A customs union is a type of free trade agreement (FTA) which involves the removal of tariff barriers between members, together with the acceptance of a Common External Tariff (CET) against non-members. Article XXIV, par. 7 of the General Agreement on Tariffs and Trade (GATT 1947) stipulates that "any contracting party deciding to enter into a customs union or free-trade area, or an interim agreement leading to the formation of such a union or area, shall promptly notify the contracting parties and shall make available to them such information regarding the proposed union or area ...".

To this purpose, the WTO has developed in 2009, as part of the WTO's Transparency Mechanism for Regional Trade Agreements (RTAs), a repository of the legal texts and annexes of all RTAs notified to the WTO (including customs unions), called "RTA Database".

To date, six customs unions in Africa are listed in RTA Database as active. Not all of them however, are fully operational. These are:

- 1. The Southern African Customs Union (SACU) operational
- 2. The Economic Community of West African States (ECOWAS) operational
- 3. The East African Community (EAC) operational
- 4. The West African Economic and Monetary Union (WAEMU) operational
- 5. The Economic and Monetary Community of Central Africa (CEMAC) operational
- 6. The Common Market for Eastern and Southern Africa (COMESA) non operational.

The Southern African Customs Union (SACU), comprising Botswana, Lesotho, Namibia, South Africa, and Eswatini, was established in 1910 and is considered the world's oldest customs union. SACU countries apply a <a href="Common External Tariff">Common External Tariff</a> (CET) since the first year of establishment of this Regional Economic Community. SACU has not adopted a regional Customs Code, but all its 5 Member States have in place similar customs and excise legislation.

The Economic Community of West African States (ECOWAS), comprises 15 member States (Benin, Burkina Faso, Cabo Verde, Côte d'Ivoire, The Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone and Togo). ECOWAS notified to the WTO the establishment of a customs union on 2 May 2019. ECOWAS member States adopted on 12 January 2006 a common external tariff (CET) with four tariff bands, upgraded to a fifth band tariff in 2009. ECOWAS also adopted a Regional Customs Code on 16 December 2017 with

the Supplementary Act A/SA.2/12/17.

The East African Community (EAC) comprises Kenya, Tanzania, Uganda, Burundi, Rwanda and South Sudan. The EAC adopted on 2 March 2004 a Protocol on the Establishment of the East African Customs Union which came into force in January 2005, but the notification to the WTO of the establishment of the EAC as a customs union is dated 9 October 2000, while on 1th August 2012 the EAC notified to the WTO its evolution in an "economic integration agreement". Article V of the General Agreement on Trade in Service (GATS) defines economic integration agreements as agreements that in addition to liberalise merchandise trade, are "aimed at enhancing liberalization of trade in services". They therefore they are RTAs that also cover services. EAC original members (Kenya, Tanzania, and Uganda), implemented in 2005 a Common External Tariff (CET) on goods. The other partner States, which acceded to the EAC in 2007 (Burundi and Rwanda), and in 2016 (South Sudan), began implementing the CET after their adhesion to this Community. The EAC also adopted an harmonised Customs Code (EAC Customs Management Act) in 2004.

The West African Economic and Monetary Union (WAEMU, better known with its French acronym: "UEMOA"), comprises 8 member States: Benin, Burkina Faso, Côte d'Ivoire, Mali, Niger, Senegal, Togo and Guinea-Bissau. WAEMU notified the WTO its establishment as a customs union on 27 October 1999, while the WAEMU CET entered into force on 1th January 2000. WAEMU also adopted a Regional Customs Code in 2001 (Réglement N° 09/2001/CM/UEMOA ).

The Economic and Monetary Community of Central Africa (CEMAC) comprising Cameroon, Central African Republic, Chad, Congo, Equatorial Guinea and Gabon, entered into a customs union in 1994 and adopted a CET in the same year. CEMAC Member States however, removed customs duties on intra-regional trade only from January 1998. A <a href="CEMAC Customs Code">CEMAC Customs Code</a> was adopted on 1965 (Acte N° 8/65-UDEAC-37 du 14 décembre 1965), lastly revised in March 2019.

The Common Market for Eastern and Southern Africa (COMESA), is made up of 21 member States, namely: Burundi, Comoros, DR Congo, Djibouti, Egypt, Eritrea, Eswatini, Ethiopia, Kenya, Libya, Madagascar, Malawi, Mauritius, Rwanda, Seychelles, Somalia, Sudan, Tunisia, Uganda, Zambia and Zimbabwe. The COMESA Customs Union was launched on 7 June 2009 by Heads of State and Government of the COMESA Authority at Victoria Falls in Zimbabwe, but the relevant process has been postponed several times, and *is still ongoing* (accordingly, COMESA is not yet a Customs Union). To date, COMESA has in place a Free Trade Area

(FTA), established on 31 October 2000, after a sixteen-year period of progressive trade liberalisation through reduction on intra-COMESA tariffs, but only 16 States are participating to it (Burundi, Comoros, Djibouti, Democratic Republic of Congo, Egypt, Kenya, Libya, Madagascar, Malawi, Mauritius, Rwanda, Seychelles, Sudan, Uganda, Zambia and Zimbabwe), while Tunisia

has officially started the implementation of the COMESA FTA in January 2020. In preparation for the Customs Union, COMESA adopted a CET at the Twenty Third Meeting of the Council in May 2007. A COMESA Customs Code (Common Market Customs Management Regulations, CMR) was also adopted in June 2009, published in the COMESA Official Gazette Volumes 15 No. 2 of 9 June 2009.