Country Guide (IAM)

Togo

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Clear and legible copy of passport
- Certificate of change of residence (issued by the municipality of origin or by a consulate), or certificate of move
- Detailed, valued inventory in French, dated and signed by the owner of the goods
- Work transfer certificate or letter from the employer
- NIF (Numéro d'Identification Fiscale / Tax Identification Number), issued by the OTR (Togolese Revenue Authority), or the NIF of the shipper's employer
- Two original Bills of Lading or Airway Bill — no express release for sea shipments
- Electronic Cargo Tracking Note (ECTN) — must be obtained at the port of loading; if not obtained at origin, it can be processed on arrival for EUR 150 (20-foot) or EUR 250 (40-foot), which is charged back to the origin agent
- Non-sale certificate confirming that goods were purchased more than 6 months before the client's arrival and will not be resold
- Copy of export declaration (may be required)

For diplomats (Ambassadors and embassies)

- All of the above plus: diplomatic waiver of duties obtained from the Togolese Ministry of Foreign Affairs before the shipment arrives — it is no longer permitted to issue a D48 form retrospectively to anticipate exit

Specific Information

Diplomatic shipments — two levels of taxation:

- Ambassadors and embassies themselves: only the IT tax applies, plus a statistics tax for some embassies — approximately EUR 10 flat
- Embassy administrative and technical staff: taxed at the same rate as expatriates (5% of CIF)

Personal effects of corporate employees, private individuals, and returning Togolese nationals are taxed at 5% of CIF value. This rate applies regardless of the reason for return or employment status. Brand new items are subject to additional tax.

All documents must be provided to the destination agent at least 2 weeks before the shipment arrives at the port of Lomé.

If the required documents — particularly the certificate of change of residence and work transfer certificate — are not provided, Customs will reclassify the goods as merchandise and tax them at 48% of CIF value (including all applicable taxes).

Foreigners require both the certificate of change of residence and the work transfer certificate. Returning Togolese nationals require only the certificate of change of residence.

The diplomatic exemption must be obtained prior to arrival. Retrospective exemptions are no longer issued.

All inventories must be in French.

Prohibited & Restricted Items

Prohibited Items

- Firearms and ammunition — importation is strictly forbidden PERMIT REQUIRED for any legitimate exceptions
- Narcotics and illegal drugs
- Wildlife and wildlife products covered by CITES CITES
- Counterfeit goods

Restricted / Dutiable Items

- Alcohol: only "Fond de Cave" (personal wine cellar stock, maximum 20 bottles) is accepted in personal effects shipments
- Tobacco: maximum quantities for duty-free import are 100 cigarettes, 100 cigarillos, 50 cigars, or 100g of tobacco per person (minimum age 15)
- Fruits and vegetables: a phytosanitary certificate is required
- New items: subject to additional duty regardless of overall shipment exemption status
- All personal effects goods (non-diplomatic, non-exempt): taxed at 5% of CIF value; failure to provide required documents results in 48% taxation as merchandise

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences between air and sea shipments.

All documents must be in French. The destination agent must receive all documents at least 2 weeks before the vessel arrives at the port of Lomé. Failure to provide documents on time will result in port storage charges and the risk of Customs reclassifying the shipment as commercial merchandise at 48% duty.

The ECTN must be obtained at the port of loading. If not obtained at origin, the destination agent can arrange it on arrival but at additional cost (EUR 150 for 20-foot, EUR 250 for 40-foot), which is charged back to the origin branch.

For diplomatic shipments, the exemption must be obtained from the Ministry of Foreign Affairs before the shipment arrives. Retrospective exemptions are no longer issued.

Motor vehicles must be shipped in containers. Duty payments are required in full in cash or bank-certified cheque before delivery.