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Report Name: Cote d'Ivoire - It's Time for US Wines in Abidjan

Country: Cote d'Ivoire

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Report Highlights:

Côte d'Ivoire's wine market is a growing, and set to further expand thanks to the takeoff of a modern and internationally well connected middle class. At the same time, urbanization is expanding alongside a dynamic retail market offering U.S. wines a potentially attractive export destination. With no real domestic wine production of its own, the Ivoirian wine marketplace is dependent on imports. In 2023 (latest full calendar year data), Côte d'Ivoire with \$64.1 million in wine imports (harmonized system heading 2204), is sub-Saharan Africa's largest wine importer; outpacing the likes of South Africa (\$54.3 million), Namibia (\$40 million), and Kenya (\$23.9 million). Côte d'Ivoire, with a projected gross domestic product (GDP) of 7 percent in 2024, is one of the fastest growing economies in the world, as well as the economic engine of Francophone West Africa. Ivorians are already habituated having wine with their meals and accustomed to pairing these to compliment even their renown local spicy dishes.

EXECUTIVE SUMMARY

Côte d'Ivoire (slightly larger than New Mexico) sits on West Africa's Atlantic coast (8 00 N, 5 00 W) along the Gulf of Guinea between Ghana and Liberia; and it offers exciting potential opportunities for U.S.-origin wines. Sales of alcoholic drinks are on the rise in this coastal West African country, with wine and beer and distilled spirits being some of the most popular options for Ivorian consumers and foreign visitors alike. Here there is a strong preference for wine, especially over spirits, thanks to Ivorians' culinary habit of drinking wine at lunch and dinner. There is a culture in place as well for pairing wines that compliment local spicy dishes. The country is the go-to locale for major international events on the African continent, such as the Africa-CEO Forum and the 2024 African Cup of Nations.¹

Côte d'Ivoire's 2023 gross domestic product (GDP) growth rate of 6.5 percent (with 2024 GDP growth being projected to climb to 7 percent) makes this lower middle-income country one of the world's fastest growing economies. It is the economic engine of Francophone West Africa, accounting for 39 percent of the West African Monetary Union's (WAEMU) economic output.² With a population hovering at 30 million, over 60 percent of Ivorians are 25-years of age or younger.³

The bulk of Ivorian consumers are located in the forested south, with the highest concentration of people residing in and around the cities on the country's Atlantic coast. Overall private consumption growth is expected to grow as the Central Bank of West African States (BCEAO) loosens its monetary stance to prioritize regional economic activity and provide liquidity to domestic banks.⁴

Côte d'Ivoire is heavily dependent on agriculture and related activities, which engages two-thirds of the active population.⁵ The country is the world's largest producer and exporter of cocoa beans and a major producer and exporter of coffee, palm oil, and cashews.⁶ Nonetheless, the country has a sizable manufacturing sector, allowing Côte d'Ivoire to also exert considerable regional economic and political influence. In calendar year (CY) 2023 (January-December), imports of food and agricultural products came in at \$3.2 billion; of which \$64.1 million, or over 72,300 metric tons (MT), were of wine imports coming in under the harmonized system (HS) code heading 2204.

¹ The Africa-CEO Forum, which brings together business leaders, investors, policy makers and journalists of all countries, and held in Abidjan, is viewed as the "Davos of Africa."

² Members of the West African Economic and Monetary Union (*Union économique et monétaire ouest-africaine* - known also by its French acronym, UEMOA) include Benin, Burkina Faso, Côte d'Ivoire, Guinea-Bissau, Mali, Niger, Senegal, and Togo. The WAEMU member countries are seeking greater regional integration through the unification of external tariffs. As Francophone West Africa's leading economic hub and the world's largest cocoa producer, counting along with a sizeable manufacturing sector, Côte d'Ivoire exerts significant regional influence. See, International Monetary Fund at <https://www.imf.org/en/Publications/SPROLLS/WAEMU-362#sort=%40imfdate%20descending>.

³ Cote d'Ivoire's population, at 29.9 million (Central Intelligence Agency, 2024 estimate) is likely to continue growing for the foreseeable future since about 60 percent of the populace is younger than 25-years of age (as of 2020); the total fertility rate is holding steady at 3.5 children per woman, and contraceptive use is under 30 percent.

⁴ The Central Bank of West African States (*Banque centrale des Etats de l'Afrique de l'ouest* – known also by the French acronym, BCEAO) is an international public institution that brings together eight West African states that are members of the West African Economic and Monetary Union (UEMOA).

⁵ Agriculture accounts for 25 percent of GDP and 6 percent of export receipts. Besides cocoa and cashews, Côte d'Ivoire exports coffee, rubber, cotton, palm oil, and bananas. The country imports wheat, corn meal, and dairy products and is the fifth-largest rice importer in the world, with 1.25 million metric tons (MMT) per year.

⁶ In 2023, Côte d'Ivoire reported exported some \$3.3 billion in cocoa bean and \$1.08 billion in cocoa paste; mostly heading to Switzerland, the Netherlands, United States, and France.

MARKET OVERVIEW

In 2023 (latest full calendar year data), Côte d'Ivoire with \$64.1 million in wine imports, is sub-Saharan Africa's largest wine importer; outpacing the likes of South Africa (\$54.3 million), Namibia (\$40 million), and Kenya (\$23.9 million).⁷ In 2024 (January-July), however, Côte d'Ivoire's imports of wine, at \$26.4 million, are down \$8 million or 23 percent lower than they were in July 2023 due to a tightening of consumer budgets. The exchange value of the West African CFA franc of late has been fluctuating and falling in general, which fuels inflation, putting pressure on consumer purchasing power.⁸ In 2024, Côte d'Ivoire has been vulnerable to a global inflationary environment, aggravated by the Russia's February 2022 invasion of Ukraine, as well as by rising commodity and petroleum prices.

Nevertheless, 2024's economic indicators portend that Côte d'Ivoire will be one of Africa's top performers, serving as the gateway and central hub for the West African regional market. With its growing middle-class (with preferences for both local and foreign taste sensations) and an improving standard of living, Côte d'Ivoire offers exciting new opportunities as a U.S. wine export destination. In 2023, wine imports had already increased by 22 percent in value, and 32.6 percent by volume compared to the preceding year. Despite Côte d'Ivoire's high import tariff structure, the market for alcoholic beverages of all types is witnessing significant growth potential.

TABLE 1: Côte d'Ivoire, Imports of Wine; Fortified Wine; Grape Must by HS Code (2023)

HS Code	Description	Value	Quantity MT
2204.10	Sparkling wine of fresh grapes	\$9,694,136	1,404
2204.21	Wine of fresh grapes (other than sparkling wine) and grape must with fermentation prevented, etc., By adding alcohol, containers of not over 2 liters.	\$13,487,785	7,995
2204.22	Other wine: grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding more than 2 liters but not more than 10 liters.	\$19,966	9
2204.29	Wine of fresh grapes (other than sparkling wine) and grape must with fermentation prevented, etc., by adding alcohol, containers holding over 2 liters.	\$40,937,400	67,853
2204.30	Grape must, partially fermented, having an alcoholic strength by volume exceeding 0.5% vol., NESOI.	\$9,377	3

Source: Trade Data Monitor (TDM); FAS Abidjan/Accra office research.

PRODUCTION

Despite Ivorian consumers' ever-growing thirst for wines, Côte d'Ivoire's climatic conditions do not favor domestic wine production. Almost all wine sold in the country is imported. There are even some bulk imports of low- to medium-quality wines for local bottling. These locally bottled wines tend to be

⁷ Of the 49 countries that form the sub-Saharan Africa region, only 17 countries (i.e., Kenya, Nigeria, Ethiopia, Botswana, Mauritius, Mozambique, Namibia, South Africa, Zambia, Zimbabwe, Burkina Faso, Côte d'Ivoire, Ghana, Guinea, Mauritania, Senegal, and Togo) are currently reporting national Customs export-import data. In CY 2023, these countries imported a combined total of \$295.7 million in foreign origin wines (HS codes 2204.10, 2204.21, 2204.22, 2204.29, and 2204.30). See, Trade Data Monitor (TDM) located at: www.TradeDataMonitor.com.

⁸ The African Financial Community (*Communauté Financière Africaine* - known also by the French acronym, CFA).

more affordable than either bottled wine imports (still and sparkling wines) and distilled spirits that are largely imports. The country has for centuries been producing and consuming alcoholic beverages.

CONSUMPTION

Côte d’Ivoire’s Retail Sector: The Ivorian retail food sales reached a high of \$42.9 billion in 2023; accounting for over 15 percent of GDP. The retail sector has been expanding significantly in recent years, attracting foreign brands, like Carrefour and Auchan. This has created a new dynamic and vigorous competition. PROSUMA, Carrefour, Auchan, and Compagnie de Distribution de Côte d’Ivoire (CDCI) are the main players. Together, the four chains represent 35 percent of retail revenues. The retail ecosystem includes hypermarkets, supermarkets, cash & carry stores, and traditional markets. About 80 percent of the wine is distributed through retail outlets, and the rest through shops, bars, hotels and restaurants. The country’s economy remains robust despite higher import prices, rising global and domestic interest rates, and falling external demand.

Based on product, the wine market in Côte d’Ivoire is segmented into still wine, sparkling wine, fortified wine, non-grape wine, and others. Côte d’Ivoire’s undisputed wine retailer is Oenophile, a subsidiary of the Lebanese-led PROSUMA Group, which controls 60-70 percent of sales within the country’s wine retailing sector. Other players such as SODIREP, a subsidiary of the Netter Group, and Global Wines also offer a complete range of wines, champagnes, sparkling wine, and spirits. All these consortiums remain keen to discover new attractive and original products in terms of taste and price.

Côte d’Ivoire’s Hotel-Restaurant-Institutional (HRI) Sector: The Ivorian HRI sector is expanding thanks to the opening of several new hotels and apart-hotels, especially in Abidjan (Côte d’Ivoire’s bustling economic heart). Of late there has been a noticeable expansion in the number of high-end restaurants and hotels in Abidjan and the coastal resort towns of Assinie, and Baie des Milliardaires. The hospitality market is estimated in 2024 to be about \$1.3 billion; and set to grow to \$3 billion by 2028.

The Ministry of Tourism reports that 150 medium- to high-end hotels in the country serve wine and spirits on their premises. FAS Abidjan/Accra (Post) trade sources indicate that 20 percent of total alcohol sales occur on-premises at bars, restaurants, cafés, hotels, and other catering establishments. Luxury hotel chains, along with bars and fine dining restaurants are creating exclusive experiential events for their clientele. Increasingly these are experimenting with inviting globally renowned bars, sommeliers, and mixologists to conduct popup events, masterclasses, and tastings. They are also willing to pay additional costs for higher end imported products to maintain their brand image with consumers.

Who Drinks Wine in Côte d’Ivoire: Alcoholic beverage production and consumption in Côte d’Ivoire are a centuries old tradition. Every alcoholic beverage product from local palm wine (Bangu, essentially a high alcohol white wine) to international distilled spirits are consumed. Alcohol consumption is common among younger consumers, who view it as a means of socializing. It is growing at a fast pace supported by an increase in the number of urban middle- and high-income earners. Females in the 20-40 age group, benefitting from more liberal attitudes in urban areas, are also drinking – especially the socially acceptable beverages, such as wine and beer. Wine itself benefits from an upmarket image, outpacing both beer and spirits in demand. Per capita consumption of wine is 4 liters/year versus 1 liter/year for beer, and 0.2 liters/year for the distilled spirits. Alcoholic beverage consumption is broken

out into wines (35 percent); sparkling wines/champagne (25 percent); whiskey (24 percent); gin (14 percent); and rum and other spirits (less than 2 percent).

TRADE

Imports: In 2023, Côte d’Ivoire’s top wine supplier was Spain, with 67,934 MT of product, dominating 88 percent of the wine import market. While France comes in second place with 5,146 MT and a 7 percent market share. However, French-origin wine imports benefit from the reputation of being quality, higher-end wines. Successful import positioning strategies utilized have been in the case of Spanish wines, to offer affordable, entry-level wines. In the case of French wines, the key strategy has been to promote quality, higher-end wines, especially playing up the *Appellation d’Origine Contrôlée* (controlled designation of origin) such as with the Bordeaux wines.

TABLE 2: Côte d’Ivoire, Wine, Imports from World, HS 2204 (2020-23)

Partner Country	Rank	Calendar Year (Value: USD)			January-December		
		2020	2021	2022	2022	2023	%Δ 2023/22
World		36,986,384	54,250,815	52,604,440	52,604,440	64,148,665	22
Spain	1	19,384,813	29,397,602	28,989,796	28,989,796	40,984,326	41
France	2	13,010,990	18,434,428	14,425,107	14,425,107	14,203,967	-2
Unidentified	3	27,573	6,586	6,620,859	6,620,859	7,244,895	9
Argentina	4	374,483	1,269,792	1,120,423	1,120,423	329,796	-71
Portugal	5	611,996	736,347	694,614	694,614	384,755	-45
Italy	6	188,239	167,240	230,070	230,070	504,309	119
South Africa	7	139,698	98,182	186,212	186,212	177,550	-5
Bulgaria	8	100,219	83,999	66,327	66,327	54,415	-18
Ghana	9	1,855,442	3,223,035	59,811	59,811	74,180	24
Germany	10	11,346	38,861	56,475	56,475	620	-99

Source: Trade Data Monitor (TDM); FAS Abidjan/Accra office research.

TABLE 3: Côte d’Ivoire, Wine, Imports from World, HS 2204 (2021-24)

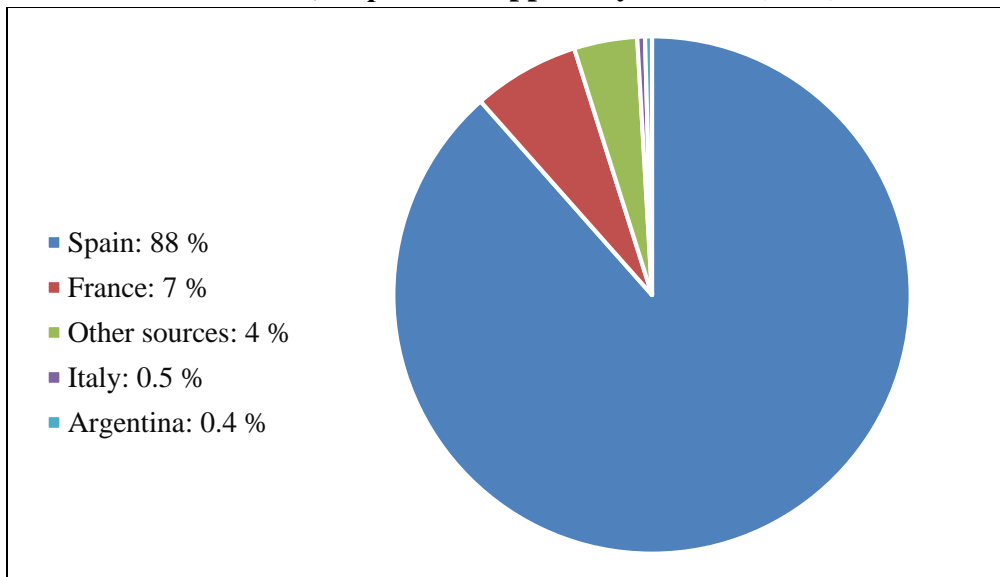
Partner Country	Rank	Calendar Year (Value: USD)			January-July		
		2021	2022	2023	2023	2024	%Δ 2024/23
World		54,250,815	52,604,440	64,148,665	34,471,057	26,408,968	-23
Spain	1	29,397,602	28,989,796	40,984,326	20,971,270	15,988,346	-24
France	2	18,434,428	14,425,107	14,203,967	8,162,096	6,812,503	-17
Unidentified	3	6,586	6,620,859	7,244,895	4,336,677	2,469,585	-43
Argentina	4	1,269,792	1,120,423	329,796	329,796	83,474	-75
Portugal	5	736,347	694,614	384,755	210,851	232,702	10
Italy	6	167,240	230,070	504,309	238,646	257,785	8
South Africa	7	98,182	186,212	177,550	95,686	58,846	-39
Bulgaria	8	83,999	66,327	54,415	35,494	29,513	-17
Ghana	9	3,223,035	59,811	74,180	33,090	60,227	82
Germany	10	38,861	56,475	620	620	1,198	93

Source: Trade Data Monitor (TDM); FAS Abidjan/Accra office research.

The import of wine is open, and no special licensing is required. New players are entering the market in search of a good match between new trends and competitive prices. For spirits, however, an import license is required if the alcohol content by volume is 20 percent and above. Hotels and restaurants do not import wine directly but go through local importers. The hotel and restaurant sector is expanding with the opening of several hotels and apart-hotels.

Côte d’Ivoire’s imports of U.S.-origin wines have been small to date; in 2023, registering an import value of \$4,152 and 1 MT. The presence of American products in the alcoholic beverages sector in Côte d’Ivoire, however, appears to be underestimated, there is apparently product transshipment occurring from European ports. The Ivorian market is open and receptive to American products in general; wine distribution is set to expand with overall economic growth thanks to the development of modern international distribution channels in the country.

Chart 1: Côte d’Ivoire, Top Wine Supplier by Volume (2023)



Source: Trade Data Monitor (TDM); FAS Abidjan/Accra office research.

MARKETING

Market Entry: In dealing with Côte d’Ivoire, it is recommended to work with a carefully vetted local agent, importer or distributor; while not legally required to do so, these can provide an understanding of policies and procedures. A local partner will have a good understanding of Ivorian business customs and practices, as well as an understanding of Côte d’Ivoire’s commercial law/business code, taxation, and regulations (see, [GAIN-CÔTE D’IVOIRE | IV2024-0009 | Côte d’Ivoire, Retail Food Annual – 2024](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Retail%20Foods%20Annual_Accra_Cote%20d%27Ivoire_IV2024-0009)).⁹ Do plan on at least two follow-up visits yearly to help support and boost sales, especially if the Ivorian partner is sourcing product from several suppliers. Work with a partner that is willing to fully invest in the promotion of U.S. wines and spirits.

⁹ USDA/FAS Abidjan/Accra, [GAIN-CÔTE D’IVOIRE | IV2024-0009 | Côte d’Ivoire, Retail Food Annual – 2024](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Retail%20Foods%20Annual_Accra_Cote%20d%27Ivoire_IV2024-0009), located at: https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Retail%20Foods%20Annual_Accra_Cote%20d%27Ivoire_IV2024-0009.

Business Practices: A foreign senior manager’s visit is always appreciated, it shows trust, which is a determining factor in Ivorian business culture. Allocating a communication budget is essential, as well as promotional samples in addition to organizing tastings/dinners for maintaining business relations. Recommended steps include:

- Collect and analyze market potential and compliance with market conditions and regulations. For help, reach out to the USDA/FAS OAA Abidjan/Accra team.
- U.S. Exporters should visit the country to learn more about a local agent, importer and or distributor and the market before signing an agreement. Contact the USDA/FAS OAA Abidjan/Accra team for assistance in identifying credible importers and distributors.
- Directly contact the local agent, importer and or distributor to register the U.S.-origin food and agricultural products with the Ministry of Agriculture and or other competent Ivorian authorities.
- Identify and consider selling through U.S.-based consolidators who are already serving the West African region. Such consolidators usually have a good understanding of local market practices.
- Offer flexible shipping volumes and small-sized packaging with well displayed readable manufacture date and expiration date.
- Participate and exhibit at USDA/FAS sponsored and endorsed trade shows, which traditionally tend to be well attended by Côte d’Ivoire importers and are suitable venues for face-to-face meetings and networking (e.g., the Gulfood, Americas Food & Beverage, and Anuga Food Fair trade shows). Consider participating also in a USDA/FAS Agricultural Trade Mission (ATM), in which recruited U.S. farmers, ranchers, producers and agribusinesses connect with potential foreign partners; and in arranged business-to-business meetings learn about local and regional market conditions through site visits and in-depth market briefings.

POLICY

Import Procedures: Ivoirian companies can directly clear their goods or use a customs broker. To lessen bureaucratic hurdles, combat corruption, and gain time, the Ivorian government developed a digital platform to streamline import procedures (see, [Côte d’Ivoire - Import Requirements and Documentation \(trade.gov\)](https://www.trade.gov/cote-divoire-import-requirements-and-documentation) and [Côte d’Ivoire - Customs Regulations \(trade.gov\)](https://www.trade.gov/cote-divoire-customs-regulations)).¹⁰ Cote d’Ivoire, along with other Economic Community of West African States (ECOWAS) uses a region-wide system of customs duty tariffs meant not to exceed 35 percent.¹¹ The government, however, does impose a series of other taxes on imports including a statistical tax on all goods, excise and surtax duties on alcoholic beverages (including wines), as well as community and regional levies and a value-added-tax (VAT) of 18 percent. Since 2014, there is a 25 percent alcoholic beverage (AB) surtax levied on imports of wines (still and sparkling), as well as on distilled spirits; beer and cider/perry face a lower surtax of 15 percent.

¹⁰ See, U.S. Department of Commerce/International Trade Administration, “Côte d’Ivoire – Country Commercial Guide, Import Requirements and Documentation,” located at: <https://www.trade.gov/country-commercial-guides/cote-divoire-import-requirements-and-documentation>. See, also “Côte d’Ivoire – Country Commercial Guide, Customs Regulations,” located at: <https://www.trade.gov/country-commercial-guides/cote-divoire-customs-regulations>.

¹¹ The Economic Community of West African States (ECOWAS; also known by the acronym CEDEAO in French and Portuguese) is a regional political and economic union of fifteen countries of West Africa. Collectively, the countries comprise an area of 5,114,162 square kilometers (1,974,589 square miles) with an estimated population of over 424 million. The 15-member states include: Benin; Burkina Faso (suspended); Cape Verde; Gambia; Guinea (suspended); Guinea-Bissau; Ivory Coast; Liberia; Mali (suspended); Niger (suspended); Senegal; Sierra Leone; and Togo.

In 2018, excise taxes on still wine increased from 25 to 35 percent, with the excise tax on champagne experiencing a jump from 25 to 40 percent. The excise tax on sparkling wines also went up from 30 percent to 40 percent to match champagne's tax rate change. The rate of excise duty on beer and cider/perry increased from 15 to 25 percent, while spirits and other alcoholic drinks with an alcohol volume of at least 35 percent now face a 40 percent tax. Most duties are based on *ad valorem* rates that are imposed on the export price prevailing in the country-of-sale or -origin and on cost-insurance-freight (CIF) values. All products must mention their origin – i.e., U.S.-origin food products must be clearly labeled “Made in the U.S.A.” Retailers do nonetheless prefer that consumer products be labeled in French. All manufactured food products must display the country-of-origin and an expiration date.

U.S. exporters should be aware of higher freight rates and longer transit times to/from the United States as compared to those of the European ports. There are also high customs-clearance costs and uncertain clearance times when dealing with Côte d'Ivoire. Other market logistics requirements of Côte d'Ivoire importers include:

- Requiring services of customs brokers and freight consolidators in the United States to handle their ordering and shipment to minimize shipping costs.
- A preference for purchasing mixed containers.
- Seeking exclusive distribution/agency agreements from exporters.

Import Duties and Taxes: Notwithstanding Côte d'Ivoire's complex import tariff structure, the alcoholic beverages sector continues to afford significant growth potential. The official import of alcoholic beverages, that is, of wines, beers, and distilled spirits are subject to import licensing requirements. The Ministry of Commerce, Industry and Small and Medium Enterprises' (MCI-PME) Department of Promotion of External Trade is the Ivorian national authority that will authorize the import of alcoholic beverages such as wines.¹² Key requirements to be met include:

- Special labeling stating, “For Sale in Côte d'Ivoire.” This text must be printed clearly in French on all food and beverage (including wine) imports.
- The importer must also provide the Department of Promotion of External Trade office with annual statistics.

The regulation and taxation of alcoholic beverages is controlled by Ivorian authorities with specific conditions set for alcoholic beverages of at least 20% of alcohol-by-volume (abv). Labeling registration is applicable to these alcoholic beverages, which are considered as spirits. Labeling must indicate that the product has a 20% abv or greater and must carry the “For Sale in Côte d'Ivoire” declaration in French. However, health registration is not required, except that is for those products claiming pharmaceutical/medicinal properties and or usage. There are no special statements required for wines and champagnes, nor the obligation to provide proof of a certified importer on the label. There is no pre-

¹² Côte d'Ivoire's Ministry of Commerce, Industry and Promotion of Small and Medium Enterprises (*Ministère du Commerce, de l'Industrie et de la Promotion des Petites et Moyennes Entreprises* – known also by the French acronym, MCI) is responsible for the implementation and monitoring of the Ivorian government's policy on trade, crafts, and SME promotion; located at: <https://guce.gouv.ci/trade?mapping=main-sub&namespacePath=trade&lang=en>. On July 1, 2013, it launched the National Single Window for Foreign Trade, which consolidates all information relating to foreign trade in a single transactional portal, to enable any individual wishing to trade to or from Côte d'Ivoire to do so, as well as supports online commercial activities. The National Single Window for Foreign Trade is located at: <https://guce.gouv.ci/>.

and or -post shipment inspection currently being required. However, the customs authority does do container scanning at the port-of-entry and invoice checking for valuation purposes.

TABLE 4: Côte d’Ivoire, Import Duties, Excise, Levies, and Value Added Taxes

IMPORT DUTY AND TAXES	Still Wine	Sparkling Wine/ Champagne	Beer	Cider/ Perry	Spirits less than 35% abv	Spirits at least 35% abv	RTDs/High Strength Pre-Mixes
Import Duty	20%	20%	20%	20%	20%	20%	20%
RST¹	1%	1%	1%	1%	1%	1%	1%
AB Surtax	25%	25%	15%	15%	25%	25%	25%
EXCISE TAX	Still Wine	Sparkling Wine/ Champagne	Beer	Cider/ Perry	Spirits less than 35% abv	Spirits at least 35% abv	RTDs/High Strength Pre-Mixes
Excise Tax	35%	40%	25%	25%	40%	45%	20%
LEVIES	Still Wine	Sparkling Wine/ Champagne	Beer	Cider/ Perry	Spirits less than 35% abv	Spirits at least 35% abv	RTDs/High Strength Pre-Mixes
PCS²	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
PUA³	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
PCC⁴	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
VALUE-ADDED-TAX	Still Wine	Sparkling Wine/ Champagne	Beer	Cider/ Perry	Spirits less than 35% abv	Spirits at least 35% abv	RTDs/High Strength Pre-Mixes
VAT	18%	18%	18%	18%	18%	18%	18%

NOTE: (1) Statistic Fee; (2) Regional Solidarity Fee; (3) African Union Levy; and (4) ECOWAS Community Levy.

Source: Euromonitor International; Business France; Local Press; FAS Abidjan/Accra office research.

TABLE 5: Côte d’Ivoire, Still Wine, Example of Estimated Import Duties and Taxes (CIF Values)

Still Wine				Cost-Insurance-Freight (CIF)	\$47,518.00
1	Import Duty (Imp. D.)	20%	CIF Value x 20%	\$47,518 x 20%	\$9,503.60
2	RST	1%	CIF Value x 1%	\$47,518 x 1%	\$475.18
3	AB Surtax	25%	(CIF Value + Imp. D.+ RST) x 25%	(\$47,518 + \$9,503.60 + \$475.18) x 25%	\$14,374.20
TOTAL Import Duty and Taxes					\$24,352.98
4	Excise Taxes	35%	(CIF Value + Imp. D. + RST + AB Surtax) x 35%	(\$47,518 + \$9,503.60 + \$475.18 + \$14,374.20) x 35 %	\$25,254.84
TOTAL Excise Taxes					\$25,254.84
5	PCS	0.8%	CIF Value x 0.8%	\$47,518 x 0.8%	\$380.14
6	PUA	0.2%	CIF Value x 0.2%	\$47,518 x 0.2%	\$95.03
7	PCC	0.5%	CIF Value x 0.5%	\$47,518 x 0.5%	\$237.59
TOTAL Levies					\$712.76
8	VAT	18%	(CIF Value + Imp. D. + RST + AB Surtax) x 18%	(\$47,518 + \$9,503.60 + \$475.18 + \$14,374.20) x 18%	\$12,936.78
TOTAL VAT					\$12,936.78
TOTAL Estimated Import Duties and Taxes, Levies, and VAT					\$63,257.36

Source: Euromonitor International; Business France; Local Press; FAS Abidjan/Accra office research.

Post's sources indicate that on average, 60-75 percent of an imported wine's retail price is comprised of duties and taxes. For referential pricing of a bottle of wine in Côte d'Ivoire, the markup on a bottle of wine from Europe is multiplied as follows:

- Large-scale distribution: x 3
- Wine merchants: x 3 to 3.5
- Hotel, Restaurant, Coffee-shop: x 5 to 6

KEY CONTACTS AND FURTHER INFORMATION

USDA/FAS Office of Agricultural Affairs OAA)	Abidjan, Côte d'Ivoire
U.S. Embassy Abidjan/FAS OAA Abidjan, Cocody Riviera Golf 01 B.P. 1712 Abidjan 01 Côte d'Ivoire	Phone: +225 (2) 722 494 000 Email: AgAbidjan@usda.gov Websites: https://fas.usda.gov/regions/cote-divoire and http://www.fas.usda.gov
USDA/FAS Office of Agricultural Affairs OAA)	Accra, Ghana
U.S. Embassy Accra/FAS OAA No. 24, Fourth Circular Rd., Cantonments, Accra, Ghana	Phone: +233 (0) 30 274-1000 Email: agaccra@usda.gov Websites: https://fas.usda.gov/regions/ghana and http://www.fas.usda.gov
Côte d'Ivoire, Government Regulatory Agencies	
Ministry of Agriculture – Ministère de l'Agriculture et du Développement Rural Address: Plateau, Immeuble Caistab, 24 th & 25 th Floor Phone: (+225) 27-20214238/ 27-20214615 • Website: https://agriculture.gouv.ci/	
Ministry of Commerce and Industry – Ministère du Commerce et de l'Industrie Website: www.commerce.gouv.ci	
Côte d'Ivoire Customs (Head Office) – Les Douanes Ivoiriennes Address: Plateau, Face Place de la République Phone: 800-800-70 (Toll free) • Website: https://www.douanes.ci/	
CODINORM (Standards Authority) – Côte d'Ivoire Normes Cocody 2 Plateau/Sideci / Angle Boulevard Latrille-Rue K 115 Villa 195 (SOCOCE 2 Plateau) Phone: (225) 27-22411791/ (225) 27-22590010 • Email: info@codinorm.ci	
National Statistics Institute – Institut National de Statistiques (INS) Website: www.ins.ci	

Attachments:

No Attachments.