**Revision of the tariffs losses of West Africa in case of a regional EPA: 2020-50**

Jacques Berthelot (jacques.berthelot4@wanadoo.fr), August 24, 2016

**Summary**

After the Brexit it is useful to update the value of imports and losses of import duties (ID) of West Africa (WA) from the EU28 and EU28 minus the United Kingdom (EU28-UK) in case of ratification and implementation of the regional EPA (Economic Partnership Agreement) with the EU28-UK, and this on the basis of the EU exports in 2015.

As the WA Member States do not have reliable customs statistics and as the ITC TradeMap database is not reliable either, we took as a basis the EU28-UK exports to WA, that were supplemented by adding the following data:

- Addition of 30% to the FOB value to get the CIF value in WA.

- Addition of imports and ID due to the growth of the WA population.

- Addition of 25% to the CIF values ​​to reflect the diversion of WA imports in favour of the EU28-UK and to the detriment of imports from the other WA States and from third countries.

- Addition of losses in the value added tax (VAT) on imports since it is levied on the CIF value plus import duties.

We have faced great difficulties to impute the codes of many Eurostat tariff lines to the ECOWAS CET (Common External Tariff) tariff lines, as they are often very different at the 10 digits level. It is likely that the ambiguity in the imputation of the Eurostat codes to the CET codes leads to very different interpretations from one ECOWAS Member State to the other, and even from one customs officer to the other.

On 18 August 2016 the Council of ECOWAS finance ministers stressed that six Member States have not yet implemented the CET theoretically in force since January 2015, while nine others have done. An inappropriate affirmation for Nigeria which continues to prohibit the import of many products – of which meat, eggs, oil, sugar, pasta – and adds to the CET ID specific taxes and excise duties on many products. Senegal has banned imports of chicken since 2006 with great success for local production. Ivory Coast imposed a tax of 1,000 CFAF per kg of imported poultry meat and special taxes on fish, rice, alcohol, tobacco and cigarettes, petroleum products and bans imports of sugar and wheat flour. The implementation of the EPA under these conditions augurs big problems, including EU prosecution for violation of the planned liberalization of imports in the EPA.

The losses of ID on liberalized products results from the comparison of their level at the average rate of 8.6% without the EPA recorded in 2015 with their level with the EPA.

The €26 billion of exports to WA from EU28-UK in 2015 would have generated €2.8 billion of ID (at EU FOB value) at the average rate of 10.7%, of which 17.6% on products excluded and 8.6% on products fully liberalized in T20 (2035). These accounted for 76.3% of total exports and 61% of DD received in 2015. The Brexit reduces 6.7% of EU28 exports and 9.2% of ID.

Taking into account the four additions due to the difference between EU FOB values and WA CIF values, the diversion of imports for the EU, the increase in population and the reduction in the VAT on imports, total imports of liberalized products increase from €35.2 billion in T (2015) to €44.9 billion in T20 (2035) and €55.6 billion in T35 (2050). The diversion of imports in favour of the EU with the EPA would hardly modify total imports without the EPA because those liberalized in the EPA will continue to come from third countries by paying the normal ID. Clearly the absence of import diversion in favour of the EU would no longer penalize the internal imports within WA but, on the other hand, without the EPA the WA growth would be boosted and would foster more imports from third countries despite larger internal imports within WA.

As soon as T10 (2025) 60% of the ID received in 2015 on the liberalized products would be lost and that percentage would rise to 96.2% in T15 (2030). The annual losses of customs revenues (ID + VAT) due to the EPA would rise from €696 million in T5 (2020) to €4.5 billion in T20 (2035) and €5.5 billion in T35 (2050). Cumulative losses would leap to €8.5 billion in T10 (2025), €46.5 billion € in T20 (2035) and €121.8 billion in T35 (2050).

The percentage of imports of agricultural and fishery products liberalized at T20 (2035) represents 37.5% of total imports and 13.8% of total ID. This runs counter to the document "*The EPA would liberalize the majority of EU agricultural exports to West Africa*" ​​of 26 May for which I made big mistakes of calculation, which I apologize deeply to the readers. The fact remains that, contrary to the allegation of the European Commission, the EPA will not exclude all agricultural products from liberalization in the EPA. This will be especially the case for cereals excluding rice and milk powder whose DD already minimal, at 5%, will be eliminated from T5 (2020).

\* \*

\*

After the Brexit it is useful to update the value of imports and losses of import duties (ID) of West Africa (WA) from the EU28 and EU28 minus the United Kingdom (EU28-UK) in case of ratification and implementation of the regional EPA (Economic Partnership Agreement) with the EU28-UK, and this on the basis of EU exports in 2015. We have completely recalculated, tariff line by tariff line, the data presented in a document of April 2016[[1]](#footnote-1) both to better stick to the timetable for the 4 groups of products excluded from liberalization (D) or liberalized (A, B and C) and to the rates of ID provided in the EPA Agreement (0%, 5%, 10%, 20% and 35%)[[2]](#footnote-2). Since these calculations were time consuming we limited them to WA as a whole and did the calculations by grouping several chapters of the Harmonized System (HS) of trade codifications: see Appendix 1 for the EU28-UK exports to WA in 2015 and Appendix 2 for the EU28 exports, before Brexit. Detailed tariff lines are available upon request. Most comments will target WA imports from the EU28-UK.

As the WA Member States do not have reliable customs statistics and even more for 2015 and as the United Nations ITC Trade Map database is not reliable either[[3]](#footnote-3), we took as a basis the EU28-UK exports to WA, that were supplemented by adding the following data:

- Addition of 30% to the FOB value (free on board) of EU28-UK exports to get the CIF value (cost, insurance, freight) of the WA imports. Previously we had taken 20% but this percentage seems inadequate especially for Nigeria and the landlocked countries of the Sahel.

- Addition of imports and ID due to the growth of the WA population according to the UN database, revised in 2015. We have retained a growth rate of WA imports limited to 2/3 of the population's growth rate.

- Addition of 25% to the CIF values ​​to reflect the diversion of WA imports in favour of the EU28-UK and to the detriment of imports from the other WA States and from third countries. We have reduced the previous 32.5% taken from Fontagné et al.[[4]](#footnote-4) as this percentage seems excessive compared with other estimates.

- Addition of the value added tax (VAT) on imports since it is levied on the CIF value plus import duties. As these will diminish with the EPA the VAT will diminish accordingly.

We met great difficulties to impute the ID of the ECOWAS CET (Common External Tariff) by tariff line, which are also those of the EPA, as its tariff lines are often very different from those of Eurostat which are generally more detailed at the HS 10 digits level, so that it is not always clear whether we should impute the ID rates of excluded products (particularly those at 20% or 10%) or those of liberalized products (of groups B or C at 10% or 20%). We present in Appendix 3 the main HS codes for which we found imputation problems. We know that the HS is established by the WCO (World Customs Organization) at the 6 digits level (SH6) that all member States of the WCO should respect, each State being free to choose its own more detailed codes, and its corresponding ID rates, at the 8 and 10 digits levels. When in doubt we applied most often the higher rate of group D, which may have had the effect of increasing imports of excluded products whereas in our study of April 2016 we had rather retained imports and ID of liberalized products. To overcome this difficulty the South Centre has applied an empirical method which leaves to be desired: "*The imported value of 6 digit codes (SH6) is thus divided between the 8-digit codes (HS8) of the WA tariff offer. If for example the 6-digit code contains 10 8-digit codes, of which 6 in group A and 4 in group D, 60% of the imported value is allocated to group A and 40% to group D*"[[5]](#footnote-5). This method may lead to large errors because one tariff line at 8 digits can have a higher import value than 7 other tariff lines.

It is very likely that the ambiguity in the imputation of ID on bills of EU imports under the Eurostat codes gives rise to very different interpretations from one ECOWAS Member State to another or from each customs officer to another, the more so as they are surely subjected to bribes from importers seeking to minimize the ID they have to pay. A meeting was held in Dakar from 16 to 18 August 2016 to adapt the CET to the 2017 version of the Harmonized System, which applies only to 6-digit codes[[6]](#footnote-6). This will not solve the problem of the consistency of the ECOWAS CET codes with the Eurostat codes, and it would be desirable to ensure this consistency for the 8-digits or even 10 digits codes, with its main trading partner, whether or not the EPA would be implemented. In the EAC (Eastern Africa Community) at least the tariff offers to the EPA are established on the basis of the HS 6 digit codes, which is fully compatible with the Eurostat data and facilitates assessing the impact of the EPA on DD.

Also on August 18 the Board of ECOWAS finance ministers stressed that six Member States – Cape Verde, the Gambia, Guinea, Guinea-Bissau, Liberia and Sierra Leone – have not yet implemented effectively the CET, and welcomed that the other 9 had done so. This statement is a bit premature if we take particularly the case of Nigeria who claims to have implemented the CET since mid-2015. Indeed not only it continues to ban imports of many products – including of basic food products such as meat (of chicken, beef and pork), eggs, oil, sugar, pasta[[7]](#footnote-7) – but the ECOWAS CET published on its website shows that, alongside the official CET ID, Nigeria adds levies on many products and also excise duties, including on some products with additional levies[[8]](#footnote-8). Thus to the CET 10% ID on rice Nigeria adds a levy of 60%; to the CET 20% ID on wheat flour Nigeria adds a levy of 65%; on the CET 20% ID on wines, spirits and cigarettes Nigeria adds a levy of 20% plus an excise duty of 20%; on the CET 35% ID on imports of many vehicles Nigeria adds a levy of 35%. But Senegal has also banned imports of chicken meat in 2006, contradicting the CET, with great success since the actual stopping of imports has allowed local production to reconquest the domestic market. Similarly Côte d'Ivoire imposes a levy of 1,000 CFAF per kg of imported poultry meat, special taxes on fish (20%), rice (between 5 and 10%), alcohol (45%), tobacco and cigarettes (between 30 and 35%), and petroleum products (20 to 44%), not to mention the ban on imports of sugar and wheat flour, also in contradiction with the CET[[9]](#footnote-9). Not to mention the seasonal prohibition of imports of onions in Senegal[[10]](#footnote-10) and Guinea, when domestic production is abundant as it is difficult to store it[[11]](#footnote-11). And these examples are not exhaustive. We are therefore very far short of the target and the implementation of the EPA under these conditions augurs big problems, including EU prosecution for violation of the trade liberalization provided for in the EPA Agreement.

On August 18 the President of the ECOWAS Commission, Alain Marcel de Souza, has rightly pointed out that, following the recent approval of the parliaments of Ghana and Côte d'Ivoire to ratify their interim EPAs with the EU, "*The implementation of the interim agreements on the ECOWAS Community market of European products at preferential custom duties different from those of the Common External Tariff will undermine all efforts together to consolidate the regional market*"[[12]](#footnote-12).

Let us be clear: the imports of products excluded from liberalization under the EPA are not prohibited but their ID will not be reduced with the EPA. Also to say that WA exports will not be taxed by the EU with the EPA, like those of LDCs without the EPA, does not mean they will not be subject to a double bind: to meet the EU criteria on rules of origin and on sanitary and phytosanitary rules.

Although the excluded products can continue to be imported at the existing ID of year T and as those imports could increase, we will limit ourselves to calculate the reduction of ID on the liberalized products of groups A, B and C from the EU28-UK or from the EU28. The ID collected on imports of excluded products would simply be increased by 30% in CIF value compared to their EU FOB value but we do not have to apply an impact of trade diversion in relation to third countries since their ID would remain the same. As for the impact related to the increased population it should play in part on the excluded products taxed at 10%, which represented 7.2% of the imports of excluded products coming from the EU28-UK in 2015.

The losses of ID results from the comparison of their level at the average rate of 8.59% without the EPA recorded in 2015 with their level with the EPA.

Table 1 shows that the 27.907 billion euros of exports from EU28 to WA in 2015 would have normally generated €3.079 billion of ID (on EU FOB value) at an average rate of 11.03%, of which 18.42% on excluded products and 8.70% on liberalized products. The products fully liberalized at the end of the liberalization period (at T20 or 2035) accounted for 75.6% of total exports and 60% of ID theoretically levied in 2015 on the basis of the CET (Common External Tariff) supposed to be in force from 1 January 2015 although it is far from being so in most of WA States as already mentioned. This confirms that the rate of WA market opening in the EPA is close to the 75% announced by the European Commission and lower than the 82% put forward by the South Centre although, as explained above, the methods used to determine the precise value of the liberalized imports will remain unconfirmed as long as the WA tariff offer for the EPA, based on the ECOWAS CET, will not be consistent with the Eurostat codes or will not be restricted to 6 digit codes as the EAC has done.

On the other hand, if the Brexit took place in 2015, the €26.048 billion of the EU28-UK exports to WA would have generated €2.797 billion of ID (at EU FOB values), at an average rate of 10.74%, of which 17.61% on the excluded products and 8.59% on products fully liberalized in T20. These accounted for 76.3% of total exports and 61% of ID theoretically received in 2015. We see that the Brexit reduces 6.7% of the EU28 exports to WA and 9.2% of ID, of which 11.5% for the excluded products (in EU FOB value). We will focus here on the DD losses related to imports from the EU28-UK. This does not prejudge the level of ID that will result from the new bilateral trade policy to be concluded between the UK and WA.

Table 1 – WA reductions of import duties on the EU28 and EU28-UK exports with the EPA

|  |  |  |
| --- | --- | --- |
| € million | In T (2015) | Reductions of WA ID in EU FOB value from T5 (2020) to T20 (2035) |
| EU28 |
|  | EU exports | WA ID FOB EU | ID rate | T5 (2020) | T10 (2025) | T15 (2030) | T20 (2035) |
| Excluded products | 6688,5 | 1232,1 | 18,42% | 1232 | 1232 | 1232 | 1232 |
| Liberalized products | 21218 | 1846,5 | 8,70% | 1468,1 | 730 | 76,1 | 0 |
| Total | 27906,5 | 3078,6 | 11,03% | 2700,2 | 1962,1 | 1308,2 | 1232 |
| % liberalized products | 76% | 60% |  | 54,4% | 37,2% | 5,8% | 0% |
| EU28-UK |
| Excluded products | 6191,6 | 1090,5 | 17,61 | 1090,5 | 1090,5 | 1090,5 | 1090,5 |
| Liberalized products | 19856,6 | 1706,2 | 8,59 | 1367,8 | 679,7 | 65,6 | 0 |
| Total | 26048,2 | 2796,7 | 10,74 | 2458,3 | 1770,2 | 1156,1 | 1090,5 |
| % liberalized products | 76,3% | 61% |  | 55,6% | 38,4% | 5,7% | 0% |

Table 2 presents the annual reduction of customs revenues (ID + VAT) on the liberalized products imported from the EU28-UK. Taking into account the four additions due to the difference between EU FOB values and WA CIF values, the increased population, the diversion of imports favouring the EU, and the reduction in the VAT on imports, total imports of liberalized products increase from €35.2 billion in T (2015) to €44.9 billion in T20 (2035) and €55.6 billion in T35 (2050). Note that the diversion of imports in favour of the EU with the EPA would hardly modify total imports without the EPA because those liberalized in the EPA will continue to come from third countries by paying the normal ID. Clearly the absence of import diversion in favour of the EU would no longer penalize the internal imports within WA but, on the other hand, without the EPA the WA growth would be boosted and would foster more imports from third countries despite larger internal imports within WA.

Table 2 – WA reductions of import duties on the EU28-UK exports with the EPA from 2020 à 2050

|  |  |  |
| --- | --- | --- |
|  | Imports at T | Droits de douane perçus (sur valeur FAB UE28-RU)  |
| Euros million |  | T0 (2015) | T5 (2020) | T10 (2025) | T15 (2030) | T20 (2035) |
| WA imports and import duties at CIF values of liberalized products libéralisés (+30% on average over the EU FOB value) |
|  | 25813,6 | 2218,1 | 1778,1 | 883,6 | 85,3 | 0 |
| Imports and import duties on liberalized products taking into account the population increase |
|  |  | T to T5 | T5 to T10 | T10 to T15 | T15 to T20 | T20 to T35 |
| Population increase (%/year) |  | 2,66% | 2,51% | 2,47% | 2,37% | 2,14% |
| Increased imports "  |  | 1,77% | 1,67% | 1,65% | 1,58% | 1,43% |
|  | T | T5 | T10 | T15 | T20 | T35 |
| Total liberalized imports | 25813,6 | 28180,4  | 30613,4 | 33223,7 | 35932,7 | 44461,7 |
| Imports duties with the EPA | 2218,1  | 1941,1 | 959,9 | 92,6 | 0 | 0 |
| WA imports and import duties with trade diversion of liberalized products (+25% on average over the WA CIF value) |
| Total liberalized imports | 32267 | 35225,5 | 38266,8 | 41529,6 | 44915,9 | 55577,1 |
| Imports duties with the EPA | 2218,1 | 2426,4  | 1199,9 | 115,8 | 0 | 0 |
| Total annual reductions of customs revenues with the losses of VAT on imports |
| ID rate without liberalization | 8,59% | 8,59% | 8,59% | 8,59% | 8,59% | 8,59% |
| ID without liberalization | 2772,6 | 3026,8 | 3287,1 | 3567,4 | 3858,3 | 4774,1 |
| Imports + ID without EPA | 35039,6 | 38251,4 | 41553,8 | 45097,1 | 48774,1 | 60351,2 |
| VAT at 16% without EPA | 5606,3 | 6120,2 | 6648,6 | 7215,5 | 7803,9 | 9656,2 |
| IDD + VAT without EPA | 8378,9 | 9146,1 | 9935,7 | 10782,9 | 11662,2 | 14430,3 |
| Imports + ID with EPA | 35039,6 | 37652 | 39466,6 | 41645,4 | 44915,8 | 55577,1 |
| VAT with EPA | 5606,3 | 6024,3 | 6314,7 | 6663,3 | 7186,5 | 8892,3 |
| Losses of VAT | 0 | 95,9 | 333,9 | 552,2 | 617,4 | 763,9  |
| Losses of ID  | 0 | 600,3 | 2087,2 | 3451,7 | 3858,3 | 4774,1 |
| Total annual and cumulative losses of customs revenues on imports (ID + VAT) wit the EPA from T5 (2020) to T20 (2035) and T35 (2050) |
| Annual losses |   | 696,2 | 2421,1 | 4003,9 | 4475,7 | 5538 |
| Cumulative losses |  | 696 | 8515 | 25050 | 46463 | 121816 |

Table 3 shows that, as soon as T10 (2025) 60% of the ID received in 2015 on the liberalized products would be lost and that percentage would rise to 96.2% in T15 (2030). The annual loss of customs revenues (ID + VAT) due to the EPAs will increase from €696 million in T5 (2020) to €2.4 billion in T10 (2025), €4 billion in T15 (2030), € 4.5 billion in T20 (2035) and €5.5 billion in T35 (2050). Cumulative losses would leap to €8.5 billion in T10, €25 billion in T15, €46.5 billion in T20 and €121.8 billion in T35.

Table 3 – WA annual and cumulative losses of ID on imports from the EU28-UK with the EPA

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| € 1000 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Annual | 696,2 | 893,3 | 1146,2 | 1470,7 | 1887 | 2421,1 | 2677,3 | 2960,5 | 3273,7 | 3620,1 | 4003,9 |
| Cumulative | 696,2 | 1589,5 | 2735,7 | 4206,4 | 6093,4 | 8514,5 | 11191,8 | 14152,3 | 17426 | 21046,1 | 25050 |
|  | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Annual | 4094 | 4186,1 | 4280,3 | 4376,6 | 4475,7 | 4539,7 | 4604,6 | 4670,5 | 4737,3 | 4805 | 4873,7 |
| Cumulative | 29144 | 33330,1 | 37610,4 | 41987 | 46462,7 | 51002,4 | 55607 | 60277,5 | 65014,8 | 69819,8 | 74693,5 |
|  | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 |  |  |
| Annual | 4943,4 | 5014,1 | 5085,8 | 5158,5 | 5232,3 | 5307,1 | 5382,9 | 5459,9 | 5538 |  |  |
| Cumulative | 79636,9 | 84651 | 89736,8 | 94895,3 | 100127,6 | 105434,7 | 110817,6 | 116277,5 | 121815,5 |  |  |

Table 4 presents the progressive losses of ID according to their rates and groups of liberalized and excluded products. 55.2% of imports and 64.3% of ID in T (2015) of liberalized products were made in group B, the only group at the 10% rate. 35% of imports and 20.3% of ID at 5% in T (2015) of liberalized products were made by the 3 groups A, B and C. Only 6.6% of imports of liberalized products with 15.4% of ID were made at 20% on group C products. Finally duty free imports on products of groups A and B have accounted for 3.1% of total imports.

For all products, including those not liberalized, 45.2% of imports were taxed at 10% and contributed to 54% of ID. 26.7% were taxed at 5% and contributed only 9.9% of ID. 19.1% of the 20% taxed imports contributed to 28.2% of ID. 3% of imports taxed at 35% contributed to 7.9% of ID. Finally 6% of imports were duty free.

Table 4 – Losses of ID on liberalized and total imports according to ID rates and groups

|  |  |  |  |
| --- | --- | --- | --- |
| ID rates | Groups | Imports | Reductions of import duties |
|  |  | FAB UE28-RU | T (2015) | T5 (2020) | T10 (2025) | T15 (2030) | T20 (2035) |
| Liberalized products |
| Sub-total 0% | A+B | 627 | 0 | 0 | 0 | 0 | 0 |
| Sub-total 5% | A+B+C | 6947,3 | 346,7 | 8,4 | 0 | 0 | 0 |
| Sub-total 10% | B | 10969,9 | 1097 | 1097 | 548,5 | 0 | 0 |
| Sub-total 20% | C | 1312,3 | 262,5 | 262,5 | 131,2 | 65,6 | 0 |
| Total | A+B+C | 19856,5 | 1706,2 | 1367,9 | 679,7 | 65,6 | 0 |
| All products, excluded and liberalized |
| Sub-total 0% | A+B+D | 1566 | 0 | 0 | 0 | 0 | 0 |
| Sub-total 5% | A+B+C | 6947,3 | 346,7 | 8,4 | 0 | 0 | 0 |
| Sub-total 10% | B+D | 11773,2 | 1900,3 | 1900,3 | 1351,8 | 803,3 | 803,3 |
| Sub-total 20% | C+D | 4967,7 | 993,6 | 993,6 | 862,3 | 796,7 | 731,1 |
| Sub-total 35% | D | 793,5 | 279,1 | 279,1 | 279,1 | 279,1 | 279,1 |
| Total | A+B+C+D | 26047,7 | 3519,7 | 3181,4 | 2493,2 | 1879,1 | 1813,5 |

Table 5 shows the percentage of imports of agricultural and fishery products (Chapters 01 to 24 of the Harmonised System) which will be liberalized at T20 represented 35.7% of exports of these products by the EU28 and 13% of ID levied on these products in 2015. With the Brexit the percentage of agricultural and fish products imported from the EU28-UK which will be liberalized will rise to 37.5% and ID rates will rise to 13.8%. This therefore runs counter to the document "*The EPA would liberalize the majority of EU agricultural exports to West Africa*" ​​of 26 May 2016. After verification of the calculations made then on several agricultural chapters it appears that I had double counted several exports of codes at the 6 digit level and those at the 8 or 10 digit levels. I deeply apologize to the readers. Although the EU28 exported to WA certain agricultural products outside chapters 01 to 24 for €23.6 million in 2015, taxed at 5% or 10% and representing only 1% of the total, we did not take them into account in agricultural products.

The fact remains that, contrary to the allegation of the DG Trade of the European Commission, the EPA will be far from excluding all agricultural products from liberalization. This will be especially the case for cereals excluding rice and milk powder whose ID already minimal, at 5%, will be eliminated from T5 (2020).

Table 5 – WA losses of ID on agricultural and fish imports from the EU with the EPA

|  |  |  |
| --- | --- | --- |
| € million | In T (2015) | Reductions of WA import duties on EU FOB exports from T5 to T20 |
| UE28 |
|  | EU exports | WA ID/EU FOB | ID rate | T5 (2020) | T10 (2025) | T15 (2030) | T20 (2035) |
| Excluded products | 2616,7 | 603,5 | 23,1% | 603,5 | 603,5 | 603,5 | 603,5 |
| Liberalized products | 1448,7 | 90,3 | 6,2% | 32,1 | 15,2 | 2 | 0 |
| Total | 4065,4 | 693,8 | 17% | 63,6 | 618,7 | 605,5 | 603,5 |
| % liberalized products | 35,7% | 13% |  | 5% | 2,5% | 0,3% | 0 |
| UE28-RU |
| Excluded products | 2446,2 | 560,7 | 22,9% | 560,7 | 560,7 | 560,7 | 560,7 |
| Liberalized products | 1469,1 | 89,5 | 6,1% | 30,4 | 14,2 | 1,8 | 0 |
| Total | 3915,3 | 650,2 | 16,6% | 591,2 | 574,9 | 562,6 | 560,7 |
| % liberalized products | 37,5% | 13,8% |  | 5,1% | 2,5% | 0,3% | 0 |

A comparison of tables 1 and 4 shows that the agricultural and fishery imports accounted in 2015 for 15% of total imports from the EU28-UK and 23.2% of total ID. They represented 39.5% of imports of excluded products and 51% of their ID. On the other hand they represented only 7.4% of imports of liberalized products and 5.2% of their ID.

Appendix 1 – Evolution from T to T20 of the EU28-UK FOB exports to WA

and of WA losses of import duties according to groups and ID rates

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| HS chapters |  |  | EU exports | T (2015) | T5 (2020) | T10 (2025) | T15 (2030) | T20 (2035) |
| 01-02 | D | 35% | 378515450 | 132480408 | 132480408 | 132480408 | 132480408 | 132480408 |
| 03-04 |  |  | 16006218 | 5602176 | 5602176 | 5602176 | 5602176 | 5602176 |
| 05-08 |  |  | 152812958 | 53484535 | 53484535 | 53484535 | 53484535 | 53484535 |
| 15-18 |  |  | 56659589 | 19830856 | 19830856 | 19830856 | 19830856 | 19830856 |
| 19-24 |  |  | 77580520 | 28502786,9 | 28502786,9 | 28502786,9 | 28502786,9 | 28502786,9 |
| 29-37 |  |  | 24276832 | 8496891 | 8496891 | 8496891 | 8496891 | 8496891 |
| 51-59 |  |  | 87651399 | 30677990 | 30677990 | 30677990 | 30677990 | 30677990 |
| Sub-total  |  |  | 793502966 | 279075642,9 | 279075642,9 | 279075642,9 | 279075642,9 | 279075642,9 |
| 01-02 | D | 20% | 2467415 | 493483 | 493483 | 493483 | 493483 | 493483 |
| 03-04 |  |  | 182482790 | 36496558 | 36496558 | 36496558 | 36496558 | 36496558 |
| 05-08 |  |  | 41811420 | 8362284 | 8362284 | 8362284 | 8362284 | 8362284 |
| 09-14 |  |  | 10296656 | 2059331 | 2059331 | 2059331 | 2059331 | 2059331 |
| 15-18 |  |  | 110326257 | 22065251 | 22065251 | 22065251 | 22065251 | 22065251 |
| 19-24 |  |  | 1096101326 | 219220265,2 | 219220265,2 | 219220265,2 | 219220265,2 | 219220265,2 |
| 25-28 |  |  | 41978514 | 8395702,8 | 8395702,8 | 8395702,8 | 8395703 | 8395703 |
| 29-37 |  |  | 170106167 | 34021233 | 34021233 | 34021233 | 34021233 | 34021233 |
| 38-43 |  |  | 205176225 | 41035245 | 41035245 | 41035245 | 41035245 | 41035245 |
| 44-50 |  |  | 99299285 | 19859857 | 19859857 | 19859857 | 19859857 | 19859857 |
| 51-59 |  |  | 239574963 | 47914993 | 47914993 | 47914993 | 47914993 | 47914993 |
| 60-62 |  |  | 40468825 | 8093765 | 8093765 | 8093765 | 8093765 | 8093765 |
| 63-70 |  |  | 368546773 | 73709354,6 | 73709355 | 73709354,6 | 73709354,6 | 73709354,6 |
| 71-73 |  |  | 80974568 | 16194913,6 | 16194913,6 | 16194914 | 16194914 | 16194914 |
| 74-76 |  |  | 45253321 | 9050664 | 9050664 | 9050664 | 9050664 | 9050664 |
| 77-83 |  |  | 130452733 | 26090547 | 26090547 | 26090547 | 26090547 | 26090547 |
| 84 |  |  | 40479661 | 8095932,2 | 8095932 | 8095932 | 8095932 | 8095932 |
| 85 |  |  | 57052350 | 11410470 | 11410470 | 11410470 | 11410470 | 11410470 |
| 86-90 |  |  | 549403582 | 109880716,4 | 109880716,4 | 109880716,4 | 109880716,4 | 109880716,4 |
| 91-97 |  |  | 143117319 | 28623464 | 28623464 | 28623464 | 28623464 | 28623464 |
| Sub-total  |  |  | 3655370150 | 731074029,8 | 731074030 | 731074030 | 731074030,2 | 731074030,2 |
| 03-04 | D | 10%  | 301670356 | 30167036 | 30167036 | 30167036 | 30167036 | 30167036 |
| 09-14 |  |  | 7733669 | 773366,9 | 773366,9 | 773366,9 | 773366,9 | 773366,9 |
| 15-18 |  |  | 7587369 | 758736,9 | 758736,9 | 758736,9 | 758736,9 | 758736,9 |
| 19-24 |  |  | 4186183 | 418618,3 | 418618,3 | 418618,3 | 418618,3 | 418618,3 |
| 29-37 |  |  | 64393037 | 6439304 | 6439304 | 6439304 | 6439304 | 6439304 |
| 38-43 |  |  | 22680488 | 2268048,8 | 2268049 | 2268049 | 2268049 | 2268049 |
| 50-59 |  |  | 13959636 | 1395964 | 1395964 | 1395964 | 1395964 | 1395964 |
| 63-70 |  |  | 26339148 | 2633914,8 | 2633914,8 | 2633914,8 | 2633914,8 | 2633914,8 |
| 71-73 |  |  | 9625899 | 962589,9 | 962589,9 | 962589,9 | 962589,9 | 962589,9 |
| 77-83 |  |  | 1514492 | 151449,2 | 151449,2 | 151449,2 | 151449,2 | 151449,2 |
| 86-90 |  |  | 343651463 | 34365146,3 | 34365146,3 | 34365146,3 | 34365146,3 | 34365146,3 |
| Sub-total  |  |  | 803341740 | 80334175,1 | 80334175,3 | 80334175,3 | 80334175,3 | 80334175,3 |
| 29-37 | D | 0% | 939428315 | 0 | 0 | 0 | 0 | 0 |
| Total | D | 0% à 35% | 6191643171 | 1090483848 | 1090483848 | 1090483848 | 1090483848 | 1090483848 |
| 01-02 | A | 5% | 4418921 | 220946,1 |  |  |  |  |
| 03-04 |  |  | 257123441 | 12856172 | 0 | 0 | 0 | 0 |
| 05-08 |  |  | 12767045 | 638352,25 | 0 | 0 | 0 | 0 |
| 09-14 |  |  | 652809567 | 32640478 | 0 | 0 | 0 | 0 |
| 15-18 |  |  | 8219988 | 410999,4 | 0 | 0 | 0 | 0 |
| 19-24 |  |  | 245130911 | 12256545,55 | 0 | 0 | 0 | 0 |
| 25-28 |  |  | 249624142 | 12481207,1 | 0 | 0 | 0 | 0 |
| 29-37 |  |  | 250142639 | 12507132 | 0 | 0 | 0 | 0 |
| 38-43 |  |  | 161366192 | 8068309,6 | 0 | 0 | 0 | 0 |
| 44-50 |  |  | 129954283 | 6497714 | 0 | 0 | 0 | 0 |
| 51-59 |  |  | 6057298 | 302864,9 | 0 | 0 | 0 | 0 |
| 63-70 |  |  | 1458547 | 72927,35 | 0 | 0 | 0 | 0 |
| 71-73 |  |  | 301550231 | 15077511,6 | 0 | 0 | 0 | 0 |
| 74-76 |  |  | 84446196 | 4222310 | 0 | 0 | 0 | 0 |
| 77-83 |  |  | 16108363 | 805418,2 | 0 | 0 | 0 | 0 |
| 84 |  |  | 2373262593 | 118663129,7 | 0 | 0 | 0 | 0 |
| 85 |  |  | 657686839 | 32242061 | 0 | 0 | 0 | 0 |
| 86-90 |  |  | 1366444513 | 68322225,65 | 0 | 0 | 0 | 0 |
| 91-97 |  |  | 1128564 | 56428,2 | 0 | 0 | 0 | 0 |
| Sub-total  |  |  | 6779700273 | 338342732,6 | 0 | 0 | 0 | 0 |
| 25-28 | A | 0% | 37021420 | 0 | 0 | 0 | 0 | 0 |
| 29-37 |  |  | 342153610 | 0 | 0 | 0 | 0 | 0 |
| 38-43 |  |  | 39152268 | 0 | 0 | 0 | 0 | 0 |
| 44-50 |  |  | 109426091 | 0 | 0 | 0 | 0 | 0 |
| 71-73 |  |  | 11140 | 0 | 0 | 0 | 0 | 0 |
| 85 |  |  | 11092623 | 0 | 0 | 0 | 0 | 0 |
| 86-90 |  |  | 158352 | 0 | 0 | 0 | 0 | 0 |
| Sub-total  |  |  | 539015504 | 0 | 0 | 0 | 0 | 0 |
| Total A |  |  | 7318715777 | 338342732,6 | 0 | 0 | 0 | 0 |
| 01-02 | B  | 10% | 9423450 | 942345 | 942345 | 471172,5 | 0 | 0 |
| 03-04 |  |  | 71861552 | 7186155 | 7186155 | 3593078 | 0 | 0 |
| 09-14 |  |  | 16713621 | 1671362 | 1671362 | 835681,1 | 0 | 0 |
| 15-18 |  |  | 11985789 | 1198579 | 1198579 | 599289,5 | 0 | 0 |
| 19-24 |  |  | 99456351 | 9945635,1 | 9945635,1 | 4972817,55 | 0 | 0 |
| 25-28 |  |  | 8744712976 | 874471297,6 | 874471297,6 | 437235648,8 | 0 | 0 |
| 29-37 |  |  | 317544418 | 31754442 | 31754442 | 15877221 | 0 | 0 |
| 38-43 |  |  | 272650940 | 27265094 | 27265094 | 13632547 | 0 | 0 |
| 44-50 |  |  | 99814244 | 9981424 | 9981424 | 4990712 | 0 | 0 |
| 51-59 |  |  | 6835793 | 683579,6 | 683579,6 | 341789,8 | 0 | 0 |
| 63-70 |  |  | 28550780 | 2855078 | 2855078 | 1427539 | 0 | 0 |
| 71-73 |  |  | 47014605 | 4701460,5 | 4701460,5 | 2350730 | 0 | 0 |
| 74-76 |  |  | 35070962 | 3507096 | 3507096 | 1753548 | 0 | 0 |
| 77-83 |  |  | 54276488 | 5427649 | 5427649 | 2713824 | 0 | 0 |
| 84 |  |  | 503355196 | 50335519,6 | 50335520 | 25167760 | 0 | 0 |
| 85 |  |  | 314887495 | 31488750 | 31488750 | 15744375 | 0 | 0 |
| 86-90 |  |  | 322903127 | 32290312,7 | 32290312,7 | 16145156,35 | 0 | 0 |
| 91-97 |  |  | 12861099 | 1286110 | 1286110 | 643055 | 0 | 0 |
| Sub-total  |  |  | 10969918886 | 1096991889 | 1096991890 | 548495944,6 | 0 | 0 |
| 09-14 | B | 5% | 42280843 | 2114042 | 2114042 | 0 | 0 | 0 |
| 38-43 |  |  | 29415030 | 1470751,5 | 1470752 | 0 | 0 | 0 |
| 71-73 |  |  | 5888440 | 294422 | 294422 | 0 | 0 | 0 |
| Sub-total  |  |  | 77584313 | 3879215,5 | 3879216 | 0 | 0 | 0 |
| 29-37 | B | 0% | 88006303 | 0 | 0 | 0 | 0 | 0 |
| Total  | B | 0% à 10% | 11135509502 | 1100871105 | 1100871106 | 548495944,6 | 0 | 0 |
| 01-02 | C | 20% | 2231640 | 446328 | 446328 | 223164 | 111582 | 0 |
| 03-04 |  |  | 2991216 | 598243,2 | 598243,2 | 299121,6 | 149560,8 | 0 |
| 05-08 |  |  | 9400857 | 1880171,4 | 1880171,4 | 940085,7 | 470042,9 | 0 |
| 09-14 |  |  | 10643493 | 2128699 | 2128699 | 1064349 | 532174,7 | 0 |
| 15-18 |  |  | 464391 | 92878,2 | 92878,2 | 46439,1 | 23219,55 | 0 |
| 19-24 |  |  | 11146024 | 2229204,8 | 2229204,8 | 1114602,4 | 557301,2 | 0 |
| 25-28 |  |  | 157577205 | 31515441 | 31515441 | 15757720,5 | 7878860 | 0 |
| 29-37 |  |  | 18758275 | 3745701,2 | 3745701,2 | 1872850,6 | 936425,3 | 0 |
| 38-43 |  |  | 83054696 | 16610939,2 | 16610939 | 8305470 | 4152735 | 0 |
| 44-50 |  |  | 4789904 | 957980,8 | 957980,8 | 478990,4 | 239495,2 | 0 |
| 51-59 |  |  | 6385231 | 1277046 | 1277046 | 638523,1 | 319261,6 | 0 |
| 60-62 |  |  | 11805242 | 2361048 | 2361048 | 1180524 | 590262,1 | 0 |
| 63-70 |  |  | 101025743 | 20205148,6 | 20205149 | 10102574,3 | 5051287,15 | 0 |
| 71-73 |  |  | 408015608 | 81603121,6 | 81603121,6 | 40801560,8 | 20400780,4 | 0 |
| 74-76 |  |  | 19143223 | 3828645 | 3828645 | 1914322 | 957161,2 | 0 |
|  77-83 |  |  | 36720390 | 7344078 | 7344078 | 3672039 | 1836020 | 0 |
| 84 |  |  | 66075914 | 13215182,8 | 13215183 | 6607591 | 3303796 | 0 |
| 85 |  |  | 191954412 | 38390882 | 38390882 | 19195441 | 9597721 | 0 |
| 86-90 |  |  | 16877066 | 3375413,2 | 3375413,2 | 1687706,6 | 843853,3 | 0 |
| 91-97 |  |  | 153253784 | 30650757 | 30650757 | 15325378 | 7662689 | 0 |
| Sub-total  |  |  | 1312314314 | 262456909 | 262456909,4 | 131228453,1 | 65614228,4 | 0 |
| 38-43 | C | 5% | 83079139 | 4153956,95 | 4153957 | 0 | 0 | 0 |
| 70-73 |  |  | 6788557 | 339427,85 | 339427,85 | 0 | 0 | 0 |
| 86-90 |  |  | 165911 | 8295,6 | 8295,6 | 0 | 0 | 0 |
| Sub-total  |  |  | 90033607 | 4501680,4 | 4501680,45 | 0 | 0 | 0 |
| Total | C | 5% et 20% | 1402347921 | 266958589,4 | 266958589,9 | 131228453,1 | 65614228,4 | 0 |
| TOTAL | A+B+C |  | 19856573200 | 1706172427 | 1367829695 | 679724397,7 | 65614228,4 |  |
| TOTAL | A+B+C+D |  | 26048216371 | 2796656274 | 2458313544 | 1770208246 | 1156098077 | 1090483848 |
| ABC/ABCD |  |  | 76,23% | 61,01% | 55,64% | 38,40% | 5,68% | 0,00% |

Appendix 2 – Evolution from T to T20 of the EU28 FOB exports to WA

and of WA losses of import duties according to groups and ID rates

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Chapters | Euros | ID rate | EU exports | T (2015) | T5 (2020) | T10 (2025) | T15 (2030) | T20 (2035) |
| 01-02 | D | 35% | 395135270 | 138297344,5 | 138297344,5 | 138297345 | 138297344,5 | 138297344,5 |
| 03-04 |  |  | 16049208 | 5617223 | 5617223 | 5617223 | 5617223 | 5617223 |
| 05-08 |  |  | 153096581 | 53583803 | 53583803 | 53583803 | 53583803 | 53583803 |
| 15-18 |  |  | 59885694 | 20959993 | 20959993 | 20959993 | 20959993 | 20959993 |
| 19-24 |  |  | 138085269 | 48329844,15 | 48329844,15 | 48329844,15 | 48329844,15 | 48329844,15 |
| 29-37 |  |  | 27029243 | 9460235,05 | 9460235 | 9460235 | 9460235 | 9460235 |
| 51-59 |  |  | 104054493 | 36419073 | 36419073 | 36419073 | 36419073 | 36419073 |
| Sub-total  |  |  | 893335758 | 312667515,7 | 312667515,7 | 312667516,2 | 312667515,7 | 312667515,7 |
| 01-02 | D | 20% | 2505728 | 501145,6 | 501145,6 | 501145,6 | 501145,6 | 501145,6 |
| 03-04 |  |  | 185603849 | 37120770 | 37120770 | 37120770 | 37120770 | 37120770 |
| 05-08 |  |  | 43304149 | 8660830 | 8660830 | 8660830 | 8660830 | 8660830 |
| 09-14 |  |  | 10751709 | 2150342 | 2150342 | 2150342 | 2150342 | 2150342 |
| 15-18 |  |  | 111039739 | 22207948 | 22207948 | 22207948 | 22207948 | 22207948 |
| 19-24 |  |  | 1159587707 | 231917541,4 | 231917541,4 | 231917541,4 | 231917541,4 | 231917541,4 |
| 25-28 |  |  | 42049650 | 8409930 | 8409930 | 8409930 | 8409930 | 8409930 |
| 29-37 |  |  | 241363578 | 48272715,6 | 48272716 | 48272716 | 48272716 | 48272716 |
| 38-43 |  |  | 239354883 | 47870976,6 | 47870976,6 | 47870977 | 47870977 | 47870977 |
| 44-50 |  |  | 108260564 | 21652113 | 21652113 | 21652113 | 21652113 | 21652113 |
| 51-59 |  |  | 26279536 | 52559072 | 52559072 | 52559072 | 52559072 |  |
| 60-62 |  |  | 50730585 | 10146117 | 10146117 | 10146117 | 10146117 | 10146117 |
| 63-70 |  |  | 527763253 | 105552650,6 | 105552650,6 | 105552650,6 | 105552650,6 | 105552650,6 |
| 71-73 |  |  | 90435814 | 18087162,8 | 18087162,8 | 18087162,8 | 18087162,8 | 18087162,8 |
| 74-76 |  |  | 53869059 | 10773812 | 10773812 | 10773812 | 10773812 | 10773812 |
| 77-83 |  |  | 135811149 | 27162230 | 27162230 | 27162230 | 27162230 | 27162230 |
| 84 |  |  | 44789527 | 8957905,4 | 8957905 | 8957905 | 8957905 | 8957905 |
| 85 |  |  | 61892264 | 12378452,8 | 12378453 | 12378453 | 12378453 | 12378453 |
| 86-90 |  |  | 624931473 | 124986294,6 | 124986294,6 | 124986294,6 | 124986294,6 | 124986294,6 |
| 91-97 |  |  | 175991755 | 35198351 | 35198351 | 35198351 | 35198351 | 35198351 |
| Sub-total  |  |  | 3936315971 | 834566360,4 | 834566360,6 | 834566361 | 834566361 | 782007289 |
| 03-04 | D | 10%  | 320662982 | 32066298 | 32066298 | 32066298 | 32066298 | 32066298 |
| 09-14 |  |  | 8368093 | 836809,3 | 805908,4 | 805908,4 | 805908,4 | 805908,4 |
| 15-18 |  |  | 7856103 | 785610,3 | 785610,3 | 785610,3 | 785610,3 | 785610,3 |
| 19-24 |  |  | 4727770 | 472777 | 472777 | 472777 | 472777 | 472777 |
| 29-37 |  |  | 78689720 | 7868972 | 7868972 | 7868972 | 7868972 | 7868972 |
| 38-43 |  |  | 26368408 | 2635416,6 | 2635416,6 | 2635417 | 2635417 | 2635417 |
| 51-59 |  |  | 15297247 | 1529725 | 1529725 | 1529725 | 1529725 | 1529725 |
| 63-70 |  |  | 26403841 | 2640384,1 | 2640384,1 | 2640384,1 | 2640384,1 | 2640384,1 |
| 71-73 |  |  | 10262363 | 1026236,3 | 1026236,3 | 1026236,3 | 1026236,3 | 1026236,3 |
| 77-83 |  |  | 1716605 | 171660,5 | 171660,5 | 171660,5 | 171660,5 | 171660,5 |
| 86-90 |  |  | 348307451 | 34830745,1 | 34830745,1 | 34830745,1 | 34830745,1 | 34830745,1 |
| Sub-total  |  |  | 848660583 | 84864634,2 | 84833733,3 | 84833733,7 | 84833733,7 | 84833733,7 |
| 29-37 | D | 0% | 1010178116 | 0 | 0 | 0 | 0 | 0 |
| Total | D | 0% à 35% | 6688490428 | 1232098510 | 1232067610 | 1232067611 | 1232067610 | 1179508538 |
| 01-02 | A | 5% | 4569801 | 228490,05 | 0 | 0 |   | 0 |
| 03-04 |  |  | 301763016 | 15088151 | 0 | 0 | 0 | 0 |
| 05-08 |  |  | 13372068 | 668603,4 | 0 | 0 | 0 | 0 |
| 09-14 |  |  | 585344355 | 29267218 | 0 | 0 | 0 | 0 |
| 15-18 |  |  | 8682760 | 434138 | 0 | 0 | 0 | 0 |
| 19-24 |  |  | 250254258 | 12512712,9 | 0 | 0 | 0 | 0 |
| 25-28 |  |  | 261536820 | 13076841 | 0 | 0 | 0 | 0 |
| 29-37 |  |  | 279762469 | 13988123,5 | 0 | 0 | 0 | 0 |
| 38-43 |  |  | 181162107 | 9011500,75 | 0 | 0 | 0 | 0 |
| 44-50 |  |  | 13210161 | 6605081 | 0 | 0 | 0 | 0 |
| 51-59 |  |  | 6057298 | 302864,9 | 0 | 0 | 0 | 0 |
| 63-70 |  |  | 1866209 | 93310,45 | 0 | 0 | 0 | 0 |
| 71-73 |  |  | 356565577 | 17828278,85 | 0 | 0 | 0 | 0 |
| 74-76 |  |  | 85430375 | 4271519 | 0 | 0 | 0 | 0 |
| 77-83 |  |  | 16242695 | 812134,8 | 0 | 0 | 0 | 0 |
| 84 |  |  | 2690327153 | 134516357,7 | 0 | 0 | 0 | 0 |
| 85 |  |  | 804513083 | 40225654,2 | 0 | 0 | 0 | 0 |
| 86-90 |  |  | 1589117837 | 79455891,85 | 0 | 0 | 0 | 0 |
| 91-97 |  |  | 1130024 | 56501,2 | 0 | 0 | 0 | 0 |
| Sub-total  |  |  | 7450908066 | 378443372,6 | 0 | 0 | 0 | 0 |
| 25-28 | A | 0% | 37144719 | 0 | 0 | 0 | 0 | 0 |
| 29-37 |  |  | 349802441 | 0 | 0 | 0 | 0 | 0 |
| 38-43 |  |  | 44669728 | 0 | 0 | 0 | 0 | 0 |
| 44-50 |  |  | 1310533 | 0 | 0 | 0 | 0 | 0 |
| 71-73 |  |  | 11140 | 0 | 0 | 0 | 0 | 0 |
| 85 |  |  | 11286969 | 0 | 0 | 0 | 0 | 0 |
| 86-90 |  |  | 336442 | 0 | 0 | 0 | 0 | 0 |
| Sub-total  |  |  | 444561972 | 0 | 0 | 0 | 0 | 0 |
| Total A |  |  | 7895470038 | 378443372,6 | 0 | 0 | 0 | 0 |
| 01-02 | B  | 10% | 9448044 | 944804,4 | 944804,4 | 472402,2 | 0 | 0 |
| 03-04 |  |  | 72177351 | 7217735 | 7217735 | 3608868 | 0 | 0 |
| 09-14 |  |  | 22686563 | 2268656 | 2268656 | 1134328 | 0 | 0 |
| 15-18 |  |  | 1404016 | 1404016 | 1404016 | 702008,1 | 0 | 0 |
| 19-24 |  |  | 106190497 | 10619049,7 | 10619049,7 | 5309524,85 | 0 | 0 |
| 25-28 |  |  | 8875351227 | 887535122,7 | 887535122,7 | 443767561,4 | 0 | 0 |
| 29-37 |  |  | 365542272 | 36554227,2 | 36554227 | 18277114 | 0 | 0 |
| 38-43 |  |  | 299294287 | 29929428,7 | 29929428,7 | 14964714 | 0 | 0 |
| 44-50 |  |  | 108464936 | 10846494 | 10846494 | 5423247 | 0 | 0 |
| 51-59 |  |  | 8199711 | 819971,1 | 819971,1 | 409985,6 | 0 | 0 |
| 63-70 |  |  | 30771089 | 3077108,9 | 3077108,9 | 1538554,45 | 0 | 0 |
| 71-73 |  |  | 61691248 | 6169124,8 | 6169124,8 | 3084562,4 | 0 | 0 |
| 74-76 |  |  | 37002025 | 3700203 | 3700203 | 1850101 | 0 | 0 |
| 77-83 |  |  | 60974575 | 6097458 | 6097458 | 3048729 | 0 |  |
| 84 |  |  | 703805206 | 70380520,6 | 70380521 | 35190260 | 0 | 0 |
| 85 |  |  | 378849589 | 37884958,9 | 37884959 | 18942479 | 0 | 0 |
| 86-90 |  |  | 383470888 | 38347088,8 | 38347088,8 | 19173544,4 | 0 | 0 |
| 91-97 |  |  | 18138452 | 1813845 | 1813845 | 906922,6 | 0 | 0 |
| Sub-total  |  |  | 11543461976 | 1155609813 | 1155609813 | 577804906 | 0 | 0 |
| 09-14 | B | 5% | 33034147 | 1651707 | 1651707 | 0 | 0 | 0 |
| 38-43 |  |  | 32006727 | 1600336,35 | 1600336,35 | 0 | 0 | 0 |
| 71-73 |  |  | 3673149 | 183657,45 | 183657,45 | 0 | 0 | 0 |
| Sub-total  |  |  | 68714023 | 3435700,8 | 3435700,8 | 0 | 0 | 0 |
| 29-37 | B | 0% | 96081930 | 0 | 0 | 0 | 0 | 0 |
| Total  | B | 0% à 10% | 11708257929 | 1159045514 | 1159045514 | 577804906 | 0 | 0 |
| 01-02 | C | 20% | 2250880 | 450176 | 450176 | 225088 | 112544 | 0 |
| 03-04 |  |  | 4835010 | 967002 | 967002 | 483501 | 241750,5 | 0 |
| 05-08 |  |  | 9566990 | 1913398 | 1913398 | 956699 | 478349,5 | 0 |
| 09-14 |  |  | 11113353 | 2222671 | 2222671 | 1111335 | 555667,7 | 0 |
| 15-18 |  |  | 466975 | 93395 | 93395 | 46697,5 | 23348,75 | 0 |
| 19-24 |  |  | 11521036 | 2304207,2 | 2304207,2 | 1152103,6 | 576051,8 | 0 |
| 25-28 |  |  | 161074071 | 32214814,2 | 32214814,2 | 16107407,1 | 8053704 | 0 |
| 29-37 |  |  | 21700384 | 4340076,8 | 4340077 | 2170038 | 1085019 | 0 |
| 38-43 |  |  | 93987057 | 18797411,4 | 18797411,4 | 9398706 | 4699353 | 0 |
| 44-50 |  |  | 5111329 | 1022266 | 1022266 | 511132,9 | 255566,5 | 0 |
| 51-59 |  |  | 7122166 | 1424433 | 1424433 | 712216,6 | 356108,3 | 0 |
| 60-62 |  |  | 16283306 | 3256661 | 3256661 | 1628331 | 814165,3 | 0 |
| 63-70 |  |  | 109292038 | 21858407,6 | 21858407,6 | 10929203,8 | 5464601,9 | 0 |
| 71-73 |  |  | 499324278 | 99864855,6 | 99864855,6 | 49932427,8 | 24966213,9 | 0 |
| 74-76 |  |  | 20400581 | 4080116 | 4080116 | 2040058 | 1020029 | 0 |
|  77-83 |  |  | 42553628 | 8510726 | 8510726 | 4255363 | 2127681 | 0 |
| 84 |  |  | 73452877 | 14690575,4 | 14690575 | 7345288 | 3672644 | 0 |
| 85 |  |  | 233873614 | 46774722,8 | 46774723 | 23387361 | 11693681 | 0 |
| 86-90 |  |  | 19573002 | 3914600,4 | 3914600,4 | 1957300,2 | 978650,1 | 0 |
| 91-97 |  |  | 178733860 | 35746772 | 35746772 | 17873386 | 8936693 | 0 |
| Sub-total  |  |  | 1522236435 | 304447287,4 | 304447287,4 | 152223643,5 | 76111822,25 | 0 |
| 38-43 | C | 5% | 84907040 | 4245352 | 4245352 | 0 | 0 | 0 |
| 70-73 |  |  | 6804135 | 340206,75 | 340206,75 | 0 | 0 | 0 |
| 86-90 |  |  | 355840 | 17792 | 17792 | 0 | 0 | 0 |
| Sub-total  |  |  | 92067015 | 4603350,75 | 4603350,75 | 0 | 0 | 0 |
| Total | C | 5% et 20% | 1614303450 | 309050638,2 | 309050638,2 | 152223643,5 | 76111822,25 | 0 |
| TOTAL | A+B+C |  | 21218031417 | 1846539524 | 1468096152 | 730028549,5 | 76111822,25 | 0 |
| TOTAL | A+B+C+D |  | 27906521845 | 3078638035 | 2700163762 | 1962096160 | 1308179433 | 1179508538 |
| ABC/ABCD |  |  | 76,03% | 60% | 54,37% | 37,21% | 5,82% | 0% |

**Appendix 3 - Key difficulties of imputation of ID on WA imports from the EU related to the discrepancy between the ECOWAS CET and Eurostat codes beyond HS6 level**

The following codes are not exhaustive examples of the difficulties of imputation of Eurostat codes to the WA CET codes.

0402 code and subcodes on milk powder and condensed milk: the CET has much lower duties (5%) on products in packages of more than 25 kg and products of less than 25 kg reserved for pharmacies, the other products being excluded and taxed at 10%, distinctions that are not used by Eurostat. We have opted to consider exports in packages of more than 25 kg.

0713 code and subcodes: the CET distinguishes between pulses reserved for seeds, taxed at 5%, while others are excluded and taxed at 20%. We have considered that most imports are not restricted to seeds and are excluded.

2009 sub-codes: as for milk powder the CET distinguishes between fruit juice concentrates imported in packages of more than 25 kg (taxed at 10% in group B) and the others, excluded and taxed at 20%. Here too we have chosen often to favour imports in packages over 25 kg.

380891 codes on insecticides: the Eurostat distinctions between sub-codes 11/20/30/40/90 are based on the nature of the active product and if the TEC distinguishes also the subcodes 1110-1190, and 1910-1920-1990-9000 according to the presence or absence of an active product (methyl bromide) it is not the same as those of Eurostat, with rates ranging from 5% (a) and 20% (C and D). The CET ID on pesticides used in agriculture are taxed at 5% against 20% (C) for the other, a distinction not made in Eurostat codes.

The CET sub-code 42021210 on packaging (including various bags and suitcases) has a rate of 10% (B) on components imports to be mounted in ECOWAS and the sub-code 42021290 has a rate of 20% (D) in the case of finished products. But the distinction between Eurostat sub-codes 42021211/19/50/91/99 is based on the type of container (plastic, textile). The same distinctions are repeated with the codes 420219, 420221, 420222, 420229, 420291, 420292, 420299.

The same CET distinction based on imported components or finished products are to be found with the codes 6401, 6402, 6403, 6404, 6405 on footwear and items while the Eurostat codes differ depending mainly on the nature of the material (rubber or leather in particular).

The same distinction on the import of spare parts or finished products can be found in HS chapter 84 of the various machines (of which 8418, 8472, 8473), certain electrical products of HS chapter 85 (of which 8527, 8528), and especially for vehicles (cars, motorcycles and bicycles) of HS chapter 87 (8701, 8702, 8703, 8704, 8711, 8712, 87. We have considered that most of those imports are finished products excluded from liberalization and taxed at 20% instead of being liberalized and taxed at 5%.

Those interested can request to receive the product codes according to the ID rates selected.

1. *The foly to implement the EU-West Africa Economic Partnership Agreement (EPA), based on 2015 trade data*, SOL, 19 April 2016, http://www.sol-asso.fr/analyses-politiques-agricoles-jacques-b/ [↑](#footnote-ref-1)
2. <http://trade.ec.europa.eu/doclib/docs/2015/october/tradoc_153869.pdf> http://trade.ec.europa.eu/doclib/docs/2015/october/tradoc\_153870.pdf

Group A covers essential social goods, basic necessities, basic commodities, capital goods and specific inputs; group B includes mainly inputs and intermediate goods and group C covers mainly final consumption goods. [↑](#footnote-ref-2)
3. According to ITC TradeMap the EU28 total imports from ECOWAS were of €40 billion in 2014 whereas ECOWAS exports to the EU28 were of €34.5 billion. For all cereal the figures are almost identical: €470.8 million of EU28 exports to ECOWAS (FO value) and €478.4 million of ECOWAS imports from the EU28 (CIF value), denying the sharp difference between EU FOB value and WA CIF value. [↑](#footnote-ref-3)
4. http://lionel.fontagne.free.fr/papers/fontalabmita\_JAE.pdf [↑](#footnote-ref-4)
5. E-mail of Peter Lunenborg of the South Centre. [↑](#footnote-ref-5)
6. http://www.commodafrica.com/16-08-2016-la-cedeao-se-penche-sur-lunion-douaniere-dont-le-regime-fiscal-des-intrants [↑](#footnote-ref-6)
7. https://www.customs.gov.ng/ProhibitionList/import.php [↑](#footnote-ref-7)
8. http://www.commerce.gouv.ci/commerce.php?id=14&cod=2&idcom=6 [↑](#footnote-ref-8)
9. https://importexporttransit.wordpress.com/2014/06/02/les-taxes-douanieres-en-cote-divoire/ [↑](#footnote-ref-9)
10. Le gouvernement sénégalais poursuit ses mesures de soutien au secteur de l’oignon [↑](#footnote-ref-10)
11. http://www.commodafrica.com/17-08-2016-lundi-limportation-doignons-reprend-au-senegal [↑](#footnote-ref-11)
12. http://fr.allafrica.com/stories/201608181080.html. SOL has written two papers on this issue: *Perpetuating the interim EPAs of Ivory Coast and Ghana would be meaningless*, May 17, 2016; *Ghana's thoughtless ratification of the interim EPA, based on false data*, August 9, 2016, available on SOL website: http://www.sol-asso.fr/analyses-politiques-agricoles-jacques-b/ [↑](#footnote-ref-12)