



**SIXTY-SIXTH ORDINARY SESSION OF THE AUTHORITY OF HEADS OF STATE AND
GOVERNMENT**

Abuja, 15 December 2024

**SUPPLEMENTARY ACT A/SA.2/12/24 RELATING TO THE COMMON POLICY ON AVIATION
CHARGES, TAXES AND FEES IN ECOWAS MEMBER STATES**

THE AUTHORITY OF HEADS OF STATE AND GOVERNMENT,

MINDFUL of Articles 7, 8 and 9 of ECOWAS Revised Treaty as amended establishing the Authority of Heads of State and Government and defining its composition and functions;

MINDFUL of Article 32(1)(f) of the said Treaty which prescribes that Member States encourage co-operation in flight scheduling, leasing of aircraft and granting of fifth freedom rights to airlines in the region;

MINDFUL of the Decision relating to the implementation of the Yamoussoukro Declaration concerning the liberalization of Access to Air Transport Markets in Africa adopted on the 14th of November 1999 by the African Ministers in charge of Civil Aviation; and endorsed by the OAU Heads of State in Lomé, Togo in July 2000;

MINDFUL of the Decision A/DEC.6/12/03 dated 19th December 2003, relating to the Liberalization of the Air Transport sector in West Africa including an Air Transport Action Plan, adopted by the ECOWAS Authority of Heads of State and Government;

MINDFUL of the nine (9) Air Transport Supplementary Acts, adopted on 17th February 2012 by the ECOWAS Authority of Heads of State and Government, relating to the Liberalization of Market access to Ground Handling Services, Determining Slot Allocation at Airports, Compensation to Passengers in the Event of Denied Boarding, Approval of Air Carriers, Air Tariffs, Conditions of Access to Air Transport Markets, Air Carrier Liability in case of Accident, Exemptions to Rules of Competition in Air Transport Services, and Aviation Security;

RECALLING the Convention on International Civil Aviation signed at Chicago on 7 December 1944 in particular Articles 15, 24 and 28, and its Annexes;

CONSIDERING the Memorandum of Understanding on the implementation of the Decision on the Liberalization of Air Transport in West and Central Africa signed by 23 States of West and Central Africa on 14th November 1999;

RECALLING the Second Ordinary Session of the African Union (AU) Conference of Minister of Transport (CAMT) held in Luanda, Angola from 21st to 25th November 2011, during which the



economic benefits that are relinquished as a result of reduced demand for air travel and air cargo shipments;

CONSIDERING that many constraints and challenges exist concerning the aviation charges levied on passengers travelling to/from the ECOWAS region by Airport Operators, Air Navigation Service Providers (ANSP) and Civil Aviation Authorities (CAA) and that these have severe negative impacts on the region's air transport industry in general, on the competitiveness of the region's airlines which are struggling to survive and face fierce competition from foreign carriers and on the wider economic benefits and employment opportunities in the States. Such constraints and challenges include:

- i) Continuous increase in amount and in number of air transport charges, fees and taxes;
- ii) Today, the Member States of ECOWAS collectively apply the highest charges on passengers in Africa and the rest of the world;
- iii) Most States have not incorporated into their national legislation or regulations the ICAO four key charging principles of non-discrimination, cost-relatedness, transparency and consultation with users in order to ensure compliance by Airport Operators, ANSPs and CAAs;
- iv) Furthermore, there is a lack of effective economic oversight of Airports Operators, ANSPs and CAAs across the region.

CONSIDERING ALSO that the burden of passenger charges and taxes on air ticket prices in the ECOWAS region is very high and making this region the second to last with the most expensive airfare in Africa and in the world. The charges and taxes levied have by far the highest impact on the prices of tickets for air travel on intra-regional routes as the regional passengers pay the highest charges and taxes in the world at both ends of the journey. The charges and taxes imposed on international flights also add significantly to the cost of intercontinental air travel.

DETERMINED to redress the situation in order to further benefit from the active and substantial contribution of air transport to economic development, to improve the connectivity of people and businesses within the ECOWAS region and with the global economy, as well as to improve the competitiveness of ECOWAS airlines and reduce airfares for passengers;

DESIROUS of adopting a Common Policy on Aviation Charges, Taxes and Fees applied by ECOWAS Member States;

UPON the opinion of the ninth Bureau Meeting of the Sixth Legislature of the ECOWAS Parliament held in Abuja on 6 to 14 December 2024;

ON THE RECOMMENDATION of the ninety-third ordinary session of the Council of Ministers held in Abuja, 14 -16 December 2024.



HEREBY AGREE AS FOLLOWS:

ARTICLE 1: DEFINITIONS

For the purpose of this Supplementary Act, unless otherwise stated, the following terms shall have the meanings assigned to them hereafter:

Charge: A levy that is designed and applied specifically to recover the costs of providing facilities and services for civil aviation;

Community: The Economic Community of West African States as referred to in Article 2 of the ECOWAS Revised Treaty;

Concession: The right to operate a certain commercial activity at an airport, commonly on an exclusive basis and usually at a specified location.

Council: Council of Ministers as established under article 10 of ECOWAS revised Treaty;

Economic oversight: The function by which a State supervises commercial and operational practices of a provider;

ECOWAS Commission: ECOWAS Commission established in article 17 of the ECOWAS Revised Treaty as amended in June 2006;

End-users: The ultimate consumers in general (for example, passengers and shippers);

Fees: Revenues from non-aeronautical sources;

Member State: A State party to the ECOWAS Revised Treaty;

Performance management: An interactive process through which the performance of providers (i.e.) is expected to improve over time. This process consists of several steps, i.e. defining performance objectives, selecting performance indicators and setting their targets, monitoring performance, and reporting and assessing performance;

Provider: An Airport Operator or an Air Navigation Services Provider or a Civil Aviation Authority.

Region: Territories and airspace of Member States;

Revenues from non-aeronautical activities: Any revenues received by a provider in consideration for the various commercial arrangements it makes in relation to the granting of concessions, the rental or leasing of premises and land, and "free-zone" operations, even though such arrangements may in fact apply to activities that may themselves be considered to be of an aeronautical character (for example, concessions granted to oil companies to supply aviation fuel and lubricants and the rental of terminal building space or premises to aircraft operators). Also intended to be included are the gross revenues, less than any sales tax or other taxes, earned by shops or services operated by the airport itself.



Tax: A levy that is designed to raise national or local government revenues which are not applied to civil aviation in their entirety or on air transport cost-specific basis

Users: This term refers to aircraft operators as users of airports and air navigation facilities and services.

ARTICLE 2: OBJECTIVE

The Supplementary Act aims at adopting international best practices to redress the existing situation regarding charges, taxes and fees, improve the competitiveness of air transport in the region and establish a balance between the respective interests of users, end-users and the general public on one hand and Providers on the other.

ARTICLE 3: SCOPE OF APPLICATION

This Supplementary Act defines the common policies Member States shall implement concerning:

- a. Taxes on aviation including on the sale and use of international air transport;
- b. Charges on aviation;
- c. Revenues from non-aeronautical activities ;
- d. Performance Management by Providers;
- e. Economic Oversight of Providers.

ARTICLE 4: COMPLIANCE WITH INTERNATIONAL CIVIL AVIATION ORGANIZATION'S (ICAO) POLICIES AND PROCEDURES

Member States shall:

- a. Apply ICAO Policies on Taxation in the Field of International Air Transport (Doc 8632) in national regulatory practices and ensure that the ICAO's Policies and the present Common Policy are followed by relevant authorities within the States;
- b. Refrain from applying double taxation on income derived from international air service operations;
- c. In accordance with Article 24 of the Chicago Convention, apply the exemption from customs or other duties on fuel, lubricants, consumable technical supplies, spare parts and the like concerning international air service operations;
- d. Refrain from applying any form of taxation on the sale and use of international air transport;
- e. Include in the text of air services agreements to be signed between Member States and with any other States the following provision:



“Each party shall undertake to reduce to the fullest practicable extent and make plans to eliminate as soon as its economic conditions permit all forms of taxation on the sale or use of international air transport, including such taxes for services which are not required for international civil aviation, or which may discriminate against it.”

- f. Eliminate all taxation imposed by member states on air transport Which are in contradiction with the preceding paragraphs within a period not exceeding twelve months from the date of entry into force of this Supplementary Act.

ARTICLE 5: MODALITIES OF APPLICATION FOR TAXES ON AVIATION

Within twelve (12) months after the entry into force of this Supplementary Act, each Member State shall abolish four (4) Taxes in the Aviation sector in ECOWAS region namely:

1. Ticket Tax;
2. Tourism Tax;
3. Solidarity Tax and
4. Foreign Travel Tax.

ARTICLE 6: MODALITIES OF APPLICATION FOR CHARGES ON AVIATION

1. Within twelve (12) months after the entry into force of this Supplementary Act, each Member State shall apply 25% reduction on two (2) Charges in the Aviation sector in ECOWAS region namely Passengers Service Charge and Security charge.
2. Member States shall:
 - a. Ensure that Article 15 of the Chicago Convention on charges and related costs on airports is fully respected;
 - b. Recover the costs of the airports, air navigation services they provide or share in providing for international civil aviation based on the principles set forth in Article 15 of the Convention and additionally in Doc 9082, ICAO's Policies on Charges for Airports and Air Navigation Services, regardless of the organizational structure under which the airports and air navigation services are operated;
 - c. Ensure that airport and air navigation services charges are applied only towards defraying the costs of providing facilities and services for civil aviation;
 - d. Adopt and incorporate the principles of non-discrimination, cost-relatedness, transparency and consultation with users, as espoused in the ICAO's Policies on Charges for Airports and Air Navigation Services (Doc 9082), in their national legislation, regulations as well as in air services agreements, to ensure compliance by Providers;
 - e. Ensure airports and air navigation services charges are established in accordance with the procedures detailed in the following ICAO's Guidance Material:



- i. Airport Economics Manual (Doc. 9562) for airports charges;
 - ii. Manual on Air Navigation Services Economics (Doc. 9161);
- f. Ensure charges applied by CAAs are also established in accordance with the relevant procedures detailed in the aforementioned ICAO's Guidance Material and in ICAO's Safety Oversight Manual (Doc. 9734 Part B, Chapter 5);
- g. Ensure that, within a period not exceeding 12 months from the date of entry into force of the present Supplementary Act, all existing charges applied by Providers are examined and where necessary re-established to ensure they are in full compliance with the aforementioned ICAO's policies and procedures;
- h. Ensure that the financial information and technical justifications of the examination and re-establishment of charges described in paragraph 6.1.7 are adequately documented and shared by Providers during comprehensive consultations with users;
- i. Ensure that, within a period not exceeding 12 months from the date of entry into force of the present Supplementary Act, all charges that were not in full compliance with the aforementioned ICAO's policies and procedures are rescinded and are either eliminated or replaced with charges that fully comply with said policies and procedures.

ARTICLE 7: REVENUES DERIVED FROM NON-AERONAUTICAL ACTIVITIES

Member States shall:

- a. Ensure that revenues derived from non-aeronautical activities such as concessions (except those directly associated with the operation of air transport services, such as fuel, in-flight catering and ground handling), rental of premises, and "free zones" are fully developed by airports while keeping in mind the interests and needs of passengers and the public and not compromising safety or security on airport land and premises, terminal building efficiency and air transport facilitation;
- b. Ensure that airport operators manage non-aeronautical activities by implementing the best practices contained in ICAO's Airport Economics Manual (Doc. 9562) regarding the planning and selection of non-aeronautical activities, determining the market value of non-aeronautical activities, setting concession fees and rents, and using appropriate tendering methods to maximize the potential of the commercial opportunities presented by the airport location and traffic volume and characteristics;
- c. Ensure that, within a period not exceeding six months from the date of entry into force of the present Supplementary Act, all international airports have produced a comprehensive 5-year commercial plan outlining strategies and actions to be taken to optimize existing non-aeronautical activities and developing new opportunities



with the aim of maximizing non-aeronautical revenue and increasing their proportion of the overall airport revenue.

ARTICLE 8: MODALITIES OF APPLICATION FOR ECONOMIC OVERSIGHT OF PROVIDERS

1. Member States, within a period not exceeding twelve (12) months from the date of entry into force of the present Supplementary Act, shall:
 - a. Implement an effective economic oversight mechanism to a minimum:
 - i. Prevent the risk that a Provider could abuse its dominant position;
 - ii. Ensure non-discrimination and transparency in the application of charges;
 - iii. Ensure charges are cost-related;
 - iv. Ensure appropriate performance management systems are developed and implemented by Providers;
 - v. Ascertain that infrastructure capacity meets current and future demand;
 - vi. Ascertain investment in infrastructure is needed, timely and cost-effective;
 - vii. Ensure that Providers consult with users on charges, infrastructure capacity and investment, and performance management;
 - viii. Protect the interests of users and end users, in balance with those of the Providers.
 - b. Assign the economic oversight function to an independent body or entity (national or regional) with defined authority, responsibilities and resources to effectively implement the economic oversight mechanism selected.
2. Within twelve (12) months after the entry into force of this Supplementary Act, the ECOWAS Commission in collaboration with the Air Transport Economic Oversight Committee shall engage consultations on tariffs with West African airlines in order to make them reduce the airfare to a level reflecting with the removal of the four taxes and the 25% reduction of charges, and, in accordance with the Article 8 of the Supplementary Act A/SP.6/02/12 dated 17/02/2012 relating to the Common Rules on Tariffs Applicable to Passengers, Freight and Mail for Air Transport within, from and to ECOWAS Member States.

ARTICLE 9: MODALITIES OF APPLICATION FOR PERFORMANCE MANAGEMENT BY PROVIDERS

Member States shall ensure that, within a period not exceeding twelve (12) months from the date of entry into force of the present Supplementary Act, Providers develop and implement performance management systems as described in ICAO's Airport Economics Manual (Doc. 9562) and Manual on Air



Navigation Services Economics (Doc. 9161) that include:

- a. Defining performance objectives with the purpose, as a minimum, to continuously improve performance in four key performance areas (KPs), i.e. safety, quality of service, productivity and cost-effectiveness;
- b. Selecting and reporting at least one relevant performance indicator and its target for each of the KPs selected;
- c. Using the results to evaluate and improve performance; and
- d. Undertaking consultations with users and other interested parties to achieve a mutual understanding and consensus, where appropriate, on performance objectives, level of performance targets and plans to achieve the targets.

Article 10: Support & Coordination

The Air Transport Economic Oversight Committee established by the ECOWAS Commission, shall be responsible to provide support for the implementation and follow up of the present Supplementary Act especially to coordinate the development and delivery of a capacity building program to strengthen the knowledge and skills of the aviation stakeholders and to effectively manage the implementation of the Modalities of Application described herein.

ARTICLE 11: IMPLEMENTATION OF THIS SUPPLEMENTARY ACT

1. The Member States shall take all necessary legislative and regulatory measures for effective implementation of this Supplementary Act.
2. The Member States shall communicate to ECOWAS Commission any measures concerning the implementation of this Supplementary Act.
3. The ECOWAS Commission is encouraged to enter into Cooperation Agreement with other international organizations such as the International Civil Aviation Organization (ICAO), the International Air Transport Association (IATA), the World Bank, the African Development Bank (AfDB), the ECOWAS Bank for Investment and Development (EBID), the African Civil Aviation Commission (AFCAC), the African Airlines Association (AFRAA), the UEMOA Commission and the Banjul Accord (BAG) Secretariat for the purpose of implementing this Supplementary Act.

ARTICLE 12: ENFORCEMENT MONITORING & REPORTING

1. Member States and the ECOWAS Commission shall cooperate to closely monitor the enforcement of this Supplementary Act.
2. Information shared concerning the enforcement of this Supplementary Act shall be treated as confidential.



3. The ECOWAS Commission shall present a report to the Council of Ministers on the enforcement of the Supplementary Act at the end of every quarter after its entry into force.

ARTICLE 13: AMENDMENTS

1. Any Member State may submit proposal for amendment or revision of this Supplementary Act to the ECOWAS Commission.
2. Such proposed amendments shall be subject to the provisions of article 90 of the ECOWAS Treaty relating to the procedures of amendment and revision.

ARTICLE 14: PUBLICATION

1. This **SUPPLEMENTARY ACT A/SA.2/12/24** shall be published by the ECOWAS Commission in the Official Journal of the Community within thirty (30) days of its signature.
2. It shall also be published by each Member State in its National Gazette within thirty (30) days of notification by the Commission.

ARTICLE 3: ENTRY INTO FORCE

This **SUPPLEMENTARY ACT A/SA.2/12/24** shall enter into force upon its publication.

IN WITNESS WHEREOF, WE, THE HEADS OF STATE AND GOVERNMENT OF THE ECONOMIC COMMUNITY OF WEST AFRICAN STATES, HAVE SIGNED THIS SUPPLEMENTARY ACT

DONE IN ABUJA ON, 15TH OF DECEMBER 2024

**IN ONE ORIGINAL ONLY, IN ENGLISH, FRENCH AND PORTUGUESE.
THE THREE (3) TEXTS ARE EQUALLY AUTHENTIC**



Annex 2 : List of 25% Reduction of two (2) Charges

1. Passengers Charges
2. Security charges



African Transport Ministers have voiced opposition to any imposition of taxes that would add to the cost of air transport and drain income from the sector towards other activities;

RECALLING ALSO the instruction of the Authority at its Sixty-Fifth Ordinary Session held on 7 July 2024 in Abuja, the Federal Republic of Nigeria, and, stated in Paragraph 17 of the Final Communiqué, as follows:

« The Authority raises concern about the high cost of Air Travel in the ECOWAS Region which is seen as one of the highest on the continent, and its attendant impact on the development of Tourism, Trade and the Free Movement of Persons and Services. The Authority directs Air Transport Ministers, and Civil Aviation Authorities of Member States to work with the ECOWAS Commission to implement the ECOWAS Common Policy on Aviation Charges, Taxes and Fees, with the aim of using air transport to expedite economic development and deepen the regional integration process »;

CONSIDERING the Reports and Resolutions of the meetings of ECOWAS Air Transport Ministers, especially held in Yamoussoukro, Cote d'Ivoire, respectively in 2008, 2009 and 2010, in 2011, in Accra, Ghana and the online meetings in 2021;

CONSIDERING ALSO the ECOWAS/ICAO Memorandum of Understanding for Cooperation on Various aspects of Civil Aviation in the ECOWAS Region, signed in December 2014;

DETERMINED to create a conducive environment for the development of air transport through the elimination of obstacles to the full implementation of the Yamoussoukro Decision especially, elimination of protectionism in the granting of air traffic rights, non-limitation to granting of 5th Freedom traffic rights, non-limitation to access points as well as approval to multi-designation of airlines;

DETERMINED ALSO to have competitive and profitable airlines in ECOWAS space, capable of establishing regular flights between the capitals of Member States, and providing air transport passengers quality service at affordable prices under safe and secured conditions;

NOTING that the ECOWAS Vision 2050 for the aviation sector is to develop a sound and seamless regional air transport system with safe, reliable, efficient and affordable air services, well connected within West Africa and integrated with the global network as well as environment friendly;

NOTING ALSO, that some ECOWAS Member States continue to levy various taxes on the sale or use of international air transport in direct contradiction with ICAO Assembly Resolutions that have repeatedly urged its contracting States to follow the ICAO policies on taxation contained in Doc. 8632 and not to impose taxes on the sale or use of international air transport as such taxes are counterproductive, and in many cases, the revenue raised is far outweighed by the



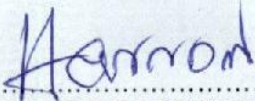
.....
H.E. PATRICE TALON

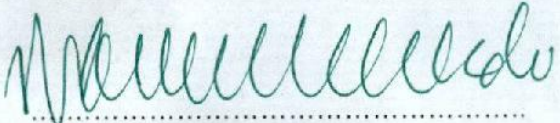
President of the Republic of Benin

.....
President of the Republic of Burkina Faso

.....
H.E. ULYSSES CORREIA E SILVA
Prime Minister Republic of Cabo Verde


.....
H.E. ALASSANE OUATTARA
President of the Republic of
Côte d'Ivoire


.....
H.E. ADAMA BARROW
President of the Republic of The Gambia


.....
H.E. NANA AKUFO-ADDO
President of the Republic of Ghana

.....
President of the Republic of Guinea

.....
H.E. UMARO SISSOCO EMBALO
President of the Republic of Guinea-Bissau

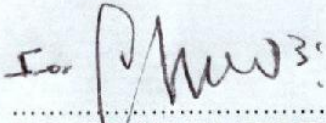

.....
H.E. JOSEPH BOAKAI
President of the Republic of Liberia

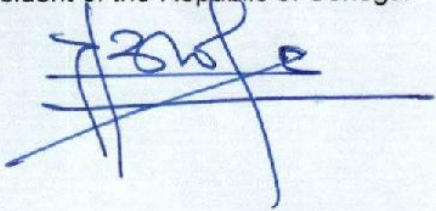
.....
President of the Republic of Mali

.....
President of the Republic of Niger

.....
H.E. BOLA AHMED TINUBU
President of the Federal Republic
of Nigeria

.....
H.E. BASSIROU DIOMAYE FAYE
President of the Republic of Senegal


.....
H.E. JULIUS MAADO BIO
President of the Republic of Sierra Leone


.....
H.E. FAURE ESSOZIMNA GNASSINGBE
President of the Togolese Republic



Annex 1 : List of Removal of four (4) Taxes in ECOWAS Member States

	Nomenclature	Amount	Application	Country	Description
1	Ticket Tax	\$0.18 - \$8.95	National, Regional, International	Benin, Burkina Faso, Niger, Liberia	The ticket tax is levied on airline tickets sold locally to generate revenue for the State
2	Tourism Tax	\$3.58 - \$53.70	National, Regional, International	Benin, Burkina Faso, Cote D' Ivoire, Mali, Niger, the Gambia	The tourism tax is levied to generate revenue for the development of tourism.
3	Solidarity Tax	\$0.90 - \$17.90	Regional, International	Benin, Burkina, Niger	The solidarity tax is levied to generate revenue for social programs (anti-malaria, HIV/AIDS, etc.).
4	Foreign Travel Tax	\$8.95 - \$250	Regional, International	Togo, Niger, Gambia, Sierra Leone	The ticket tax is levied on airline tickets sold locally to generate revenue for the State