



HIGH-LEVEL SUMMARY TECHNICAL ASSISTANCE REPORT

ISLAMIC REPUBLIC OF MAURITANIA

Strengthening Governance and Compliance
Management in the Free Zone of Nouadhibou

JUNE 2025

Prepared By

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Fiscal Affairs Department

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The *High-Level Summary Technical Assistance Report* series provides high-level summaries of the assistance provided to IMF capacity development recipients, describing the high-level objectives, findings, and recommendations.

ABSTRACT: The primary objective of this mission was to enhance governance and compliance management of the Free Zone of Nouadhibou (FZN) following the enactment of the new FZN law in July 2024. The mission carried out a high-level diagnostic of the compliance of enterprises operating within the FZN, developed action plans for the transitional phase from the old to the new law, and collaborated with the authorities to outline the components of a Memorandum of Understanding to be signed between the revenue directorates and the FZN authority.

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Background

Following the request of His Excellency Mr. M'Bady, Sid'Ahmed Ould Bouh, the Minister of Economy and Finance (MEF), a capacity development (CD) mission in revenue administration from FAD was conducted in Nouakchott, Mauritania, from May 4 to 16, 2025. The primary objective of this mission was to enhance governance and compliance management of the Free Zone of Nouadhibou (FZN) following the enactment of the new FZN law in July 2024.

The new law reinstates the authority of the tax and customs administrations over the fiscal and customs management of businesses operating within the zone. Previously, Law No. 2013-001 of January 2, 2013, along with a Memorandum of Understanding (MoU) dated June 4, 2013, had transferred the tax administration's responsibilities to the FZN authority (AZFNDB). Furthermore, the law mandates the creation of a new MoU between the General Directorate of Taxes (DGI), the General Directorate of Customs (DGD), and the AZFNDB to clearly define their respective roles and responsibilities.

Summary of Findings

Since the establishment of the FZN, the DGI has not fully exercised its traditional role, likely due to the transfer of certain responsibilities to the AZFNDB under the 2013 law. Even after the promulgation of the 2024 law, which reinstated the full tax authority of the DGI, compliance monitoring of companies operating within the zone remains inadequate.

Unlike the DGI, the DGD retained its authority, particularly regarding import and export operations and the payment of duties and taxes when goods are released for consumption in national territory (customs duties, VAT). However, the DGD has not conducted inspections within the FZN nor performed post-clearance audits of businesses located in the zone.

The AZFNDB lacks critical information on companies operating within the zone, such as their profiles and census data. It has never monitored the tax compliance of taxpayers in the zone, regardless of whether they possess a Taxpayer Identification Number (TIN). There has been no control, inspection, or eligibility follow-up. Its role has been limited to processing files related to the annual zone fee and certain tax returns.

Summary of Recommendations

A Memorandum of Understanding (MoU) should be established between the DGI and the DGD on one side and the AZFNDB on the other, outlining the roles and responsibilities of each entity in ensuring compliance with tax and customs obligations for companies operating within the FZN.

The authorities should promptly begin implementing the new FZN law, which grants full authority to the revenue administrations to manage the fiscal aspects of enterprises operating within the Free Zone.

Furthermore, the Council of Ministers should issue the required decrees to define the perimeter of the FZN in accordance with the new law and to establish the structure and operations of the AZFNDB.

Additionally, the authorities should work on drafting implementing texts to clarify the provisions of the law which require further specification, such as those related to the transition, physical establishment, and licensing process.

A detailed Action Plan was developed with the authorities to guide the implementation steps.