapting education to labour market needs, as well as helping to up-skill people throughout the entire lifecycle. In this regard, life-long learning has the advantage of enhancing people's opportunities in their present jobs as well as providing them with a 'second chance/opportunity' to re-launch a new career. Shared goals shall, therefore, be identified given the diversity of national education and training systems.

6.6 Promote Labour Migration and Integration. The ECOWAS shall promote the rights of migrant workers; the **elimination** of **trafficking** in persons; creation of a conducive environment for migrants **particularly** those in Diaspora in the development of their **country**; **encourage** bilateral and multilateral cooperation on labour migration; encourage geographic and **occupational mobility**; and foster **full** economic integration. The **policy options** available here include-

6.7 Promotion of Employment Opportunities for Young People. The ECOWAS shall promote employment opportunities for the youth. In regard, **the** ECOWAS shall **involve** the youths in planning and promotion of **programmes** that to their **gainful** employment; and promote and channel youth **energies** into **productive** use. Member States shall, therefore, develop career guidance and training systems that **link** the **worlds** of **work** and education, **facilitate** the reforms of primary, secondary and tertiary **education** to meet employment needs, adopt **measures** to **smoothen** the **transition from school to work** for **the youth**, **establish** advisory services for the youth in terms of job prospects for those furthering **their education** and for those leaving formal **schooling** altogether, and **establish functional** public employment **services**.

6.8 Child Labour. The ECOWAS shall **adopt** measures **necessary** for the **eradication** of **child** labour; for encouraging **child** development and **education**; for discouraging the employment of **children**; and encourage tripartite assessment of **child labour** as they relate to **labour** matters.

6.9 Trafficking in Persons. The ECOWAS shall **adopt** **measures necessary** for the eradication of **trafficking** in persons for labour exploitation **including** the **establishment** of a **tripartite** mechanism for **the** assessment of trafficking issues as they relate to labour matters.

6.10 Adaptability. Member States are enjoined to promote **the** balancing of the **flexibility** required by enterprises to progress and employment **security** needed by **workers** order to get the best from them. In this regard, the focus on the **quality** of work in a changing **work** environment, preventing health and **safety** risks work, anticipating and managing restructuring in businesses, informing and **consulting** workers on change, promoting **geographical** and occupational **mobility**, and promoting green **technology** and -decent **work with the** need to develop a new sustainable development consensus to **mobilize** investment to address climate change, generate green jobs build a **better** and fairer **world**.

The **social** partners in Member States shall, therefore, negotiate and implement **at all** appropriate **levels** agreements needed to modernize the **organisation** of work, **including flexible working** arrangements, with the aim of making **the** undertakings productive and competitive, achieving the required balance **between flexibility** and **security**, and Increasing the **quality** of jobs. Ensuring employment **security** is not about finding a job for **life**, **but** it about people

remaining and progressing in the labour market. Issues part-time and temporary employment shall, therefore, be considered and appropriately provided for according to existing legislation in each Member State and in countries where such legislation does not exist, the legislation should be made.

The ECOWAS by protocols or directives and through social dialogue shall provide for the right balance of the adaptability needed in an increasingly global economy with the minimum standards for workers' protection. The ECOWAS shall Member States to tackle the negative effects of restructuring. Measures such as up-skilling and re-skilling of employees, employment subsidies in new jobs, job placements, vocational training, career advice and individual action plans may equally be adopted in the reorientation of workers affected by restructuring. Restructuring is synonymous with social decline and heavy job losses; rather it should be made to provide opportunities to develop new skills, and encourage economic and social progress.

The ECOWAS shall promote dialogue between employers and workers the nature representation, information and consultation within a company as a constituent element of corporate governance. Workers shall be informed and consulted in cases of collective redundancies and transfers of undertakings. Companies active in more than one ECOWAS State are enjoined to set up Work Councils for ensuing trans-national dialogue between workers and management.

The ECOWAS shall encourage the movement of workers within ECOWAS Member States either by the movement to a different Member State or changing jobs. This encourages the acquisition of new skills and experience. ECOWAS citizens shall be entitled to equal access to jobs within the region. The geographic and occupational mobility that would ensue will promote labour market efficiency. The challenges posed to this policy include the differences in language, culture, education, work ethic, tax and health systems. etc within the region. ECOWAS shall adopt policies that allow workers to move without detriment to, say, their social security benefits, and shall adapt education and training systems more effectively within the region.

The emergence of new forms of work organisation, such as outsourcing and contracting out, which has contributed to the emergence of economically dependent work (otherwise called quasi-subordinate work), will be looked into with a view to laying down appropriate legal rules to determine the rights, privileges and obligations of this category of work organisation.

6.11 Entrepreneurship. Member States are enjoined to promote self employment through small and medium-sized enterprises so as to increase employment rates, enhancing competitiveness and fostering the services economy.

The ECOWAS shall adopt measures necessary for entrepreneurship such as the reduction of tax burden and fiscal pressures on labour costs, cutting

administrative **paperwork**, easing credit especially interest rates, ease access to the **factors** of production, easy **access to land** to investors, grant of loans to the unemployed to start **their** own businesses **and** for companies to hire unemployed people. etc. Entrepreneurship is not tied to low employment or high unemployment. It **can** be geared towards achieving certain desired **objectives** e.g. the protection of vulnerable groups as where it is used for **the** youth, women and men and **the** aged as a means of increasing income protection for this potentially vulnerable group.

6.12 Equal Opportunities at the Workplace. Member States are enjoined to promote the **following trilogy** at the workplace: promoting **equality** between men and women; combating discrimination; and **integrating** people with **disabilities**. In this regard, **anti-discrimination** and stigmatisation legislative provisions and gender mainstreaming issues must be addressed by **all** Member States so **that** **equal** opportunities. **equal** pay and equal access are guaranteed to all citizens and **implemented**. Concrete steps are to **be** taken by **Member** to ensure **the** implementation in practice of **equality** issues **in** the following **areas** relating to employment and **work**: pay, **access** to employment, professional **training**, social security, **leave, reconciliation** of work and **private** life, **tackling** sexual harassment, eliminating violence **against** women and women trafficking, **integrating** victims of violence back into the **labour** market, raising awareness of equality issues among men, **tackling** disabilities, etc.

Action plans for women **shall** be put in **place** to **disseminate** information on legal **matters** concerning equal treatment; and also to promote management **training** and **the** development of **lifelong** learning on an **equal** opportunities basis. **especially** for women in rural areas.

6.13 Establishing Adequate, Financially Viable and Modern Social Security Pension Systems. Member **are** enjoined to provide **income security** and financial autonomy for **especially** the disadvantaged groups. The **policy** here is to cater for citizens, **especially** women, who **generally** have **inadequate** pensions because of their **limited** labour market involvement and so **cannot acquire** sufficient pension **rights** of their own. In **instituting** a **social security** pension scheme, the aim must be to **achieve** the three criteria of economic and financial **affordability**, individual equity and social efficiency. This done, awareness of the scheme must **be** promoted to ensure the success of the **social** security pension **scheme**. There **is** no gainsaying that increased employment of **particularly** older **workers** is **clearly** a cardinal key to **tackling** the pensions challenge. Member States are **further** enjoined to **enact** provisions that permit spouses to benefit from social security funds of **a** deceased spouse.

6.14 Occupational Safety and Health in the workplace. Member States are enjoined to promote occupational health and safety measures in **the** workplace and provide cross-border healthcare for all **especially** regarding the **scourge** of HIV/AIDS, malaria and infectious diseases. The general coordination of the

- d) introduction of goods on the custom territory of a Member State for home consumption;
- e) the instrument of transfer or of property transfer, for construction activities carried out by developers;
- f) the instrument of transfer, enjoyment or, in default, the act of transfer, the enjoyment, for rentals of undeveloped land or bare premises made by estate agents.

Article 19:

1. By way of an exception, the taxable event shall be constituted by:

- a) the first use or the first commissioning regarding supplies or self-service;
- b) the debit for contractors of construction works who opt expressly for this regime.

For operations other than imports, the payment of advances or deposits shall constitute the taxable event of VAT.

3. The assessment of the taxable event may not be made after total or partial invoicing.

SECTION 11: LIABILITY

Article 20:

- 1. Liability of Value Added Tax shall be constituted by the right of Member State's recovery to demand the payment of tax from the taxpayer at a given date.
- 2. The Value Added Tax shall be liable within the month following that of the taxable event under conditions to be laid down by each Member State.

=====

1. Liability shall in respect of delivery of goods including self delivery, during the realization of the taxable event or during:

- a) the collection of the price, deposits or advances regarding the provision of services and construction works, operations incidental to the residential environment and development of industrial areas, as well as tranches of services and works. including for suppliers of the State, public authorities endowed with an annexed budget, public establishments and enterprises

k. **Information. Collection, compilation and analysis of data** on HIV/AIDS for monitoring and planning of an **response** be encouraged.

6.16 Eradicating Poverty and Tackling Social Exclusion. Member States are enjoined to adopt **the decent work agenda, unemployment** and alleviate poverty, and promote **social cohesion all with a view to establishing a fair society** for all. The need **build a more inclusive ECOWAS region, if the goals** better jobs **greater social cohesion** are to **be** attained, cannot be overemphasised. Research **shown that countries** that spend more on **collective social protection** have some of **the lowest poverty rates** in addition to **higher GDP per capita** and higher employment rates as is **the** case with the Scandinavian countries. The ECOWAS **shall** provide a framework for national strategy development as well **as policy** coordination between Member States in **the region** on **issues** relating to **poverty** and social exclusion with **actors** such as **Non-Governmental Organisations (NGOs), social partners and local and regional authorities** participating in the process. National **policies** through National Action Plans to **curb poverty** and social exclusion **shall be developed** to cover a number of **key policy priorities** such **as** fighting poverty **among children given the high poverty risk children**. The need for **this is essentially to break** the cycle of intergenerational perpetuation of **poverty, and to check exuberance and social ills** on the part of the youth. A **consensus must be reached about the key challenges that may be faced** here, which include **the following: making labour markets truly inclusive; ensuring** adequate and effective social protection and good **quality services; improving education, training and housing; overcoming discrimination** and increasing the integration of people **with disabilities, ethnic minorities and immigrants; and eradication of poverty especially child poverty by breaking the vicious circle of intergenerational inheritance.** In other words, there **will be** the need to continue the process of **mainstreaming** basic development programmes within **the ECOWAS region** where concrete and focused **priorities** with **targets that can be monitored** and evaluated are agreed upon.

6.17 Promotion of Social Dialogue and Ttipettism. Member States are enjoined to promote representativeness and inclusiveness in order to prevent/reduce/resolve conflicts, **achieve** participatory/industrial democracy and harmony in **the** workplace. **The** effectiveness of the **labour policy** envisaged for **the ECOWAS would** be dependent on the nature of **social** dialogue that **goes** on in **particularly the workplace.** **The** social partners **possess** unique experience and specialised **knowledge** of the realities of the **workplace** and **so** are vital to **modernizing work** organisation, achieving higher **growth** and **employment.** In content, social dialogue incorporates the three **fundamental** issues of freedom of association, **collective bargaining, and** dispute prevention and **resolution.** One noticeable impact of the breakdown of **social** dialogue is **the prevalence strikes** and other **forms** of industrial actions within **the ECOWAS region.** The **general** response to **this by** national governments is the imposition of **restrictions on the right to strike, a fact adversely commented on by the Committee of Experts on the Application Conventions and Recommendations (CEACR).** The ECOWAS

shall, streamline the applicable policies as they relate the observance of the principles relating to freedom of association, the right to collective bargaining and the labour dispute resolution processes. In particular, the ECOWAS shall determine whether within the structure of the labour disputes resolution processes within the region, the ECOWAS Court of Justice should have a place and play a role especially knowing that integration within the region will come with its brand of labour disputes with wider international implications. ECOWAS Member States are enjoined to strengthen social dialogue structures where they exist and to establish them where they do not exist.

Special cases

Labour Responses in Conflict and Post-conflict Situations. The scars of conflicts within the ECOWAS region demands a special focus on labour issues that may arise as a result. In this regard the focus at re-establishing conditions for people to earn an income and rebuild their livelihoods; providing an employment-focused response for-reconstruction, reintegration and rehabilitation purposes; promoting the creation of productive and remunerative employment and decent work; and tailoring the employment programme for sustainable development. Labour response regarding conflict and post-conflict situations must be guided by seven principles namely: quantity as well as quality of work generated, which should be decent work and promote rights of workers, productive and remunerative employment, safely, social dialogue, prioritizing local resources in terms of maximizing the utilisation of local assets including people, skills, knowledge and natural resources; a focus on immediate productivity improvements and on attracting the private to invest; harmonising support to vulnerable groups with goals of reconciliation, through promotion of a communal response; that employment will be central to and economic policy with all policies and programmes scrutinized for their employment impact; gradual approach to private sector led growth with the public sector in the role of enabler; and building up key institutions a well functioning labour market.

8. Operational Framework

The ECOWAS will need to Intervene in the following manner if the labour policy is to be operational -

8.1 Regional Harmonisation. This policy thrust is hinged promoting regional integration; providing common labour standards applicable throughout the region; and encouraging uniform development across the region. It is essential that ways and means of ensuring the observance and hence efficacy of all the labour policies applicable within the ECOWAS region are put in place. In this regard, an instrument is needed to support the ECOWAS Member to move towards agreed objectives and to exchange best practice in the areas of employment, social protection and social inclusion. In this regard, the aim is to help the ECOWAS Member States to progressively develop their own policies in terms of: (1) fixing guidelines combined with specific timetables for achieving the goals



Sixty-second Ordinary Session of the
Council of Ministers

ABUJA 26 -27 MAY 2009

REGULATION C/REG.3/5/09 RELATING TO THE
DEVELOPMENT MINERAL RESOURCES AND
ORGANIZATION OF THE MINING SECTOR **WITHIN** ECOWAS

COUNCIL OF **MINISTERS,**

MINDFUL of Articles 10, 11 and 12 of the ECOWAS **Treaty** as amended,
establishing the Council of Ministers and defining its composition
functions;

MINDFUL of **Article** 31 of the said ECOWAS Treaty relating to the **need to**
~~harmonize~~ and co-ordinate policies and programmes of Member **States in the**
of natural resources;

MINDFUL of the Supplementary Protocol AISP1/06/06 amending the
~~ECOWAS~~ Treaty;

MINDFUL of "Africa Mining Vision 2050" of the African Union;

MINDFUL of the ECOWAS Directive C/DIR.3/05/09 on harmonisation of
~~Guiding~~ Pnniciples and Policies in the mining Sector;

_____ about the high level **poverty** and
underdevelopment in West Africa despite its abundant mineral resources.

AWARE of ~~the~~ low level of mineral resource development in the sub-region;

AWARE of the significant improvement that **prudent and efficient**
management of our mineral resources can make **towards meeting the**
challenges of poverty reduction and _____ ~~need~~ socio-economic
development in our countries;

9. Areas of Intervention

Interventions to attain the **objectives** of the ECOWAS Labour Policy **fall** along the following five major areas –

9.1 Labour Standards. The intervention **needed** would include the **following** –

- a) Support to Member States for the **ratification and** implementation of the **core** Conventions, the priority Conventions and those relating to labour administration and employment.
- b) **Reconciling work and family life**, where **the efforts** are to create a balanced family and work **life**.
- c) The eradication of child labour.
- d) The eradication of trafficking in persons for labour exploitation.
- e) The promotion of equal opportunities in labour matters.

9.2 Employment. The interventions here would include the **following** –

- a) **Provision of full, productive, continuous** and freely chosen employment, where the efforts are the creation of more and better jobs.
- b) Labour market regulation and employment conditions formal and informal sectors of the economy.
- c) Establishment of **data** bank on labour market **information with** particular reference to the provision of relevant and real time information on labor
- d) Promotion of **dignity** of labour.
- e) Promotion of **lifecycle** approach to work by **encouraging the** contribution of people of **all** in the world of employment.
- f) Promotion of employment **opportunities** for young people.
- h) **Promotion** of employment **security** and **enterprise adaptability** and competitiveness.
- i) **Anticipating** change by **and** managing restructuring of enterprises affected by economic and technological changes.
- j) Promotion of green jobs and decent work.
- k) Promotion of **self-employment** in the nature of small and medium enterprises.
- l) Investing in human **capital by** promoting career development, occupational guidance, and technical and vocational training.
- m) **Eradicating poverty** and **tackling** social **exclusion** by adopting measures that **reduce** unemployment.
- n) Labour responses in **conflict** and post-conflict situations **by re-establishing** conditions for people to earn an income and rebuild their livelihoods; and providing an employment-focused response in **conflict** and **post-conflict** situations.

9.3 Social Protection. **The** interventions **needed here** would include **the** following

- a) Working Conditions by promoting equitable working and **living** conditions.
- b) Promotion of **lifecycle approach** to work by encouraging **social** partners and companies to invest in and harness the **full** potential of **workers** during their entire **lives**.
- c) Prevention of health and **safety** risks **work** by ensuring healthy and safe **workplaces**.
- d) Provision of adequate, **financially** viable and modern social security systems.
- e) **Access to healthcare** by promoting universal **access** to healthcare: in particular, cross-border **health care**.
- f) Promotion of a HIV/AIDS **policy** as a **workplace** issue.
- g) Promotion of programmes to protect against **infectious** diseases and malaria.
- h) **Eradicating poverty** by tackling social **inequality** through adopting and implementing **ECOWAS Regional** **Reduction Strategy/Programmes**.

9.4 Social Dialogue. Interventions needed would include the following –

- a) Work etiquette **responsibility** by the promotion of **professionalism** in the workplace.
- b) Working Conditions, by promoting **equitable working** and **living** conditions **through** the **harmonization** and encoding of basic working conditions.
- c) **Anticipating** change and managing restructuring **with** social dialogue adopted in **all** enterprises pertaining to business **restructuring**.
- d) Promotion of green technology and **decent work** by promoting social **dialogue** in enterprises affected by **transitions**.
- e) Promotion of social dialogue and **inclusiveness** by promoting representativeness and **inclusiveness** **in order** to achieve participatory/Industrial **democracy** and harmony in the workplace.
- f) Dispute prevention **and** conflict management by promoting regional consistency **and** harmony in dispute prevention and resolution mechanisms.
- g) Labour responses in conflict and post-conflict situations **by** promoting social **dialogue**; strengthening labour administration; and labour **market** governance through **institution** building.

9.5 Regional Integration. **Interventions** needed **to** **achieve** the following -

- a) Promote labour migration and integration.
- b) Establishment of an ECOWAS labour and Employment Fund **to** **finance** the **implementation** of the labour policy.

c) Regional harmonisation, **coordination** and monitoring of the labour **and** employment policies.

10. Implementation

The ECOWAS Labour **Policy** involves the Community and **all** Member **States**. it communicates a regional consensus on the **goals** assigned to the **workplace** and the **dimensions of the labour policy** and priority areas that Member **States** are **committed** to. **Its** implementation rests on the twin **approaches** of formulation of regional development programmes, **and the adoption and** implementation of common **rules** and regulations. This **implies** that **consultation** _____ among the different stakeholders and **social** _____ so that labour choices **and** concerns are addressed as _____ of the policies _____ plans for regional integration.

In **order** to effectively -implement the ECOWAS Labour **Policy**, the **following conditions will be required** –

1. A strong **political will** and **all** inputs emanating from the Governments. ECOWAS. **Employers** and _____ **which will** make it _____ to boost support **the** _____ of **the** labour policy actions at the national **regional** levels.
2. A very wide information **and** sensitization of all stakeholders at all levels on the orientation. objectives and intervention areas of ECOWAS Labour Policy in order to _____ the acceptance of **the West African** people and to **promote its** implementation.
3. _____ States **shall** _____ expected to report the implementation of this Labour Policy **in** the manner **as** may _____ laid by the ECOWAS **Commission**.



COMUNIDADE DOS ESTADOS DA
AFRICA DO OESTE

ECONOMIC COMMUNITY OF WEST
AFRICAN STATES

COMMUNAUTE ECONOMIQUE DES ETATS
DE L'AFRIQUE DE L'OUEST

**STRATEGIC PLAN OF ACTION FOR THE
ECOWAS LABOUR POLICY.**

**2nd Conference of ECOWAS Ministers of
Labour and Employment.**

Côte d'Ivoire, 6th _9th April 2009



PRIORITY PROGRAMMES	STRATEGIC AXES	OBJECTIVES	RECOMMENDED ACTIONS	Expected results	Time Frame 2007-20012
Promotion of International Norms	1. Support for the ratification and implementation of fundamental conventions, priority conventions and those relating to ILO labour administration and employment.	1. Comply with public international law obligations of the ECOWAS Member State	All Member States to ratify and domesticate the legal international texts relating to labour and employment, especially the fundamental ILO Conventions.		2008-2009
	2, Reconcile work and family life	1. Create equality of opportunity and treatment in employment and occupation between men and women with family responsibilities for work and profession. 2. Guarantee equality of chances and treatment in employment and occupation between men on the one hand, and women, with family responsibilities on the other hand, and those who do not have them to meet the combined challenges of gender inequality, low employment rates and demographic ageing	1. Discourage through legislation and codes of practice direct and indirect discrimination on the basis of marital status or family responsibilities . 2. Promote non-discriminatory access to training for all. 3. Promote flexibility by encouraging innovative and adaptable forms of work organization, e.g. where feasible, permitting workers to work from home . 4. Adoption of non-discriminatory social security and fiscal measures that accommodate all workers . 5. Provision of accessible and affordable child care facilities during work time . Organize campaigns against stereotyping that views issues of reconciling work and family life as a women's issue . Encourage attitudinal change on the		

			part of the men to enable them take on more family responsibilities at the domestic front..		
	3. Child Labour C138 and 182	<ol style="list-style-type: none"> 1. Eradication of child labour and child trafficking. 2. Encouraging child development and education. 3. Discouraging the employment of children 4. Tripartite assessment of child labour issues as they relate to labour matters. 	<ol style="list-style-type: none"> 1. Drafting an ECOWAS Directive on child protection. 2. Harmonization of state policies in terms of the following: linking the school leaving age to the minimum age for admission into employment ; prohibition of hazardous forms of child labour and dangerous work for the young. And enforcement of legislation on child labour. 3. Strengthening the exchange of information on child labour amongst the member States. 4. Member States should implement interventions to prevent child labour and provide social protection for vulnerable and working children.. 5. Continuous campaign against child labour using the mutt/-media approach. 6. Member States should implement Universal Basic Education. 		2009-2010
	4. Trafficking in Persons	Eradication of trafficking in persons for labour exploitation	Member States should implement the ECOWAS Policy on the fight against human trafficking as well as the Convention of ILO especially Convention 105.		2009-2014
	5. Promote gender equality, empower women and ensure equal opportunities in labour matters.	<ol style="list-style-type: none"> 1. Promote equality of opportunity and treatment between men and women. 2. Promote gender mainstreaming in labour 	<ol style="list-style-type: none"> 1. Provision of national policy and/or legislation against discrimination 2. Removal of discriminatory laws and practices. 		2009-2014



		programmes.	<p>3. Provision of support in the form of education and training, credit and extension to women.</p> <p>4. Provision of social and economic infrastructure that can release women from the cultural burden of housework, child rearing and general caring for members of households, including those afflicted with HIV/AIDS.</p> <p>5. gender mainstreaming in all labour programmes whether at regional or national level.</p> <p>6. Update and improve the implementation of all policies affecting vulnerable groups. Particular attention should be lent to the following quality issues: pay, access to employment, professional training, social security, leave, reconciliation of work and private life, sexual harassment, violence against women, women trafficking, integration of victims of violence back into the labour market etc</p>	
2. Promotion of decent work	1. Creation of decent jobs for men and women	<p>1. Create and better quality work</p> <p>2. Guarantee an integrated and concerted approach to work promotion and economic management and development</p>	<p>i. Adopt a draft ECOWAS policy as employment policy</p> <p>2. Adopt a development policy based on fundamental needs.</p> <p>3. Provide fiscal incentives and national subsidies to encourage employment.</p> <p>4. Identify time-bound targeted and conditional incentives with a view to promoting a labour-intensive</p>	2009-2011

			<p>production. Ensure the ratification of Convention n°160 on work statistics.</p> <p>5. Promote the adoption of alternative arrangements regarding property and production such as cooperatives, and promote capital arrangements that use labour-intensive methods of production.</p> <p>6. Undertake a reallocation of public expenditure and a redefinition of priorities in favour of targeted projects and programmes,</p> <p>7. Verify the suitable nature of work of the large sectors of activity with a view to evaluating the financial viability of job creation.</p> <p>8. Create a Job promotion Fund to be replenished with annual national and regional budgets.</p> <p>9. Facilitate access to credit for disadvantaged persons and communities thanks to a financial institutional reform, lowering of interest rates and/or recourse to specific heritage and/or investment.</p> <p>10. Promote the creation of micro enterprises in urban and rural areas.</p> <p>11. Ensuring that special groups (the youth, women handicapped persons and dismissed persons) find productive employment.</p> <p>12. Developing infrastructures (especially in the energy sector) indispensable for the survival of indeoendent work in the form of</p>		
--	--	--	---	--	--



			small and medium-sized enterprises.		
	2. Regulation of the Labour Market	<p>1. Harmonize the regulation of the labour market.</p> <p>2. Promote adherence to fundamental norms.</p>	<p>1. ECOWAS should provide the general guidelines for the harmonization and clarify the specific areas that should be reformed in the whole region</p> <p>2. Taking due account of the obligations incumbent upon the ECOWAS Member States by virtue of their adherence to international public law.</p> <p>3. Strengthen all labour institutions</p> <p>4. Promote research and development of labour policies and regulations.</p>		
	3. Creation and management of a data base on work statistics including technical and vocational training at national and regional levels	<p>1. Harmonize data-collection procedures on work statistics and professional training</p> <p>2. Offer relevant information in quantity and quality in real time on labour issues and professional training.</p> <p>3. Promote information sharing between the stakeholders (producers and users of work statistics and professional training).</p>	<p>1. ECOWAS Member States to ratify Convention N° 160 on Statistics of Employment.</p> <p>2. ECOWAS Member States to sensitize and advocate political and economic decision makers, social partners and civil society, on the importance, the necessity and urgency to improve production analysis and dissemination of employment statistics and professional training.</p> <p>Reorganize and reinforce the information system on employment market, conforming to the standards of ILO</p> <p>4. Establish a mechanism for the</p>		2009-2013

			<p>regular collection of data to increase the production in quantity and quality of work statistics and professional training.</p> <p>5. Establish regional and national data bases in keeping with international norm on labour statistics.</p> <p>6. Vitalize statistical coordination and strengthen cooperation and partnership with the private sector, sub-regional organizations and development partners.</p> <p>7. Promote analysis publication and dissemination of labour and technical training statistics.</p>	
	4. Promotion of dignity of labour	<p>1. Promote employment as a source of value and dignity to man.</p> <p>2. Promote professionalism at the work place.</p>	<p>1. Implement in full the decent work agenda espoused by the ILO.</p> <p>2. Embark on massive campaigns throughout the ECOWAS region on the dignity of labour.</p> <p>3. Promote excellence in the working environment</p> <p>4. launch campaigns with the general public to let them understand the need of professionalism work.</p> <p>5. Conceive and ensure respect of codes of conduct at the workplace.</p> <p>6. Ensure continuous training of workers on the highest standards of work etiquette</p>	2009-2013



	<p>5. Promotion of the lifecycle approach to work</p>	<p>1. Encourage the contribution of people of all ages in the world of employment 2. Harnessing the full potential of older workers so as to sustain growth and employment, depending on sector needs. 3. Reduction of the rate of dependency between the retired and the active, and hence contribute to the sustainability of pension schemes.</p>	<p>1. Laying down the minimal standards to improve working conditions and check discrimination. 2. Social partners and companies should invest in and harness the full potential of the worker Retraining and proactive programmes for re-entry into employment or self-employment 4. Establish a supervisory and sensitization of workers near retirement Provide financial assistance</p>	<p>2009-2013</p>
	<p>6. Promotion of employment opportunities for young people</p>	<p>1. Involve youths in planning and promotion of programmes that lead to their gainful employment. 2. Promote and channel the youth energies into productive use 3. To facilitate entry of youth into employment.</p>	<p>1. Develop career guidance and training systems that link the worlds of work and education and lead to gainful employment Facilitate reforms of primary, secondary and tertiary education to meet employment needs. 3. Adopt measures to smoothen the transition from school to work for the youth. 4. Establishment of advisory services for the youth in terms of job prospects for those furthering their education and for those leaving formal schooling altogether. 5. Establishment of functional public employment services.</p>	<p>2009-20013</p>

	7. People with disabilities	Facilitate the entry into productive employment of people with disabilities.	<ol style="list-style-type: none"> 1. ECOWAS to adopt regional guidelines for the treatment for the disabled in labour matters. 2. Promotion of equal treatment of the disabled and amending laws accordingly. 3. Provision of appropriate training, facilities and equipment. 4. Enhancing access to support in the various promotional programmes contained in an employment strategy. 5. Increase consultation with organizations representing the interests of vulnerable groups in order to identify crisis areas for the purpose of effective handling <p>Conduct periodic studies to determine the effectiveness of policies pertaining to the vulnerable groups</p>	2009-20013
	8. Promotion of employment security and enterprise adaptability and competitiveness	<ol style="list-style-type: none"> 1. To balance the competitive pressures of business with economic security for workers. 2. Creating more and better jobs. 3. Achieving higher productivity. 4..Achieving greater social cohesion <p>Modernizing the organization of work.</p>	<ol style="list-style-type: none"> 1. Adopt and implement the ILO <i>Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy</i> as amended the 279th session of November 2000. 2. Social partners to be involved in the design and introduction of measure (at all levels) aimed at increasing the availability of both the labour force and business. 3. Incentives to be given to encourage employers to invest in 	2009-2013

1. Context

The current global meltdown with its attendant job losses makes it more than ever that labour/workplace must be brought to the fore and addressed. The rate of job around the globe a **source** of concern to **all especially policy makers and social partners**. For **developing** economies like the Member States of the Economic Community of West African States (ECOWAS), aside from job losses at home, there is the added concern of the **possibility** of repatriation **back** home of citizens of the ECOWAS countries who **migrated** abroad, got jobs but have now lost same due to the global crunch. Aside from this **concern**, there is the added concern of the loss of pension/social security savings **all** traceable to the global **financial** meltdown. The crash in the value of stocks presupposes that investments pension/social **security** funds **the** stock market stand **the risk** of depreciating.

At the global level, the International Labour Organisation (ILO) notes that **demographic projections** that nearly 90 million new jobs would be needed over the **period** 2009 - 2010 to absorb new **entrants** in the labour market and avoid prolonged gap. The then **called** for a "Global Jobs Pact" to **forestall** a "prolonged and **severe**" jobs **crisis** that would to a **_____** **_____** in unemployment and **working poverty**; and so suggested the **implementation** of a coherent and coordinated **job-oriented** recovery strategy, based on sustainable enterprises. So far stimulus lean **heavily** toward **financial bailouts** and cuts instead of **job** creation **social protection**. In any event, stimulus measures taken to curb the global **meltdown** involve only **limited** **social** dialogue **with** employers and unions and **lack** of coordination across **countries**. Involving social partners **will** no **doubt** help improve the design the measures and help restore confidence.

There is no **gainsaying**, therefore, labour, as one of the **factors** of production, together **with** social **security issues**, is central to human development. The to develop the ECOWAS region through the harmonisation and adoption of common labour standards, which **shall** **applicable** to **all** Member states account **for** the adoption of this labor **policy**. This means that in development of the West African **sub-region**, a strong partnership between Governments, Trade Unions, **Employers'** Organisations and Non-Governmental Organisations is required. To achieve this end, a Labour **Policy** for the Economic Community of West African States (ECOWAS) is imperative.

Articles 60 on Human Resources and 61 on Social Affairs in the **Treaty** of ECOWAS enjoins Member states to **undertake** to co-operate in the full development and **utilisation** of their human resources by **taking** measures to strengthen **co-operation** among themselves in the fields of education, training employment; and to harmonise and **co-ordinate** their **policies** and programmes **in** these to consolidate their **existing training** institutions, **improve the** efficacy of their educational systems, encourage exchanges

			measures for the management of structuring. 6. Employment subsidies, job placements, vocational infonnation career advice be adopted in tackling restructuring.		
	10. Promotion of green technology and decent work	<ol style="list-style-type: none"> 1. Promote green jobs. Promote new technologies to go hand in hand with sound transition management.. 3. Promote social dialogue amongst those affected by transitions. 	<ol style="list-style-type: none"> 1. Organize tripartite round tables on the implementation of the Kyoto Protocol on environmental degradation and climate change. 2. Devel a new sustainable development consensus mobilize investment to address climate change generate green jobs and build a better and a fair world. 3. Promote of green jobs. 		2009-3013
	11. Promotion of entrepreneurship	Promote self employment.	<ol style="list-style-type: none"> 1. Promote the establishment of small and medium enterprises through the adoption of measures such as reduction of tax burden and fiscal pressures on labour cutting administrative paper work and easing credit 2. Social partners to give advice and information to groups 3. Vulnerable groups to targeted regarding any entrepreneurship. To create access to land 5. Pursue the realization of inter-Community infrastructures to reduce the factors of production. 6. Encourage the creation of joint ventures. 		

	<p>12. Promotion of sustainable ventures</p>	<p>1. Promote competitive SMEs by removing internal external obstacles to their development.</p> <p>Establish an operational capacity building programme for directors and potential project</p>	<p>1. Take measures to remove impediments to competitiveness</p> <ul style="list-style-type: none"> - access to information - institutional and regulatory framework meeting SME requirement - improving quality productivity - transport and communication infrastructures - access to credit - Support for access to research and development - access to new technologies - prepare implement within ECOWAS an in the States an SME SMI development support programme <p>2. Design a specific capacity building programme for companies in distress.</p> <p>3. Design an accompanying coaching programme for an enhanced enterprise consolidation.</p> <p>4. Support the implementation of existing capacity building programmes for potential projects.</p>		
	<p>13 Investing in human capital.</p>	<p>Promote career development, occupational guidance, and technical vocational training.</p>	<p>1. National governments to entrench as part of workers' rights the right to trained and retrained.</p> <p>ECOWAS and Member to adopt and put in place life-long learning measures.</p> <p>Adapting education to labour market needs.</p>		<p>2009-2014</p>

	<p>14. Eradication of Poverty tackling exclusion</p>	<p>1. Reduce unemployment and eradicate poverty. Promote social cohesion</p>	<p>1. ECOWAS to provide the framework for strategy development as well as policy coordination between the Member States with stakeholders such as NGOs, social partners and local and regional authorities participating in development.</p> <p>2. This ECOWAS framework should concentrate on these themes: the facilitation of participation in employment and access by all to resources, rights, goods and services; prevention of risk of exclusion; helping the most vulnerable; and the mobilization of all relevant bodies.</p> <p>3. Particular attention by Member States should be given to fighting poverty among children so as to break the cycle of intergenerational perpetuation of poverty.</p> <p>4. Develop regional and national projects for universal access to education and professional training.</p>		
	<p>15. Employment as a solution to conflict and post-conflict situations</p>	<p>1 Meet the conditions for people to earn income and rebuild their means of subsistence</p> <p>2. Provide for reaction to work bases conflict and post conflict situations.</p> <p>3. Promote the creation of employment</p>	<p>1. EatabUsh measures for the promotion of employment such as stimulation of investment in public works.</p> <p>2. Encourage skills training.</p> <p>3. Facilitate the transition towards formal employment and the promotion of the informal economy and stimulate</p>		<p>2009-2013</p>

		<p>productive and remunerated employment and decent work.</p> <p>4. Adapt the employment programme to the imperative of sustainable development.</p>	<p>the sector of small and medium enterprises and cooperatives..</p> <p>4. Compile employment statistics and information on the labour market and their analysis. It is indispensable to have appropriate reliable, consistent and updated statistics and policies on the labour market.</p> <p>5. Promote social regulation, strengthen work and labour market administration through capacity building.</p> <p>6. Improve social welfare and the management of labour migration.</p> <p>7. Incorporate strategies HIV/AIDS in the global framework of economic revival and in the programme for decent work..</p> <p>8. Incorporate strategies to combat child trafficking in the global framework of the programme decent work.</p> <p>9. Promote local development development in the area the relocation and reinstallation of economic revival.</p> <p>10. Evaluate all policies and programmes carefully in the light of their impact on job situation.</p>	
<p>3. Promote social welfare for all.</p>	<p>1. Promote and consolidate security and health at the workplace.</p>	<p>1. Improve the quality of life. Increase productivity Respect the environment</p>	<p>1. Prepare an ECOWAS Directive Directive on security and health at work place.</p> <p>2. Implement the provisions of the ECOWAS Directive at national level,</p>	

- Regional Infrastructure: drive of adopted action plans, particularly through implementation the **facilitation** activities set out in the transport facilitation and road transit programme, effective liberalization of air transport in **the region** and of the West African gas **pipeline** project, accompanied by removal of supply-related constraints;
- Agricultural and Environmental Policy: pursue the preparation of national agricultural investment programmes ensure effective **monitoring** of the high-level meeting held in Paris on 9 December 2008, the outcome of which **will** facilitate the convening of a donors' **meeting** on the financing of the ECOWAS Common Agricultural Policy (ECOWAP) and the regional offensive for food production and **against** hunger;
- Peace and Security: promote dialogue and preventive diplomacy and ensure leadership in the strengthening process in West Africa, particularly in Guinea and **pursue** the **validation** of the remaining components of **the** and the establishment of peacekeeping support **structures** through involvement of Member **States**;
- Financial and Administrative issues: **call** on **Member States** to honour their commitments to effectively implement of the Protocol relating to the Community levy.

1 Council commended the President of the Commission on quality of his report **and made the** following recommendations after deliberations:

- Member States should endeavour to respect and apply all ECOWAS Protocols and Decisions with a view to accelerating **the** integration process. In this regard, Council directed the Commission to to it proposals on sanctions to be imposed on Member States found wanting in the application of Community Protocols and Decisions;
- Member States should enforce the Protocols on Free Movement of Goods and Persons, the **right** of residence and establishment and put a **definite** to unnecessary harassments at the borders by various agencies;
- In light of the current global **economic** and financial **the** Community should **fast-track** the adoption of a Common Industrial **Policy** and **seek for** alternative sources of **funding** and investments;

17. Council adopted the report.

Item 3: Consideration of the implementation **status** of **tasks assigned** to the ECOWAS **institutions**

		the under-privileged and those excluded from the classic social security scheme.			
	3. Implement an adequate financially viable and modern social security system		1. Promote the creation of new forms of social security such as mutual benefit associations. 2. Provide for for migrant workers in the security scheme		
	Viable and sustainable social security svsterns	1. Provide for a high degree of security and financial autonomy 2. Extension of social security.	1. The Member States should, through legislation, to implement the ECOWAS Convention on Social Security. 2. Improve on governance of pension schemes at all levels. 3. Tripartite participation in the governance of pension schemes 4. Create awareness across the region of the pension scheme put in place. 5. Training of social partners in work security and occupational health. a.Promotion mutual heal1h benefit associations Extend Social Welfare to the populace that does not any.		
	Access to healthcare	Promotion of Universal access to health care.	1. All States should be encouraged to establish National Health Insurance Schemes. ECOWAS to National Health Insurance to		

- The Multilateral Cooperation Agreement to combat child trafficking in West Africa, 2005.

Drawing on existing Agreements to combat trafficking in persons in the regions;

Further **recalling** the ECOWAS Protocol on the Mechanism Relating to Conflict Prevention, Management, Resolution, Peacekeeping and Security of 10 December 1999 and its provisions on the control of trans border crimes;

Considering our commitment to the Millennium Development Goals (MDGs):

Considering the commitment of the ECOWAS Heads of States through the adoption of the ECOWAS Initial Plan of Action against Trafficking in Persons in 2001 in Dakar; and adoption by Ministers of the ECOWAS ECCAS Plan of Action to Combat Trafficking in Persons Women and Children in 2006 in Abuja and the Multilateral Cooperation Agreement to Combat Trafficking in Persons in West and Central Africa in 2006 in Abuja;

Recalling the Declaration and Plan of Action deriving from the United Nations General Assembly Extraordinary Session devoted to children held in May 2002;

Noting with the initiatives taken by the agencies of the United Nations System, international bilateral cooperation, international and national non-governmental cooperation as well as organizations of the civil society and other regarding trafficking in persons in West Africa;

Recognizing that child Victims of trafficking need special protection measures for their development. well-being and self-realization;

Knowing that the combat against trafficking in persons, especially women and children is a priority of the authorities of the West African States, which calls for concerted and urgent action;

Noting that the actions require. inter alia, implementation of prevention of trafficking in persons as well as programmes for the reintegration of victims;

Agree to give to ourselves the following Policy

1.2 VISION

This Policy seeks to establish and maintain a supportive and friendly environment where victims of human trafficking and exploitative hazardous child labor have equitable access to protection and assistance in West Africa.

<p>4. Promotion of social dialogue tripartism</p>	<p>1. Promote social dialogue and tripartism</p>	<p>Promote representativeness and inclusiveness to achieve industrial democracy and harmony in the workplace</p>	<p>1. Draft of an ECOWAS Directive on dialogue and tripartism. ECOWAS to establish a Tripartite Dialogue Forum for Growth and Employment with the mandate to develop economic and, social policies growth and development within the region. 3. Establishment maintenance tripartite institution within nation states in addition to cooperation with the tripartite constituents on all labour issues 4. National and regional Unions to strengthened and encouraged 10 establish linkages with development partners. 5. ECOWAS to streamline / harmonize the applicable principles as freedom of association, collective bargaining and dispute prevention and resolution.</p>		
	<p>2. Promote collective bargaining for all working conditions</p>	<p>1. Promote equitable leaving and working conditions.</p>			
	<p>3. Build the capacities of labour authorities</p>	<p>1. Strengthen the staff position of the labour and Employment authorities. 2. Improve the skills of staff of labour authorities through an appropriate initial and continuing training suited to the labour market.</p>	<p>1. Support the Member in the ratification and application of the priority conventions(81, 122,144) of Convention 1 on labour administration and conventions on security and health at the workplace(C 155,161,187) 2 Draft and implement a regional</p>		

		<p>3. Increase the means of action of the of labour and Employment authorities.</p> <p>4. Improve coordination within the labour administration system,</p> <p>5. Create modern governance and management tools to manage access to the results</p> <p>6. Establish a system for the evaluation of labour and Employment authorities</p>	<p>programme for training work inspectors and labour service staff</p> <p>Conduct advocacy with the Member States to increase the budgets of the Ministries of labour, Employment and Social security</p> <p>4. Create permanent consultation and coordination frameworks between all the structures of the labour administration system</p> <p>5. Use the ILO TOOKIT at national and regional level</p> <p>6. Elaborate a methodological guide of work inspection and a practical guide to health and security at the workplace.</p>		
	4. Building of capacities of partners (employers and workers)	<p>1. Train a sub-regional pool of experts from employers and employees unions in dialogue social and technical dialogue on collective bargaining within ECOWAS</p> <p>2. Build the organizational capacities of OTAO, and FOPAO</p>	<p>1. Strengthen the negotiation of collective bargaining of sub regional framework agreements</p> <p>2. Institute the convening of ECOVAS Partners Conference to periodically approve the implementation of the sub regional employment and labour policy.</p> <p>3. Strengthen social partners participation all trade and economic negotiations within ECOVAS</p>		
	5. Conflict prevention resolution.	<p>1. Strengthen consistency and harmony in dispute prevention and resolution mechanisms.</p> <p>Well-designed</p>	<p>1. Draft an ECOWAS Directive on dispute resolution within ECOWAS</p> <p>Development of a tripartite task force to develop the appropriate</p>		

		<p>processes to ensure effective outcomes using speed, simplicity, fairness, user-friendliness, and transparency as benchmarks.</p> <p>Guided law and practice in order to promote dispute prevention</p>	<p>legal frameworks institutional machinery that could constitute dispute and resolution system within the region.</p> <p>3. Dispute resolution processes should be harmonized across the region, bearing in mind national capabilities.</p> <p>4. Pre-emptive interventions by conciliators in sectors with high incidence of conflicts to encourage self-regulation through the voluntary adoption of measures to the number of disputes..</p> <p>5. collective bargaining mechanisms as a response to conflict prevention and resolution in view of encouraging auto regulation in volunteer adoption measures in order to reduce the of conflicts.</p> <p>6. Use collective negotiation mechanisms such as response to prevention rules of conflict.</p>		
5. Promotion of regional integration.	1. Promotion of manpower migration and integration	<p>1. Promote rights migrant workers.</p> <p>2. Create an enabling environment for migrants; particularly those in the diaspora, to enable them contribute the development of their country.</p> <p>Promote bilateral and multilateral cooperation</p>	<p>1. Draft an ECOWAS Directive on labour migration and integration in conformity with ILO Conventions and 143.</p> <p>Amend the national legislation to ensure, within the region, equal access of to work for ECOWAS citizens.</p> <p>3. Establish measures to enable workers to change address without</p>		

		<p>between the ECOWAS Member on labour migration.</p> <p>4. Encourage geographic and professional mobility . Promote full economic integration within the ECOWAS region</p>	<p>running the risk of losing their rearing benefits.</p> <p>4. Take measures to facilitate family reunions of all migrant workers legally residing on the territory of one the countries in the region.</p> <p>5. Promote the human rights of migrant workers no matter their status.</p> <p>Create a methodological and equitable process for labour migration in the country of origin or destination country.</p> <p>7. Promote social integration and the inclusion of migrant workers in the respect of their cultural diversity.</p> <p>8. Prevent discrimination against migrant workers.</p> <p>9. Create a favourable investment climate for persons in the diaspora.</p> <p>10. Launch common programmes to update ECOWAS Protocol on Free Movement of Persons, Goods and Services.</p>	
	<p>2. Creation of an ECOWAS Employment and labour Fund.</p>	<p>1. Financing the ECOWAS employment and labour policy</p> <p>2. Developing and building the capacities of public and private agencies social partners and NGOs responsible for the implementation and management of employment</p>	<p>1. ECOWAS should propose financial instruments for applying the labour employment policy.</p> <p>2. The fund will be replenished by Community levies on a yearly basis</p> <p>3. The support of international lenders and the private sector should be sought for the fund.</p>	<p>2008-20010</p>

		policies		
	3. Harmonization, coordination and regional evaluation of labour and employment policies	1. Promote regional integration. 2. Propose common labour norms applicable in the entire region. 3. Encourage balanced development in the whole region.	1. a tripartite coordinating and monitoring mechanism as regional equivalent of the national labour councils. 2. Harmonize employment policies on other sector policies existing at regional level such as the Protocol on free movement of persons, the one on the HIV/AIDS Programme etc. 3. Bearing the unforeseen the special strategies for the promotion of employment and work.	

