



Doing Business

in Senegal

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Chapter 1:

Overview

Senegal is a competitive destination for investments in Africa, thanks to its manifold assets. As a result of its strategic geographical position, it is opened to the world and serves as a hub, thus facilitating access to the sub-regional market as well as to major export markets. With a democratic system that has proven to be more solid than in most countries of sub-Saharan Africa, its political stability is a valuable attraction for secured investments.

I.1. Senegal in figures (2011 Reference)

Source : Ministry of Finance and the Economy, National Statistics and Demography Agency, Forecasts and Economic Studies Directorate

General information

Capital	Dakar
Major cities	Dakar, Thiès, Saint Louis, Touba, Mbour, Richard Toll, Ziguinchor
Institutional system	Semi-presidential system
Surface area	196 722 km ²
Position	14 00 N, 14 00 W
Climate	Tropical
Time zone	GMT
Official language	French
National language	Wolof
Area code	221
Internet Extension	.sn

Demography

Population (in millions of inhabitants)	12.86
HDI	0.464
Population (in millions of inhabitants)	4.538
Life expectancy (in years)	60.18
Growth rate	2.5%
Urbanization rate	42%

I.2 Location

Senegal, situated on the westernmost part of the African continent on the Atlantic Ocean, with coasts covering 700 km, has always been the continent's trade gateway. Senegal is a member of the Economic Community of West African States (ECOWAS), a sub-regional space with close to 300 million consumers. Its geographical position makes it a point of access to the sub-region, a handy stopover point between Central Africa and Southern Africa, and a hub for trade between Africa, Europe, Asia and America.

Senegal is 5 hours away from Europe, 7 hours from the United States and 9 hours from Asia by air. Its capital, Dakar, is at the crossroads of several maritime routes and has a real comparative advantage for freight. The journey from Dakar to Europe takes less than 6 days while it takes a week to get to the United States.

I.3. Geography and climate

The country has a Sudano-Sahelian type climate characterized by an alternating dry season, from November to May and a rainy season from June to October. The annual average rainfall declines from the South to the North, dwindling from 1200 mm to 300 mm.

The country has a variety of natural habitats distributed into regional poles with specific characteristics (soils, climate, crop types). .

Apart from the Atlantic Ocean which limits it on the West, Senegal's surface water resources are constituted by four rivers and their tributaries, in addition to a few temporary water sources. They are estimated at 35 billion m₃ of renewable surface water and 4 billion m₃ of underground water. The construction of the large dams of Diama and Manantali, in particular, which Senegal shares with Mali and Mauritania through the Organisation for the Development of River Senegal (OMVS), contributes to water resource management and hence, to the development of agriculture, livestock production, navigation, the supply of drinking water and energy for the populations.

I.4 Institutions and political life

Senegal is a former French colony, which achieved independence in 1960. Its political system is governed by the Constitution of 2001, revised in 2009, which provides for the separation of powers between the Executive, Legislature and the Judiciary.

- Executive Power is exercised by the President of the Republic, elected by universal suffrage on the basis of a two-ballot system. He appoints a Prime Minister who leads and coordinates governmental action.
- The country has a single-chamber Parliament with 150 members elected for a five-year mandate.
- The Economic and Social Council (CES) serves as a consultative assembly to the public authorities, with an expertise in the economic, social and cultural fields.
- The Judiciary is the guardian of rights and freedom defined by the Constitution and the law. It is exercised by the Constitutional Court, the Supreme Court, the Court of Auditors and other Courts and Tribunals.

The Republic of Senegal is among the most stable countries of the African continent. It has a moderate risk level, according to Credit Risk International. Compared to other African countries, the Senegalese model finds its legitimacy in a dynamic multiparty system, and the sustained pace of political changes. The election of a new President of the Republic in February 2012 confirms this exceptional status.

Freedom of expression is effective in Senegal where there is a dynamic and independent private press developing alongside the State media.

I.5. Framework of agreements between Senegal and Great Britain

To promote private investments between the two countries, Senegal and the United Kingdom concluded several agreements, including an Agreement for the Promotion and Protection of Investments (APPI) in 1980. In 2012, the UK Minister for Africa also signed a Memorandum of Understanding on Trade and Investment between both governments. Besides, the two countries initiated negotiations in 2012 with a view to concluding a Non Double Taxation Agreement (ANDI). An agreement was reached between the two countries and it should enter into force before the end of 2013.

I.6. Banking and financial system

Senegal is a member of the West African Economic and Monetary Union (UEMOA), a common currency, which it shares with 7 other countries. The CFA Franc CFA is pegged to the euro, at a fixed exchange rate of 1 euro for 655.957 CFA franc. The Central Bank of West African States (BCEAO), headquartered in Dakar, defines and implements the monetary policy within UEMOA.

- **Financial arrangements of UEMOA**

The liberalisation of current transactions (suppression of the limits fixed in the allocation of foreign exchange to travellers; broadening the notion of repatriation of the proceeds of export earnings and suppression of the repatriation obligation for intra-UEMOA exports; extension of foreign ships' handling receipts ; increasing the prescribed amounts concerning transfers, the domiciliation of import and export transactions).

- The progressive liberalisation of capital operations (investments and loans, securities transactions, including option contracts as well as the placement of funds). In essence, capital inflows into UEMOA are unrestricted, with the exception of gold imports. Outflows of capital for the purpose of loan repayments, the liquidation of foreign investments and option contract purchases are also unrestricted.

Many international bank branches (Citigroup, BNP Paribas, Société Générale, AttijariWafaBank, Ecobank, International Commercial Bank...) are established in Senegal with a network of agencies found throughout the country. They all propose modern means of payment and the management of on-line accounts. Senegal is also trying to position itself as the bridgehead for Islamic Finance in the West African region.

In 2010, the financial services generated a global added value of 195.5 billion CFAF. The sector contributed positively to economic growth (+0.2%). It was ranked 7th among the sectors contributing to economic growth in 2010, after post and telecommunications (+0.8%), industrial or export agriculture (+0.6%), business services (+0.3%)¹.

¹ Source : ANSD, Economic and Social Situation of Senegal in 2011

Testimony of a foreign investor on the choice to establish in Senegal

Interview Guide

- ⇒ What is the nature of your business in Senegal?
- ⇒ What first made you consider Senegal as a place to invest/work.
- ⇒ Was it easy to establish in Senegal? What challenges did you face and how did you address them?
- ⇒ Now that you have been in Senegal for a while, what in your opinion would be the incentives of doing business in Senegal?
- ⇒ And what changes would you like to further improve the business environment?
- ⇒ What advice would you have for British Investors planning to settle in Senegal?

Chapter 2 :

Business environment

The economic policies pursued in Senegal since the 1980s favour market mechanisms and consider the private sector as the real engine of development. This development strategy is underpinned by three pillars, namely, the promotion of high-growth sectors, accelerating the upgrading of infrastructure and improving the business environment.

II.1. Senegal's economic landscape

II.1.1. Structure of the economy

Senegal's economy has, since independence in 1960, changed from an essentially agricultural production to a structure dominated progressively by tertiary-type activities. The primary sector occupies 14.9% of the activity, compared to 20.8% for the secondary sector and 64.2% for the tertiary sector.

About 70% of the Senegalese population work in the agricultural sector. However, the share of the primary sector in GDP decreased progressively due to the drop in productivity and rainfall as well as the decline in groundnut production, the country's main cash crop. The Construction and Civil Engineering sector (BTP) played a decisive role in the construction of road infrastructure. For their part, telecommunications and services grew as a result of the emergence of the digital economy.

The country, hitherto deprived of natural resources, now has earnings deriving from phosphates, gold as well as fisheries and tourism. However, the overexploitation of fisheries resources has had a negative impact on fisheries, a key sector of the Senegalese economy. In the light of this depletion of fish stocks, President Macky Sall officially declared a « repos biologique » for 2013. Besides, because of its geographical position and political stability, Senegal is a preferred destination of development aid.

II.1.2. Economic trends in 2012

In 2012, the economic situation in Senegal was characterized by a series of negative factors relative to deficits in electricity production as well as the effects of social unrest, which marked the pre-electoral period and led to a wait-and-see attitude observed among businessmen. This situation was aggravated by the crises in Mali and Guinea-Bissau, the effects of which were felt in the trade sector as well as in the activities of some transport service providers.

However, the emergency measures put in place in the electricity sector and the successful completion of the elections, the new Authorities' firm resolve to introduce an effective model of governance, establish solid bases for the economic development of the country and promote sustainable, lasting and inclusive growth led to the rapid reactivation of production facilities. The gross domestic product in real terms increased by 3.7% against 2.6% in 2011.

II.1.3. Perspectives for 2013

In the course of 2013, economic growth, driven by the tertiary and secondary sectors, is expected to accelerate to reach 4.3%. The activity would take advantage of the renewed dynamism of extractive industries, the energy and Construction and Civil Engineering sectors. The continuation of some major State projects notably the Toll Motorway and the new Blaise Diagne International Airport of Diass would contribute significantly to the expansion of the activity. For its part, agricultural production would contribute 0.8 point to growth in 2013.

The achievement of macroeconomic perspectives essentially depends on the latitude required to accelerate the structural reforms likely to contribute to increasing the global competitiveness of the economy. To that end, the Authorities decided to place the following orientations among their key priorities:

- implement the strategy for the promotion of industrial clusters in key sectors, namely agriculture and agribusiness, information and communication technologies, tourism, creative industries, textiles and clothes making as well as sea foods and aquaculture, which generate more growth and employment
- maintain the momentum for the reform of the energy sector, in view of the vital nature of the said sector for economic growth. It is essential to finalize the action plan on subsidies for electricity consumption in order to reduce the burden of the said subsidies on public finance and restore the financial balance of the National Electricity Company (SENELEC) ;
- pursue efforts to improve the business climate by establishing an international class business environment ;
- accelerate the adoption of a medium-term indebtedness strategy to guide future decisions with a view to preserving the viability of the debt ;
- at the monetary and financial levels, strengthen control of the application of provisions on the domiciliation and repatriation of export earnings as well as the opening of foreign exchange accounts, in order to strengthen the level of foreign exchange reserves.

III. 2. Macroeconomic indicators

Source : Ministry of Finance, DPPE, ANSD

Base year: 2011

Macro – Economy

GDP (in millions £)		8994,6
Breakdown of GDP (2011)	Primary sector	13.8%
	Secondary sector	22%
	Tertiary sector	45.1%
Inflation rate		3,4%
Volume of private investments (in millions £)		1439,1
Investment rate		27,3%

Trade

Volume of goods and services exports (in millions £)		1502,7
Volume of goods and services imports (in millions £)		3357,3
Major suppliers Share in imports	France	18%
	Thailand	4%
	Turkey	4%
	United Kingdom	3%
Major customers Share in exports	Mali	16%
	India	15%
	Switzerland	9%
	Guinea	5%
	France	5%
	United Kingdom	1,5%
Main imported products	Crude petroleum oils, refined petroleum, machinery and equipment, Rice, wheat, dairy products, oils and animal and vegetable fats	
Main exported products	Fresh saltwater fish, crustaceans and molluscs, phosphoric acid, petroleum products, groundnut products, cement, gold, cotton	

Foreign Direct Investments

Volume FDI (in millions £)	188,7
Key sectors	Energy, Agriculture, Industry, Tourism, Mines, Education
Key investments	Europe, Chine, Brazil, India, Arab countries

Trade between Senegal and Great Britain

Volume of goods and services exports (in millions £)	22,48
Volume of goods and services imports (in millions £)	193,9
Main imported products	Mineral fuels, mineral oil 85.9%
	Motor cars, cycles, tractors 3,7%
	Machines, nuclear reactors, boilers, machinery and appliances 3.9%
	electrical appliance and equipment 1.7%
Main exported products	Fruits and vegetables 25%
	Salt, sulphur, earths and stone, plastering materials, lime and cement 14%
	Oilseeds and oleaginous fruits 13%
	Miscellaneous edible preparations 8%
	Cereals 7%
	Vehicles, tractors, cycles 5%

II.3 Foreign Direct Investments

The implementation of the different investment promotion strategies and business environment reforms programmes in Senegal led to an increase in FDI flows, despite the exogenous shocks.

On an average annual basis, FDI grew from 130.8 million £ between 2002 and 2006 to 219.7 million £ between 2007 and 2012, i.e. an increase of over 65%. FDI

accounted for 19% of private investments before dwindling to 13% due to the effects of the 2008 economic and financial crises.

The increase in the volume of FDI primarily results from the privatization programme initiated in the 1980s. With effect from that period, the Senegalese State partially or totally withdrew its shares in national companies, most of which provided public services (telecommunications, water supply, refinery). In the telecommunications sector, for example, the end of State monopoly led to the sale of shares owned by the national private operator to the French firm, France TELECOM, and the opening of the market to competition in the 2000s. More recently, the increase in FDI was stimulated by projects like the recapitalization of the *Industries Chimiques du Senegal*, infrastructure programmes and new hotel chains. The establishment of these hotels was boosted by investments in the Tourism sector with the preparation of the 11th session of the Organisation of Islamic Conference, held in Dakar in 2008.

Between 2005 and 2011, the adoption of more competitive incentives and the institution of an efficient mechanism to facilitate administrative procedures, encouraged the installation of new investors and the expansion of their activities, hence the diversification of FDI sources. In addition to natural partners, notably France, other investors from China, Brazil, India and Arab countries invested in the energy, agriculture and industry sectors.

Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
FDI inflows (in billions of CFAF)	65	71	86	96	184	188	221	169	144	143	146,7
Share of FDI in private investment	9%	11%	12%	12%	19%	18%	18%	17%	14%	13%	13%

- Chart on FDI trends between 2002 and 2012

II.4. Assessed Performance Levels

II.4.1. Ratings of Senegal

► Healthy public finance management

- First West African country to be rated « B+ / stable / B » by the rating agency Standard & Poors.
- In its last rating, Standard & Poors assigned a rating of B+/BB- to the sovereign debt of Senegal. However, this poor performance could be remedied with the undertaking of top Senegalese authorities to ensure

budget discipline and an efficient public finance management.

► Low country-investment risk:

- According to Moody's, Senegal was assigned the rate of B1 for sovereign debt in foreign exchange and local currency. The advantages of Senegal lie in its relative macroeconomic stability, a potentially unlimited access to foreign exchange due to its membership to the West African Economic and Monetary Union (UEMOA), a growing but moderate debt, support of the international financial community and a relatively stable political situation.

► Business quality and practice

- Senegal was ranked 5th world reformer and 1st reformer in Africa in the 2009 Doing Business Report and 2nd business destination within UEMOA in the 2011 Report. The country is listed among the first 17 reformers during the past 5 years.
- According to the 2011 Ernest and Young Report « *It's Time for Africa* », Senegal is among the 17 African countries that can benefit from an uptrend in FDI in the next five (5) years, due to the increasingly genuine and growing attractiveness of Sub-Saharan Africa.

II.4.2. Performance compared to other UEMOA countries

With a dynamic economy heavily dominated by services and industry, Senegal is the second economy of the West African Economic and Monetary Union (UEMOA). It is among the 8 countries that comply with at least 60% of UEMOA's convergence criteria, containing its inflation rate at an average of 3 % and bringing its public deficit under control.

While Senegal, in 166th place, lies far behind countries such as Ghana (in 64th place) or Kenya (121th) in the 2013 Doing Business ranking it is singled out because of its performance (1st) with regard to the period required to set up a company. Indeed, the investor, regardless of nationality, can now set up a business within the same timeframe as in Canada, i.e. in 48 hours.

Besides, foreign trade formalities are completed in 8 days, which is less than the average in OECD countries. This improvement in cross-border trade results from the completion of the process of dematerialization of the customs clearance procedure with the coming into force, in February 2012, of the on-line customs clearance procedure referred to as «Gaïndé integral». This makes it possible for private businessmen to carry out their import-export administrative formalities from their workplace.

II.5 Reforms policy

To encourage national and foreign private investment, Senegal undertook an extensive reforms program. Besides, as from 2002, a Presidential Investors' Council (PIC) was set up as an ideal framework for the identification of obstacles to the development of private investments and constraints to the country's competitiveness. This advisory body has become one of the most dynamic frameworks of Public-Private Partnership and has enabled the Government and Public Administration to carry out many reforms that have significantly improved the competitiveness of companies and the Senegalese economy, in general.

The efficiency of the framework of consultation led to a progressive transformation of the Senegalese Administration into a « service administration », more aware of the concerns of companies.

II.5.1. Senegal's accomplishments with regard to the business environment

Year	Reforms	Impact
2004	Improving the investment incentive mechanism > Modification of the Investment Code, > Modification of the Law on FEC	> Development of highly-labour intensive sectors (ICT and on-line services) linked to the extension of the scope of eligibility of FEC (Free Export Companies)
2004	Adoption of the BOT Law and the law establishing the Board of infrastructure	> Development of PPP infrastructure projects by setting up a legal framework
2005	Adoption of the law on the modernization of administrative procedures applicable to investments	> Supervision of administrations to obtain fixed deadlines and definitive and reasoned responses > Swiftiness in the implementation of private investments programmes
2006	Reduction of the Corporate Tax rate to 25%*	> Reduction of tax pressure on businesses > Improvement of tax competitiveness
2007	Setting up a company within 48h with the establishment of the Business Startup Support Office (BCE)**	> Simplification of administrative formalities > Increase in the annual average number of companies set up
2008	Adoption of 37 Labour Code implementing orders	> Updating the legislative and regulatory framework of the

		social legislation > Using the provisions provided for by the labour law
2010	Non-stop operation of Dakar Port Authority services	> Improved competitiveness of Dakar Port
2010	Interconnection ORBUS, Gaïndé and CORUS systems for on-line customs clearance formalities at the Dakar Port	> Facilitation of customs clearance procedures > Reduction of time allowed for imports and exports
2011	Creation of specialized commercial chambers	> Reduction of time required to handle commercial disputes
2011	Adoption of the financial leasing act	> Facilitation of financing

* *In 2013 the Corporate Tax was increased to 30%.*

** *Since 1 January 2013, it takes 24 hours to startup a company at the Business Startup Support Office (BCE)*

II.5.2. Challenges and opportunities

The economic objectives of inclusive development compel Senegal to address the challenges of constantly improving the business environment and setting up a services administration.

Besides, Senegal today aims to pursue the process initiated to dematerialize administrative procedures by launching the operation of the Building Permit on-line procedure, generalizing on-line declaration for the payment of duties and taxes and starting the automation of the business startup procedure, etc.

II.6 Upgrading the infrastructure

II.6.1 Road Infrastructure

The State, with the support of Development Partners (World Bank, European Union, Millennium Challenge Account), has made the road sector a priority, in its effort to support the sub-regional integration policy which takes into account the creation of major transport corridors (Dakar-Bamako, Dakar-Conakry, Dakar-Tangiers etc.)

Investments aimed at expanding the domestic and transborder network in order to improve the mobility and safety of persons and goods, and encourage the creation of new economic poles towards the East of the country The Toll Motorway linking Dakar to Diamniadio², will greatly improve urban mobility in

² Commune located 40 km from Dakar, Diamniadio is at the junction of the major roads leading to the country's key economic hubs

and to the capital.

II.6.2. Airport Infrastructure

Senegal has 3 international airports: Dakar, Saint Louis (Nord East) and Ziguinchor (South East). Dakar's ageing Leopold Sedar Senghor International Airport should be replaced by a new airport, with an annual capacity of 3 million passengers, situated 47km from Dakar in 2015.

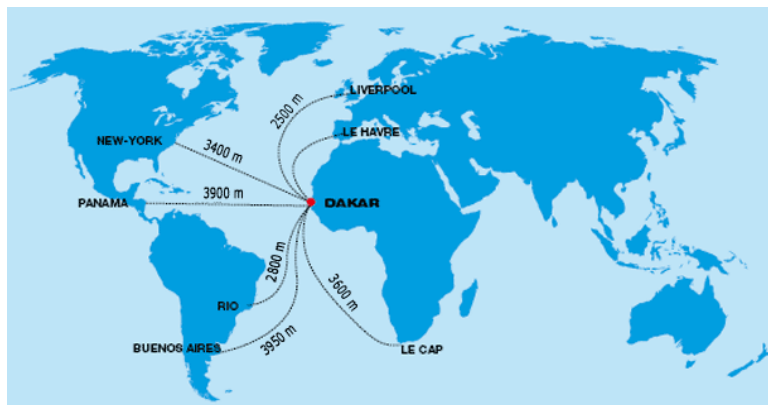
Dakar is a vital air transport hub between America, Europe, Asia and Africa. There are regular direct flights to Paris, Brussels, Dubai, South Africa, the US and other destinations.

Table Year 2012 Traffic and Number of connections per zone

Since 2011, Senegal Airlines, the national airline, proposes regular flights to the south of the country and services connections from Dakar to fourteen African destinations.

II.6.3. Port Infrastructure

The Port of Dakar occupies a strategic place in the intersection of the maritime lines linking Europe to South America, North America to South Africa. It provides vessels with ideal conditions of access and stay thanks to a stable and well-protected deep-water harbour. It receives and stores all types of goods (bulk, dry and refrigerated, hydrocarbons...) coming into and going out of the country.



The vital modernization programme being implemented is based on the transfer of the Container Terminal to the Dubai Port World, thereby promoting substantial investments to improve logistic activities for the benefit of economic actors. There are plans to build a new terminal dubbed « Port of the future » -as from 2013- that should enable Dakar to attain a capacity of 1.5 million boxes EVP (Twenty-Foot-Equivalent-Units).

CHARACTERISTICS OF THE DAKAR PORT AUTHORITY

- Non-stop operation.
- A range of professional services and latest generation infrastructure help optimize the stopover, transit transshipment conditions.
- Gaining two to three days in navigation time for ships from the North compared to other ports of the West African Coast.
- A stable and well protected harbour and an access channel perfectly buoyed and constantly dredged,
- A water body of 177 hectares with depths of between -10 and -13m.
- A new container terminal: 8 hectares of additional open areas with wharfs deepened to 13.50m; equipment of the cargo-handling terminal (wharf and yard gantry cranes).
- A ship repair workshop, which is one of the biggest shipyards in West Africa.
- A 10ha fishing port.

II.6.4. Telecommunications infrastructure

A first-class communication infrastructure

Senegal is the leading West African country in terms of growth, penetration and quality of services (Source: the International Telecommunications Union – ITU).

- Fully digitalized high-speed network throughout the country offering a range of varied products (ADSL, Frame Relay, RNIS, VSAT etc.)
- International bandwidth 12.4 Gb/s available (September 2012)
- Satellite telecommunications centre directed to the 355.5°d’Intelsat satellite
- Hub offering VSAT services directed to the Intelsat 328.5° satellite
- Fully digitalized telecommunications network with a fibre optic loop of about 6000 kilometres
- National IP network and dedicated links of 64 Kbps to 2 Mbps
- Generalization of systems to 2.5 Gb on all links since 2007
- High-speed internet in all departmental capitals (ADSL) since 2008
- Complete GSM and CDMA coverage

At the crossroads of high-speed intercontinental networks

- Atlantis 2: 20 Gbit/s, connecting Portugal, Spain, Senegal, Cape Verde, Brazil and Argentina
- SAT-3/WASC/SAFE: 120 Gbit/s, connecting Europe, Africa and Asia
- Africa Coast to Europe (ACE), with an initial capacity of between 160 Gb/s and 200Gb/s and a maximum capacity of 5.12 terabits/s
- GLO-1 (Globacom-1), submarine cable of 9 800 km long, along the West African coast, connecting Great Britain to Nigeria, with a maximum capacity of 2.5 terabits/s
- Sub-regional connectivity via a fibre optic ground wire of 2.5G bits/s interconnecting Senegal, Mauritania and Mali and extended to Burkina

Faso and Côte d' Ivoire

- Fibre optic of 2.5G bits/s Kidira-Bamako extended to Burkina Faso and Côte d'Ivoire
- Fibre optic land connection of 622Mbits/s linking Senegal to the Gambia with a back up digital beam of 155Mbits/s.
- fibre optic connection of 622 Mbits/s Senegal- Guinea Bissau with a back up digital beam of 34 Mbits/s extended to Guinea-Conakry

Chapter 3:

Establishing in Senegal

In the past few years, the procedure for the establishment of a company in Senegal changed rapidly with the aim of facilitating and simplifying the process. The creation in 2007 of a Centre for the facilitation of administrative procedures within the Investment Promotion and Major Projects Agency (APIX), is a perfect illustration of this development.

The 2013 Doing Business Report ranks Senegal 93rd out of 183 economies with regard to the facilitation of business startup, ahead of most countries of the sub-region.

Senegal	93
Ghana	104
Mali	115
The Gambia	120
Cameroon	123
Côte d'Ivoire	128
Guinea	170

Source : 2013 Doing Business Report

III.1 Choosing the legal form

On 18 September 1995, Senegal joined the Organisation for the harmonization of business law in Africa (OHADA) whose texts form the basis of a modernized business law common to countries of the West African Monetary Union (UEMOA) and the Economic Community of Central African States (CEMAC).

The key objective of OHADA is to harmonize business law in member States, on the one hand, and address and judicial uncertainty, on the other.

The legal forms existing in Senegal are governed by the OHADA Uniform Act relating to commercial companies and Economic Interest Groups.

[Overview of legal forms: Public Company \(SA\), Limited Liability company \(SARL\), Sole Proprietorship, Limited Partnership Company, Partnership Company, non-trading company](#)

Comparative table of different legal forms: capital, operation, tax regime

Subsidiary or Branch

The choice of the structure to be established in Senegal depends on the objective sought by the investor and the degree of autonomy of the new structure in relation to the parent company.

The creation of a subsidiary

The subsidiary is defined as a business in which more than 50% of the capital is owned by a parent company which is generally responsible for its administration and control. It may also be owned by several parent companies, which share more than 50% of its capital, and participate in its management.

The subsidiary is a limited company, with its own legal personality, which can take the form of a limited liability company, a public company, a partnership company or a limited partnership company.

The branch option

The branch may be set up by a foreign company or an individual with a foreign nationality. It is an extension of the main company but does not have an independent legal personality or its own assets.

The branch has a lifespan of up to 2 years unless otherwise authorized by the Ministry of Trade.

III.2 Startup procedure

Once the formal decision is taken to establish in Senegal, the company can count on the assistance of APIX, from the business startup phase to the commencement of operations. The company can also receive advice from banks, notaries, consultant firms, and specialized lawyers to clarify specific issues.

The period required to startup a business is 24 hours (from the time the application is submitted until the procedure is finalized and the entrepreneur receives his papers).

III.2.1. One-Stop-Shop, Business Startup Support Office

The setting up of the Business Startup Support Office (BCE) led to the reduction of the business startup period in Senegal from 58 days to 24 hours.

The Business Startup Support Office centralizes all the administrations intervening in the legal and administrative procedures for the startup of businesses: The General Income Tax and Estates Directorate; the Registry; the National Agency of Statistics and Demography; the Labour Inspectorate.

When the entrepreneur or his representative comes to the office with the notarial deeds and other documents required for the startup, he is given an appointment 24h later to withdraw:

- The Trade Register
- NINEA (national identification of companies and associations) registration notification
- Business startup statement

The website of the Business Startup Support Office www.creationentreprise.sn is an information platform which provides the entrepreneur with a comprehensive documentary base. The lists of documents required and the various forms can be downloaded according to the entrepreneur's profile and area of activity.

III.2.2. Creation of stock companies

Stock companies are set up through a two-phase procedure undertaken by the notary on behalf of his client.

- drawing up the statutes and depositing the capital ;
- registration of the articles of incorporation and registration of the company with the Business Startup Support Company of APIX .

The capital must be deposited at the notary's or in a bank account, « account for a company being set up». The account is unblocked immediately after the company's registration in the Trade and Personal Property Register (RCCM).

A stock company can be set up from a distance by filling a model power of attorney obtained from a notary established in Senegal. This power of attorney which designates an authorized representative should be authenticated by a notary in the country of residence or by the Consul of Senegal (ministerial official) www.créationentreprise.sn

Startup costs:

- for limited liability companies, about **525€** for a capital of **1 312€**
- for public companies, about **918€** for a capital of **13 120€**

III.2.3. Starting up a Sole proprietor company

In the case of a sole proprietorship, the entire process can be done through the Business Startup Support Office (BCE) of APIX. It is set up without capital and does not require the services of a notary.

The option for this legal form is only possible when the entrepreneur is a national or a foreigner residing in Senegal who should have a foreign identification card. He may submit his request with APIX assistance.

Documents required:

- 02 copies of the consular card or the foreign identification card³
- Criminal record from the country of origin and its French version translated at the Embassy or Foreign Affairs Ministry or a filled sworn statement available at the Business Startup Support Office (BCE)
- Criminal record issued by the Dakar Court of Appeal
- the residence permit issued by the police or the city council
- marriage certificate (where required)
- two fiscal stamps: 01 costing **2.63€** (for the Trade Register) and 01 costing **1.31€** (for the NINEA)

Startup costs:

- For sole proprietor companies with no trade name: **13.15€** registrar's cost
- For sole proprietor companies with no trade name: **distributed as follows:**
- **13,15€** for registrar's fees and **13,15€** for the registration of the business name with the African Intellectual Property Organisation (OAPI)

III.3. Activities subject to specific regulation

Activities requiring partnership with Senegalese nationals to the tune of 50% of the capital

- Public road transport
- Health (medical office, pharmaceuticals manufacturing plant, clinics, paramedical offices)
- Fisheries
- Maritime transport

Activities requiring prior authorization

- Pharmacy
- Medical office
- Clinic
- Education

For a swift and efficient management of applications for licensing and authorization, the investor can seek assistance from the APIX Administrative Procedures Facilitation Centre (CFPA) for the proper management of formalities with public administrative bodies.

III.4. Access to land

A person willing to invest in Senegal and who, therefore, needs land to establish, must be aware that the appropriation or use of a plot of land is governed by complex procedures due to the multiplicity of legal land tenure conditions and the high number of stakeholders involved in the decision-making process.

³ See formalities to stay in Senegal (Chapter 6. Living in Senegal)

People who do not go through the necessary procedures might lose time and money and end up with an illegal title deed that will be void to third parties and the public administration.

III.4.1. Farming activities

Senegal has two different regimes governing access to land for agricultural activities, the first of which is a precondition for the second. Following are the main characteristics:

- Allocation of land for farming purposes

This is about a special status in the sense that the allocated land is not yet a property of the allottee, who is a tenant with the right to exploit the land without any possibility of alienation.

The land is allocated by the Rural Council against the payment of an amount to be set in common agreement with the Council or its representatives.

In case the land had already been allotted, compensation is paid to the people who had occupied it. Once the status is granted, the occupation of the land is guaranteed as long as a farming activity is pursued. Should the activity cease, the status can be revoked.

KEY STEPS

1. Search for an appropriate site commensurate with the objectives and extent of the project

Advice: Possible meetings with the inhabitants and notables of the village concerned

2. Establish contact with the Chairman of the Rural Council concerned (PCR)

Advice: Seek guidance from the PCR as to the location of the plot of land

3. Make an official request with the Rural Community (CR) concerned

Advice: Seek the support of the Administrative Procedures Facilitation Centre (CFPA) of APIX to transmit the allotment request to the PCR

4. Organise the investigating Commission on State-owned land (CD)

5. Advice: Demonstrate diplomacy, as the investigations are meant to officially inform the village heads and ensure that no other obligations are applied on the same land

6. Convene the Rural Council in case of positive report and organise a deliberation of the CR

Information: the Rural Council is composed of all rural councillors (about thirty councillors)

7. Obtain a copy of the minutes of the deliberation signed by the PCR and the Prefect or the Sub-Prefect

Advice: Ensure that the copy of the minutes of the deliberation concerning the investor is attached to the file and it has been published

8. Pay maintenance expenses to the former tenants

Advice: Seek the intervention of the PCR in case of disagreement with some neighbours or users who might have been ruled out of the compensation or census process

9. Pay boundary marking fees in case of favourable vote

Information: £32.5 for foreigners

10. Ensure the drawing up of a plan by a surveyor

Advice: the plan must imperatively be signed by the land registry, in case of a

- private surveyor
- 11. See to the installation of the boundary markers
- 12. Start the land development works

- **Regularisation through lease (emphyteutic lease)**

Regularisation through lease transforms the status of allotment for farming purpose into an emphyteutic lease.

The lease makes it possible to confirm the deliberation and secure investments. Yet, this procedure entails huge fees and the payment of annual rents.

Procedure

1. Making a request with the State Estates Department
 - Transmission of a lease file to the Tax and State Estates Authority of the region concerned
(Tax collector of the State Estates Department of the region concerned)
2. Consultation with technical services
 - The tax collector forwards the file to the technical services (Town Planning, Land Registry)
3. Transmission of the file to DGID.
 - Transmission, by the tax collector, of the file to the Tax and State Estates Authority (DGID) for consideration by the State Estates Operations Control Commission (CCOD) upon examination by technical services
4. Examination of the file by CCOD
 - Issuance of a takeover certificate upon favourable notice of CCOD
5. Production of land registration and decommissioning decrees
 - Preparation of decrees for the registration and decommissioning of the land by DGID (signed by the President of the Republic and the Prime Minister)
6. Establishment of the leasehold title
 - The State Estates Department issues a lease contract. For a plot of land for agricultural purposes, the annual charge stands at £26/ha/year. The minimum duration of the lease is 20 years, extendable to 30 years and renewable for 50 years (emphyteutic lease).
7. Transformation into title deed
 - Law 94-64 of 22nd August 1994 does not provide for the transformation into a title deed of lands for farming purpose. Only areas hosting built assets: sheds, packaging unit, offices, etc. can be transformed into a title deed.

III.4.2. Industrial activities

Companies engaged in industrial activities have the possibility to secure developed land in the form of lease contract for industrial use or franchise.

Management of these sites falls within the ambit of the Agency for the Development and Promotion of Industrial Sites (APROSI), and the Industrial Free Zone of Dakar (ZPID) managed by APIX

Focus: Special Integrated Economic Zone of Dakar (DISEZ)

An Economic Zone established at about 40 km from Dakar over a surface area of 14,000 ha, with a pilot phase of 750 ha under construction.

The Dakar Integrated Special Economic Zone (Law n°2007-16) is a space hosting economic activities that offer a set of infrastructure and services to enterprises established there. In addition, these enterprises are provided with a tax-incentive framework defined under the law, as well as procedures facilitating their operation.

Some 400 enterprises are expected during the first five years of operation and about 1,000 within 20 years.

Services offered by the High authority

- Access to technical production factors (water, electricity, sanitation, telecommunications) ;
- Registration of DISEZ enterprises (statutes; registration to Trade and Personal Property Register and NINEA ; affiliation to IPRES (pension fund) and Social Security Fund) ;
- Accreditation to eligible activities (commercial activities, financial services and distribution services; logistics, industrial activities, real estate activities) ;
- Support in administrative and land-related formalities (incorporation statement, lease validation certificates, environmental notice application (pollution, refuse management)), authorization ahead of the start of some activities, visa and residence permit applications; issuance of import/export cards, building permit, attribution of land and/or functional warehouses).

Tax and customs benefits through DISEZ accreditation

- Exemption of customs duties on equipment and raw materials;
- Admission without payment of customs duties and taxes;
- Exemption of income tax;
- Right to hire staff of foreign and Senegalese nationality for foreign enterprises;
- Possibility of signing fixed-term contracts for 5 years;
- Unrestricted transactions in foreign currencies within DISEZ
- Benefits validity duration extended to 50 years

III.5. Labour and social security legislation

Working relations are governed by the general conditions provided for in the statutory instruments in force. These include the Labour and Social Security Code, the National Inter-professional Collective Convention and the collective conventions specific to each area of activity.

III.5.1. Employer's obligations

The recruitment of employees of Senegalese nationality can be done without any restrictions. It must however be declared to the Labour Inspectorate and the Labour Department.

The recruitment of expatriate workers is subject to prior authorization, and their work contract is subject to the approval of the Labour Ministry.

Employers have the obligation to update their legal registers (Employer's Register and Payroll register). Workers must be registered to the labour bodies that are the Retirement Pension Fund (IPRES) and the Social Security Fund.

III.5.2. Types of employment contracts

Senegalese law provides for two types of employment contracts:

- **The Fixed-Term Contract (CDD):** The fixed-term contract should be approved by the Labour Inspector when its period exceeds three (3) months. However, depending on the nature of the activity, the employer may propose daily or seasonal contracts; or staffing complement contracts.
 - o Flexibility of employment contracts: The investor who receives certification to the Investment Code, has the possibility to renew fixed-term contracts for 5 years.
- **Open-ended Contracts** The Labour Inspector's approval is not required. Final recruitment may be preceded by a probation period renewable once for a period of (3) months for senior management and one (1) month for employees (cf. National Inter-professional Collective Convention).

III.5.3 Social security contributions on salaries

Social security covers branches such as old age, invalidity, illness, occupational accident, occupational disease, family benefits, maternity. These branches are distributed between the "Institut de Prévoyance Retraite du Senegal" (Pensions Fund), the "Caisse de Sécurité Sociale" (Social Security Fund) and the "Institut de Prévoyance Maladie" (Health provident fund). The employer must be affiliated to these institutions and declare his workers.

Contribution rates as of 1 st January 2011				
Branches	EMPLOYER'S CONTRIBUTION	EMPLOYEE'S CONTRIBUTION	TOTAL	MONTHLY CEILING (IN CFAF)
Family benefits	7 %	-	7 %	63 000
Occupational accidents and diseases	1 %, 3 % or 5 % depending on the risks involved	-	1 %, 3 % or 5 %	63 000
Old age (IPRES)	8,4 %	5,6 %	14 %	256 000
Old supplementary pension for executives	3,6 %	2,4 %	6 %	768 000
Illness (I.P.M.)	3 %	3 %	6 %	63 000

III.5.4. Costs of the labour force

The minimum guaranteed inter-occupational wage (SMIG) is 209.10 CFA per hour, representing €0.318/h. The minimum guaranteed agricultural wage (SMAG) stands at 182.95 CFA per hour, representing €0.279/h.

However, when referring to the collective convention per sector of activity, it is possible to use as references the conventional wages that are higher than the abovementioned thresholds.

III.5.5. Paid leave of absence

Except otherwise provided for in collective conventions, the worker is entitled to leave with pay, at the charge of the employer at the rate of two (2) working days per month of service. The leave entitlement is granted after a minimum period of effective service of 12 months called reference period.

III.5.6. Overtime pay

The statutory working hours in Senegal are 40 hours per week.

Working hours beyond the statutory duration lead to an increment of the real salary set as follows:

- 15 % of wage increment for work done between the 41st and the 48th hour;
- 40 % of wage increment for work done beyond the 48th hour ;
- 60 % of wage increment for overtime at night.

The overtime performed during weekly rest days or days-off is increased by:

- 60% of the hourly wage rate during the day;
- 100 % of the hourly wage rate during the night.

Working hours spent on a day-off within the limit of 40 hours are:

- Remunerated with an increase of 100% of the hourly wage rate for workers paid per hour;
- For workers paid monthly, there are two possibilities: compensation per hour, in the following days, based on an agreement between the employer and the workers; or remuneration at the normal rate, in addition to the monthly wage.

III.6. Intellectual property

The legal framework governing intellectual property is based on the regulation of the African Intellectual Property Organisation (AIPO), of which Senegal has been a member since 1962.

AIPO contributes to the attainment of the objectives set under member States' industrial development policies:

- By ensuring the protection and publishing of industrial property titles (industrial creations, distinctive signs and protection against unfair competition);
- By encouraging creativity and the transfer of technologies through the use of industrial property systems;
- By making the legal environment attractive to private investment through the creation of conditions conducive to the effective application of intellectual property principles;
- By implementing efficient training programmes towards stepping up AIPO capacities in offering quality services;
- By creating conditions favourable to the promotion of research findings and the exploitation of technological innovations by national companies.

Concerning industrial property, the AIPO business name regime has a hybrid nature insofar as this right either derives from past practice, or from registration. Violation of business name is sanctioned by action in unfair competition. The business name is protected for 10 years with effect from the date it is deposited with the AIPO representation in Senegal. Yet, this timeframe can be extended every 10 years without limitation.

III.7. Government procurement, franchises and public/private partnerships

III.7.1. Government procurement framework in Senegal

The Code of the Administration's Obligations (COA) institutes the principle of equal treatment of tenderers and transparency of procedures, the non respect of which leads to the nullity of the procurement procedure upon request of any person interested in the normal running of the procedure.

Access to transparent public procurement ensuring equality among tenderers is thus guaranteed by a consensual procurement code that meets international standards. A Central Procurement Department (DCMP) and a Public Procurement Regulation Authority (ARMP) have been set up with to ensure the upstream control of public procurement and the downstream control of dispute settlement.

The Procurement Code (CMP) defines the conditions of advertisement and competition for public contracts, but also for the public service delegation conventions (leases and franchises), and the project ownership conventions.

III.7.2. Access to public contracts in Senegal

Tenderers for public contracts are informed of the offers and participation conditions through the procurement portal (www.marchespublics.sn), and the invitations to tender are published on this site and in mass-circulation newspapers and weekly magazines.

III.7.3. Securing partial assignment or integral ownership transfer

Shares acquisition modalities are fixed under the Privatisation Law of 1987 completed by implementing orders n°88-232 and 88-233 of 4th March 1988 on the organisation of the public offering for the sale of State shares and setting the tendering conditions in terms of sale of State shares in public companies to be privatized. The selling of State shares is the subject of a large-scale advertisement by all means, through the written or oral media and by way of billposting.

III.7.3. Franchises and PPP

In a bid to realize major infrastructure projects necessary for its economic and social development, Senegal has set up a legal and institutional framework for Public Private Partnerships (PPP) in three forms:

- Management contracts (used for the takeover of many State-owned hotels)
- Leasing (used for the privatisation of water and the assignment of vehicles testing activity)
- Build-Operate-Transfer (BOT) contracts for the construction of major infrastructure (highways, airports, container terminals)

Contract award for public service delegation is envisaged as per the Public Procurement Code (Article 81).

General provisions of BOT contracts

The convention through which the Government assigns to a private operator, all or part of a mission related to the funding, design, construction, operation or maintenance of an infrastructure constituting, or meant to constitute an appurtenance of State-owned properties, in application of provisions of Article 6 b) of the law 76-66 of 2nd July 1976 on State-owned properties is imperatively governed by the law 2004-13 of 1st March 2004 relative to Build-Operate-Transfer contracts regarding infrastructure.

The procedure of BOT contracts is submitted to the consideration of an Infrastructure Board entrusted with some specific attributions relative to the support and supervision of the implementation of public/private partnership projects. In discharging these missions, the Infrastructure Board favours the adaptability, innovation and competitiveness of the public service, while preserving the transparency, equity and balance of contractual relations.

Examples of successful PPP projects

Water Company (SDE)

Year : 1996

System : Leasing

Sector : Drinking water supply

Private partner : Bouygues

Kounoune Central Power Plant

Year : 2007

Sector : Energy

Investment : 42 billion

Production capacity : 67.5 MW

Partner : Kounoune Power (Mitsubishi)

Autoroute of the future

Year : 2009

System : BOT for 30 years

Sector : Transportation

Private investment : 58 billion

Partner : EIFFAGE Group

Distinction : First Public-Private Partner
in sub-Saharan Africa, the project received
the World Bank's Excellence in Innovation
Award in 2010 and today inspires several
African countries

PPP selection procedure applicable to local communities

- If the cost of the project is less than 15 billion, a national or international tendering procedure with pre-selection and tender calls in one phase
- If the cost of the project exceeds 15 billion, the preferred approach should be an international call for tenders based on the normal procedure of the BOT law, with prequalification and Call for tenders in two phases.

Chapter 4:

Tax and customs framework

The provisions pertaining to taxation modalities are defined in the General Tax Code, which was thoroughly revised with the new Code coming into effect on 1 January 2013. It aims to promote better fiscal justice, establish an incentive common tax law towards improving the business environment, and streamline the fiscal system.

Article 72§1 of the Customs Code requires the accomplishment by clearing agents of formalities regarding the declaration of goods. The clearing agent is in charge of all clearance-related formalities up to the reception of the goods.

IV.1. General investments incentive framework

IV.1.1. Guarantee and protection of ownership

In the conditions stipulated under the applicable laws and rules, private ownership of all personal goods and real estates, physical assets or intangible properties, is protected in all its legal and commercial aspects, its elements and stripping, its transmission and all contracts related thereto.

Businesses are basically protected against nationalization, expropriation or requisition measures nation-wide, except for a public utility cause provided for in the law. Should the case arise, the company will receive a fair and prior compensation.

IV.1.2. Guarantee of foreign currency availability

Businesses are therefore guaranteed that no restriction can be imposed on them, for their foreign currency needs, notably for their normal and ordinary payments and to cover their supplies and services, mainly the ones performed by natural persons or corporate entities established out of Senegal.

However, these payments are submitted to the justifications required by the exchange regulation in force in Senegal.

IV.1.3. Guarantee of capital transfer

The freedom for businesses to transfer their income or proceeds of all sorts resulting from their operation, any assignment of asset elements or their liquidation, is guaranteed as per the laws in force.

The same guarantee is extended to investors, entrepreneurs or associates, natural persons or corporate entities that are not of Senegalese nationality,

concerning their shares of the profit, the proceeds collected from the sales of their shares, the recovery of equity contribution in kind, and their share of the bonus after liquidation.

These transfers are however submitted to the justifications required by the exchange regulation in force in Senegal.

IV.1.4. Guarantee of remuneration transfer

The freedom to transfer remuneration, in whole or in part, whatever the legal form and the amount set in local or foreign currency, is also guaranteed to any staff member of a company, a national of a third State that can justify, if need be, being on a regular status in Senegal.

These transfers shall however be submitted to the justifications required by the exchange regulation in force in Senegal.

IV.1.5. Guarantee of access to raw materials

The free access to gross or semi-processed raw materials produced nationwide is guaranteed. Agreements or practices hindering fair competition are banned by the law.

IV.1.6. Equal rights

Natural persons and corporate entities benefit from the same treatments, subject to provisions of treaties signed by Senegal with third States. They are entitled, in respect of the law in force, to all sorts of rights in terms of ownership, assignment and administrative authorization, and have the right to participate in tenders for public procurement.

IV.1.7. Liberties

Businesses enjoy a full and complete economic and competitive freedom. They are notably entitled to acquire assets, rights and assignments of all sorts, necessary for their activity, such as land properties, movables, real estates, and commercial, industrial or forest assets.

IV.1.8. Obligations

All businesses are bound, nationwide, by the following general obligations:

- Comply with the legislation of Senegal, notably concerning the laws and rules governing incorporation and corporate operations, the respect of public order, the protection of consumers and the environment;
- Comply with the required rules and standards on the products in the State of origin ;
- Provide any information deemed necessary for the control of its obligations.

IV.2. Tax framework

The tax law in Senegal is governed by the General Tax Code incorporating internal taxation provisions grouped in four (4) registers:

- Register I : Direct taxes and related taxes;
- Register II : Indirect taxes and related taxes;
- Register III : Registration taxes and related taxes;
- Register IV: Control, recovery and litigation.
-

The new Tax Code adopted on 31st December 2012 by the Senegalese Parliament provides for a reform likely to help improve social welfare and boost economic growth and make the current tax system simpler, more equitable and more efficient. It will culminate in the establishment of an incentive-driven general law.

IV.2.1. Incentive-driven general law

The incentive-driven general law consists in a generalization of more efficient investment incentive measures.

It offers the possibility for any company fulfilling some general conditions that comply with the economic and social policy of the Government of Senegal, to secure major tax benefits without any special formalism.

The general measures include:

- Tax credit;
- Tax cut for exports;
- Tax cut for profit investment;
- VAT suspension for operations realized under the Investment Code.

Moreover, the new Tax Code contains provisions conducive to the emergence of new alternative funding means such as financial lease, equity capital and Islamic funding.

IV.2.2. Specific investment incentive regimes

The Investment Code

Conditions of eligibility

Governed by the Law 2004-06 of 6th February 2004, the Investment Code is mainly intended for investors in the following sectors:

1. Eligible activities (A): For a minimum of 15 million CFA (€23,000)

- Primary sector and related activities: agriculture, fishing, livestock

production and activities related to the storage, packaging and processing of local vegetal, animal or fishery products;

- Social sectors: health, education-training;
- Services: assembly, maintenance of industrial and tele-service equipment.

2. Eligible activities (B): For a minimum of 100 million CFA (€150,000)

- Manufacturing production or transformation activities;
- Extraction or transformation of mineral substances;
- Tourism, tourist outfits and industries, hotel activities;
- Cultural industries (books, records, cinema, documentation centres, broadcasting production centres, etc.);
- Port, airport and railway infrastructure ;
- Development of business complexes, industrial parks, tourist areas, cyber-villages and handicraft centres.

Advantages of the Investment Code

1. Special benefits granted to the investor during the investment realization phase. These benefits cover a period of three (3) years and include the following:

- Exemption of customs duties for the importation of equipment and materials that are neither produced nor manufactured in Senegal and which are specifically used in the production or operation, as part of the customs licensed program;
- Suspension of the Value Added Tax (VAT)

2. Benefits granted during the operation phase:

- Reduction by 25% of the taxable benefit for five (5) years, and up to 40% of the approved investments;
- Exemption of flat-rate contribution to employers' charge (CFCE) for five (5) years. If the jobs created are above one hundred (100) or if 90% of these jobs are located outside the region of Dakar, this exemption is extended up to eight (8) years;
- Possibility of signing fixed-term employment contracts for a period limited to five (5) years ;
- Possibility of benefiting from utility vehicles upon obtaining approval for the operation phase.

Free Export Company status

Governed by the amended Law 95 34 of 1995, this regime is essentially intended for exporting enterprises that generate over 80% of their turnover from exports. The targeted sectors are agriculture in the broad sense of the term, industry and tele-services, and the granted benefits are presented in the table below:

REGIME	BENEFITS
Enterprises	<ul style="list-style-type: none"> - Exemption of customs duties and the customs stamp on utility vehicles and private passenger vehicles, and means of transport used in the production; - Exemption of taxes on wages paid by businesses; - Exemption of all registration fees and stamps during incorporation and the modification of the company's statutes; - Exemption of the license to carry on a trade or occupation, of the land tax on developed and undeveloped land, and the license contribution; - Exemption of stockholder's tax collected by the company on the distributed dividends; - Collection of the corporate income tax at the rate of 30 %. <p>NB: Franchisees are subjected to royalties and taxes on the geological, mining, maritime or forest domains.</p>
Goods	<ul style="list-style-type: none"> - Duty free exportation or importation of capital equipment, materials, raw materials, finished and semi-finished products; - Duty free acquisition of business premises; - Unlimited dwell time for imported goods; - Possibility of selling part of the production on the domestic market; - No flag restriction for the transportation of goods.

The Mining Code

The Mining Code grants tax and customs benefits including the following:

- 7-year exemption granted to holders of mining franchises. For major projects, the duration of the exemption is set proportionally to the investment redemption time, but shall not exceed 15 years;
- Adjustment of duties and royalties in relation to the evolution of the activities.

Other granted benefits touch on the following:

- Possibility of classifying some quarry activities as mining activities;
- Opening and operation of common purchasing agencies solely subjected to an opening statement;
- Alleviation and simplification of administrative procedures;
- Lack of distinction on the nationality of the mining titleholder in the prospection and research phase.

Based on feedback from foreign firms involved in this sector, some of the main issues faced by investors are the lack of harmonisation between the mining, environmental and forestry codes, which has created confusion among investors in the past. Furthermore, additional tax on mining revenues is a source of concern for some investors

IV.3. Customs framework

Customs economic regimes are meant to boost some economic activities and step up the competitive capacity of businesses on the international markets, through the establishment of sound mechanisms depending on the activity (suspension of taxes and dues, attribution of tax or financial benefits relative to exports, etc.). The special regimes are dispensatory regimes applied to some people or zones with special procedures, and provide for the granting of tax benefits. These benefits are only granted if the goods and the requestor meet certain obligations depending on the regimes (Investment Code, Free Export Company Status).

As it recently happened with the tax code recently, the Customs' code is expected to undergo a revision in 2014.

IV.3. 1. Customs regimes favourable to business and transport activities

IV.3. 1.1. Storage warehouse

1) Private warehouse

It is open to private professionals upon decision of the Director General of Customs. The dwell time is twelve (12) months. There are two types of private warehouses: the ordinary private warehouse and the captive warehouse.

- **The Ordinary private warehouse**

It is established wherever the business interest so requires and in any location where it can be controlled by customs. The location, construction and layout must be approved by customs. It is granted, upon decision of the Director General of Customs, to natural persons or corporate entities whose profession is, mainly or incidentally, to store goods on behalf of third parties.

- **Captive warehouse**

It is granted to a given importer for the exclusive needs of his industry or business over which he has a monopoly, whether he is owner or tenant.

2) Special warehouse

A warehouse is qualified as special when it is laid out in such a way as to house goods that do not require special precautions or facilities. The dwell time is (12) months.

IV.3. 1.2. Transit

This regime is intended for the transportation, in suspension of taxes and dues, prohibitions and other economic regimes, of goods under bond from one customs office to another, or from one customs office to another country.

1) National or ordinary transit

Admissible goods are foreign goods directly imported into the national territory and those extracted from bonded warehouses and bound for another customs office.

National transit pertains to importations based on a transit bond note declaration that guarantees the payment of duties and taxes and possible penalties should the case arise. Measures are taken to identify the goods and ensure observance of the initial undertakings. Some formalities are to be carried out along the itinerary, at the office of destination and at the Central Monitoring Unit for inspection.

2) International transit

1) International Transit by Railway (TIF)

This form of transit is provided for under the convention signed between Senegal and Mali, whereby an international declaration model has been adopted: submission of TIF. This is a simplified declaration of international transit by railway featuring some characteristics of the goods and the mode of transport.

2) Inter-State Road Transit (TRIE)

TRIE is a regime for road transportation of goods from a customs office of a State (office of departure) to another office of another State (office of destination) without cargo breakdown, under the cover of a single document and free of duty. Taxes, duties and penalties are guaranteed through a bond.

IV.3. 1.3 Transshipment

It is a regime whereby imported goods under bond are offloaded from a means of transport and loaded on board another means of transport for export.

The offloading and loading are handled by a single customs office representing the entry and exit office for goods transhipped from a vessel or an aircraft and loaded on board another.

IV.3. 1.4 Temporary export for outward processing

This regime makes it possible, under certain conditions, to temporarily export and re-import in a prescribed deadline and under special taxation modalities, some goods originating from the customs territory or nationalized and which should be subjected, outside this territory, to processing, repairs or modification of their initial state.

It allows for the duty-free re-importation of goods originating from the territory or nationalized that had been exported. This is the case of goods shipped abroad as part of trade fairs, exhibitions and commercial events, or items that are to be repaired, processed or altered.

IV.3. 1.5. Exceptional temporary admission

Exceptional temporary admission is granted to natural persons or corporate entities, or any foreigner willing to temporarily settle in Senegal, and it is granted in the case of the importation:

- Of items for repairs, testing, experiments and objects defined as part of international conventions;
- Of packages to be re-exported empty or filled with national products;
- Of vehicles for tourists pursuing no income-generating activity;
- Presenting an individual and exceptional character that cannot be generalized;
- Of vehicles by technical assistance staff, diplomatic missions, international organisations, nongovernmental organisations and for which a convention provides for the temporary admission benefit.

To benefit from this regime, the applicant must send an application to the Director of Facilitation and Business Partnership (DFPE).

The goods' dwell time under the temporary admissions regime varies from 3 to 12 months and upon expiry thereof, they shall be re-exported in principle. In case of consumption, a prior authorization of customs is required.

IV.3. 1.6. Special temporary admission

This is a customs regime whereby natural persons or corporate entities can import for a given period, in partial suspension of duties and taxes and upon authorization of the Director General of Customs:

- Corporate equipment when the goods are solely destined for work presenting an undisputable character of public utility ;
- Equipment or items destined to other uses and which are rented and used for commercial and/or industrial purposes;
- New construction site machinery imported by Senegalese companies that do not carry out works of public utility and amounting to less than 50 million CFA;

The dwell time in special temporary admission is 12 months renewable.

IV.3.2. Customs regimes favourable to industrial processing activities

Before they are assigned a commercial use, goods subjected to international trade integrate industrial processing channels.

The regimes open to industrial activities are: temporary admission for outward repairs, manufacturing under bond, processing of goods for domestic use, drawback and prior exportation.

IV.3. 2.1. Temporary admission for inward processing

The temporary admission for inward processing is a customs regime that makes it possible to process on the national customs territory, goods imported and due to be re-exported in the form of compensating products without payment of duties and taxes.

To benefit from this regime, the applicant must meet the following conditions:

- Have facilities and the machinery necessary for the processing, and manufacturing of the imported semi-finished products and raw materials;
- Be in business for a minimum of two (2) years;
- Re-export at least 90% of the production.

The regime allocation application is sent to the Minister of Finance, care of the Director General of Customs.

The goods dwell time is twelve (12) months.

However, applicants meeting the first condition can be granted the regime exceptionally for selective operations. In such a case, they must provide the firm

purchase orders and commercial contracts of their foreign clients and re-export all the compensating products. In this case, authorization is granted by the Director General of Customs.

IV.3. 2.2. Manufacture under bond

Through this regime, businesses engaged in exports and/or working for the domestic market can process, in a location under customs control, imported goods free of duty.

The regime enables the beneficiary, upon processing of the products, to re-export 40% of the compensating products and put the remaining 60% in the domestic market.

The accreditation application is sent to the Minister of Finances, care of the Director General of Customs.

The goods dwell time is twelve (12) months.

IV.3. 2.3. Processing of goods for domestic use

Goods imported under this regime can be processed or transformed, under customs control and before they are made available for consumption, the effect of which is that the duties and taxes applicable to the products thus obtained are lower than for those imported.

The regime is open to businesses essentially working for the domestic market, notably the assembly, pharmaceutical, and publishing industries.

It is reserved for businesses working for the domestic market and which process themselves the goods that they import.

The accreditation application is sent to the Minister of Finances, care of the Director General of Customs.

The dwell time is six (6) months renewable in justified cases.

IV.3. 2.4. Drawback

This regime entitles the beneficiary company to the refund, in whole or in part, of the customs duties and taxes on goods used in the manufacturing of products re-exported after processing.

The accreditation application is sent to the Minister of Finances, care of the Director General of Customs.

The refund requests are sent to the Director General of Customs and must:

- Make reference to the licensing decision;
- Include all details on the taxes borne by the imported and processed goods;
- Be accompanied by supporting documents.

IV.3. 2.5. Prior export

This regime, instead of allowing for a refund of the customs duties and taxes, enables the beneficiary to import, without payment of duties, products of the same characteristics as those destined for domestic use and that have been used in the manufacturing of goods subjected to final exportation.

It is granted through a decree of the Minister of Economy and Finance fixing the method of operation and the beneficiary's obligations.

Chapter 5

Investment opportunities in Senegal

Sectors with high economic potential include chemicals, agriculture, horticulture, tourism, medicine, financial services, real estate and telecommunications, all of which are likely to generate a high economic growth for Senegal. Yet, the optimal exploitation of these sectors is hindered by structural constraints related to low work productivity and significant shortage of funding. More specifically, the low agricultural productivity leads to a deficit in the offer of subsistence products, which results in high importations and an increasing inflation.

V.1. Agribusiness

V.1.1 Overview of the sector

The Senegalese agriculture has, for several years, embarked on a landmark diversification policy touching notably on the development and promotion of crops for exports.

The competitiveness of Senegalese agriculture is based on high-growth chains, mainly off-season crops destined for the European market, with the sizeable support of the Government and its development partners in the realization of structuring investments (developed farms, boreholes, logistic infrastructure, etc.). Senegal is endowed with real assets in the agricultural sector:

- ✓ A conducive oceanic climate alongside the coast (Centre and North) adapted to off-season crops;
- ✓ Several types of soils adapted to cereal and horticultural crops;
- ✓ Substantial water potential;
- ✓ A sound production experience;
- ✓ A renewed interest in products of Senegalese origin;
- ✓ An advantageous geographical position in relation to major export markets;
- ✓ Developmental infrastructure under construction, essentially in the Northern and Southern areas (*irrigation schemes, installation of paddy rice processing units, and establishment of storage and packaging units, etc.*)

V.1.2. Investment opportunities

Senegal's agricultural policy is in line with the National Economic and Social Development Strategy (SNDES 2013/2017). The major strategic guidelines defined under SNDES place horticulture for exports as a key vector for the development of the agricultural sector and thus, for economic growth.

Today, thanks to the modernization and diversification of production, Senegal has, since 2006, registered a steady rise in volumes and a diversification of the range of products and the markets of destination. This has led to the almost-permanent presence of Senegalese agricultural produce in export markets. The total volume of exportation of off-season crops to Europe for the 2011/2012 crop year stood at over 48,000 tons of products (Source: Department of Horticulture), representing a 11% increase in products of Senegalese Origin compared to the 2010/2011 crop year.

Horticulture for exports boasts various assets, notably the existence of a set of opportunities in well-identified niches and the possibility of developing various value chains in the fruit and vegetable sector throughout the year. Sweet corn for example has become one of the main export products along with cherry tomato and melon, a product that has also followed an upward trend with an increasing marketing potential.

Cut flowers and decorative flowers represent export products that are currently under-exploited in Senegal.

Moreover, there are some real opportunities for private investors in the modernization of agricultural practices, in the infrastructural platform (post-harvest facilities, cold chain, etc.), and in the marketing of the produce.

V.2. ICT and Teleservices

V.2.1 Overview of the sector

Senegalese public authorities have regularly brought to the fore the key role attributed to information and communication technologies (ICT) in the economic and social development of the country. The Government of Senegal is keen to make Information and Communication Technologies a powerful vector to accelerate economic growth and modernize its administration.

Thus, the following legal and institutional measures have been taken since 2001:

- Adoption of a new Telecommunication Code in 2011;
- Creation of the Telecommunication and Post Service Regulation Agency (ARTP) ensuring a sound and fair competition in favour of users of telecommunication networks and services;
- Creation of the Agency for the Development of State Automation (ADIE);
- Creation of a ministry in charge of information and communication technologies;
- Total liberalization of the telecom sector;
- Adoption of Law N° 2008-08 on electronic transactions;
- Adoption of Law N° 2008-11 on cybercrime;

- Adoption of Law N° 2008-12 on the protection of personal data.

V.2.2. Investment opportunities

Senegal has, for the past decade, become a prime destination for the outsourcing of Customer care and value-added computer services. It has a growing notoriety on the international scene and is among the top destinations for such services.

The Senegalese government hopes to attract investment in a number of areas including:

- The **Business Process Outsourcing (BPO)** that is a form of outsourcing of the business processes of an enterprise (Customer care, remote data entry, data processing, etc.);
- Computer engineering (Third-party application maintenance, System integration, development of specific applications, Mobile banking etc.);
- Contact centre (Telemarketing, Hotline, remote technical support, etc.)

V.3. Tourism

V.3.1 Overview of the sector

Second foreign currency earner behind fisheries, the tourism sector creates about 100,000 direct and indirect jobs and is, in some areas, the main source of income. Senegal is endowed with huge natural assets with coastal, river, and land ecosystems, parks and reserves, and a rich biodiversity found in the northern part of the Casamance region, and the Saloum Islands. Other natural sites, such as the Pink Lake, the Niayes, the Dindefelo Falls and the Bassari Land are popular tourist attractions

The country has six (6) national parks, five (5) natural reserves: Kalissaye, Guembeul, Popenguine, Ferlo Nord, Bandia, and offers real opportunities for a diversification of the offer of tourist products such as cynegetic tourism, cultural tourism, hunting - a limited but lucrative niche – and discovery tourism.

The natural attraction sites include a relatively varied local fauna and facilitated access to offshore fishing and deep sea diving.

V.3.2. Investment opportunities

To boost the development of the tourist sector, Senegalese authorities have undertaken many reforms such as the extension of the missions of *Société d'Aménagement de la Petite Côte* (SAPCO) to all the coasts and tourist areas of the country, the establishment of a national airline, the implementation of infrastructure projects such as a world-class international airport planned for 2015 and a toll-motorway.

In addition, the Government has developed a policy centred on the improvement of the business environment and incentive measures in the tax, customs and regulatory areas, the latest measure being the reduction from 18 to 10 per cent of VAT in the tourism sector, in force since 2012.

The tourism sector offers a wide range of opportunities in different sub-sectors and activities including the development of tourist areas, the hotel industry and catering, tourist transportation, the strengthening of capacities and services, the holding of conferences and congresses, leisure and sports activities, etc.

The development of new sites on the *Petite Côte* offers new opportunities for investment and development in the seaside resort zone:

- Joal Finio: small island 800 m long ;
- Pointe Saréne: with a surface area of 75 ha, it offers more opportunities for tourism development thanks to the quality of its scenery and its beach in the form of a spike ;
- Mbodiène : with a surface area of 300 ha, it represents a unique site owing to the extent and variety of its characteristics: large beaches and big dunes, rich lagoon, wintering range and large plain.

Besides, the programme for the development of the *Grande Cote* provides for the implementation, in the medium term, of projects in the northern area, particularly accommodation facilities in the St Louis islands, Potou-sur-mer, Park of Djoudj and Louga, and in the Saloum Islands, mainly in Fatick, Foundiougne, Kaolack, Ndolette, Sandicol, Missirah, Simal Fimela.

The southern area will not be left outdone, as a programme is envisaged for the upgrading of current hotel facilities and the development of the northern seaside resort area (Abene, Kafountine).

Lastly, all over the national territory, there are some real opportunities for the takeover of existing hotels.

V.4. Aquaculture

V.4.1 Overview of the sector

In Senegal, there are six (6) eco-geographical zones conducive for aquaculture and offering huge possibilities. The eco-geographical conditions in Senegal are favourable, with fresh and unpolluted maritime waters and top-quality soils.

The availability of abundant water resources with ideal characteristics for aquaculture production facilities high yields:

- ✓ 718 km of coasts alongside the Atlantic Ocean and river estuaries;
- ✓ The Senegal River stretching over 1700 km;
- ✓ The Gambia River (750 km);

- ✓ The Casamance River (300km) ;
- ✓ Estuaries of Sine-Saloum ;
- ✓ The Lake de Guiers (280 km²) and the retention basins.

The Sine Saloum and the Lower and Middle Casamance areas facilitate the breeding of aquaculture species, thanks to the regular presence of target species in the wild and the optimal conditions for their breeding.

V.4.2. Investment opportunities

- Feed
- Production of young fish and grow-out;
- Production and marketing of species such as Tilapia, Nile Tilapia and giant tiger prawn;
 - For Tilapia, there are some real production potentials in Saint-Louis (mainly in the flood-prone valleys) and on *Petite Cote*, in an intensive breeding system;
 - The giant tiger prawns are found in the regions of Sine Saloum and Casamance, either in semi-intensive or intensive mode
- Aquaculture equipment.

V.5. Health

V.5.1 Overview of the sector

Senegal has become a key destination for competitive investments in services, particularly in the health sector.

In this area, many specialized clinics have been set up in various sectors of medicine and provide medical care to many people from the sub-region. Some advanced constituents including medical imaging, retinal surgery, mammography, biological research, etc. have since 2004/2005 been following an upward trend.

The health sector in Senegal builds on the following assets:

- A developed network of private clinics and specialized health centres offering a variety of health care;
- Modern diagnosis centres and medical analysis laboratories ;
- World-class institutions (ENDSS, St-Christopher Iba Mar Diop Medical School, etc.) and a world-renowned medicine faculty that trains would-be doctors from the sub-region and North Africa;
- An ethics code based on international standards;

- A secured statutory and institutional framework;
- The presence of several major companies (Pfizer, Sanofi-Avantis, GlaxoSmithKline, etc.) active in the processing of generic medication and the distribution of various medical equipment and devices;
- The intellectual protection of patents;
- The existence of a wide range of medicinal plants and a solid know-how in terms of phytotherapy, forming a solid basis for research and development in this area.

V.5.2. Investment opportunities

Senegal offers good prospects of attractive investments through the entire value chain, from research/development and the production of generic medicines and pharmaceutical products.

Other opportunities are within reach in biomedical and genetic research, convalescence and welfare centres, reconstructive plastic surgery, the pharmaceutical industry etc.

V.6. Mining

V.6.1 Overview of the sector

Senegal is one of the world's top phosphate producers, with the exploitation of major rock phosphate deposits in Taiba, in the region of Thies. The country has succeeded in attracting investors to revive and develop the traditional sectors of phosphate and the cement industry, as well as the exploration and exploitation of gold, iron, marble, etc. in the region of Senegal Oriental, and zircon and titanium along the *Grande Cote*.

The Senegalese sedimentary basin is also rich in other resources such as industrial limestone, attapulgitite, peat, natural gas, etc.

To develop all these mining resources, Senegal has undertaken a large-scale policy to open up this sector with a view to attracting more foreign investments therein.

V.6.2. Investment opportunities

The Senegalese subsoil presents many indications, or contains deposits of useful substances or minerals, which might prompt the participation of new private investors in the sector.

For instance, the interest for sands with heavy minerals in Senegal has rapidly risen due to the various opportunities that they offer. The sand dunes alongside the Atlantic littoral represent major deposits of industrial minerals such as zircon and titaniferous and ilmenite minerals.

In the northern part of the basin, in the region of Matam, the existence of a major deposit of phosphates with proven reserves of about 40 million tons and a potential of more than 100 million tons of high quality rock phosphate has been confirmed since 1984.

The eastern part of the country has abundant mining resources, some of which are being exploited. The mining exploration and geological mapping works have made it possible to highlight the following metallic and non-metallic mineral indications: platinum, chromium, silver, uranium, manganese, industrial clay minerals, ornamental stones and building materials such as marble, etc.

In addition, the mining vocation of the region of Kedougou is increasingly confirmed, with the exploitation of gold mines in Sabodala. Concerning gold exploitation, the production of the first ingot in the Sabodala site during the first quarter of 2009 laid the foundations for gold exploitation in the country. Exploited for a short period in small scale, the exploitable resources in this mine are now estimated at 1.63 Moz of gold, with future potentials estimated at 3.55 Moz.

Besides, the Senegal Oriental region has huge reserves of quality marble estimated at several million cubic meters. These marbles are mainly located in the areas of Ndébou, Bandafassi and Ibel, where six (6) varieties of marble have been identified.

In addition to traditional mining activities, opportunities also exist for foreign companies to provide equipment, infrastructure and services to the mining industry in Senegal

V.7. Social housing

V.7.1 Overview of the sector

In a bid to compensate for the lack of housing and improve the living environment of the huge middle class in Senegal, the Government has launched a large-scale programme for the promotion of the social housing sector with the aim of facilitating access to housing in Dakar and in the other 13 regions of the country.

In this policy, the Government seeks to narrow the deficit in social housing by 2017, but also develop and diversify the social housing offer in urban and rural areas, with the view to an equitable distribution countrywide. In this regard, the Government supports private developers' initiatives by providing them with land that has already been developed and equipped with water and power supply networks.

V.7.2. Investment opportunities

The Government of Senegal has decided to offer dedicated sites to real estate developers at reduced cost. To this end, it has identified the following sites, among others, for social housing:

- A reserve of 500 ha of non-registered land in the Pink Lake area;
- A land base forming the Diass-Diamniadio-Pout triangle ;
- 50 ha of land destined for social housing in each of the 13 regions of the country.

Moreover, the prefabricated construction materials represent a niche of opportunities for private investors that fulfil the specific requirements of the social housing promotion policy launched by the Government.

Chapter 6

Living in Senegal

Thanks to the quality of life and the prevailing security, Senegal attracts many tourists and hosts many foreigners, in spite of the high cost of living that made Dakar the 50th most expensive city in the world in 2012, according to the Mercer Firm. The global consumer price index stands at 102.3 - a 3.4% increase compared to 2010 - resulting essentially from the food price hike and the rise in transport and “housing, water, gas, power and other fuel” services. (Source: National Agency of Statistics and Demography).

VI.1. Entry and stay formalities

To enter Senegalese territory, a valid passport is mandatory (preferably a passport due to expire at least 3 months before the end of stay). As from 1st July 2013, an entry visa will be required for nationals of countries not belonging to the UEMOA/WAEMU space.

Visitors shall submit their visa application to the Senegalese representation in their place of residence, located at the following address:

- Senegal Embassy, London W8 6LA, United Kingdom
Tel/Fax: 0207 938 4048 / 0207 938 2546

The type of visa and documents required depend on the purpose of the trip.

Visa category allowed	Duration of stay	Fees in British pound sterling	Processing time	Documents required	Submitting & Collecting guidelines
Airport transit		gratis	3 days	Application form Air ticket + 2 id photos + Passport + Company letter + Invitation letter + Hotel booking	How to lodge a visa application? Lodging times: 10 am - 1 pm In person at the embassy building on 39 Marloes road, London w8 6la from Monday to Friday.
Diplomatic / International organisations		gratis	1 □ 3 days	Verbal note + Application form + 2 id	We also accept applications made by

				photos + Passport	<p>post/courier. From outside the united kingdom and if you are using an international courier service, it will be your responsibility to arrange both delivery of the application and collection of the passports after 3 working days from the embassy. You will be notified by email when the processing is completed. Note: applications from outside the united kingdom can be accepted as long as there is no Senegalese Embassy or Consulate near your place of residence.</p> <p>How to collect your passport? collection times: 1 □ 4 pm We do not have a postal service to return the passports therefore you will need to make your own arrangements for collections. To retrieve your passport, just inform the receptionist that you are here to collect a visa. You will need to</p>
Transit	3 days	13.78	3 days	Application form + Air ticket + 2 id photos + Passport + Company letter + Invitation letter + Hotel booking	
Short stay	30 days	27.56	3 days	Application form + Air ticket + 2 id photos + Passport + Company letter + Invitation letter	
	90 days	55.13	3 days	Application form + Air ticket + 2 id photos + Passport + Employment letter + Invitation letter	
Long stay	6 months	110.26	3 days	Application form + Air ticket + 2 id photos + Passport + Employment letter + Invitation letter	
	1 year	137.83	3 days	Application form + Air ticket + 2 id photos + Passport + Employment letter + Proof of accommodation	
Residency permit	Indefinite	413.50	3 days	Cover letter + 2 id photos + Passport + CRB check + Marriage certificate + Employment	

				letter + Proof of accommodation	present the visa fee receipt at the reception. If you wish to designate a third party to pick up your passport, your representative should bring a written authorization letter signed by you, a copy of their own photographic id, such as a passport or driving license.
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For any stay lasting more than three (3) months, the foreign national shall apply for foreigner's ID card. This application can be submitted with the assistance of APIX. Documents to be provided to this end are the following:

- ✓ Application for administrative assistance to the attention of APIX Managing Director;
- ✓ Application to the attention of the Minister of Interior;
- ✓ 3 ID photos;
- ✓ Birth certificate dating less than 3 months;
- ✓ Police record dating less than 3 months and issued in the applicant's country of origin;
- ✓ A copy of the passport (Identification page and the one featuring the date of the last arrival in Senegal) ;
- ✓ Medical certificate issued by a doctor established in Senegal;
- ✓ Certificate of residence issued by the city hall or the police;
- ✓ Certified copy of the company statutes for corporate partners and directors; Job contract stamped by the Labour Inspectorate for employees ;
- ✓ A pay slip for employees;
- ✓ Certified copy of the NINEA ;
- ✓ Revenue stamps worth 15,200 CFA (£20.9) ;
- ✓ Repatriation bond amounting to 115,000 CFA (£158.51) to be paid to *Caisse de dépôts et de consignations* (Deposits Fund).

VI.2. Accommodation

Senegal has a hotel capacity of 731 outfits scattered countrywide. In Dakar where the bulk of the international institutions and organisations are located,

businessmen will find luxurious accommodation offering upscale comfort and janitorial services.

The real estate offer is high, with villas and apartments rented at high costs on average, varying depending on the districts, the size of the home, the quality of the construction and the services offered. High standing buildings offering luxury services (sea view, guard service, pool, gym, parking lot, etc.) are on the rise in Dakar and are highly prized by foreigners.

VI.3. Education

Will be rewritten by British Embassy to ensure section is more relevant to the brochure's targeted reader

VI.4. Health

Senegal is a reference country in terms of medical training and health care. Owing to the expertise of the medical staff and the quality of health services, Senegal attracts a clientele from the entire sub-region.

All medical, surgical and paramedical specialties are represented. In addition to the public health system, there is a sizeable private offer (clinics, treatment centres, emergency services, home care). Private clinics are endowed with advanced medical services, diagnosis centres and modern laboratories.

In addition, Senegal is one of the few African countries quoted among those that have successfully curbed the HIV/AIDS pandemic. A multi-sector AIDS control programme has been implemented in the country since 2002.

VI.5. Telecommunications

Senegal positions itself as a leader in Africa, in terms of ICT. During the period 2006/2010, the country has managed to gradually reduce the digital divide thanks to an all-round digital network, an extension of the coverage of the territory by the different telecom networks operated by Orange Senegal, Tigo and Expresso.

The technologies have been appropriated by enterprises, the administration and the society at large at high speed. The introduction of ICTs in the educational system has made it possible to easily introduce the populations to the use of these modern tools.

The proliferation of SSIIIs, call centres, Senegalese sites and portals is illustrative of the expansion of ICTs in the country. This opportunity has attracted the interest of major groups such as Nokia, Microsoft, Hewlett Packard and Ericsson.

In addition, Dakar hosts the only permanent office of Google in francophone Africa, an office opened in 2009.

VI.6. Working hours

Working hours are officially set from 8:00 am to 5:00 pm, with a lunch break at 1:00 pm. Bank institutions open as from 7:30 and operate nonstop until 4:00 pm on week days and up to noon on Saturdays. Special working hours are applied during the fasting month of Ramadan, when office hours end at 4:30 pm. Public holidays are the following:

- January 1st ;
- April 4th (Independence Day) ;
- May 1st (labour Day)
- Christian holidays (Christmas, Easter, Ascension, Pentecost and Assumption).
- Muslim holidays whose dates change along with the Islamic calendar.

VI.7. Leisure

Dakar and many other regions of Senegal offer many cultural niches and architectural gems, the majority of which are classified in the World heritage of UNESCO (Goree Island, the historical city of St Louis, the national bird park of Djoudj). The cultural offer is rich, with interesting programmes proposed by the theatres and cultural centres (private views, concerts and performances).

There is a wide range of sports and leisure activities all over the country: swimming, gyms and practice halls, golf court, water skiing, deep-sea diving, and race tracks. Big game fishing or casting are practiced in several spots of Dakar in the *Petite Cote* and in Casamance, while hunting is practiced in the region of Tambacounda.

Horse riding is a popular sport in Senegal. There are many clubs in the country and horse races are organised very often. Dakar hosts an International barrel-jump contest every year.

With the opening of an ultramodern mall in Dakar, located on the coastal road facing the Atlantic Ocean, the business offer has scaled up with the arrival of international stores offering clothing, cosmetics and leather items.