

### **Chad: Statistical Appendix**

This Statistical Appendix paper for **Chad** was prepared by a staff team of the International Monetary Fund as background documentation for the periodic consultation with the member country. It is based on the information available at the time it was completed on **January 2, 2002**. The views expressed in this document are those of the staff team and do not necessarily reflect the views of the government of **Chad** or the Executive Board of the IMF.

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# INTERNATIONAL MONETARY FUND

## CHAD

### Statistical Appendix

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Approved by the African Department

January 2, 2002

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## Chad: Basic Data

	1995	1996	1997	1998	1999	2000
	(In billions of CFA francs)					
Gross domestic product						
At current prices	718.7	830.1	888.8	998.7	962.9	1002.4
At constant prices (1995=100)	718.7	740.4	772.4	823.2	831.2	836.6
Government finance						
Total revenue and grants	98.5	110.2	124.7	127.1	121.8	128.2
<i>Of which</i> : grants	53.7	50.6	56.4	50.9	44.1	48.0
Expenditure and net lending	130.3	151.8	158.9	153.8	178.8	203.2
Current	64.7	77.2	73.5	75.4	87.9	99.9
Capital and net lending	65.6	74.6	85.4	78.4	90.9	103.3
Overall balance (commitment basis, including grants)	-31.8	-41.6	-34.2	-26.7	-57.0	-75.0
Money and credit (end of period)						
Net foreign assets	...	54.4	56.0	42.7	37.4	35.9
Medium- and long-term foreign liabilities	...	0.0	-0.1	0.0	-2.0	-2.3
Net domestic assets	...	75.2	59.0	62.8	68.9	89.8
Credit to the public sector (net)	...	45.0	41.1	36.2	48.2	61.9
Credit to the economy	...	47.6	50.2	54.3	59.1	65.9
Other items (net)	...	-17.4	-32.3	-27.7	-38.4	-38.0
Broad money	...	129.5	115.0	105.6	104.3	123.3
	(In billions of CFA francs)					
Balance of payments						
Exports, f.o.b.	121.3	121.9	141.6	151.5	115.7	129.4
Imports, f.o.b.	-138.0	-124.4	-143.8	-160.5	-149.9	-173.3
Trade balance	-16.7	-2.5	-2.2	-9.0	-34.3	-44.0
Services (net)	-68.7	-92.2	-104.7	-124.4	-108.5	-110.9
Factor income (net)	-9.3	-5.2	-9.6	-8.3	-8.6	-6.7
Private transfers	0.9	2.0	2.3	4.1	4.2	1.1
Current account balance 1/	-93.8	-98.0	-114.3	-137.6	-147.2	-160.5
Official transfers	38.8	29.4	34.5	29.5	12.9	22.7
Current account balance 2/	-55.0	-68.6	-79.8	-108.2	-134.4	-137.8
Medium- and long-term capital (net)	70.9	76.7	95.0	84.7	112.1	130.8
Short-term capital (net), and errors and omissions	-24.5	-21.2	-25.7	10.2	1.8	-2.4
Overall balance	-8.6	-13.1	-10.6	-13.2	-20.5	-9.4
External public debt						
Stock of debt ( in bililons of CFA francs)	414.5	446.6	542.2	558.4	619.8	731.8
Debt service 3/	6.5	11.4	9.1	8.2	12.3	13.9
	(CFA francs per U.S. dollar)					
Exchange rate (annual average)	499	512	584	590	615	713

Chad Basic Data (concluded)

Social and demographic indicators (1999, unless otherwise specified)

Population (in 2000, millions)	7.5
Population growth (annual percentage change)	3.0
GNP per capita (US dollars)	215
Area (thousand of square kilometers)	1,284
Life expectancy at birth (years)	49
Infant mortality rate (per thousand)	101
Under five years infant mortality rate (per thousand)	189
Population per physician (2000)	4,471
Adult illiteracy rate (in percent)	
Male	50
Female	60
Gross primary enrollment (1997)	58
Male	76
Female	40

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Sources: Chadian authorities; World Bank, *World Development Indicators, 2000*; and Fund staff estimates.

1/ Excludes official transfers.

2/ Includes official transfers.

3/ In percent of exports of goods and nonfactor services.

Table 1. Chad: Gross Domestic Product by Sector of Origin, 1994-2000

(At current prices)

	1994	1995	1996	1997	1998	1999	2000
(In billions of CFA francs)							
Primary sector	243.7	252.3	308.5	332.2	383.6	354.8	380.2
Agriculture	141.7	128.2	175.4	194.3	239.9	207.6	228.1
Livestock	79.4	99.0	109.6	112.0	114.3	117.3	120.8
Fishing and mining	22.6	25.1	23.5	25.8	29.5	29.9	31.2
Secondary sector	76.9	102.8	111.7	132.0	144.0	134.0	134.0
Manufacturing and handicrafts	59.4	83.4	92.5	111.9	123.1	111.2	108.4
Water and electricity	5.9	6.5	5.4	5.5	5.5	6.0	5.9
Construction and public works	11.6	12.9	13.8	14.6	15.4	16.8	19.7
Tertiary sector	323.6	347.2	388.0	401.4	445.2	444.9	455.7
Commerce and transport	167.5	186.9	204.2	216.1	249.2	237.3	244.6
Public administration	86.1	82.8	98.6	94.0	100.6	110.3	114.7
Services	70.0	77.5	85.2	91.2	95.4	97.3	96.4
Sum of value added	644.2	702.3	808.2	865.5	972.8	933.8	969.9
Duties and taxes on imports	10.7	15.7	22.5	23.3	25.9	29.1	32.5
GDP at market prices	654.9	718.0	830.7	888.8	998.7	962.9	1,002.4
(In percent of total)							
Primary sector	37.2	35.1	37.1	37.4	38.3	36.9	37.9
Agriculture	21.6	17.9	21.1	21.9	23.8	21.6	22.8
Livestock	12.1	13.8	13.2	12.6	11.6	12.2	12.1
Fishing and mining	3.5	3.5	2.8	2.9	2.8	3.1	3.1
Secondary sector	11.7	14.3	13.4	14.7	14.1	13.9	13.4
Manufacturing and handicrafts	9.1	11.6	11.1	12.5	12.0	11.6	10.8
Water and electricity	0.9	0.9	0.7	0.6	0.5	0.6	0.6
Construction and public works	1.8	1.8	1.7	1.6	1.6	1.7	2.0
Tertiary sector	49.4	48.4	46.7	45.1	44.4	46.2	45.5
Commerce and transport	25.6	26.0	24.6	24.1	24.4	24.6	24.4
Public administration	13.1	11.5	11.9	10.7	10.6	11.5	11.4
Services	10.7	10.8	10.3	10.2	9.4	10.1	9.6
Sum of value added	98.4	97.8	97.3	97.2	96.7	97.0	96.8
Duties and taxes on imports	1.6	2.2	2.7	2.8	3.3	3.0	3.2

Sources: Chadian authorities; and staff estimates.

Table 2. Chad: Gross Domestic Product by Sector of Origin, 1994-2000

( At constant 1995 prices)

	1994	1995	1996	1997	1998	1999	2000
(In billions of CFA francs)							
Primary sector	257.1	252.3	259.0	272.3	301.6	292.0	281.9
Agriculture	131.9	128.2	133.2	143.8	169.9	157.1	143.8
Livestock	100.2	99.0	101.5	104.6	107.4	110.4	113.4
Fishing and mining	25.0	25.1	24.3	24.0	24.2	24.5	24.7
Secondary sector	85.6	102.8	108.8	120.9	131.0	127.7	128.3
Manufacturing and handicrafts	66.5	83.4	84.9	97.3	107.1	100.4	98.5
Water and electricity	6.1	6.5	5.4	5.3	5.2	5.7	5.1
Construction and public works	13.0	12.9	18.5	18.4	18.7	21.6	24.6
Tertiary sector	355.4	347.2	352.9	358.5	369.1	388.5	402.4
Commerce and transport	179.5	186.9	185.8	196.4	202.4	204.9	208.7
Public administration	97.9	82.8	88.5	81.1	83.4	91.5	99.6
Services	78.0	77.5	78.6	81.0	83.3	92.1	94.0
Sum of value added	698.1	702.3	720.7	751.7	801.7	808.2	812.6
Duties and taxes on imports	12.5	15.7	22.4	20.7	21.5	23.0	24.0
GDP at market prices	710.6	718.0	743.1	772.4	823.2	831.2	836.6
(Annual changes in percent)							
Primary sector	...	-1.9	2.7	5.2	10.7	-3.2	-3.4
Agriculture	...	-2.8	3.9	8.0	18.2	-7.5	-8.5
Livestock	...	-1.2	2.5	3.1	2.7	2.7	2.7
Fishing and mining	...	0.4	-3.2	-1.2	1.1	1.1	1.1
Secondary sector	...	20.1	5.8	9.5	8.4	-2.5	0.4
Manufacturing and handicrafts	...	25.4	1.8	12.6	10.1	-6.3	-1.9
Water and electricity	...	6.6	-16.9	-1.9	-1.1	9.5	-10.0
Construction and public works	...	-0.8	43.4	-1.6	1.6	15.5	14.0
Tertiary sector	...	-2.3	1.6	1.5	3.0	5.3	3.6
Commerce and transport	...	4.1	-0.6	5.2	3.1	1.3	1.9
Public administration	...	-15.4	6.9	-7.6	2.9	9.7	8.8
Services	...	-0.6	1.4	2.9	2.8	10.6	2.1
Sum of value added	...	0.6	2.6	4.0	6.6	0.8	0.5
Duties and taxes on imports	...	25.6	42.9	7.3	3.9	7.0	4.3
GDP at market prices	...	1.0	3.5	4.1	6.6	1.0	0.6

Sources: Chadian authorities; and staff estimates.

Table 3. Chad: Supply and Use of Resources at Current Prices, 1994-2000

(In billions of CFA francs)

	1994	1995	1996	1997	1998	1999	2000
Supply of resources	883.4	983.1	1,109.9	1,201.4	1,319.7	1,254.2	1,323.4
Gross domestic product	654.9	718.0	830.7	887.9	998.7	962.9	1,002.4
Non oil sector	654.9	718.0	830.7	887.9	998.7	962.9	1,002.4
Imports of goods and services	228.5	265.1	279.2	313.5	321.0	291.3	321.1
Non-oil sector	228.5	265.1	279.2	305.4	300.8	290.2	296.0
Goods	113.1	140.6	148.0	159.8	160.5	149.9	156.2
Services	115.3	124.5	131.2	145.6	140.2	140.3	139.8
Oil sector	0.0	0.0	0.0	8.2	20.2	1.1	25.1
Use of resources	883.4	983.1	1,109.9	1,201.4	1,319.7	1,254.2	1,323.4
Gross domestic expenditure	777.9	828.9	965.1	1,045.7	1,132.1	1,105.6	1,157.2
Consumption	668.9	754.6	853.3	900.9	957.8	984.3	986.7
Central government	52.9	52.5	64.9	58.8	56.6	65.4	77.6
Private	616.0	702.1	788.4	842.1	901.2	918.8	909.1
Gross capital formation	109.0	74.3	111.8	144.8	174.3	121.4	170.6
Gross fixed capital formation	77.0	83.2	98.8	128.0	143.6	156.4	205.6
Central government	48.3	45.3	52.5	58.8	78.4	90.9	103.3
Private sector	28.7	37.9	46.3	69.2	65.2	65.5	102.3
Non-oil sector	28.4	32.5	35.9	51.3	45.0	64.4	77.2
Oil sector	0.3	5.4	10.4	17.9	20.2	1.1	25.1
Changes in inventories	32.0	-8.9	13.0	16.8	30.7	-35.0	-35.0
Exports of goods and services	105.5	154.2	144.7	155.7	187.5	148.6	166.2
Goods	75.1	123.3	113.1	123.2	151.5	115.7	129.4
Services	30.4	30.9	31.6	32.5	36.0	32.9	36.8
Oil sector	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Memorandum items:							
Gross domestic savings	-14.0	-36.6	-22.6	-13.0	40.9	-21.4	15.7
Resource gap	-123.0	-110.9	-134.4	-157.8	-133.4	-142.8	-154.9
Private transfers	1.2	-1.5	-1.9	-3.2	4.1	4.2	1.1
Budgetary grants (current)	17.8	14.5	16.2	6.6	12.8	1.3	7.2
Other public transfers (current)	44.1	36.9	35.8	38.2	16.6	11.6	15.5
Factor income	-15.5	-13.9	-16.6	-17.0	-8.3	-8.6	-6.7
Gross national savings	33.6	-0.6	10.9	11.6	66.1	-13.0	32.8

Sources: Chadian authorities; and staff estimates.



Table 4. Chad: Supply and Use of Resources at Current Prices, 1994-2000

(In percent of GDP)

	1994	1995	1996	1997	1998	1999	2000
Supply of resources	134.9	136.9	133.6	135.3	132.1	130.3	132.0
Gross domestic product	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Imports of goods and services	34.9	36.9	33.6	35.3	32.1	30.3	32.0
Goods	17.3	19.6	17.8	18.0	16.1	15.6	17.3
Services	17.6	17.3	15.8	16.4	16.1	14.7	14.7
Use of resources	134.9	136.9	133.6	135.3	132.1	130.3	132.0
Gross domestic expenditure	118.8	115.4	116.2	117.8	113.4	114.8	115.4
Consumption	102.1	105.1	102.7	101.5	95.9	102.2	98.4
Central government	8.1	7.3	7.8	6.6	5.7	6.8	7.7
Private	89.5	93.2	90.6	90.5	90.2	95.4	90.7
Gross capital formation	16.6	10.3	13.5	16.3	17.5	12.6	17.0
Gross fixed capital formation	11.8	11.6	11.9	14.4	14.4	16.2	20.5
Central government	7.4	6.3	6.3	6.6	7.8	9.4	10.3
Private sector	4.4	5.3	5.6	7.8	6.5	6.8	10.2
Changes in inventories	4.9	-1.2	1.6	1.9	3.1	-3.6	-3.5
Exports of goods and services	16.1	21.5	17.4	17.5	18.8	15.4	16.6
Goods	11.5	17.2	13.6	13.9	15.2	12.0	12.9
Services	4.6	4.3	3.8	3.7	3.6	3.4	3.7
Memorandum items:							
Gross domestic savings	-2.1	-5.1	-2.7	-1.5	4.1	-2.2	1.6
Resource gap	-18.8	-15.4	-16.2	-17.8	-13.4	-14.8	-15.4
Private transfers	0.2	-0.2	-0.2	-0.4	0.4	0.4	0.1
Budgetary grants (current)	2.7	2.0	1.9	0.7	1.3	0.1	0.7
Other public transfers (current)	6.7	5.1	4.3	4.3	1.7	1.2	1.5
Factor income	-2.4	-1.9	-2.0	-1.9	-0.8	-0.9	-0.7
Gross national savings	5.1	-0.1	1.3	1.3	6.6	-1.4	3.3

Sources: Chadian authorities; and staff estimates.

Table 5. Chad: Consumer Price Index, 1994-2000

(February 1988 = 100)

	Local Products	Imported Products	Overall
Weights (in percentage)	(77.0)	(23)	(100)
1994	129.5	136.5	131.1
1995	137.9	159.6	143.0
1996	154.9	176.9	159.9
1997	166.1	180.1	169.4
1998	174.1	185.7	176.8
1999	156.0	180.8	161.8
2000	162.1	188.7	167.9
1998			
January	160.5	182.5	165.6
February	161.2	188.6	167.6
March	157.3	186.2	164.1
April	166.5	185.4	170.9
May	173.7	191.3	177.8
June	176.6	181.3	177.7
July	182.8	181.4	182.5
August	195.3	190.0	194.1
September	201.1	185.0	197.3
October	180.0	187.5	181.3
November	167.5	186.4	171.9
December	166.8	183.3	170.7
1999			
January	156.7	187.2	163.8
February	147.6	182.4	155.7
March	145.3	183.2	154.1
April	147.8	183.5	156.1
May	152.4	182.5	159.4
June	159.9	181.3	164.9
July	161.4	180.2	165.8
August	167.9	180.7	170.9
September	159.1	179.0	163.8
October	156.8	177.5	161.6
November	158.7	177.2	163.0
December	157.9	175.5	162.0
2000			
January	157.4	172.1	160.8
February	155.7	168.6	158.7
March	155.2	162.7	156.9
April	153.5	177.4	159.0
May	152.1	185.9	159.8
June	155.9	190.4	163.8
July	156.7	193.5	165.2
August	162.1	195.9	169.8
September	170.2	199.1	174.8
October	172.7	203.6	178.8
November	175.2	206.8	182.5
December	178.7	208.2	185.0

Sources: Chadian authorities; and staff estimates.

Table 6. Chad: Production of Main Food Crops, 1994/95-2000/01 1/

(In thousands of metric tons)

	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01
<b>Sudanian zone</b>	970	846	884	907	860	838	778
Cereals	566	485	521	528	499	484	448
Millet	120	86	110	79	86	94	68
Sorghum and berber	306	291	279	322	284	308	262
Rice and maize	140	108	132	128	130	176	118
Oils	185	210	210	220	199	169	161
Groundnut	163	206	203	212	188	151	139
Sesame	22	4	7	8	11	18	22
Vegetables	219	152	152	159	162	185	169
Fonio, niebe, and "pois de terre"	38	32	33	35	32	41	61
Cassava	181	119	119	124	130	144	108
<b>Sahelian zone</b>	667	637	575	686	1,300	845	676
Cereals	609	388	356	457	797	649	496
Millet	200	142	148	170	280	267	191
Sorghum and berber	297	210	165	199	373	322	264
Rice and maize	109	33	40	84	143	56	38
Wheat	3	3	3	4	1	4	3
Oils	47	93	62	65	287	7	11
Groundnut	44	87	57	59	283		
Sesame	4	6	6	6	5	7	11
Vegetables	11	157	157	164	215	189	169
Fonio, niebe, and "pois de terre"	6	8	8	9	53	10	35
Cassava	4	148	148	155	162	179	134
<b>Total cereals</b>	1,175	872	877	985	1,296	1,133	944
<b>Total oils</b>	233	303	273	285	486	176	172
<b>Total vegetables</b>	229	308	309	323	377	374	338
<b>Total agricultural production</b>	1,637	1,484	1,459	1,592	2,160	1,683	1,454

Sources: Chadian authorities; and staff estimates.

1/ Crop year starting in November

Table 7. Chad: Livestock Population, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
	(In thousands of head)						
Size of herd							
Cattle	4,653	4,746	4,860	4,977	5,096	5,219	5,344
Sheep and goats	5,850	6,025	6,206	6,360	6,534	6,713	6,896
Horses	214	224	229	233	237	242	246
Camels	595	613	697	646	663	681	698
Donkeys	253	256	263	266	270	274	278
Pigs	17	18	18	19	20	21	22
Total	11,582	11,882	12,273	12,501	12,820	13,149	13,485
	(Annual percentage changes)						
Cattle	3.1	2.0	2.4	2.4	2.4	2.4	2.4
Sheep and goats	13.1	3.0	3.0	2.5	2.7	2.7	2.7
Horses	1.9	4.7	2.2	1.7	1.7	1.9	1.9
Camels	2.9	3.0	13.7	-7.3	2.6	2.7	2.6
Donkeys	2.0	1.2	2.7	1.1	1.5	1.6	1.5
Pigs	6.3	5.9	0.0	5.6	5.3	4.8	4.4
Total	7.8	2.6	3.3	1.9	2.6	2.6	2.6

Sources: Chadian authorities; and staff estimates.

Table 8. Chad: Summary table of cotton indicators, 1994/1995 - 2000/2001 1/

	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01
Prices (in CFA francs per kilogram)							
Producer price for seed cotton	120.0	140.0	170.0	191.0	168.8	149.4	181.9
Export price for fiber, f.o.b	948.0	898.0	862.0	923.0	767.6	721.2	845.4
Producer price equivalent of fiber/export price , f.o.b (in percent )	...	39.4	52.2	51.9	54.2	51.0	53.0
Production ( in thousands of tons)							
Seed cotton	157.0	157.0	212.4	259.6	161.4	184.0	143.0
Cotton fiber	61.4	58.6	85.8	103.2	65.4	74.6	58.1
Cottonseed 2/	...	88.2	120.4	146.1	91.5	102.9	78.3
Ginning coefficient (in percent)	39.1	37.3	40.4	39.8	40.5	40.6	40.6
Yield (kilograms per hectare)	770.0	750.0	810.0	780.0	541.0	593.0	594.0
Exports ( in thousands of tons)							
Cotton fiber	53.0	58.0	78.0	97.0	49.1	50.7	56.0

Sources: Chadian authorities; and staff estimates

1/ Marketing year starting in November.

2/ Cottonseed is sold locally to to the Oil and Soap Division of Cotontchad, the national cotton company.

Table 9. Chad: Cotton Production, Cost, and Revenue, 1997/98-2000/01 1/

(In units indicated)

	1997/98	1998/99	1999/00	2000/01
Production of seedcotton (1) 2/	262.2	161.4	184.0	143.0
Production of fiber (2) 2/	103.2	65.4	74.6	58.1
Fiber yield (3)=(2)/(1)	0.39	0.41	0.41	0.41
Export volume of cotton fiber 2/	74.0	49.0	50.7	56.0
Producer price (4) 3/	191.5	168.8	149.4	181.9
Minimum price	191.5	168.8	149.4	163.3
Bonus				18.6
Fiber equivalent of producer price (5)=(4)/(3) 3/	486.3	416.6	368.7	447.9
Other unit production costs(6) 3/	424.7	431.0	407.8	471.4
Marketing cost	45.3	55.5	47.6	65.8
Ginning and storage cost	60.4	54.1	56.0	57.5
Insurance, freight, and other export cost	81.8	75.4	71.3	74.8
Financial cost	20.2	31.0	23.8	19.1
Other cost 4/	217.0	215.0	209.2	254.3
Total unit cost of cotton fiber (7)=(5)+(6) 3/	911.0	847.5	776.6	919.3
Average sale price of cotton fiber 3/ 5/				
f.o.b. (8)	902.0	767.6	721.2	845.4
c.I.F. (9)	953.0	822.9	741.1	893.4
Total revenue (billions of CFA francs)	88.6	49.3	54.0	52.1
Cotton fiber	...	40.1	38.0	50.8
Cottonseed	...	...	...	...
Other	...	9.1	15.9	1.3
Total cost off cotton fiber (billions of CFA francs)	88.7	55.5	57.9	53.4
Gross profit (billions of CFA francs)	-0.1	-6.2	-3.9	-1.3
Memorandum items:				
Fixed costs 3/	...	155.2	143.7	169.9
Variable costs 3/	...	692.3	632.9	749.4
World cotton price (WEO) (10) 3/	924.3	737.8	825.1	879.9
Equilibrium purchasing price for producers 3/ 6/	191.1	130.4	128.2	172.8

Sources: Chadian authorities; and staff estimates.

1/ Marketing year starting in November

2/ Thousands of metric tons.

3/ CFA francs per kilogram

4/ Including fixed costs, international transport cost ,and other costs.

4/ CFAF per kilogram.

5/ Excluding price paid to producers for seed cotton, but including the other purchase costs of seed cotton, ginning costs, cost of insurance, freigh costt, , financial cost, marketing cost, and other exports costs.

6/ The producer price that equilibrates revenues and costs.

Table 10. Chad: Cost Structure of Cotton Processing and Marketing, 1994/95-2000/01 1/

(In CFA francs per kilogram)

	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01
Producer price for raw cotton 2/	120	140	170	191	169	149	182
Producer price in equivalent of ginned cotton	307	354	420	481	472	416	514
Ginning 4/	47	50	52	60	56	58	59
Financial charges	33	19	17	20	31	24	19
Transportation	101	113	114	113	98	101	105
Freight and insurance	67	53	51	50	75	71	75
Other	109	145	93	97	115	107	148
Total average export cost (c.i.f. Douala)	664	784	828	911	848	777	919

Sources: Chadian authorities; and staff estimates.

1/ Marketing year starting in November.

2/ Weighted -average producer prices for white and yellow cotton.

3/ Fiber equivalent of raw (unginned) cotton prices and costs.

4/ Includes provisions for depreciation.

Table 11. Chad: Industrial Production, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
(In millions of hectoliters)							
Beer	107.7	98.7	117.1	123.0	99.0	79.0	78.0
Edible oil	84.0	130.0	114.1	163.0	12.0	9.0	10.0
(In millions of packs)							
Cigarettes	25.4	28.5	35.7	39.0	36.0	38.0	30.0
(In millions of linear meters)							
Textiles	0.2	0.2	0.9	1.0	0.0	0.0	0.0
(In thousands of metric tons)							
Sugar	32.2	28.6	30.0	33.0	29.0	30.0	27.0

Sources: Chadian authorities; and staff estimates.



Table 12. Chad: Distribution and Consumption of Water and Electricity, 1994-2001

	1994	1995	1996	1997	1998	1999	2000
	(In thousands of kilowatt-hours)						
Electricity							
Supply	71,900	75,800	78,600	76,100	75,000	83,000	86,400
Consumption	61,899	65,180	68,634	60,467	56,489	...	81,800
Difference 1/	10,001	10,620	9,966	15,633	18,511	...	4,600
	(In thousands of cubic meters)						
Water							
Supply	10,345	10,562	11,300	12,000	11,801	12,000	12,860
Consumption	6,282	6,247	7,011	7,446	8,479	...	...
Difference 1/	4,063	4,315	4,289	4,554	3,322	...	...

Sources: Chadian authorities; and staff estimates.

1/ Includes internal consumption of the water and electricity company (STEE), deficient measuring procedures, as well as distribution losses.

Table 13. Chad: Consolidated Government Operations, 1994-2000

(In billions of CFA francs)

	1994	1995	1996	1997	1998	1999	2000
Total revenue and grants	94.0	98.5	110.2	124.7	127.1	121.8	128.2
Total revenue	32.0	44.8	59.6	68.4	76.2	77.7	80.2
Tax revenue	30.7	39.7	53.0	61.3	69.8	68.0	68.3
Income tax	9.2	17.4	22.4	22.4	23.2	23.8	24.3
Tax on goods and services	9.1	6.6	11.1	17.0	14.4	15.8	18.8
<i>Of which: petroleum taxes</i>	2.3	2.0	2.9	3.4	3.5	4.1	6.0
Tax on international trade	6.2	12.2	18.6	20.7	27.4	23.0	21.8
Other taxes	6.2	3.5	1.0	1.3	4.7	1.0	3.4
Nontax revenue	1.2	5.1	6.5	7.1	6.5	9.7	11.9
Total grants	62.0	53.7	50.6	56.4	50.9	44.1	48.0
Current grants	17.8	14.5	16.2	6.6	12.8	1.3	0.0
Project grants	44.2	39.2	34.4	49.8	38.1	42.9	48.0
Total expenditure	124.8	130.3	151.8	158.9	153.8	178.8	203.2
Current expenditure	65.6	64.7	77.2	73.5	75.4	87.9	99.9
Primary current expenditure	56.1	56.9	64.4	61.3	65.7	79.1	88.0
Wages and salaries	26.0	30.1	30.8	30.8	31.5	34.0	40.0
Materials and supplies	12.7	11.9	17.1	14.6	16.1	18.5	20.8
Transfers	5.0	5.0	3.9	6.1	8.6	6.6	12.0
Defense	12.3	10.0	12.7	9.7	9.5	12.9	15.2
Demobilization	1.3	0.5	0.3	3.4	0.8	0.0	0.0
Elections	0.0	0.0	3.8	0.3	0.0	0.1	0.4
Other	0.6	0.0	0.3	0.0	0.0	0.0	1.3
Interest	7.6	7.3	8.4	8.5	8.9	8.7	10.3
<i>Of which: external</i>	6.5	6.3	7.1	7.0	7.5	7.6	8.9
Current balance (- deficit)	-33.6	-19.8	-17.6	-5.1	0.8	-10.2	-19.7
Investment expenditure	59.2	65.6	74.6	85.4	78.4	90.9	103.3
Domestically financed	1.2	0.3	0.6	4.1	5.0	8.8	10.7
Foreign financed	58.0	65.3	74.0	81.4	73.3	82.1	92.6
Overall deficit (commitment basis)							
Excluding grants	-92.8	-85.5	-92.2	-90.6	-77.6	-101.1	-123.0
Including grants	-30.8	-31.8	-41.6	-34.2	-26.7	-57.0	-75.0
Change in payments arrears	5.8	6.4	-28.9	-11.8	-3.8	-4.9	-2.6
External (interest)	2.3	-3.7	-19.3	-0.7	-0.2	0.0	1.2
Domestic	3.5	10.2	-9.6	-11.1	-3.6	-4.9	-3.7
Errors and omissions	0.0	0.0	0.0	-0.1	0.3	1.0	1.7
Overall deficit (cash basis, excluding grants)	-87.0	-79.0	-121.2	-102.5	-81.1	-105.0	-123.8
Overall deficit (cash basis, including grants)	-25.0	-25.4	-70.5	-46.1	-30.2	-60.9	-75.8
Financing	25.0	25.4	70.5	46.1	30.2	60.9	75.8
External (net)	25.8	32.2	58.9	49.7	27.7	51.2	32.8
Loans	25.1	26.1	54.6	54.5	35.3	64.7	44.6
Amortization due	-7.8	-5.8	-6.2	-7.2	-9.7	-14.7	-14.1
Change in external arrears (principal)	4.3	-10.3	-19.9	-2.0	-1.3	0.0	2.3
Debt relief/rescheduling obtained	4.2	22.2	30.4	4.5	3.5	1.2	0.0
Exceptional financing 1/	...	...	...	...	...	...	17.4
Domestic (net)	-0.8	-6.8	11.7	-3.6	2.5	9.7	25.7
Banking system	1.6	-6.1	11.1	-4.9	1.9	9.7	19.3
Nonbank sector	-2.4	-0.9	0.2	-0.1	0.0	0.0	3.7
Sale of assets	0.0	0.2	0.3	1.3	0.6	0.0	2.8

Sources: Chadian authorities; and staff estimates.

1/ Including oil bonus.

Table 14. Chad: Indicators of Central Government Operations, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
	(In percent of GDP)						
Total revenue and grants	14.3	13.7	13.3	14.0	12.9	12.7	12.8
Total revenue	4.9	6.2	7.2	7.7	7.7	8.1	8.0
Tax revenue	4.7	5.5	6.4	6.9	7.1	7.1	6.8
Income tax	1.4	2.4	2.7	2.5	2.4	2.5	2.3
Tax on goods and services	1.4	0.9	1.3	1.9	1.5	1.6	1.9
Of which: petroleum taxes	0.3	0.3	0.3	0.4	0.4	0.4	0.6
Tax on international trade	0.9	1.7	2.2	2.3	2.8	2.4	2.2
Other taxes	1.0	0.5	0.1	0.1	0.5	0.1	0.1
Nontax revenue	0.2	0.7	0.8	0.8	0.7	1.0	1.2
Total grants	9.5	7.5	6.1	6.4	5.2	4.6	4.8
Current grants	2.7	2.0	1.9	0.7	1.3	0.1	0.0
Project grants	6.8	5.5	4.1	5.6	3.9	4.5	4.8
Total expenditure	19.1	18.1	18.3	17.9	15.6	18.6	20.3
Current expenditure	10.0	9.0	9.3	8.3	7.7	9.1	10.0
Primary current expenditure	8.6	7.9	7.7	6.9	6.7	8.2	8.8
Wages and salaries	4.0	4.2	3.7	3.5	3.2	3.5	3.8
Materials and supplies	1.9	1.7	2.1	1.6	1.6	1.9	2.1
Transfers	0.8	0.7	0.5	0.7	0.9	0.7	1.1
Defense	1.9	1.4	1.5	1.1	1.0	1.3	1.5
Demobilization	0.2	0.1	0.0	0.4	0.1	0.0	0.0
Elections	0.0	0.0	0.5	0.0	0.0	0.0	0.0
Other	0.1	0.0	0.0	0.0	0.0	0.0	0.1
Interest	1.2	1.0	1.0	1.0	0.9	0.9	1.0
Of which: external	1.0	0.9	0.9	0.8	0.8	0.8	0.9
Current balance (deficit--)	-5.1	-2.8	-2.1	-0.6	0.1	-1.1	-2.0
Investment expenditure	9.0	9.1	9.0	9.6	8.0	9.4	10.3
Domestically financed	0.2	0.0	0.1	0.5	0.5	0.9	1.1
Foreign financed	8.9	9.1	8.9	9.2	7.5	8.5	9.2
Overall deficit (commitment basis)							
Excluding grants	-14.2	-11.9	-11.1	-10.2	-7.9	-10.5	-12.3
Including grants	-4.7	-4.4	-5.0	-3.8	-2.7	-5.9	-7.6
Change in payments arrears	0.9	0.9	-3.5	-1.3	-0.4	-0.5	-0.3
External (interest)	0.4	-0.5	-2.3	-0.1	0.0	0.0	0.1
Domestic	0.5	1.4	-1.2	-1.3	-0.4	-0.5	-0.4
Errors and omissions	0.0	0.0	0.0	0.0	0.0	0.1	0.2
Overall deficit (cash basis, excluding grants)	-13.3	-11.0	-14.6	-11.5	-8.2	-10.9	-12.4
Overall deficit (cash basis, including grants)	-3.8	-3.5	-8.5	-5.2	-3.1	-6.3	-7.6
Financing	3.8	3.5	8.5	5.2	3.1	6.3	7.6
External (net)	3.9	4.5	7.1	5.6	2.8	5.3	3.3
Loans	3.8	3.6	6.6	6.1	3.6	6.7	4.4
Amortization due	-1.2	-0.8	-0.7	-0.8	-1.0	-1.5	-1.4
Change in external arrears (principal)	0.7	-1.4	-2.4	-0.2	-0.1	0.0	0.2
Debt relief/rescheduling obtained	0.6	3.1	3.7	0.5	0.4	0.1	0.0
Exceptional financing 1/	...	...	...	...	...	...	1.8
Domestic (net)	-0.1	-1.0	1.4	-0.4	0.3	1.0	2.6
Banking system	0.3	-0.8	1.3	-0.5	0.2	1.0	1.9
Nonbank sector	-0.4	-0.1	0.0	0.0	0.0	0.0	0.4
Sale of assets	0.0	0.0	0.0	0.1	0.1	0.0	0.3
	(Annual percentage changes)						
Total revenue	9.7	40.3	32.8	14.8	11.5	1.9	5.2
Tax revenue	36.0	29.1	33.6	15.5	13.8	-2.6	3.3
Of which: income tax	33.6	89.9	28.6	-0.3	4.0	2.5	-0.5
tax on goods and services	34.9	-28.0	68.5	53.1	-15.2	9.7	-4.7
tax on international trade	56.5	96.3	52.5	11.6	32.3	-16.0	-5.3
Nontax revenue	-81.3	319.5	26.8	8.6	-8.4	50.0	22.8
Total grants	224.4	-13.4	-5.7	11.4	-9.7	-13.3	8.7
Total expenditure	48.9	4.4	16.5	4.7	-3.2	16.2	13.7
Current expenditure	26.2	-1.3	19.3	-4.8	2.6	16.5	13.7
Primary current expenditure	24.8	1.5	13.1	-4.8	7.3	20.3	11.2
Wages and salaries	14.3	15.9	2.2	0.2	2.2	7.7	13.5
Materials and supplies	45.1	-7.0	44.0	-14.4	10.2	14.6	12.6
Transfers	113.5	-1.0	-22.2	58.4	40.6	-23.8	72.1
Defense	11.3	-18.9	26.8	-23.5	-1.9	35.5	17.5
Interest	57.8	-4.9	15.9	1.3	4.3	-2.7	19.5
Investment expenditure	99.9	10.8	13.7	14.5	-8.3	16.0	13.6

Sources: Chadian authorities; and staff estimates.

1/ Including oil bonus.

Table 15. Chad: Government Revenue, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
(In billions of CFA francs)							
Total revenue	32.0	44.8	59.6	68.4	76.2	77.7	80.2
Tax revenue	30.7	39.7	53.0	61.3	69.8	68.0	68.3
Taxes on income and profits	8.7	16.6	21.5	21.6	22.6	23.8	24.3
Companies	3.1	8.4	11.9	9.7	10.7	12.4	11.3
Individuals	4.6	7.2	8.5	10.8	10.6	10.0	10.0
Employers' payroll tax	1.0	1.0	1.1	1.0	1.4	1.4	1.5
Property tax	0.5	0.8	0.9	0.8	0.7	1.3	1.5
Taxes on goods and services	8.3	6.6	11.1	17.0	14.4	15.8	18.8
Turnover tax	3.1	1.7	6.5	10.8	8.5	8.8	11.7
Tax on petroleum products	2.3	2.0	2.9	3.4	3.5	4.1	6.0
Single tax	2.5	2.0	0.3	0.0	0.0	0.4	0.3
Other	0.5	0.8	1.4	2.8	2.3	2.6	0.8
Taxes on international trade	6.2	12.2	18.6	20.7	27.4	23.0	21.8
Import taxes	4.9	9.6	17.0	18.7	25.7	19.9	18.5
Export taxes	1.0	1.4	0.9	1.4	1.3	2.1	2.2
Other	0.2	1.1	0.6	0.7	0.5	1.1	1.1
Other tax revenues	7.0	3.5	1.0	1.3	4.7	4.1	1.9
Nontax revenue	1.2	5.1	6.5	7.1	6.5	9.7	11.9
Property income	0.4	1.2	0.4	1.3	1.3	0.9	1.9
Administrative fees	0.1	0.1	0.3	0.4	0.4	2.2	2.6
Nonindustrial sales	0.4	0.8	1.1	1.1	1.3	1.8	1.7
Other	0.3	3.0	4.7	4.3	3.5	4.9	5.8
Nonclassified items	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(In percent of total)							
Total revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tax revenue	96.2	88.5	89.1	89.7	91.5	87.5	85.1
Taxes on income and profits	27.2	37.1	36.1	31.6	29.6	30.7	30.3
Companies	9.6	18.7	20.0	14.2	14.0	16.0	14.1
Individuals	14.4	16.0	14.2	15.8	13.8	12.9	12.4
Employers' payroll tax	3.2	2.3	1.9	1.5	1.8	1.8	1.8
Property tax	1.5	1.8	1.5	1.1	0.9	1.6	1.8
Taxes on goods and services	26.1	14.7	18.6	24.8	18.9	20.3	23.4
Turnover tax	9.6	3.9	10.9	15.9	11.2	11.3	14.6
Tax on petroleum products	7.1	4.6	4.8	4.9	4.6	5.2	7.5
Single tax	7.9	4.5	0.6	0.0	0.0	0.5	0.3
Other	1.5	1.8	2.3	4.1	3.0	3.3	1.1
Taxes on international trade	19.4	27.1	31.2	30.3	35.9	29.6	27.2
Import taxes	15.5	21.4	28.5	27.3	33.7	25.6	23.1
Export taxes	3.3	3.2	1.6	2.0	1.6	2.7	2.7
Other	0.6	2.5	1.1	1.0	0.6	1.4	1.3
Other tax revenues	22.0	7.9	1.7	1.8	6.2	5.2	2.4
Nontax revenue	3.8	11.5	10.9	10.3	8.5	12.5	14.9
Property income	1.1	2.8	0.7	1.8	1.7	1.1	2.4
Administrative fees	0.3	0.3	0.5	0.6	0.5	2.8	3.2
Nonindustrial sales	1.4	1.8	1.8	1.6	1.8	2.3	2.1
Other	1.1	6.6	7.9	6.3	4.6	6.3	7.2
Nonclassified items	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Sources: Chadian authorities; and staff estimates.

Table 16. Chad: Economic Classification of Central Government Expenditure, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
(In billions of CFA francs)							
Total expenditure	124.7	130.3	151.8	158.9	153.8	178.8	203.2
Current expenditure	65.5	64.7	77.2	73.5	75.4	87.9	99.9
Primary current expenditure	56.0	56.9	64.4	61.3	65.7	79.1	88.0
Wages and salaries	26.0	30.1	30.8	30.8	31.5	34.0	40.0
Materials and supplies	12.7	11.9	17.1	14.6	16.1	18.5	20.8
Health	1.1	1.0	1.3	2.1	2.7	3.1	4.2
Education	1.0	0.9	1.2	2.0	2.5	3.0	4.0
Public works	0.3	0.7	0.3	0.4	0.5	0.6	0.8
Social affairs	0.0	0.0	0.0	0.3	0.4	0.5	0.6
Other	10.3	9.3	14.3	9.9	10.0	11.3	12.0
Transfers	5.0	5.0	3.9	6.1	8.6	6.6	11.3
International organizations	...	1.8	0.3	1.6	0.3	1.2	1.1
Scholarships	...	0.8	0.7	1.1	0.9	1.1	1.2
Pensions	...	0.7	0.4	1.0	1.4	1.5	1.5
Subsidies	...	1.5	2.0	2.3	2.5	2.7	7.1
Other	0.0	0.2	0.3	0.1	3.4	0.0	0.3
Defense	12.3	10.0	12.7	9.7	9.5	12.9	15.2
Salaries	9.0	7.1	10.7	8.4	8.3	11.2	10.2
Materials and supplies	3.3	2.9	1.9	1.3	1.2	1.7	5.0
Demobilization	1.3	0.5	0.3	3.4	0.8	0.0	0.0
Elections	0.0	0.0	3.8	0.3	0.0	0.1	0.4
Other current expenditure	0.6	0.0	0.3	0.0	0.0	0.0	0.0
Interest	7.6	7.3	8.4	8.5	8.9	8.7	10.3
Domestic	1.1	1.0	1.3	1.5	1.3	1.1	1.4
External	6.5	6.3	7.1	7.0	7.5	7.6	8.9
Investment expenditure	59.2	65.6	74.6	85.4	78.4	90.9	103.3
Domestically financed	1.2	0.3	0.6	4.1	5.0	8.8	10.7
Foreign financed	58.0	65.3	74.0	81.4	73.3	82.1	92.6
Grants	44.2	39.2	34.4	49.8	38.1	42.9	48.0
Loans	13.8	26.1	39.6	31.6	35.3	39.2	44.6
(In percent of total)							
Total expenditure	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Current expenditure	52.5	49.6	50.9	46.2	49.0	49.2	49.2
Primary current expenditure	44.9	43.7	42.4	38.6	42.7	44.2	43.3
Wages and salaries	20.8	23.1	20.3	19.4	20.5	19.0	19.7
Materials and supplies	10.2	9.1	11.2	9.2	10.5	10.3	10.2
Transfers	4.0	3.8	2.5	3.8	5.6	3.7	5.5
Defense	9.9	7.7	8.4	6.1	6.2	7.2	7.5
Demobilization	1.0	0.4	0.2	2.1	0.5	0.0	0.0
Elections	0.0	0.0	2.5	0.2	0.0	0.1	0.2
Other current expenditure	0.5	0.0	0.2	0.0	0.0	0.0	0.0
Interest	6.1	5.6	5.5	5.4	5.8	4.8	5.1
Domestic	0.9	0.7	0.9	0.9	0.9	0.6	0.7
External	5.2	4.8	4.7	4.4	4.9	4.2	4.4
Investment expenditure	47.5	50.4	49.1	53.8	51.0	50.8	50.8
Domestically financed	1.0	0.2	0.4	2.6	3.3	4.9	5.3
Foreign financed	46.5	50.1	48.8	51.2	47.7	45.9	45.5
Grants	35.5	30.1	22.7	31.3	24.8	24.0	23.6
Loans	11.1	20.0	26.1	19.9	22.9	21.9	21.9

Sources: Chadian authorities; and staff estimates.

Table 17. Chad: Public Investment Program, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
(In billions of CFA francs)							
Agriculture, forestry, and livestock	17.4	12.1	18.8	16.9	20.5	25.4	30.1
Mining, industry, and energy	2.8	3.5	0.9	1.0	1.9	1.5	13.3
Infrastructure and transport	11.1	25.3	34.8	28.6	27.2	24.5	22.0
Human resources	15.1	14.3	12.4	23.7	20.1	26.9	24.1
Multisectoral investment	4.7	3.6	2.7	5.5	6.4	4.6	9.1
Development support	8.2	6.8	5.0	9.7	2.3	8.0	4.8
<b>Total</b>	<b>59.2</b>	<b>65.6</b>	<b>74.6</b>	<b>85.4</b>	<b>78.4</b>	<b>90.9</b>	<b>103.3</b>
(In percent of total)							
Agriculture, forestry, and livestock	29.3	18.4	25.2	19.8	26.2	28.0	29.1
Mining, industry, and energy	4.8	5.3	1.2	1.2	2.4	1.6	12.9
Infrastructure and transport	18.7	38.5	46.7	33.5	34.7	26.9	21.3
Human resources	25.5	21.8	16.7	27.7	25.6	29.6	23.3
Multisectoral investment	7.9	5.5	3.6	6.5	8.1	5.1	8.8
Development support	13.9	10.4	6.7	11.3	3.0	8.8	4.6
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
(In percent of total)							
<b>Financing</b>							
Grants	74.7	59.7	46.2	58.3	48.6	47.2	46.5
Loans	23.3	39.8	53.0	36.9	45.0	43.1	43.2
National budget	2.0	0.5	0.8	4.7	6.4	9.7	10.4

Sources: Chadian authorities; and staff estimates.

Table 18. Chad: Central Government Employment, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
Presidency	1,002	1,311	828	1,087	1,104	1,327	1,643
Services linked to the presidency	318	346	369	9		202	240
Office of the Prime Minister	...	...	...	302	287	98	126
National Advisory Council (CST)	102	106	125	...	...	...	...
Parliament	...	...	...	204	226	224	230
Planning and Cooperation	220	203	209	205	202	186	188
Information and Culture	481	412	300	370	355	377	371
Foreign Affairs	498	467	483	356	451	425	441
Finance and Computing Services	1,825	1,919	2,027	2,008	2,048	2,057	2,079
Civil Service	231	173	246	186	185	173	169
Justice	960	916	913	876	866	995	1,056
Interior	4,566	4,673	5,318	6,264	6,326	6,638	6,741
Education	8,464	9,032	8,925	8,910	9,084	9,572	10,161
Health	3,350	2,881	2,824	2,867	2,817	2,881	2,894
Women's conditions and Social Affairs	0	526	512	523	518	499	583
Agriculture	2,202	2,299	1,295	1,172	1,140	1,137	1,311
Livestock	891	891	770	753	751	707	702
Tourism	0	1	0	6	33	36	34
Commerce and Industry	298	272	242	223	220	207	205
Mines and Energy	346	217	284	447	122	133	141
Public Works	476	359	387	340	344	362	366
Post and Telecommunications	73	73	44	43	45	33	39
Other 1/	538	0	1,240	1,446	1,764	90	91
Total civil servants	26,523	27,077	27,341	28,597	28,888	30,188	31,684

Sources: Chadian authorities; and staff estimates.

1/ Includes mainly the following ministries: Youth and Sports, Environment and Water, and Superior Education.

Table 19. Chad: Monetary Survey, 1996-2000

	1996	1997	1998	1999	2000
	(In billions of CFA francs)				
Net foreign assets	54.4	56.0	42.7	37.4	35.9
Central bank	53.5	45.4	33.9	18.8	22.2
Commercial banks	0.9	10.6	8.8	18.6	13.7
Medium- and long-term foreign liabilities	0.0	-0.1	0.0	-2.0	-2.3
Net domestic assets	75.2	59.0	62.8	68.9	89.8
Domestic credit	92.6	91.4	90.5	107.2	127.8
Claims on government (net)	45.0	41.1	36.2	48.2	61.9
Claims on the private sector	47.6	50.2	54.3	59.1	65.9
Other items (net)	-17.4	-32.3	-27.7	-38.4	-38.0
Money and quasi money	129.5	115.0	105.6	104.3	123.3
Currency outside banks	99.7	78.8	73.6	68.2	80.7
Demand deposits	24.5	30.3	26.1	29.8	34.3
Quasi money	5.4	5.9	5.9	6.3	8.3
	(Changes in percent of beginning-period money stock, unless otherwise indicated)				
Net foreign assets	66.8	1.3	-11.6	-5.0	-1.5
Net domestic assets	0.2	-12.4	3.3	5.7	20.0
Domestic credit	8.2	19.0	-0.7	15.8	19.7
Claims on the private sector	6.7	2.0	3.6	4.5	6.6
Money and quasi money	66.3	-11.2	-8.1	-1.3	18.3
Currency outside banks	42.9	0.6	0.8	0.9	1.1
Demand deposit	22.0	1.0	0.7	1.1	1.1
Quasi money	1.4	0.8	0.9	1.0	1.3
Memorandum items:					
Currency outside banks					
As a percentage of broad money	76.9	68.5	69.7	65.4	65.4
As a percentage of deposits	406.5	259.9	281.6	229.1	234.9

Sources: Bank of Central African States (BEAC); and staff estimates.



Table 20. Chad: Summary Accounts of the Central Bank, 1996-2000  
(In billions of CFA francs; end of period)

	1996	1997	1998	1999	2000
Foreign assets	88.3	83.3	69.3	64.2	80.2
Gold	2.2	1.9	1.8	2.1	2.1
Foreign exchange	85.8	81.1	67.3	61.8	77.8
IMF	0.3	0.2	0.2	0.3	0.3
SDRs	0.1	0.0	0.0	0.0	0.0
Reserve position	0.2	0.2	0.2	0.3	0.3
Claims on government	61.9	65.5	64.8	73.9	89.8
Direct advances 1/	10.6	11.7	10.9	10.9	16.6
Rehabilitation of the banking sector 2/	17.3	17.3	18.2	18.2	18.2
Counterpart of IMF purchases	34.0	36.5	35.7	44.9	55.1
Claims on commercial banks	7.7	5.2	10.7	7.3	4.5
Short term	7.7	5.2	10.7	7.3	4.5
Medium and long term	0.0	0.0	0.0	0.0	0.0
Total assets = total liabilities	157.9	154.0	144.8	145.4	174.5
Reserve money	108.6	94.2	84.5	79.2	92.1
Currency outside banks	99.7	78.8	73.6	68.2	81.3
Bank reserves	7.4	12.8	10.1	10.4	9.9
Other reserves	1.5	2.6	0.8	0.6	1.0
Short term foreign liabilities	34.8	37.8	35.4	45.4	58.0
Of which: use of Fund credit (net)	22.9	36.6	35.7	44.9	55.1
Government deposits	6.3	3.0	9.9	3.3	6.2
Other items (net)	8.2	19.0	15.1	17.6	18.2

Sources: Bank of Central African States (BEAC); and staff estimates.

1/ Includes short- and medium-term advances to the treasury as well as compulsory withdrawals.

2/ Consolidation of the BEAC rediscounts to commercial banks into claims on the government.

Table 21. Chad: Balance of Commercial Banks, 1996-2000

(In billions of CFA francs; unless otherwise indicated)

	1996	1997	1998	1999	2000
Reserves 1/	7.4	12.8	10.1	10.4	10.8
Foreign assets	5.5	19.4	13.6	25.9	20.5
Claims on government 2/	2.2	2.5	2.0	1.6	2.6
Claims on private sector	47.6	50.2	54.3	52.4	65.9
Short term	43.9	47.0	51.6	50.1	58.7
Medium term	3.5	3.1	2.6	2.1	5.1
Long term	0.2	0.2	0.1	0.3	2.1
Total assets = total liabilities	62.7	84.9	80.1	90.3	99.8
Demand deposits	22.6	27.1	25.4	27.8	34.3
Time deposits	5.4	5.9	5.8	6.1	8.3
Short term foreign liabilities	4.6	8.8	4.8	7.5	6.9
Long term foreign liabilities	0.0	0.1	0.0	2.0	2.3
Government deposits	13.3	24.6	21.4	23.7	24.3
Credit from the central bank	7.7	5.2	10.7	4.1	4.5
Other items (net)	9.2	13.2	12.0	19.1	19.8
Bank reserves as a percentage of deposits	26.5	38.8	32.5	30.5	25.4

Source: Bank of Central African States (BEAC).

1/ Includes cash and bank deposits at the BEAC.

2/ Government includes the treasury, and other public agencies.

Table 22. Chad: Net Claims of the Banking System on Government, 1996-2000  
(In billions of CFA francs; end of period)

	1996	1997	1998	1999	2000
Banking system's net claims on the treasury	50.4	46.3	48.9	60.4	70.9
Claims	63.6	65.5	65.6	74.5	91.1
Liabilities	13.2	19.2	16.7	14.1	20.2
Central bank (net)	55.6	62.5	55.0	70.7	83.6
Claims on central government	61.9	65.5	64.8	73.9	89.8
Direct advances	10.6	11.7	10.9	10.9	16.6
Advances on current account	8.2	11.7	10.9	10.9	16.6
Compulsory withdrawal	0.0	0.0	0.0	0.0	0.0
Medium-term advances	0.0	0.0	0.0	0.0	0.0
Counterpart of use of IMF resources	34.0	36.5	35.7	44.9	55.1
Rehabilitation of the banking system	17.3	17.3	18.2	18.2	18.2
Liabilities	6.3	3.0	9.9	3.3	6.2
Deposits	1.9	1.6	7.6	0.5	2.5
Currency held by Treasury	4.4	1.4	2.3	2.8	3.7
Commercial banks (net)	-5.2	-16.2	-6.1	-10.4	-12.7
Claims 1/	1.7	0.0	0.8	0.5	1.3
Liabilities	6.9	16.2	6.8	10.8	14.0
Banking system's net claims on government	45.0	41.1	36.2	48.2	61.9

Source: Bank of Central African States (BEAC).

1/ Including the postal checking system.

Table 23. Chad: Credit to the Private Sector, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
	(In millions of CFA francs)						
Claims on the private sector	31.3	35.4	47.6	50.2	54.4	52.5	58.0
Cotontchad	6.0	4.9	11.5	14.6	15.3	10.0	16.0
Other	25.3	30.5	36.1	35.6	39.0	42.5	42.0
Memorandum items:	(In percent of total)						
Cotontchad	19.1	13.8	24.1	29.1	28.2	19.0	27.6
Other	80.9	86.2	75.9	70.9	71.8	81.0	72.4
	(Annual changes in percent)						
Claims on the private sector	11.4	13.3	34.3	5.6	8.4	-3.4	10.5
Cotontchad	17.0	-18.0	134.5	27.0	4.8	-34.8	60.0
Other	10.1	20.7	18.2	-1.4	9.6	8.9	-1.2

Sources: Bank of Central African States (BEAC)

Table 24. Chad: Structure of Interest Rates, 1994-2000

(In percent per annum)

	1994	1995	1996	1997	1998	1999	2000
<b>Central bank</b>							
Base discount rate 1/	7.75	8.60	7.75	7.50	7.00	7.60	7.00
Penalty rate	15.00	15.00	15.00	15.00	15.00	15.00	15.00
<b>Lending rates to the treasury</b>							
Within statutory ceiling	7.75	8.00	7.75	7.50	7.00	7.60	7.00
Outside statutory ceiling	10.50	10.50	10.25	10.25	10.50	10.50	10.50
<b>Commercial banks 2/</b>							
Maximum lending rate	16.00	16.00	22.00	22.00	22.00	22.00	22.00
Minimum deposit rate	5.50	5.50	5.00	5.00	4.75	5.00	5.00

Source: Bank of Central African States (BEAC).

1/ The money market was introduced in the BEAC area on July 1, 1994. The base discount rate is now the weekly auction rate, set by the Governor. For shorter refinancing (two to seven days), primary banks may resort to repurchase agreements, whose rates are fixed in a range of 1.5-2.0 percent above the weekly auction rate.

2/ Regulatory rates applicable to the activities of commercial banks and fixed by the central bank. They were introduced in October 1990.

Table 25. Chad: Balance of Payments, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
	(In billions of CFA francs)						
Goods and services	-127.0	-85.4	-94.7	-106.9	-133.4	-142.8	-154.9
Trade balance	-42.6	-16.7	-2.5	-2.2	-9.0	-34.3	-44.0
Exports, f.o.b	75.1	121.3	121.9	141.6	151.5	115.7	129.4
Of which: cotton	26.2	63.7	47.2	66.6	74.9	50.2	50.7
Imports, fob	-117.7	-138.0	-124.4	-143.8	-160.5	-149.9	-173.3
Services	-84.4	-68.7	-92.2	-104.7	-124.4	-108.5	-110.9
Credit	13.0	37.0	22.4	28.9	36.0	32.9	36.8
Debit	-97.4	-105.7	-114.5	-133.7	-160.4	-141.4	-147.7
Income	-4.1	-9.3	-5.2	-9.6	-8.3	-8.6	-6.7
Of which: public sector interest	-5.5	-9.1	-8.0	-7.6	-6.7	-7.4	-8.9
Current transfers	67.1	39.8	31.4	36.7	33.5	17.0	23.8
General government (net)	71.7	38.8	29.4	34.5	29.5	12.9	22.7
Other sectors (net)	-4.7	0.9	2.0	2.3	4.1	4.2	1.1
Current account balance (excl. official transfers)	-135.7	-93.8	-98.0	-114.3	-137.6	-147.2	-160.5
Current account balance (incl. official transfers)	-64.0	-55.0	-68.6	-79.8	-108.2	-134.4	-137.8
Capital and financial account	67.6	46.4	55.5	69.2	95.0	113.9	128.4
Capital transfers	39.0	26.3	24.9	30.6	41.5	30.0	48.0
Financial account	28.7	20.1	30.6	38.6	53.5	83.9	80.4
Direct investment	15.3	17.4	21.9	23.6	26.9	26.2	51.3
Of which: oil related	...	...	...	...	...	...	26.4
Other private investment	3.8	0.9	0.2	-1.8	0.0	2.1	1.0
Public borrowing (net)	27.7	26.3	29.7	42.6	16.3	53.8	30.5
Drawings	33.7	27.5	38.1	50.4	24.9	64.7	44.6
Amortization	-6.0	-1.2	-8.4	-7.8	-8.6	-10.9	-14.1
Short-term capital (net)	-13.4	-0.9	-11.5	-25.9	5.8	-6.0	-3.5
Errors and omissions	-4.8	-23.7	-9.7	0.2	4.4	7.8	1.1
Overall balance	3.6	-8.6	-13.1	-10.6	-13.2	-20.5	-9.4
Financing	-3.6	8.6	13.1	10.4	13.2	20.5	9.4
Change in official net reserves	-10.5	-31.6	-2.3	8.2	11.5	15.2	-3.4
Change in arrears	6.9	21.4	-8.8	0.0	0.0	0.0	3.5
Rescheduling of public debt and arrears	0.0	16.1	15.2	2.2	1.7	1.2	0.0
Use of IMF resources (net)	0.0	2.8	9.1	...	...	4.1	9.3
Memorandum items:	(In percent, unless otherwise indicated)						
Nominal GDP (in billions of CFA francs)	653.9	712.5	820.6	878.9	987.2	962.9	1,002.4
Current account balance (incl. official transfers)/GDP	...	-7.7	-8.4	-9.1	-11.0	-14.0	-13.7
Current account balance (excl. official transfers)/GDP	...	-13.2	-11.9	-13.0	-13.9	-15.3	-16.0
Gross official reserves (in months of imports)	8.8	10.9	11.6	3.6	2.6	3.0	3.4
Debt outstanding /GDP	...	58.2	54.4	61.7	56.6	64.4	73.0
Debt service/exports of goods and nonfactor services	13.1	6.5	11.4	9.1	8.2	12.3	13.9

Sources: Chadian authorities; and staff estimates.

Table 26. Chad: External Financial Assistance, 1994-2000

	1994	1995	1996	1997	1998	1999	2000
(In billions of CFA francs)							
Total grants	112.1	66.3	55.4	66.5	72.2	44.1	72.7
Current grants	73.1	40.0	30.6	35.9	30.7	14.2	24.7
Budgetary	25.6	18.4	14.1	14.4	12.8	1.3	7.2
Other	47.5	21.6	16.5	21.5	17.9	12.9	17.5
Capital grants	39.0	26.3	24.9	30.6	41.5	30.0	48.0
Net drawings	22.2	17.2	21.7	34.9	9.6	46.4	21.5
Gross drawings	33.7	27.5	38.1	50.4	24.9	64.7	44.6
Project loans	9.7	8.6	7.6	21.2	24.9	39.2	44.6
Program loans	24.0	19.0	30.5	29.1	0.0	25.5	0.0
Debt service	-11.5	-10.3	-16.4	-15.4	-15.3	-18.2	-23.0
Use of IMF resources (net)	0.0	2.8	9.1	0.0	0.0	4.1	9.3
Net repayments of arrears (- = reductio	6.9	21.4	-8.8	0.2	0.0	0.2	0.0
Debt relief	0.0	16.1	15.2	2.2	1.7	1.2	0.0
Total net foreign assistance	141.1	123.7	92.6	103.8	83.5	96.0	103.6
(In percent of GDP)							
Total grants	17.1	9.3	6.8	7.6	7.3	4.6	7.3
Current grants	11.2	5.6	3.7	4.1	3.1	1.5	2.5
Budgetary	3.9	2.6	1.7	1.6	1.3	0.1	0.7
Other	7.3	3.0	2.0	2.5	1.8	1.3	1.7
Capital grants	6.0	3.7	3.0	3.5	4.2	3.1	4.8
Net drawings	3.4	2.4	2.6	4.0	1.0	4.8	2.1
Gross drawings	5.2	3.9	4.6	5.7	2.5	6.7	4.4
Project loans	1.5	1.2	0.9	2.4	2.5	4.1	4.4
Program loans	3.7	2.7	3.7	3.3	0.0	2.6	0.0
Debt service	-1.8	-1.4	-2.0	-1.8	-1.6	-1.9	-2.3
Use of IMF resources (net)	...	...	1.1	...	...	0.4	0.9
Net repayments of arrears (- reduction)	1.1	3.0	-1.1	0.0	0.0	0.0	0.0
Debt relief	...	...	...	0.3	0.2	0.1	...
Total net foreign assistance	21.6	17.4	11.3	11.8	8.5	10.0	10.3

Sources: Chadian authorities; and staff estimates.

Table 27. Chad: External Debt Outstanding, Public and Publicly Guaranteed, 1995-2000

(in billions of CFA francs)

	1995	1996	1997	1998	1999	2000
<b>Total</b>	414.5	446.6	542.2	558.4	619.8	731.8
<b>Multilateral loans</b>	350.8	375.0	459.5	476.1	518.1	623.4
IMF	27.0	29.9	37.1	37.8	40.1	54.0
World Bank (IDA)	201.6	222.8	275.2	284.5	306.7	356.1
African Development Fund/Bank	93.9	99.0	121.4	128.6	144.9	172.6
EDF/EIB 1/	11.9	6.7	5.4	5.1	4.6	4.4
Other	16.5	16.7	20.5	20.1	21.9	36.3
Islamic Development Bank	6.2	6.2	6.2	6.6	5.0	7.8
OPEP Special Fund	3.3	2.8	4.3	5.2	6.9	15.6
BADEA 1/	4.9	4.6	4.7	2.9	4.2	5.8
BDEAC 1/	1.3	1.3	1.6	1.3	0.3	0.0
FIDA 1/	0.9	1.9	3.7	4.1	5.5	7.1
<b>Bilateral loans</b>	63.8	71.7	82.7	82.3	101.7	108.4
<b>Paris Club official debt</b>	36.5	35.2	32.8	31.5	30.2	29.5
<b>Pre-cutoff</b>	28.3	28.6	27.2	26.6	25.3	25.1
France	23.8	24.2	22.9	22.1	21.1	21.0
COFACE	23.8	24.2	22.9	22.1	21.1	21.0
Rescheduling 89	10.9	8.7	8.7	6.1	4.4	4.4
Rescheduling 95	13.0	13.0	13.0	13.0	13.0	13.0
Rescheduling 96	0.0	2.5	1.2	3.1	3.8	3.7
Germany (Ferrostal)	0.5	0.3	0.3	0.3	0.3	0.3
Italy	3.2	3.7	3.6	3.7	3.5	3.3
Itakdit	2.0	2.3	2.3	2.3	2.3	2.1
Rescheduling 89	0.9	0.8	0.8	0.7	0.6	0.4
Rescheduling 95	1.2	1.2	1.2	1.2	1.2	1.2
Rescheduling 96	0.0	0.3	0.3	0.4	0.5	0.5
Techno Frigo	1.1	1.4	1.3	1.4	1.3	1.2
Rescheduling 89	0.4	0.4	0.4	0.4	0.2	0.2
Rescheduling 95	0.7	0.7	0.7	0.7	0.7	0.7
Rescheduling 96	0.0	0.2	0.2	0.2	0.3	0.3
Netherlands (Philips)	0.8	0.4	0.4	0.5	0.4	0.5
Rescheduling 89	0.3	0.0	0.0	0.0	0.0	0.0
Rescheduling 95	0.5	0.4	0.4	0.5	0.4	0.5
Austria (Daimler)	0.1	0.1	0.1	0.0	0.0	0.0
<b>Post-cutoff</b>	8.2	6.5	5.6	4.9	4.9	4.5
Spain (ICO)	5.0	4.9	4.9	4.9	4.9	4.5
USA (Camac Inc.)	3.2	1.7	0.7	0.0	0.0	0.0
<b>Non-Paris Club official debt</b>	17.2	28.2	42.3	45.0	67.0	75.2
China	11.4	12.7	24.2	24.6	22.1	26.5
Gabon	1.2	1.2	0.0	0.0	0.0	0.0
Saudi Arabia	2.4	2.4	2.8	4.2	6.0	8.7
Kuwait	0.0	9.7	12.8	13.6	12.6	13.7
Israel	0.1	0.1	0.2	0.2	0.1	0.2
Russia	2.1	2.1	2.4	2.4	1.0	1.0
Taiwan Province of China	0.0	0.0	0.0	0.0	25.2	25.2
<b>Other creditors</b>	10.0	8.3	7.5	5.8	4.5	3.7
Prochimco Gauff	0.1	0.0	0.0	0.0	0.0	0.0
Payeur de France (FF)	0.7	0.6	0.6	0.5	0.4	0.3
Postal Debt	5.6	4.3	4.3	3.4	2.8	2.4
Assistance Publique	3.0	2.8	2.1	1.6	1.3	0.9
Paribas	0.2	0.2	0.1	0.1	0.1	0.1
BFC	0.4	0.4	0.5	0.2	0.0	0.0

Source: Chadian authorities; and staff estimates.

1/ EDF, European Development Fund; EIB, European Investment Bank; BADEA, Arab Bank for Economic Development of Africa; BDEAC, Central African States Development Bank; SCOA Societe Commerciale Ouest-Africaine; BFC, Banque Internationale Cooperative; and FIDA, International Fund for Agriculture Development



Table 28. Chad: Services, Income, and Current Transfers Balance, 1994-2000

(In billions of CFA francs)

	1994	1995	1996	1997	1998	1999	2000
Services	-84.9	-93.6	-99.5	-115.5	-124.4	-102.1	-104.1
Credit	30.4	30.9	31.6	32.5	36.0	32.9	36.8
Debit	-115.3	-124.5	-131.2	-148.0	-160.4	-135.0	-141.0
Income	-4.1	-9.3	-5.2	-9.6	-8.3	-8.6	-6.7
Credit	2.8	2.5	5.9	2.5	2.6	3.0	3.2
Debit	-6.9	-11.8	-11.1	-12.1	-10.9	-11.6	-9.9
Other	-1.4	-2.7	-3.1	-4.5	-4.2	-4.2	-1.0
Scheduled interest	-5.5	-9.1	-8.0	-7.6	-6.7	-7.4	-8.9
Current transfers	67.1	39.8	31.4	36.7	33.5	17.0	23.8
Credit	77.3	52.6	40.1	48.0	44.3	27.2	36.8
Debit	-10.2	-12.9	-8.7	-11.3	-10.8	-10.2	-13.0
Private transfers	-4.7	0.9	2.0	2.3	4.1	4.2	1.1
Credit	4.2	12.6	9.5	12.1	13.6	13.1	12.1
Debit	-8.9	-11.7	-7.5	-9.9	-9.5	-8.9	-11.0
<i>Of which: wage remittances</i>	-8.5	-9.0	-6.5	-8.8	-5.4	-4.9	-5.0
Public transfers	71.7	38.8	29.4	34.5	29.5	12.9	22.7
Credit	73.1	40.0	30.6	35.9	30.7	14.2	24.7
<i>Of which: budgetary aid</i>	25.6	18.4	14.1	14.4	12.8	1.3	7.2
food aid	13.7	8.3	6.3	7.2	4.8	3.5	0.0
other 1/	33.8	13.3	10.2	14.4	13.1	9.4	17.5
Debit	-1.4	-1.2	-1.2	-1.4	-1.3	-1.3	-2.0

Sources: Bank of Central African States (BEAC); and staff estimates.

1/ Including military aid and technical assistance.

Table 29. Chad: Foreign Trade Indices , 1995-2000

(1995 = 100)

	1995	1996	1997	1998	1999	2000
<b>Export indices</b>						
Export value index	100.0	100.5	116.7	124.9	95.4	106.7
Changes in percent	61.4	0.5	16.1	7.0	-23.6	11.8
Export price index	100.0	107.9	98.5	103.1	98.6	106.7
Changes in percent	20.2	7.9	-8.7	4.6	-4.4	8.3
Implicit export volume index	100.0	102.7	123.9	130.8	109.7	113.2
Changes in percent	23.0	2.7	20.6	5.5	-16.1	3.2
<b>Import indices</b>						
Import value index	100.0	90.2	104.2	116.3	108.6	125.6
Changes in percent	17.2	-9.8	15.5	11.7	-6.6	15.6
Import price index	100.0	102.1	98.0	94.4	97.0	107.7
Changes in percent	5.9	2.1	-3.9	-3.7	2.7	11.0
Implicit import volume index	100.0	88.8	106.9	124.2	113.7	122.8
Changes in percent	-4.3	-11.2	20.4	16.2	-8.5	8.1
Terms of trade	100.0	105.7	100.5	109.2	101.6	99.1
Changes in percent	13.5	5.7	-4.9	8.7	-6.9	-2.5
<b>Memorandum items:</b>						
Cotton export price index	100.0	86.0	81.8	86.2	67.8	70.8
Changes in percentage	30.5	-14.0	-4.9	5.3	-21.3	4.4
Cotton export volume index	100.0	86.2	128.0	136.5	116.2	112.3
Changes in percentage	85.9	-13.8	48.5	6.7	-14.9	-3.3

Sources: Bank of Central African States (BEAC); and staff estimates.

Table 30. Chad: Exchange Rates, 1995-2000

(Quarterly averages)

	CFA francs per U.S. dollar		CFA francs per SDR		Nominal effective	Real effective
	Rate	Index 1/	Rate	Index 1/	Exchange rate Index 1/	Exchange rate Index 1/
1995						
First quarter	516.9	189.9	771.7	208.9	62.7	63.6
Second quarter	491.8	180.6	770.2	208.5	64.8	62.8
Third quarter	494.9	181.8	738.9	200.0	65.2	63.8
Fourth quarter	493.0	181.1	736.0	199.2	65.7	67.1
1996						
First quarter	503.5	184.8	737.8	199.7	65.3	66.4
Second quarter	515.8	189.3	745.9	201.9	64.5	68.4
Third quarter	509.4	186.9	739.7	200.2	64.7	70.0
Fourth quarter	517.5	189.9	747.1	202.2	64.3	70.5
1997						
First quarter	559.7	205.4	779.4	211.0	62.7	68.4
Second quarter	577.8	212.0	798.7	216.2	62.0	68.5
Third quarter	608.8	223.4	830.1	224.7	60.6	66.9
Fourth quarter	588.4	215.9	803.7	217.5	62.0	67.8
1998						
First quarter	609.7	223.7	820.5	222.1	61.7	68.2
Second quarter	601.5	220.7	806.1	218.2	62.4	69.9
Third quarter	590.8	216.8	792.1	214.4	63.1	74.6
Fourth quarter	557.8	204.7	781.2	211.4	63.8	73.3
1999						
First quarter	584.4	202.9	829.2	218.9	66.3	69.9
Second quarter	620.7	215.5	848.4	224.0	65.2	67.8
Third quarter	625.0	217.2	853.5	225.3	64.8	67.8
Fourth quarter	632.0	219.4	896.2	236.6	64.2	67.3
2000						
First quarter	664.8	230.8	924.8	244.1	63.2	67.2
Second quarter	702.6	243.9	918.0	242.3	62.1	64.8
Third quarter	725.3	251.8	971.3	256.4	61.6	64.7
Fourth quarter	767.4	266.4	918.5	242.4	59.9	66.3

Sources: IMF, *International Financial Statistics*; and Information Notice System.

1/ January 1990=100.

Table 31. CEMAC: Indicators of Fiscal Balances, 1996–2000

(In percent of GDP)

	1996	1997	1998	1999	2000
<b>Overall fiscal balance (excluding grants)</b>					
Cameroon 1/	-1.5	-1.4	-1.7	-3.4	1.4
Central African Republic	-7.5	-8.1	-10.7	-10.8	-7.7
Chad	-11.1	-10.2	-7.9	-10.5	-12.3
Congo, Republic of	-10.9	-9.2	-20.3	-6.7	0.9
Equatorial Guinea	-7.2	1.4	-2.1	2.6	9.9
Gabon	2.4	1.6	-14.0	1.2	11.7
CEMAC	-2.9	-2.8	-7.8	-3.3	2.9
<b>Overall fiscal balance (including grants)</b>					
Cameroon 1/	-1.3	-1.0	-1.4	-3.2	1.4
Central African Republic	-1.0	-1.6	0.0	-0.5	-1.2
Chad	-5.0	-3.8	-2.7	-5.9	-7.6
Congo, Republic of	-10.5	-9.1	-20.0	-6.2	1.2
Equatorial Guinea	-6.3	2.4	-1.4	2.6	9.9
Gabon	2.4	1.6	-14.0	1.2	11.7
CEMAC	-1.8	-1.4	-6.4	-2.3	3.7
<b>Government revenue (excluding grants)</b>					
Cameroon 1/	14.6	14.7	16.2	15.5	18.8
Central African Republic	6.2	7.9	9.1	9.2	9.1
Chad	7.2	7.7	7.7	8.1	8.0
Congo, Republic of	27.5	28.5	22.6	28.1	30.3
Equatorial Guinea	17.7	18.0	28.0	18.0	22.4
Gabon	25.9	33.1	34.5	28.7	33.5
CEMAC	18.5	20.7	20.4	19.3	23.2
<b>Government total expenditure</b>					
Cameroon 1/	16.1	16.1	17.9	18.9	17.4
Central African Republic	13.7	16.0	19.8	20.1	16.8
Chad	18.3	17.9	15.6	18.6	20.3
Congo, Republic of	38.4	37.7	42.9	34.8	29.4
Equatorial Guinea	24.9	16.6	30.0	15.4	12.5
Gabon	23.5	31.5	48.5	27.5	21.8
CEMAC	21.4	23.5	28.2	22.6	20.3

Sources: Staff estimates.

1/ Fiscal year July 1–June 30.

Table 32. CEMAC: Indicators of External Balances, 1996–2000

(In percent of GDP)

	1996	1997	1998	1999	2000
<b>Exports of goods and services</b>					
Cameroon 1/	22.9	27.3	26.0	25.5	33.1
Central African Republic	18.1	24.8	21.2	18.4	19.0
Chad	17.6	19.4	19.0	15.4	16.6
Congo, Republic of	63.8	71.9	64.5	75.1	94.0
Equatorial Guinea	77.6	100.8	101.8	98.8	103.1
Gabon	60.9	64.7	46.6	58.3	65.6
CEMAC	38.4	43.8	35.3	40.6	52.3
<b>Imports of goods and services</b>					
Cameroon 1/	-20.9	-24.2	-24.3	-25.8	-29.0
Central African Republic	-21.6	-28.2	-25.8	-23.7	-24.0
Chad	-29.1	-31.6	-32.5	-30.3	-32.0
Congo, Republic of	-51.5	-59.3	-82.7	-66.7	-58.4
Equatorial Guinea	-160.4	-123.4	-173.5	-95.2	-103.2
Gabon	-35.1	-40.1	-47.2	-37.0	-33.6
CEMAC	-31.3	-36.2	-40.5	-36.5	-39.1
<b>External current account (excluding grants)</b>					
Cameroon 1/	-4.4	-3.0	-2.7	-4.5	-1.9
Central African Republic	-6.1	-6.1	-7.8	-8.1	-7.8
Chad	-11.9	-13.0	-13.9	-15.3	-16.0
Congo, Republic of	-23.4	-20.4	-39.0	-27.1	-12.5
Equatorial Guinea	-105.1	-39.3	-83.2	-44.1	-56.0
Gabon	10.6	2.8	-18.7	1.9	9.8
CEMAC	-5.0	-5.9	-14.4	-8.9	-5.7
<b>External current account (including grants)</b>					
Cameroon 1/	-4.1	-3.0	-2.4	-4.3	-1.9
Central African Republic	-2.3	-3.3	-4.3	-3.6	-4.5
Chad	-8.4	-9.1	-10.0	-14.0	-13.7
Congo, Republic of	-23.1	-20.3	-38.6	-26.7	-12.4
Equatorial Guinea	-104.4	-39.0	-82.9	-43.9	-55.9
Gabon	10.6	2.8	-18.7	1.9	9.8
CEMAC	-4.3	-5.5	-13.7	-8.4	-5.4

Sources: Staff estimates.

1/ Fiscal year July 1–June 30.

Table 33. CEMAC: External Public Debt, 1996-2000

	1996	1997	1998	1999	2000
External public debt	(In percent of GDP)				
Cameroon 1/	95.1	91.4	94.0	93.9	84.1
Central African Republic	83.9	91.9	86.5	79.1	75.8
Chad	54.4	61.7	56.6	64.4	73.0
Congo, Republic of	212.2	220.0	264.4	245.9	183.4
Equatorial Guinea	90.0	45.2	50.0	26.4	13.5
Gabon	70.7	69.9	81.8	81.1	60.1
CEMAC	99.3	97.1	104.4	102.5	86.0
External public debt	(In percent of exports of goods and services)				
Cameroon 1/	422.9	361.2	354.6	385.1	273.8
Central African Republic	464.3	370.9	409.1	430.3	399.6
Chad	330.1	303.8	315.7	444.5	451.7
Congo, Republic of	332.5	306.0	410.1	327.2	195.1
Equatorial Guinea	116.0	44.8	49.1	26.7	14.0
Gabon	116.2	108.0	175.5	139.1	91.6
CEMAC	257.7	226.7	287.5	254.3	168.9
Debt service	(In percent of exports of goods and services)				
Cameroon 1/	59.5	44.3	40.4	45.2	31.2
Central African Republic	24.1	17.1	18.4	20.1	20.4
Chad	11.4	9.1	8.2	12.3	13.9
Congo, Republic of	40.4	42.4	57.1	40.2	22.3
Equatorial Guinea	7.5	3.7	4.7	3.3	2.7
Gabon	19.4	18.3	31.3	23.1	18.4
CEMAC	33.8	28.9	35.9	30.6	20.7
Debt service	(In percent of government revenue)				
Cameroon 1/	91.6	76.4	66.2	71.2	51.0
Central African Republic	70.4	54.0	42.6	40.0	42.5
Chad	27.6	22.6	20.1	23.9	29.7
Congo, Republic of	93.8	107.1	163.2	107.4	69.4
Equatorial Guinea	33.1	20.9	17.2	18.0	11.4
Gabon	45.6	35.8	42.3	47.0	36.1
CEMAC	70.7	60.5	63.9	64.2	45.6

Sources: Staff estimates

1/ Fiscal year July 1–June 30.

Chad: Summary of the Tax System, 2001  
(Amounts expressed in CFA francs)

Tax	Nature of Tax	Exemptions and Deductions	Rates
1. Tax on net income and profits			
1.1 Tax on net income and profits of companies			
1.1.1 Corporate tax (IS) (General Tax Code, Art. 115 to 135)	<p>Levied annually on the profits of corporations engaged in industrial, commercial, agricultural, or noncommercial business. Capital gains from the transfer of assets are considered part of gross profits except in the case of transfers when going out of business, for which only a fraction is included, in proportion to the length of the operation (50 percent if the transfer occurs after more than five years). Possibility of capital gains exemption if reinvested.</p> <p>Paid in one-third advance installments.</p> <p>Profits are declared within three months of year-end, and the tax must be paid on a voluntary basis in the month after filing of the return.</p>	<p>Agricultural production and consumption cooperatives; agricultural associations; teaching and professional training associations and cooperatives. Exemption during the first five years of operation for new enterprises eligible under one of the Investment Code schemes.</p>	<p>- 45 percent (1994 Budget Law) on purchase-resale without processing; banks, insurance, credit, forwarding agents; brokers and business agents; leasing of equipment and funds; - 45 percent for other activities; - 25 percent for property income and investment income earned by a nonprofit organization.</p>
1.1.2 Minimum tax (General Tax Code, Art. 183 to 186)	<p>Levied as a nonrefundable installment of the tax on profits. Assessed on turnover in the current year.</p>	<p>Same as 1.1.1.</p>	<p>- Single rate of 1.5 percent.</p>
1.2 Personal income tax (IRPP)	<p>Assessed on net annual income received or earned, whatever its source. Principle of taxation by household. Gross income is calculated by adding together income from the different categories. Net income is obtained after deduction of deficits from previous years and interest on borrowing for real estate investment. A tax return must be filed by March 1 of each year. Income is assessed according to rules established for each category. There are seven categories of income: (1) wages and salaries; (2) property income; (3) investment income; (4) industrial and commercial profits; (5) income from noncommercial activities;</p>	<p>The fiscal system is taken into account by application of the system of splitting family income (1 share for the husband, 1 share for the wife, and 1/2 share per dependent child and up to a maximum of 5 shares per family). The following reductions also apply: - the contribution is reduced by 20 percent for income per share not exceeding CFAF 300,000; - the 20 percent reduction of the contribution is reduced by 1 point per bracket of CFAF 1,000 for income per share between CFAF 300,000 and CFAF 310,000; - the contribution is reduced by 10 percent for income per share between CFAF 310,000 and CFAF 600,000; - the 10 percent reduction applicable to the contribution is decreased by 1 point per CFAF 1,000 for income per share between CFAF 600,000 and CFAF 610,000.</p>	<p>Progressive scale from 20 percent to 65 percent. Rate per share: - CFAF 1-300,000: 20 percent - CFAF 300,001-800,000: 25 percent - CFAF 800,001-1,000,000: 30 percent - CFAF 1,000,001-1,500,000: 40 percent - CFAF 1,500,001-2,000,000: 45 percent - CFAF 2,000,001-3,000,000: 50 percent - CFAF 3,000,001-6,000,000: 55 percent - CFAF 6,000,000 and above: 60 percent.</p>

Tax	Nature of Tax	Exemptions and Deductions	Rates
1.2.1 Salaries, pensions, and life annuities (General Tax Code, Art. 37 to 41)	(6) remuneration of managers with majority shareholding; and (7) income from abroad.  The tax base consists of total gross remuneration and benefits in cash and in kind, assessed at 15 percent for free housing and other benefits.	Deductions: withholdings by the employer for the creation of merged pension funds and social security withholdings. The amount thus obtained is subject to a standard abatement of 40 percent.	The IRPP scale is applied after deduction of a tax credit of 4 percent of net taxable income in the form of wages and salaries. It is withheld at source by the employer and forwarded to the Treasury in the first 20 days of the following month. The amount withheld is an installment of the tax ultimately payable.
1.2.2 Property income (General Tax Code, Art. 12 and 13)	The tax base consists of gross income from developed and undeveloped property that is not included as part of the profits of an industrial, commercial, artisanal, or agricultural enterprise, or a noncommercial profession.	Net income is obtained by reducing gross income by 30 percent for management, insurance, repair, maintenance, and amortization costs. Owner-occupied premises are exempt.	Withheld at source when the lessee is a partnership or an incorporated company, whether or not it is subject to corporate tax, in the amount of: - 15 percent of the rent if the beneficiary resides in Chad; - 20 percent if the beneficiary does not reside in Chad. The amount withheld at source is credited against personal income tax and is paid monthly.
1.2.3 Income from movable capital (General Tax Code, Art. 51 to 68)	The tax base consists of income from securities, shares, shares in the form of bonds ( <i>parts obligat[ai]res</i> ), directors' fees and remuneration, income from claims, security and other deposits, investments. Gross income is obtained by adding all the amounts collected [and] related tax credits.		Withheld at source at the single rate of 20 percent.
1.2.4 Industrial and commercial income			Withheld at source at the single rate of 1.5 percent.
1.2.4.1 Business profits (BIC) (General Tax Code, Art. 14 to 35)	Levied as an installment of personal income tax (IRPP) or corporate tax (IS). Gross income consists of net profits received or payable from industrial, commercial, artisanal, and agricultural activities exercised by individuals. Capital gains from the transfer of assets are normally considered to be profits. However, in the case of a complete transfer of assets, 50 percent of the capital gains is deducted if the transfer takes place within five years of creation and 25 percent if the transfer takes place after five years. Profits are subject to: (1) the presumptive tax, for turnovers of less than CFAF 60 million (sales and farming) or	Taxable profits are subject to a lumpsum abatement of 20 percent for activities other than: - purchase/resale; - insurance, banking, credit, freight forwarding; - brokers, business agents; - leasing of equipment or funds.	



Tax	Nature of Tax	Exemptions and Deductions	Rates	
	CFAF 15 million (other activities); [and (2)] actual tax, for turnovers over the above-mentioned ceilings.			
1.2.4.2	Withholding at source on wholesale purchases and sales	Levied on purchases from and sales to wholesalers. Deducted from the IRPP payable on total income; no refunds made. Extended to importers and government suppliers. Replaces the turnover tax on services.	Suspension for three months (renewable) of the 4 percent prepayment for corporations current with their tax obligations.  The 4 percent prepayment is credited toward the one-third advance installments.	4 percent on the amount of invoices, and 15 percent for services.
1.2.4.3	Minimum tax	IRPP installment (itemized system) payable but not refundable. Assessed on turnover in the current year. Monthly payment is based on the previous month's turnover.	Lumpsum taxpayers are not subject to the minimum tax. However, their business license is increased by an amount that serves as part payment of the IRPP/BIC.	Withheld at source at the single rate of 1.5 percent.
1.2.5	Noncommercial profits (BNC) (General Tax Code, Art. 42 to 50)	Gross income consists of net profits from a professional activity, position, or office, or a profitable operation not forming part of another income category. Income is calculated on the basis of either: - actual profits; or - estimated profits.	Only 80 percent of the profits identified are taxable.	Withheld at source at the rate of 20 percent, levied as a part payment on invoices and fees and commissions. Taxpayers without a permanent professional office in Chad are subject to withholding at source equal to 12.5 percent of the amount of the contract, in discharge of the IRPP.
1.2.6	Remuneration of directors with majority shareholding and directors of limited partnerships (General Tax Code, Art. 36)	The tax base consists of the wages, lumpsum reimbursements of expenses, and any other remuneration deductible from company profits.	The deduction of professional expenses may not exceed 15 percent of the amounts collected.	
1.2.7	Income received outside Chad	Taxed in its entirety in Chad unless otherwise indicated in international conventions. In that case, the so-called effective rate rule applies.		
1.2.8	Tax on capital gains from land transfers	Levied on capital gains realized by individuals or corporations on transfers of developed or undeveloped land acquired less than seven years earlier. This tax has been abandoned in practice.	Capital gains = transfer price - (110 percent of the cost of the land + (cost of construction).	25 percent.
1.3	Miscellaneous			
1.3.1	Contribution to the Rural Action Fund ( <i>Fonds d'Intervention Rurale</i> (FIR))	Payable by all individuals subject to head tax or the IRPP.		- Individuals subject to the head tax: CFAF 100. - Wage earners: CFAF 40 a month.

Tax	Nature of Tax	Exemptions and Deductions	Rates
1.4 General Lumpsum Tax ( <i>Impôt Général Libérateur</i> —IGL)	Replaces the lumpsum turnover tax (TCA), BIC, BNC, and BA. Payable by sole proprietorships whose turnover is less than CFAF 30 million for purchases/resale and less than CFAF 20 million for suppliers and noncommercial profits.	Corporations and sole proprietorships subject to the itemized system.	Base: 5 percent of the previous year's turnover.
2. Social security contributions			
2.1 Family benefits allowances	Employer is responsible for contribution.	Monthly wages ceiling: CFAF 130,000.	Service delivery: 16 percent General scheme: 6 percent, including 0.1 percent to the manpower office; Domestic employees: CFAF 1,200 a month per employee.
2.2 Industrial accidents	As above.	As above.	General scheme: 2.5 percent (increased to 4 percent in cases of violation of safety regulations).
2.3 Retirement	Contribution shared by employer and employee.	As above.	Employer: 4 percent. Employee: 2 percent. Civil service wages and salaries: 5 percent.
3. Payroll taxes			
3.1 Lumpsum tax payable by employers and annuity grantors (General Tax Code, Art. 174 to 177)	Assessed on total gross remuneration, consideration in kind, allowances, and lumpsum reimbursements. Paid by private sector employers on a monthly basis.		7.5 percent of gross taxable total.
3.2 Apprenticeship tax (General Tax Code, Art. 58 to 173)	Payable by any person subject to the BIC, BNC, or IS, on total wages, salaries, and compensation.	Total or partial exemption possible with justification of measures taken to promote apprenticeships. Exemption fee transferred to the Apprenticeship Fund (FONAP).	1.2 percent.
4. Property taxes			
4.1 Real estate			
4.1.1 Land taxes			
4.1.1.1 Land tax on developed property (General Tax Code, Art. 678 to 690)	Annual tax on buildings and facilities or fixed equipment of industrial enterprises as well as land assigned to industrial or commercial use, levied on behalf of municipalities with financial autonomy. Calculated on the rental value assessed over five years by the direct taxes unit.	Abatement of 50 percent of the rental value for depreciation and maintenance costs. Temporary exemption for new construction: - five years for residential buildings; - two years for others. However, the exemption is removed for rental buildings and apartments when the rental value on January 1 of the tax year exceeds 15 percent of the actual value on the same date.	12 percent of the rental value in N'Djamena (1993 Budget Law); 11 percent elsewhere.

Tax	Nature of Tax	Exemptions and Deductions	Rates	
4.1.1.2	Land tax on undeveloped property (General Tax Code, Art. 680 and 691 to 704)	Annual tax on undeveloped land in urban areas and land in rural areas. Assessed on the following rental value: - urban areas: 10 percent of the value established over five years by the Tax Directorate; - rural areas: lumpsum value is established at CFAF 50,000 per hectare. Collected in favor of autonomous local authorities.	Temporary exemption of three to eight years for land newly set aside for farming or stockraising. Permanent exemption for land belonging to the central government or local authorities. Lumpsum abatement representing 20 percent of the rental value.	21 percent of the rental value in N'Djamena; 20 percent elsewhere (1993 Budget Law).
4.1.2	Tax on recreational land, undeveloped or insufficiently developed land, building lots (General Tax Code Art. 187 to 197)	Levied in favor of the state on land considered as being situated within the communes of N'Djamena, Sarh, and Moundou. In practice, this tax is no longer applied.		Recreational land: - N'Djamena: CFAF 20 per sq.m. - Sarh and Moundou: CFAF 15 per sq.m.  Undeveloped or insufficiently developed land: - N'Djamena: CFAF 40 per sq.m. - Sarh and Moundou: CFAF 30 per sq.m.  Building lots: CFAF 10 to 30 per sq.m.
4.1.3	Tax on rental value of professional premises (General Tax Code, Art. 764 to 768)	Levied in favor of local authorities under the same conditions as the business license tax, on industrial and commercial premises used to engage in an activity requiring a business license.		Annual rent: - less than CFAF60,000: exempt - CFAF 60,001 to 120,000: 6 percent - CFAF 120,001 to 300,000: 9 percent - CFAF 300,001 to 600,000: 12 percent - Over CFAF 600,000: 15 percent
4.2	Estate duties and gift taxes (General Tax Code, Art. 269 to 285)	Levied on the net value of assets transferred <i>causa mortis</i> or <i>inter vivos</i> in Chad.	Abatement of CFAF 5 million per living child or deceased child with heirs or per dependent elder.	Variable, depending on the relationship of the inheritor or beneficiary to the deceased or donor.
4.3	Transfer taxes			
4.3.1	Tax on the creation or merger of companies (General Tax Code, Art. 260)	Levied on the capital of new companies and companies created by mergers, capital increases, transfers of shares, and changes of title.		3 percent on the capital of new companies and on core capital increases, and 5 percent for the incorporation of profits and reserves.
4.3.2	Property transfer tax (General Tax Code, Art. 391 et seq.)	Levied on the sale, lease, or exchange of buildings.		5 percent for verbal leases, 10 percent for sales and exchanges of buildings, and 6 percent for auction records. Suggested prices per sq.m. serving as reference minimums were defined in the 2001 Budget Law.
4.3.3	Tax on transfers of movable property	Levied on the sale and lease of movable property.		Variable, from 3 percent to 6 percent, depending on the type of operation.
4.3.4	Tax on other operations	Levied on some transactions, in particular transfers of claims, goodwill, and government contracts.		Single rate of 10 percent.

Tax	Nature of Tax	Exemptions and Deductions	Rates
4.3.5	Land conservation tax	Levied at the time of registration of real property rights.	Single rate of 2 percent.
5. Taxes on goods and services			
5.1	General sales tax		
5.1.1	Value added tax	<p>Levied on all production, import, and services business. Applies to all individuals and corporations, including government bodies and public law entities.</p> <p>Filing and payment (unprompted) on the 10<sup>th</sup> and the 15<sup>th</sup> day of each month.</p>	18 percent and 0 percent for exports and international transport.
5.1.2	Tax on livestock sales (General Tax Code, Art. 153 to 157)	Levied on operations related to livestock sales. Paid by buyers to market officials, using tickets supplied by the Tax Administration.	Variable, depending on the livestock category: CFAF 2,000 (camels, horses), CFAF 1,500 (cattle), CFAF 1,000 (calves), CFAF 300 (donkeys), and CFAF 200 (sheep and goats).
5.2	Tax on petroleum products (Ordinance 11 gis of 7/31/87)	Assessed and collected by the Petroleum Taxation Bureau (BFP) for the General Treasury. The tax is distributed, on the basis of an allocative key for each product, among the state Budget, the CNRT, and the OFNAR.	<p>On 2/25/00</p> <p>Premium-grade gasoline: CFAF 131 per liter</p> <p>Gasoline: CFAF 131 per liter</p> <p>Domestic kerosene: CFAF 0 per liter</p> <p>Diesel oil: CFAF 74 per liter</p> <p>Aviation gasoline: CFAF 6 per liter</p>
5.3	Tax on insurance contracts (General Tax Code, Art. 449 et seq.)	Levied on insurance contracts. Paid by companies on a quarterly basis.	<p>Life insurance: 1 percent</p> <p>Maritime insurance: 7.5 percent</p> <p>Transportation insurance: 8 percent</p> <p>Auto insurance: 20 percent</p> <p>Multirisk insurance: 20 percent</p> <p>Fire insurance: 30 percent</p>

Tax	Nature of Tax	Exemptions and Deductions	Rates
5.4	Tax on the use of movable and immovable property and on business licenses		
5.4.1	Tax on business and other licenses		
5.4.1.1	Business license tax (General Tax Code, Art. 705 to 739)	Levied annually in favor of autonomous local authorities, or, where none exist, the central government, on individuals and companies engaged in commercial, industrial, or professional businesses that are not explicitly exempt.	New industries may be exempt for their first five years of operation.
			<p>Broken down into two components:  (1) a fixed duty ranging from CFAF 2,000 to CFAF 292,000; and  (2) if appropriate, a tax that is variable, depending on the number of wage earners employed and the physical resources in use.</p> <p>The duties are increased by 2-7 percent in favor of the Consular Chamber and by 3 -10 percent in favor of the National Social Security Fund.</p>
5.4.1.2	License tax (General Code, Art. 744 to 746)	Levied annually in favor of autonomous local authorities, or, where none exist, the central government, on all beverage vendors.	Variable, from CFAF 2,000 to CFAF 165,000, depending on the value of the beverage, whether consumed on the premises or not and whether imported or not.
5.4.2	Motor vehicles		
5.4.2.1	Motor vehicle use tax (General Tax Code, Art. 646 to 652)	Levied on motor vehicle registration, reregistration, transfer of ownership, and similar operations.	Government, embassy, and NGO vehicles.
5.4.2.2	Motor vehicle use tax (General Tax Code, Art. 653 to 663)	Annual tax payable by vehicle owner.	Same as above.
			Fixed, ranging from CFAF 8,000 to CFAF 53,000, depending on the vehicle and its engine size.
5.5	Tax on travel	Levied on passengers on international and domestic flights.	Civil servants on official mission, minors, medical evacuations.
			<p>International flights:  - Nationals: CFAF 3,000  - Foreigners: CFAF 5,000  Domestic flights: CFAF 500.</p>
5.6	Excise duties	Applicable to certain products listed in Law 6 PR/95. Application of a rate on customs valuation (imports) or on sales price (factory gate).	<p>Defined by ministerial order.  Mineral and carbonated water: 5 percent  Beer, wine, and other fermented drinks: 25 percent  Composed alcoholic beverages: 30 percent  Cigars, cigarettes, tobacco: 20 percent  Jewels and precious stones: 20 percent  Electrical and electronic materials: 20 percent</p>

Tax	Nature of Tax	Exemptions and Deductions	Rates
6. Duties and taxes on foreign trade			
6.1 Taxes on imports			
6.1.1 Common external tariff	Applied to all imports from non-UDEAC countries.	Products intended for government agencies or financed with a foreign grant or loan.	4 categories: Category 1: 5 percent Category 2: 10 percent Category 3: 20 percent Category 4: 30 percent 18 percent.
6.1.2 VAT on imports (Art. 23-26, CD-UDEAC)	Levied on all imported products, whatever their origin or source. The tax base is the value, c.i.f., plus customs duty and entry tax, and excise taxes where applicable (Ordinance 01/PR/96).	As in Art. 214 of the Customs Code and UDEAC Act 2/92. Essential goods (medicines, milk, poultry meat, bread, etc.).	
[TL: No Section 6.1.3.]			
6.1.4 Supplementary tax	Incorporated into the import duty on certain products. Same rules of assessment (value, c.i.f.), liquidation, and collection as for import duty.	Since 7/1/00, applicable only to sugar.	25 percent.
6.1.5 Statistical tax	Levied on all operations requiring itemized filing. Assessed on the value, c.i.f., or the official value of goods.	Transit and storage operations, operations subject to the single tax, and verbal operations under T6 bis.	2.0 percent, with a minimum of CFAF 1,000 collected per filing.
6.1.6 Storage and custody tax	Levied on goods that have not been the subject of itemized filing within the legally required time frame (15 days) or that remain in bond for other reasons.	n.a.	CFAF 30 per day and per 50 kg fraction.
6.1.7 Transit tax	Levied on petroleum products.		0.8 percent of taxable value.
6.1.8 Preferential tax	Levied on animal products from non-CAEMC countries.		0.4 percent of UDEAC customs valuation.
6.1.9 Excise duties	Water, beer, tobacco, wines, spirits, perfumes, luxury products (television sets, video recorders,...)		5 percent (water) to 30 percent.
6.1.10 Prepayment	Levied on all products.		4 percent of the value, c.i.f., plus customs duty.
6.1.11 Rural Action Fund (FIR)	Applicable to products from animal and plant sources.	Cotton, solid milk, rice, flour, seeds, sugar cane, live animals, live plants.	1 percent of the value, c.i.f., plus customs duty.
6.2 Export duty and taxes			
6.2.1 Exit tax	Applicable to products of animal source (livestock, skins) and plant source (cotton, oilseeds). Assessed on the official value or the value, f.o.b.	Products other than those indicated under "Nature of Tax."	2-8 percent of the value, f.o.b.

Tax	Nature of Tax	Exemptions and Deductions	Rates
6.2.2	Research and control taxes	Assessed on the value, f.o.b., of goods.	0.5 percent.
6.2.3	Statistical tax	Collected on all export operations. Assessed on the value, f.o.b., of goods.	2 percent, with a minimum of CFAF 1,000 collected per filing.
6.2.4	FIR	Applicable to products of animal and plant source.	Cotton, milk products, solid milk, meats and edible offals, rice, flour, sugar cane, spices.
1 percent of the value, f.o.b.			