

Introduction

Before the current Customs legislation, in Cape Verde, centuries ago payments for services rendered by customs officials before or after the normal working time were paid by customs users requesting such services.

Nowadays, the current Customs Organic Statute, approved by the Decree No. 43199 of 29 September 1960, establishes the following in its article 278:

«The overtime services rendered to the requesting Customs users, before or after the normal working time within the customs Houses or outside the Customs House zone at anytime will be charged to such requesting users as emoluments for the personnel and other allowances for transports, accommodations and meals, according to the approved rates established by Ministerial Ordinance».

Outside the customs house, such services can only be exceptionally authorized and rendered within the normal working time.

The accommodation and meal allowances must be paid according to the same provisions generally applied within the Public Administration.

The services rendered by customs officials concern to:

- services rendered to ships and airplanes;
- custody, watching and checking of loading and unloading goods, customs warehouses, ports, airports, roads, ships, airplanes and territorial sea;
- Verification and reverification of goods.

As air and shipping companies from 1978 onwards refused to pay charges for loading and unloading of their ships and planes, for conveyance of goods within the port and airports, as well as other charges and other customs services rendered by customs, ports and airports officials, the government published the Ministerial Ordinance No. 71/78 of 14 of October 1978 amending the former Ministerial Ordinance No. 6238/61 of 28 November 1968. In its turn, the Ministerial Ordinance No. 23/79 of 27 April 1979 amended the Ministerial Ordinance No. 71/78. By Ministerial Ordinance No. 29/91 of 28 August 1991 the three Ministerial Ordinances No.6238/61, 71/78 and 23/79 were revoked and a new table of customs users fees was adopted. This table was amended successively by Ministerial Ordinances No. 60/2001 of 29 October 2001, No. 9/2002 of 15 September 2002, No.18/2003 of 8 September 2003, No. 14/2004 of 14 July 2004 and 36/2004 of 13 September 2004.

Until 1992, the emoluments for the personnel had a maximum limit of 60% of the annual salary of each member of the staff. From there on, the emoluments for the personnel were integrated in the customs staffs' salary while they were collected.

The total amount collected on pretence of remunerations for services rendered by particular customs users, according to Ministerial Ordinance No. 29/91 of 28 August 1991, is classified in two categories:

- customs users fee of 1.04 % *ad-valorem* on imported goods transported by sea, and
- other customer users' fees.

The above include both emoluments for the personnel and other allowances.

Of this total amount, there are:

- the emoluments for the personnel which constitutes: budgetary revenue,
- travel allowances, accommodation and meal expenses which are paid directly to the customs officials by the Customs House.

Of the 1.04% *ad-valorem* customs users' fees, 0.28 % goes to emoluments for the personnel. The remaining 0.76 % is affected for direct payment for customs officials.

In conclusion:

1- Customs users fee are split into:

- a) emoluments for the personnel that constitutes budgetary revenues.
- b) allowances for the personnel paid directly monthly to customs officials by the Customs House.

2- Other customs users' fees:

a) Emoluments for the personnel that constitutes budgetary revenues.

b) Allowances for the personnel paid directly and monthly to customs officials by the Customs House.

Permanence of Merchant Ships and Aircrafts on the Cape Verde's Ports and Airports

Island	Hours of Permanence	Working Time	Overtime hours			
			Daylight	Beginning of the day	Night	Weekends and holydays
Santiago	16539:30:00	4368:38:00	1992:30:00	2512:23:00	3624:31:00	4041:28:00
Sal	2090:00:00	562:00:00	251:00:00	257:00:00	302:00:00	718:00:00
St. Vicente	8157:30:00	1994:30:00	924:00:00	1201:00:00	1388:00:00	2650:00:00
Brava	103:30:00	35:00:00	14:00:00	18:00:00	21:30:00	15:00:00
Fogo	656:00:00	260:00:00	62:00:00	72:00:00	103:00:00	256:00:00

Number of the Customs staff members involved in overtime services

Customs staff members	Customs Professionals	90
	Customs Auxiliary staff	71
	Customs Administrative staff	59
	Customs Police	330
Total		550

Customs user fees of 1.04% ad-valorem C.I.F. on imported goods transported by sea

Months	Amount collected	Distribution rate			
		Emoluments*		Allowances**	
January	14.491.282,00 ECV	40%	5.796.512,80 ECV	60%	8.694.769,20 ECV
February	14.979.185,00 ECV	40%	5.991.674,00 ECV	60%	8.987.511,00 ECV
March	19.200.263,00 ECV	40%	7.680.105,20 ECV	60%	11.520.157,80 ECV
April	21.087.730,00 ECV	40%	8.435.092,00 ECV	60%	12.652.638,00 ECV
Mai	18.473.696,00 ECV	40%	7.389.478,40 ECV	60%	11.084.217,60 ECV
June	19.367.325,00 ECV	27%	5.229.177,75 ECV	73%	14.138.147,25 ECV
July	20.271.967,00 ECV	27%	5.473.431,09 ECV	73%	14.798.535,91 ECV
August	20.932.377,00 ECV	27%	5.651.741,79 ECV	73%	15.280.635,21 ECV
September	22.511.360,00 ECV	27%	6.078.067,20 ECV	73%	16.433.292,80 ECV
October	19.025.174,00 ECV	27%	5.136.796,98 ECV	73%	13.888.377,02 ECV
November	20.856.356,00 ECV	27%	5.631.216,12 ECV	73%	15.225.139,88 ECV
December	23.609.356,00 ECV	27%	6.374.526,12 ECV	73%	17.234.829,88 ECV
Total	234.806.071,00 ECV		74.867.819,45 ECV		159.938.251,55 ECV

Customs user fee of 1% ad-valorem C.I.F. on goods transported by sea

Distribution rate from January to Mai:

Emoluments= 0,42%

Allowances= 0,62%

Distribution rate from June on wards:

Emoluments= 0,28%

Allowances= 0,76%

Converting the customs user CIF of 1,04% ad-valorem to percentages to monthly amounts collected the following percentages can be found: 1,04%/1,04%=1 or 100%
01/01-30/05 0,42%/1,04%= 0,4 or 40%

Converting the customs user CIF of 1,04% ad-valorem to percentages to monthly amounts collected the following percentages can be found: 1,04%/1,04%=1 or 100%
01/07-31/12 0,62% / 1,04 = 0,6 or 60%

Converting the customs user CIF of 1,04% ad-valorem to percentages to monthly amounts collected the following percentages can be found: 1,04%/1,04%=1 or 100%
Emoluments= 0,28%
Allowances= 0,76%

Other Customs Users Fees		
	Allowances	Emoluments
Months	Amounts	Amounts
January	6.135.582	4.487.698
February	3.582.982	4.865.516
March	5.940.320	6.615.344
April	4.069.530	8.499.963
May	5.080.058	4.992.429
June	5.153.955	5.637.944
July	6.583.502	6.009.744
August	4.080.414	5.683.521
September	5.726.967	6.124.487
October	5.852.172	5.014.361
November	5.447.347	5.579.977
December	6.886.834	6.382.011
Total	64.539.663	69.892.995

Merchant ships and Aircrafts							
Customs Users fees are due for							
Ports							
Transports	No.	Locality	No.	Team	Services		
Merchant ships	290	Santiago Island	1	Customs Official	Picket		
			1	Assistant			
	161	St. Vincent Island	1	Customs Official			
			1	Assistant			
	15	Fogo Island	1	Customs Official			
			1	Assistant			
	5	Brava Island	1	Customs Official			
			1	Assistant			
	74	Sal Island	1	Customs Official			
			1	Assistant			
	Merchant ships		Santiago Island	1		Customs Official	Loading and unloading of merchant ships, watching over conveyance of goods.
				2		Assistant	
4				Customs police			
27				Customs patrol			
		St Vincent Island	1	Customs Official			
			1	Assistant			
			11	Customs police			
			20	Customs patrol			
		Fogo Island	1	Customs Official			
			2	Customs police			
			4	Customs patrol			
				Brava Island	1	Customs Official	
1		Assistant					
4		Customs patrol					
		Sal Island			1	Customs Official	
			1	Assistant			
			3	Customs police			
			5	Customs patrol			

Airports					
Airplanes	No.	Locality	Hours	No.	Team
	404	Santiago Island	1212	8	Customs Officials
				9	Customs Police
	3036	Sal Island	9118	12	Customs Officials
				14	Customs Police

Number of Customs clearance and relating forms examined during 2004	
No.	Customs declaration
27.033	Customs clearing of imported goods for internal consumption
1412	Temporary imports
68	Re-imports
241	Exports
71	Temporary exports
1088	Goods entry in warehouse
2.168	Goods clearance from warehouse
55	Control of fuel storage
52.224	Other services