



The impact of Brexit, the regional EPA and interim EPAs of Ivory Coast and Ghana on Senegal and West Africa¹

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The Economic Partnership Agreement (EPA) of West Africa (WA) – grouping together 15 ECOWAS' member States plus Mauritania – was initialled in Ouagadougou on June 30, 2014 by the Chief negotiators, initialling confirmed by the Heads of State on July 10, 2014 in Abuja, but to date three States – Nigeria, the Gambia and Mauritania – have not formally signed it.

Because of this delay on September 3, 2016 the interim EPA (iEPA) of Ivory Coast (IC) – initialled on 13 December 2007 and signed on 28 November 2008 with the EU – entered into provisional application after the Ivorian Parliament authorized on 12 August 2016 the President of the Republic to ratify it, a ratification already made by the European Parliament on 25 March 2009. IC was concerned that the European Commission put out its threat to withdraw non-LDCs of Sub-Saharan Africa (SSA), of which of WA, from their duty free-quota free access to the EU market if the regional EPA was not ratified before 1 October 2016. IC has thus followed Ghana which has ratified its iEPA on August 3, 2016 that the European Parliament has itself ratified on 1st December and which has entered into provisional application on 15 December.

I – The weight of United Kingdom in the EU28 trade with Senegal

Senegal would suffer significant losses of customs duties (import duties, ID, plus value added tax, VAT) on imports from the EU28 minus the United Kingdom (EU28-UK) if the regional WA EPA is implemented. We refer to the EU28-UK for the future since the Brexit implies the exit of the UK from the EU28 but we don't know what type of bilateral trade agreements the UK will conclude with sub-Saharan African countries, of which WA, of which Senegal.

In 2015 the EU28 had a surplus of 1.954 billion euros (€ bn) in its total trade with Senegal, of which of €1.858 bn for the EU28-UK, implying a UK surplus of €93 million (M). The EU28 surplus was of €214.8 M on agricultural products, fish and preparations (of which a deficit of €21.5 M for the UK) and €1.739 bn on other products (of which a surplus of €117.9 M for the UK). Note that, if Senegal had an overall deficit in agricultural products and fish and in other products, it has nonetheless a surplus of €173.5 M in fish and preparations, so that its deficit on agricultural products alone was of €388.3 M.

¹ This is a revised version of the previous one of 26 October 2016, having corrected the error made on the impact of trade diversion which does not play without EPA, and with several updates on other issues.

7.9% of imports and 5.5% of total EU28 exports with Senegal were due to the UK. These percentages were higher for agricultural products and fish (8.9% of imports and 10.2% of exports) than for other products (5.6% and 6.7% respectively). But the UK imports very little fish and preparations from Senegal and does not export them at all, its deficit being of €2.8 M or 1.6% of the EU28 deficit, so that the share of the UK in the EU28 agricultural exports alone to Senegal was only of 1% when to the contrary its share of EU28 agricultural imports from Senegal was of 19.2%.

So that Senegal should not suffer big losses of import duties (ID) if the regional EPA is implemented but could see significant reductions of its exports to the EU28, especially in agriculture, since it would not benefit automatically of the EU duty free-quota free "Everything but arms" Decision of 2001. However it is very likely that the UK will maintain this status for all LDCs, including of WA, even if it would tend to favour English-speaking countries in its trade relations and external assistance.

2 - The huge losses of customs revenues from the liberalization of 71.1% of imports from the EU28-UK

We would have liked to avail of Senegal's imports from the EU28 in CIF² values but the comparison of the CIF values registered by Senegal with the EU28 exports in FOB values registered by Eurostat, which are only available in total value for some EU countries, shows the unreliability of Senegal CIF values. Table 1 shows that Senegal's total imports at CIF values is much lower than the FOB values of total exports for Spain and the Netherlands, which is totally meaningless.

Table 1 – EU28 FOB exports to Senegal and Senegal CIF imports in 2015

Billion of CFA francs	France	Spain	Netherlands	Germany
CIF Senegal	549.2	136.6	136.1	82.1
FOB EU	502.8	184.9	228.3	67.5
CIF/FOB	109.2%	73.9%	59.6%	121.6%

Source: Eurostat and ANSD, *Note d'analyse du commerce extérieur 2015*, http://www.ansd.sn/ressources/publications/NACE_2015%20VERSION%20FINALE%20DU%208%20SEPT%202016.pdf

It is therefore necessary to rely on the EU FOB values before adding an estimate of the average gap between WA CIF and EU FOB values.

We have calculated tariff line by tariff line the EU FOB exports according to the schedule of the WA tariff offer for the EPA for the four groups of products – D for those excluded from liberalization and A, B and C for those liberalized – at the DD rates of 0%, 5%, 10%, 20% and 35%³. Appendix 1 provides the detailed data, summarized in Table 2. According to the EU28-UK FOB exports to Senegal in 2015, 71.1% of them would be liberalized – which is less than the 73.8% of the 13 LDCs (including Cape Verde which benefit of the GSP+ status), the 75.1% of Ghana, the 76.3% of the whole WA and the 82.1% of Nigeria –, but which is still higher than the 67.7% of Ivory Coast. The average ID per group ranges from 19.1% for group D of

² CIF (cost, insurance, freight): price of a product once arrived in the country of importation, before import duties. FOB (free on board): price of a product ready to be exported (at port, airport, station).

³ 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.

excluded products to 8.3% for the average of the three groups of liberalized products, with 4.6% for group A, 9.8% for group B and 18.9% for group C, the average ID of all liberalized and excluded products being 11.4%.

Table 2 – Reductions of Senegal's duties on its imports from EU28-UK from T5 to T20

Euros million	ID rates	Exports and ID in T (2015)			ID reductions on EU28-UX FOB exports: T5-T20			
		Exports	ID	ID rates	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
D	0%,10%,20%, 35%	636,9	121,3	19,05%	121,3	121,3	121,3	121,3
A	0 & 5%	672,7	31	4,61%	0	0	0	0
B	0%, 5%, 10%	777,1	76,4	9,83%	75,3	37,5	0	0
C	5% & 20%	115,7	21,9	18,90%	21,9	11,1	6,7	0
A+B+C		1565,5	129,3	8,26%	97,1	48,5	6,7	
A+B+C+D		2202,4	250,6	11,38%	218,4	169,8	128	121,3
ABC/ABCD		71.08%	51.60%		44.46%	28.56%	5.23%	0

Table 3 shows that agricultural and fishery products (Chapters 01 to 24 of the Harmonised System, HS) which will be liberalized represented 45% of total agricultural imports from the EU28-RU in 2015 but only 16.6% of the ID on those imports, with an average ID rate of 6.1%, against 25% for the excluded agricultural and fishery products, the average rate for all liberalized and excluded imports of agricultural and fishery products being of 16.5%, well above the 11.4 % for all products.

Table 3 – Reductions of Senegal's import duties on its agricultural and fish imports from EU28-UK

Euros million	Exports and ID in T (2015)			ID reductions on EU28-UX FOB exports: T5-T20			
	Exports	ID	ID rates	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
D	254	63,6	25,03%	63,6	63,6	63,6	63,6
A+B+C	207,9	12,6	6,05%	3,6	1,8	0,4	0
A+B+C+D	461,9	76,1	16,49%	67,2	65,4	63,9	63,6
ABC/ABCD	45%	16.6%		5.4%	2.8%	0.6%	0%

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.

Table 4 shows the necessary addition to the EU28-UK exports to Senegal at FOB value of several components, with a change from the previous assessment made in April 2016:

- Addition of 20% on the EU FOB value to get the Senegal CIF value. The 30% addition used for the whole WA was dropped for Senegal as it is clear that EU transport costs to Dakar are lower than those to the landlocked Sahelian countries or more distant countries such as Nigeria.
- Additional imports and ID associated with the growth of the Senegalese population.
- Addition of 25% to the CIF values to reflect the trade diversion of Senegal's imports in favour of the EU28-UK at the expense of imports from other WA States and from third countries.
- Addition of gains of the value added tax (VAT) on imports because it is levied on CIF imports plus ID. Although Senegal's current VAT rate is 18%, as some goods are exempted, we used the ECOWAS normal rate of 16%.

Note that the loss of customs revenues (ID + VAT on imports) is the difference between the revenues without EPA and their level with the EPA.

Table 5 shows annual and cumulative customs revenue losses (ID + VAT) from T5 (2020) to T35 (2050): up to T10 (2025) the EPA leads to annual trade diversion gains of 25% of the value of CIF imports, which are higher than the ID losses, and this results in cumulative gains up to

T13 (2028), but cumulative losses then increase rapidly from €92.9 M in T14 (2029) to €893. M in T20 (2035), jumping to €3.434 bn in T35 (2050).

Table 4 – Senegal's losses of ID+VAT on liberalized imports from the EU28-UK: T5 to T20

Euros million	Exports and ID at T (2015)		T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
	Exports	Import duties	ID on the EU28-UK FOB exports to Senegal			
EU28-UK at FOB value	1565,5	129,3	97,1	48,5	6,7	0
Imports and ID at Senegal CIF value for liberalized products (+20% on EU28-UK FOB value)						
	1878,6	155,1	116,6	58,2	8	0
Imports and ID at Senegal CIF value for liberalized products taking into account of the population growth						
		T à T5	T5 à T10	T10 à T15	T15 à T20	T20 à T35
Population increase (%/year)		2,94%	2,76%	2,62%	2,51%	2,28%
Increased imports "		1,96%	1,84%	1,75%	1,67%	1,52%
	T	T5	T10	T15	T20	T35
Total importations libéralisées	1878,6	2070,1	2267,6	2473,1	2686,6	3368,8
DD à l'importation avec APE	153,8	128,5	63,8	14,1	0	0
Imports and ID with trade diversion of liberalized products (+25% on average over the CIF value)						
Total liberalized imports	1878,6	2587,6	2834,5	3091,4	3358,3	4211
Import duties with the EPA	153,8	160,6	79,8	17,6	0	0
Total annual reductions of customs revenues with the losses of VAT on imports						
ID rate without EPA	8,26%	8,26%	8,26%	8,26%	8,26%	8,26%
ID without EPA	153,8	171	187,3	204,3	221,9	278,3
Imports + ID without EPA	2032,4	2241,1	2454,9	2677,4	2908,5	3647,1
VAT at 16% without EPA	325,2	358,6	392,8	428,4	465,4	583,5
ID + VAT without EPA	479	529,6	580,1	632,7	687,3	861,8
Imports + ID with EPA	2032,4	2748,2	2914,3	3109	3358,3	4211
VAT with EPA	325,2	439,7	466,3	497,4	537,3	673,8
Gains of VAT	0	81,1	73,5	69	71,9	90,3
Losses of ID	0	10,4	107,5	186,7	221,9	278,3
Net losses of ID+VAT	0	-70,7	34	117,7	150	188
Total cumulative losses of customs revenues on imports (ID + VAT) with the EPA from T5 (2020) to T20 (2035) and T35 (2050)						
Cumulative losses		-70,7	-193,1	210,6	893,5	3433,9

Table 5 – Senegal's annual & cumulative losses of ID+VAT on imports from the EU28-UK with EPA

€ million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual	-70,7	-62,9	-51,5	-34,3	-7,7	34	47,4	62,4	78,9	97,3	117,7
Cumulative	-70,7	-133,6	-185,1	-219,4	-227,1	-193,1	-145,7	-83,3	-4,4	92,9	210,6
	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Annual	123,7	129,8	136,4	143	150	152,3	154,6	156,9	159,3	161,7	164,1
Cumulative	334,3	464,1	600,5	743,5	893,5	1045,8	1200,4	1357,3	1516,6	1678,3	1842,4
	2042	2043	2044	2045	2046	2047	2048	2049	2050		
Annual	166,1	168,6	171,4	174,1	176,7	179,5	182,2	184,9	188		
Cumulative	2008,5	2177,1	2348,5	2522,6	2699,3	2878,8	3061	3245,9	3433,9		

But the loss of customs revenues (DD + VAT) would be nearly twice as high without trade diversion since it has the effect of increasing VAT receipts with the EPA. Table 6 shows that the losses of DD + VAT would immediately appear in 2020, with cumulative losses rising to €408.2 M in 2025, €1.245 billion in 2030, €2.356 billion in 2035 (T20) and € 6.071 billion in 2050 .

6 – Senegal's annual & cumulative losses of ID+VAT without trade diversion

€ million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual	29,3	39,2	52,3	69,8	93,2	124,4	136,9	150,7	165,8	182,5	200,9
Cumulative	29,3	68,5	120,8	190,6	283,8	408,2	545,1	695,8	861,6	1044,1	1245
	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Annual	207,7	214,6	221,9	229,3	237	238,3	239,6	240,9	242,2	243,6	244,9
Cumulative	1452,7	1667,3	1889,2	2118,5	2355,5	2593,8	2833,4	3074,3	3316,5	3560,1	3805
	2042	2043	2044	2045	2046	2047	2048	2049	2050		
Annual	246,3	247,6	249	250,4	251,7	253,1	254,5	255,9	257,4		
Cumulative	4051,3	4298,9	4547,9	4798,3	5050	5303,1	5557,6	5813,5	6070,9		

As a result, according to the actual rate of trade diversion, the annual losses of DD + VAT would fall between these two extremes, for example at €1.625 billion in 2035 and €4.752 billion in 2050 for a trade diversion rate of 12.5% on CIF imports.

3 – The risks of the Ivory Coast's and Ghana's interim EPAs for Senegal

If the regional WA EPA is not finalized, Senegal will not be forced to open its market to 71.1% of its imports from the EU28-UK. The IC and Ghana interim EPAs (iEPAs) will nevertheless disturb greatly and in many ways the intra-regional trade and indirectly lead to open the Senegal market to exports of the EU28-UK.

During the debate of 13 October 2016 on the ratification of the iEPA of Ghana at the INTA Committee of the European Parliament, the Foreign Minister of Ghana, Ms. Hannah Tetteh, as well as the head of the EPAs department at the DG trade of the European Commission, Ms. Sandra Gallina, acknowledged the existing differences in tariff levels (ID) between the iEPA and the regional EPA but argued that this is not a problem, being convinced that the implementation of the regional EPA will take place before T5 (2021), making obsolete the difference in ID levels.

The first observation is that, after the implementation of the IC and Ghana's iEPAs, their imports will be subject to two different external tariffs depending on whether they come from the EU or from third countries or from other ECOWAS' States. If the liberalization of their imports from the EU will not begin until T5 (2021) they will nevertheless be taxed immediately at lower ID than the ECOWAS CET (common external tariff) since the maximum ID in the iEPAs is at 20% against 35% in the CET, which concern the majority of excluded products, mainly agricultural products heavily subsidized by the EU. These tariffs differential will attract more investments to IC and Ghana than in the rest of ECOWAS so that IC and Ghana will improve their competitiveness at the expense of the other ECOWAS States.

The question arises whether IC and Ghana will give priority to the WA CET over their iEPAs tariffs for their imports from the EU. If they prioritize customs revenues, they will choose to use the WA CET but if they yield to the pressures of importers they will choose the iEPAs tariffs. The legal question is whether the Vienna Convention on international treaty law establishes a priority in the treaties on behalf of those the most recently ratified, in which case iEPAs tariffs will be selected. The European Commission of course will push in this direction to improve European exporters' profits.

The second risk, incurred more from T5, is that IC and Ghana's liberalized imports from the EU could be re-exported, directly or indirectly, to the other ECOWAS States without being taxed given the lax rules of origin of ECOWAS. A thorough reassessment of these rules of origin is therefore urgent and crucial as the IC and Ghana's national products processed from duty free imports of EU inputs and equipment will have lower production costs than in the other ECOWAS States. As Ghana liberalized imported products of groups A taxed at 5% (basic goods, capital goods and specific inputs) and B taxed at 10% (inputs and semi-finished products) in the WA tariff offer for the regional EPA accounted in 2015 for 93% of all imports of liberalized goods and 70.2% of all imports (including excluded products) from the EU28-UK, the majority of imports are not finished products. The only oil products (in fact the entire HS chapter 27) accounted for 26.2% of Ghana's total imports from the EU28-UK in 2015, taxed at 9.90% on average, which would already reduce significantly the production cost, and particularly the transportation cost, of all national products, including of the raw agricultural products that circulate freely within the ECOWAS internal market. Indeed, the impact of the WA EPA study on Ghana made in January 2015 by the World Bank and the Ministry of Trade and Industry of Ghana pointed out that "*The most important export market for employment is ECOWAS: exporters to ECOWAS employed 38.7 percent of the sample's workers. The second*

*most important market was the European Union: exporters to the European Union employed 4.9 percent of the sample's workers"*⁴.

Similarly the IC liberalized products taxed at 5% and 10% in the WA CET accounted for 88.5% of all its liberalized products and 60% of all imports from the EU28-UK.

So that there is a big risk of a sharp increase of Senegal's imports of new products other than those already imported in 2015 from IC (for CFAF 61.5 bn) and Ghana (for CFAF 17.8 bn)⁵. In fact the issue is much more complicated for the IC iEPA since many ID of group A (liberalized at T5) and group B (liberalized at T10) are taxed at 20%⁶, so that, depending on the product, it is rather the WA CET that has the lower ID!

Regional integration being supposed to be the first objective of the EPA, this means that DG Trade and the EU Parliament itself do not care about the disintegration of WA. Not only the CET in force since January 2015 would no longer apply to these two countries, but all the other common policies introduced with difficulty since 1975 would be strongly shaken, especially the agricultural policy (ECOWAP), given the weight of IC in the regional agricultural trade.

Conclusion: we do not repeat here the other constraints of the regional and interim EPAs, and the alternatives already presented in the previous analyses of the impact of the regional EPA on IC and Ghana⁷, analyses which have also been updated on December 31, 2016.

Senegal should be the spokesman of WA LDCs to demand an extraordinary meeting of ECOWAS to safeguard the regional integration process. The first thing to do would be to assess precisely all the consequences of the iEPAs for the other ECOWAS States, particularly in the likely event that the regional EPA will be buried for good. Then all the necessary safeguards should be put in place in order that these iEPAs, that would no longer be interim but definitive, do not destroy the Community policies, including the CET, and to toughen the ECOWAS rules of origin to shelter the other ECOWAS States from the impacts of these two EPAs. An outright exclusion of these two ECOWAS countries, or at least of most Community policies, might be considered.

⁴ MacLeod, Jamie; Von Uexkull, Jan Erik; Shui, Lulu, *Assessing the economic impact of the ECOWAS CET and economic partnership agreement on Ghana*, 1st January 2015, <http://documents.worldbank.org/curated/en/84504146799971258/Assessing-the-economic-impact-of-the-ECOWAS-CET-and-economic-partnership-agreement-on-Ghana>

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http://www.ansd.sn/ressources/publications/NACE_2015%20VERSION%20FINALE%20DU%208%20SEPT%202016.pdf

⁶ <http://data.consilium.europa.eu/doc/document/ST-12129-2008-ADD-1/fr/pdf>

⁷ *Ghana's absurd ratification of its interim EPA*, SOL, 8 October 2016; *The absurd ratification of Ivory Coast's interim EPA*, SOL, 7 October 2016, <http://www.sol-asso.fr/analyses-politiques-agricoles-jacques-b/>

Annex 1 – Evolution of Senegal's losses of import duties from the EU28-UK with the WA EPA

Euros			Exports and ID at T (2015)		ID reductions from T5 (2020) to T20 (2035)			
HS chapters	Group	ID rates	EU28-UK	ID	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
01-02	D	35%	3675426	1286399	1286399	1286399	1286399	1286399
03-04		35%	24847	8696	8696	8696	8696	8696
05-08		35%	62880496	22008173,6	22008173,6	22008173,6	22008173,6	22008173,6
15-18		35%	9481989	3318696	3318696	3318696	3318696	
19-24		35%	10797830	3779240,5	3779241	3779241	3779241	3779241
29-37		35%	2642269	924794,15	924794,2	924794,15	924794,2	924794,2
51-59		35%	1962562	686896,7	686896,7	686896,7	686896,7	686896,7
Sub-total		35%	91465419	32012895,95	32012896,5	32012896,45	32012896,5	32012896,5
01-02	D	20%	248592	49718,4	49718,4	49718,4	49718,4	49718,4
03-04		20%	15882720	3176544	3176544	3176544	3176544	3176544
05-08		20%	10392533	2078506,6	2078506,6	2078506,6	2078506,6	2078506,6
09-14		20%	251782	50356,4	50356,4	50356,4	50356,4	50356,4
15-18		20%	13923197	2784639,4	2784639	2784639	2784639	2784639
19-24		20%	123759316	24751863,2	24751863	24751863	24751863	24751863
25-28		20%	410216	82043,2	82043,2	82043,2	82043,2	82043,2
29-37		20%	21480058	4296011,6	4296012	4296011,6	4296012	4296012
38-43		20%	25378397	5075679,4	5075679	5075679	5075679	5075679
44-50		20%	13229251	2645850,2	2645850	2645850	2645850	2645850
51-59		20%	35317733	7063546,6	7063547	7063547	7063547	7063547
60-62		20%	8183124	1636624,8	1636625	1636625	1636625	1636625
63-70		20%	34547942	6909588,4	6909588	6909588	6909588	6909588
71-73		20%	15416430	3083286	3083286	3083286	3083286	3083286
74-76		20%	3236554	647311	647311	647311	647311	647311
77-83		20%	11210693	2242138,6	2242139	2242138,6	2242139	2242138,6
84		20%	4327783	865556,6	865556,6	865556,6	865556,6	865556,6
85		20%	4921745	984349	984349	984349	984349	984349
86-90		20%	65934896	13186979,2	13186979	13186979	13186979	13186979
91-97		20%	17232787	3446557,4	3446557	3446557	3446557	3446557
Sub-total		20%	425285749	85057150	85057149,2	85057148,4	85057149,2	85057148,8
03-04	D	10%	890896	89090	89090	89090	89090	89090
09-14		10%	895218	89521,8	89521,8	89521,8	89521,8	89521,8
15-18		10%	501463	50146,3	50146,3	50146,3	50146,3	50146,3
19-24		10%	343883	34388,3	34388,3	34388,3	34388,3	34388,3
29-37		10%	9232836	923283,6	923283,6	923283,6	923283,6	923283,6
38-43		10%	2668899	266889,9	266889,9	266889,9	266889,9	266889,9
51-59		10%	1182045	118204,5	118204,5	118204,5	118204,5	118204,5
63-70		10%	2706599	270659,9	270659,9	270659,9	270659,9	270659,9
71-73		10%	418911	41891,1	41891,1	41891,1	41891,1	41891,1
77-83		10%	116059	11606	11606	11606	11606	11606
86-90		10%	23819405	2381940,5	2381941	2381940,5	2381941	2381941
Sub-total		10%	42776214	4277621,9	4277622,4	4277621,9	4277622,4	4277622,4
29-37	D	0%	77368154	0	0	0	0	0
Total	D	0% à 35%	636895536	121347667,9	121347668,1	121347666,8	121347668,1	121347667,7
01-02	A	5%	531954	26597,7	0	0	0	0
03-04		5%	15305764	765288	0	0	0	0
05-08		5%	1475174	73758,7	0	0	0	0
09-14		5%	104601338	5230066,9	0	0	0	0
15-18		5%	2186171	109308,55	0	0	0	0
19-24		5%	55684555	2784227,75	0	0	0	0
25-28		5%	28293037	1414651,85	0	0	0	0
29-37		5%	23508692	1175434,6	0	0	0	0
38-43		5%	17645411	882270,55	0	0	0	0
44-50		5%	14897493	744874,65	0	0	0	0
51-59		5%	1007597	50379,85	0	0	0	0
63-70		5%	96794	4839,7	0	0	0	0
71-73		5%	14860886	743044,3	0	0	0	0
74-76		5%	16125093	806255	0	0	0	0
77-83		5%	115930	5797	0	0	0	0
84		5%	187655013	9382750,65	0	0	0	0
85		5%	61674475	3083723,8	0	0	0	0
86-90		5%	73701586	3685079,3	0	0	0	0
91-97		5%	477012	23850,6	0	0	0	0
Sub-total		5%	619843975	30992199,45	0	0	0	0
25-28	A	0%	16851857	0	0	0	0	0
29-37			23276573	0	0	0	0	0
38-43			3811647	0	0	0	0	0
44-50			7594651	0	0	0	0	0
71-73			0	0	0	0	0	0

85			1258044	0	0	0	0	0
86-90			65826	0	0	0	0	0
Sub-total			52858598	0	0	0	0	0
Total A			672702573	30992199,45	0	0	0	0
01-02	B	10%	500798	50079,8	50079,8	25039,9	0	0
03-04		10%	1863177	186318	186318	93159	0	0
09-14		10%	2600431	260043,1	260043,1	130021,6	0	0
15-18		10%	6765571	676557,1	676557,1	338278,6	0	0
19-24		10%	8604131	860413,1	860413,1	430206,6	0	0
25-28		10%	498395388	49839538,8	49839539	24919769	0	0
29-37		10%	22812926	2281292,6	1140646	570323,15	0	0
38-43		10%	32683044	3268304,4	3268304	1634152	0	0
44-50		10%	12711213	1271121,3	1271121	635560,7	0	0
51-59		10%	2032270	203227	203227	101613,5	0	0
63-70		10%	2267006	226700,6	226700,6	113350,3	0	0
71-73		10%	5621077	562107,7	562107,7	281053,9	0	0
74-76		10%	6991831	699183	699183	349592	0	0
77-83		10%	4147747	414774,7	414774,7	207387,35	0	0
84		10%	80224743	8022474,3	8022474	4011237	0	0
85		10%	25274896	2527489,6	2527490	1263744,8	0	0
86-90		10%	46389450	4638945	4638945	2319472,5	0	0
91-97		10%	921364	92136,4	92136,4	46068,2	0	0
Sub-total		10%	760807063	76080706,5	74940059,5	37470030,1	0	0
09-14	B	5%				0	0	0
38-43		5%	5495028	274751,4	274751,4	0	0	0
71-73		5%	1127549	56377,45	56377,45	0	0	0
Sub-total		5%	5495028	331128,85	331128,85	0	0	0
29-37	B	0%	10844466	0	0	0	0	0
Total	B	0% à 10%	777146557	76411835,35	75271188,35	37470030,1	0	0
01-02	C	20%	147688	29537,6	29537,6	14768,8	7384,4	0
03-04		20%	159106	31821	31821	15911	7955,3	0
05-08		20%	1355150	271030	271030	135515	67757,5	0
09-14		20%	1729022	345804,4	345804,4	172902,2	86451,1	0
15-18		20%	59435	11887	11887	5943,5	2971,75	0
19-24		20%	4376589	875317,8	875317,8	437658,9	218829,5	0
25-28		20%	4654296	930859,2	930859,2	465429,6	232714,8	0
29-37		20%	1347195	269439	269439	134719,5	67359,75	0
38-43		20%	11276614	2255322,8	2255323	1127661	563830,7	0
44-50		20%	330642	66128,4	66128,4	33064,2	16532,1	0
51-59		20%	1007035	201407	201407	100703,5	50351,75	0
60-62		20%	2624462	524892,4	524892,4	262446,2	131223,1	0
63-70		20%	11314918	2262983,6	2262984	1131492	565745,9	0
71-73		20%	22878256	4575651,2	4575651	2287826	1143913,6	0
74-76		20%	1107114	221423	221423	110711	55355,7	0
77-83		20%	3303235	660647	660647	330323,5	165161,8	0
84		20%	3378248	675649,6	675649,6	337824,8	168912,4	0
85		20%	19080335	3816067	3816067	1908033,5	954016,8	0
86-90		20%	1690325	338065	338065	169032,5	84516,25	0
91-97		20%	15318594	3063718,8	3063719	1531859	765929,7	0
Sub-total		20%	107138259	21427651,8	21427652,4	11051650,5	6669738,7	0
38-43	C	5%	8535490	426774,5	426774,5	0	0	0
70-73		5%	95321	4766,05	4766,05	0	0	0
86-90		5%	8500	425	425	0	0	0
Sub-total		5%	8543990	431965,55	431965,55	0	0	0
Total	C	5% et 20%	115682249	21859617,35	21859617,95	11051650,5	6669738,7	0
TOTAL	A+B+C		1565531379	129263652,2	97130806,3	48521680,6	6669738,7	0
TOTAL	A+B+C+D		2202426915	250611320	218478474,4	169869347,4	128017406,8	121347667,7
ABC/ABCD			71,08%	51,58%	44,46%	28,56%	5,21%	0

Source: Eurostat and WA tariff offer for the regional EPA