The absurd ratification of Ivory Coast's interim EPA[1]

Jacques Berthelot (jacques.berthelot4@wanadoo.fr), December 31, 2016

Outline

On 3 September 2016 the "interim" or "stepping stone" Economic Partnership Agreement (iEPA) that Ivory Coast (IC) had initialled on 13 December 2007[2] and signed on 28 November 2008 with the EU entered into force after the Ivorian Parliament had authorized on August 12, 2016 the President of the Republic to ratify it, whereas it had been already ratified by the European Parliament on March 25, 2009. IC was concerned that the European Commission would implement its threat to withdraw the duty free-quota free access to the EU for the non LDCs of sub-Saharan Africa (SSA), especially those of West Africa (WA), if the Regional EPA was not ratified before October 1, 2016, i.e. three days ago, as Nigeria, the Gambia and Mauritania have still not signed it. IC has followed Ghana which ratified its iEPA on August 3, 2016 but it is only on 13 October 2016 that the International Committee (INTA) of the European Parliament will debate on the ratification of the Ghana iEPA, the vote itself being scheduled for mid-November.

In doing so, the Ivorian Parliament has shot itself in the foot, following the government which gave in to the strong pressures of international agribusiness firms, particularly French, rather than listening to the warnings of civil society. Yet the IC iEPA like that of Ghana are different from the WA regional EPA, particularly on tariff liberalization as they are not based on the ECOWAS CET (common external tariff) in force since 1 January 2015 and establishing a band of import duties (ID) at 35% – concerning particularly all products excluded from liberalization – a rate that did not exist in 2007 in the tariff offer of IC, itself different from the WAEMU CET where the maximum rate was at 20%. On the other hand the liberalization schedules of ID in the iEPAs of IC and Ghana are not stipulated in years T5 to T20, but in terms of calendar years with a moratorium of 5 years for Ghana and 2 years only for IC. Furthermore these iEPAs have other provisions than those on tariff liberalization contradicting those of the regional EPA. However it is likely that, despite the violation of legal provisions of the iEPAs an agreement would eventually be reached between the IC and Ghana and the EU to align all iEPAs provisions on those of the regional EPA. But this should not be decided hastily by the EU Commission alone but should require in-depth debates at the European Parliament and Council

[1] This is a revised version of the previous one of December 10, 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.
[2] https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/238356/7950.pdf

as well as in Ghana and Ivory Coast because the ratified iEPAs differ significantly from the regional EPA.
The present assessment is based on the assumption that the IC will apply the regional EPA, or that all the provisions of the iEPAs will be the same as those of the regional EPA.

I – The GSP duties to pay on the IC exports to the EU28-UK without EPA

After the Brexit, i.e. the exit of the United Kingdom (UK) from the EU28, it is necessary to assess the import duties (ID) of the GSP (Generalised System of Preferences) that IC exporters would have to pay to the EU28-UK without EPA (iEPA or WA EPA) and compare them with the losses of ID on IC liberalized imports from the EU28-UK plus the ID to pay on IC exports to the other ECOWAS Member States which would apply with an EPA.

Table 1 summarizes Annex 1 which details the EU28-UK imports for IC in EU CIF[3] values and the GSP and GSP+ duties that IC would have paid in 2015 if it did not benefit of the duty free-quota free (DFQF) status of the Cotonou regime and from which it would no longer benefit without an EPA. While agricultural and fish exports to the EU28-UK accounted for 78.7% of the €3.880 billion (bn) of all exports, they accounted for 99.9% of the GSP IDs to pay and 99.8% of the GSP+ IDs. Exports of agricultural products outside chapters 01-24 are not negligible but they concern only two products not taxed by the EU: essential oils (€1.3 million, M) and raw cotton (€12.4 M). Total GSP IDs would have been of €113.9 M, of which only €117,846 for non-agricultural and fish products. This total is significantly higher than the €66.9 M of GSP duties that Ghana would have to pay. Total GSP+ IDs would have been of only €38.3 M or 33.6% of total GSP IDs.

Table 1 – Distribution EU28-UK imports from IC in 2015 in total and agricultural products

	EU28-UK imports from IC		GSP duties		GSP+ duties	
Chapters of the Harmonised System (HS)	Euros	Tonnes	Euros	Rate	Euros	Rate
Chapters 01-24 (agricultural and fish products)	3055487689	12343013,8	113769936	3,7%	38221601	1,3%
Chapiters 25-97 (other products)	824850925	1507698,1	117846	0,01%	81802	
Total 01-97	3880338614	2850711,9	113887782	3,7%	38303403	0,99%
01-24/Total	78,7%	47,1%	99,9%		99,8%	
25-97/Total	21,3%	52,9%	0,1%		0,2%	

Source: Eurostat and TARIC

Table 2 shows the weight of the UK in total EU28-UK imports from IC and of the essential agricultural and fish products – processed cocoa, processed tuna, bananas and pineapple (CTBP) – which would bear the bulk of the GSP ID. We see that the UK represents only 6.1% of the EU28 total imports from IC and 6.8% of the EU28-UK total imports from IC while these percentages are of respectively 11.6% and 13.1% from Ghana[4].

Table 2 – EU28 and EU28-UK main imports from IC in 2015

	Total	CTBA	Cacao transformé total					Thon	Bananes	Ananas
1000 €			total	pâte	beurre	poudre	chocolat	transformé		
UE28	4147454	1339269	1009149	493582	379271	36970	99326	125889	185242	18990
UE28-RU	3882872	1210242	913369	485204	291869	36970	99326	124034	155050	17789
RU	264582	129027	95780	8378	87402	0	0	1854	30192	1201
RU/UE28	6,4%	9,6%	9,5%	1,7%	23%	0	0	1,5%	16,3%	6,3%
RU/UE28-RU	6,8%	10,7%	10,5%	1,7%	29,9%	0	0	1,5%	19,5%	6,8%
En tonnes										
UE28	2975481	623480	311880	181787	81627	19225	29241	32715	254218	24666
UE28-RU	2851838	562546	293868	179555	65846	19225	29241	32188	213326	23165
RU	123644	60934	18013	2232	15781	0	0	527	40893	1501

[3] 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 (port, airport, station).
[4] *Ghana's absurd ratification of the interim EPA, based on false data*, SOL, 21 September 2016.

RU/UE28	4,2%	9,8%	5,8%	1,2%	19,3%	0	0	1,6%	16,1%	6,1%
RU/UE28-RU	4,3%	10,7%	6,1%	1,2%	24%	0	0	1,6%	19,2%	6,5%

Source: Eurostat; CTBP: cocoa, tuna, bananas, pineapples

The same is found for the main agricultural and fish products: 9.6% and 10.7% of imports from IC CTBP against 24.1% and 31.8% from Ghana. And this although the absolute imports from IC are clearly larger than those from Ghana: 38.5% more for total imports and 2.3 times more for the CTBP. It is only for processed tuna and pineapple that the weight of Ghana is higher than that of IC. UK weight is high however for imports of cocoa butter (23% of those of the EU28) and bananas (16.3%).

However it is likely that the Commission would issue a regulation to exclude from the GSP cocoa imports from IC pursuant to Annex VI of Regulation 978/2012 of 25 October 2012 on GSP stating in Article 8 that, when EU imports under a HS section exceed 17.5% of its total imports from countries benefiting from GSP for three years then it is the Most Favoured Nation (MFN) duty which applies. The Commission had already issued a regulation (EU) 2016/330 of 8 March 2016[5] on imports of HS chapter 06 (plants and cut flowers) for Kenya in case it will not benefit from the EAC (Eastern Africa Community) EPA. This is clearly the case for IC cocoa products (and more generally of HS chapter 18), which represented 40% of EU28 total imports of cocoa in 2015, after 37.4% in 2013 and 36.9 % in 2014. And the percentages coming from the only GSP countries is a fortiori larger since their number falls once they sign free trade agreements (FTAs) with the EU. But it is also the case for Ghana, which represented 19.8% of imports of Chapter 18 in 2013, 20.1% in 2014 and just 17.66% in 2015. In this case Table 3 shows that IC ID payable to the EU28-UK under chapter 18 would increase from €57.1 M in 2015 under the GSP to €89.5 M under the MFN, which would increase the total ID by €32.4 M, from €113.9 M to €146.3 M.

Table 3 – Comparison of GSP and MFN ID on IC processed cocoa in 2015

Euros 1000	Paste	Butter	Powder	Chocolate	Total
Imports	485204	291869	36970	99321	913364
GSP rate	6,10%	4,20%	2,80%	4,80%+9,35%	
MFN rate	9,60%	7,70%	8%	8,30%+9,35%	
GSP value	29597	12259	1035	14244	57135
MFN value	46580	22474	2958	17530	89542

Source: Eurostat and TARIC

Even with the EPA (iEPA or WA EPA) one cannot expect that IC exports to the EU28-UK would rise in the future for two reasons:

- Stagnation and aging population of EU28-UK, which would even decrease after 2030 as estimated by the United Nations Population data base revised in 2015.

- WA exports, including from IC, to the EU will face a significant competitiveness erosion vis-à-vis Andean and Central American countries which have concluded FTAs with the EU28 since 2012 (2015 for Ecuador) as they can also export DFQF (duty free-quota free) the same agricultural and fish products, except for bananas – for which the ID will fall gradually to €75 per tonne from 2020 while non-LDC ACP countries will have to pay the full MFN duty of €126 in the absence of EPA –, and for chocolate for which they have only to pay the specific duty (on included sugar, dairy and cereals), being exempted of the ad valorem duty. In addition Article 8 of Regulation 978/2012 of 25 October 2012 applies only to present GSP countries and not to former GSP countries that have signed FTAs with the EU despite that Ecuador accounted for 27.7 % of bananas imported by the EU28 from 2013 to 2015 by volume and 25.3% by value

[5] http://trade.ec.europa.eu/doclib/docs/2016/march/tradoc_154349.pdf

and the imported percentages of EU28-UK were higher (31% and 28.7%). A fortiori these percentages are much higher when referred to imports from GSP beneficiary countries, so that the GSP is rather a status of the DCs penalized by the EU for not having signed FTAs (of which EPAs)! Yet the gross national income per capita was $6,010 in Ecuador in 2015 against $1,410 in IC, $1,480 in Ghana and $1,380 in Kenya[6]. Fortunately this article 8 does not apply to beneficiary countries of GSP+, as stated by the Trade Commissioner Karel de Gucht in July 2011[7], which shows that a good alternative to the EPA exists for these three countries.

II - The huge losses of ID on imports from the EU28-UK and on exports to ECOWAS Member States

The importance of ID that IC should pay on its exports to the EU28-UK cannot hide the bigger losses of ID that it would suffer if the EPA is implemented, both on imports from the EU28-UK and on its exports to other WA States, of which of ECOWAS.

2.1 - The huge loss of customs revenues linked to the progressive liberalization of 67.7% of IC imports from the EU28-UK

We recalculated, tariff line (TL) by TL, the data presented in the aforementioned document from April 2016 to better stick to the WA EPA agreement schedule for the 4 groups of products – D excluded from liberalization and A, B and C for the liberalized products – and the ID rates: 0%, 5%, 10%, 20% and 35%[8]. Annex 2 provides the detailed data, summarized in Table 4. We see that the percentage of 67.7% of imports liberalized by IC is significantly below the average of 76.3% by WA, of which by 82.1% in Nigeria, by 75.1% in Ghana and by 73.8% in the 13 LDCs, to which is assimilated Cape Verde, as its status of GSP+ is very similar to that of LDCs. The average ID per group ranges from 17.11% for group D of products excluded from liberalization to 7.78% for the average of the three groups of products liberalized, of which 4.81% for group A, 9.40% for group B and 19.43% for group C, the average ID for all products being 10.79%.

Table 4 – Declines in IC duties on its imports from the EU28-UK from T5 to T20

€ million	ID rates	Exports and ID in T (2015)			Declines in ID on EU28-UK FOB exports from T5 to T20			
Group		Exports	ID	ID rates	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
D	0%,10%,20%, 35%	726,1	124,2	17,11%	124,2	124,2	124,2	124,2
A	0 & 5%	922,5	44,4	4,81%	0	0	0	0
B	0%, 5%, 10%	423,2	39,8	9,40%	39,8	19	0	0
C	5% & 20%	175	34	19,43%	34	16,8	8,4	0
A+B+C		1520,7	118,3	7,78%	73,8	35,8	8,4	
A+B+C+D		2246,7	242,5	10,79%	198	160	132,6	124,2
ABC/ABCD		67,68%	48,79%		37,29%	22,38%	6,35%	0

The products that will be liberalized have accounted for 48.8% of total ID in T (2015) and these ID on liberalized products will decline by 40% in T5, by 70% in T10 and by 93% in T15 before disappearing in T20 when only the ID on the excluded products will remain.

6 http://data.worldbank.org/indicator/NY.GNP.PCAP.CD
7 http://www.ictsd.org/bridges-news/eclairage-sur-les-n%C3%A9gociations/news/entretien-exclusif-avec-le-commissaire-europ%C3%A9en-au
8 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.

Agricultural and fish products (HS chapters 01 to 24) accounted for 21.7% of total imports from the EU28-UK in 2015 but for 32% of total ID, with an average ID of 15.9% as the most sensitive food products are excluded from liberalization and taxed at 35%. On the other hand the average ID on imports of non-agricultural products (chapters 25 to 97) was of 9.4%.
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 5 shows the necessary addition to the EU28-UK exports to IC at FOB value of several components, with a change from the previous assessment made in April 2016:
- 30% on FOB value to get the IC CIF value.
- Additional imports and ID associated with the growth of the Ivorian population.
- Adding 25% to the CIF values to reflect the trade diversion of IC imports in favour of the EU28-UK at the expense of imports from other WA States and from third countries.
- Addition of gains on the value added tax (VAT) on imports because it is levied on CIF imports (which would increase) plus ID. Although the current IC VAT rate is 18%, as some goods are taxed at 11%, we used the normal rate of 16% of ECOWAS.

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 – Reduction of ID + VAT on IC liberalized imports coming from the EU28-UK: 2020-50

	EU exports and IC ID in T (2015)		ID on the EU28-UK FOB value			
€ million	EU FOB value	ID on FOB EU	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
IC imports and ID in EU28-UK FOB value of liberalized products						
	1520,7	118,3	73,8	35,8	8,4	0
IC imports and import duties at CIF values of liberalized products (+30% on average over the EU FOB value)						
	1976,9	153,8	95,9	46,5	10,9	0
Imports and import duties on liberalized products taking into account the population increase						
		T à T5	T5 à T10	T10 à T15	T15 à T20	T20 à T35
Population increase (%/year)		2,40%	2,35%	2,28%	2,21%	2,08%
Increased imports "		1,60%	1,57%	1,52%	1,47%	1,39%
	T	T5	T10	T15	T20	T35
Total imports	1976,9	2140,2	2313,6	2494,8	2683,7	3301,1
Import duties with the EPA	153,8	103,9	50,3	11,8	0	0
IC imports and import duties with trade diversion of liberalized products (+25% on average over the IC CIF value)						
Total liberalized imports	1976,9	2675,5	2892	3118,6	3354,6	4126,4
Import duties with the EPA	153,8	129,9	62,9	14,8	0	0
Total annual reductions of customs revenues with the losses of VAT on imports						
ID rate without EPA	7,78%	7,78%	7,78%	7,78%	7,78%	7,78%
ID without EPA	153,8	166,5	180	194,1	208,8	256,8
Imports + ID without EPA	2130,7	2306,7	2493,6	2688,9	2892,5	3557,9
VAT at 16% without EPA	340,9	369,1	399	430,2	462,8	569,3
ID + VAT without EPA	494,7	535,6	579	624,3	671,6	826,1
Imports + ID with EPA	2663,4	2779,4	2942,3	3130,4	3354,6	4126,4
VAT with EPA	426,1	444,7	470,8	500,9	536,7	660,2
VAT gains with EPA	0	75,6	71,8	70,7	73,9	90,9
ID losses with EPA	0	36,6	117,1	179,3	208,8	256,8
Net losses of ID+VAT	0	-39	45,3	108,6	134,9	165,9
Total annual and cumulative losses of customs revenues on imports (ID + VAT) with the EPA from T5 (2020) to T20 (2035) and T35 (2050)						
Cumulative losses		-39	-17,5	377,2	996,8	3261,8

However, imports without EPA take into account only the increase in the population but not the trade diversion which occurs only in the case of EPA. This is why the VAT increases with the EPA despite the decrease of ID.

Table 6 presents the annual and cumulative customs revenue losses (ID + VAT) from T5 (2020) to T35 (2050): the annual EPA losses would not appear until 2023 and the cumulative losses until 2026 because trade diversion inflates the imports and the VAT at the beginning faster than the decrease of ID. Cumulative losses then increase rapidly, from €377.2 M in 2030 to almost €1 billion (€996.8 M) in T20 (2035) and then to €3.262 billion in T35 (2050).

Table 6 – Annual and cumulative losses of ID+VAT of Ivory Coast imports from EU28-UK with EPA

€ million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual	-39	-28,6	-15,8	0,3	20,3	45,3	54	64,3	76,6	91,2	108,6
Cumulative	-39	-67,6	-83,4	-83,1	-62,8	-17,5	36,5	100,8	177,4	268,6	377,2
	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Annual	113,4	118,4	123,7	129,2	134,9	136,8	138,7	140,7	142,7	144,6	146,6
Cumulative	490,6	609	732,7	861,9	996,8	1133,6	1272,3	1413	1555,7	1700,3	1846,9
	2042	2043	2044	2045	2046	2047	2048	2049	2050		
Annual	148,7	150,8	152,8	155	157,1	159,3	161,5	163,8	165,9		
Cumulative	1995,6	2146,4	2299,2	2454,2	2611,3	2770,6	2932,1	3095,9	3261,8		

But let us emphasize that the loss of customs revenue (DD + VAT) would be twice as high without trade diversion since it has the effect of greatly increasing VAT receipts in the case of EPA. Thus table 7 shows that the losses of DD + VAT would immediately appear in 2020, with cumulative losses rising to €484.5 M in 2025, €1.376 billion in 2030, €2.516 billion in 2035 (T20) and €6.581 billion 2050.

Table 7 – Annual and cumulative losses of ID + VAT on IC imports without trade diversion in EPA

€ million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual	42,5	53,6	67,6	85,3	107,7	135,8	147,9	161,1	175,4	191	208
Cumulative	42,5	96,1	163,7	249	356,7	492,5	640,4	801,5	976,9	1167,9	1375,9
	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Annual	214,4	221	227,9	234,9	242,2	245,6	249	252,4	256	259,5	263,1
Cumulative	1590,3	1811,3	2039,2	2274,1	2516,3	2761,9	3010,9	3263,3	3519,3	3778,8	4041,9
	2042	2043	2044	2045	2046	2047	2048	2049	2050		
Annual	266,8	270,5	274,2	278,1	281,9	285,8	289,8	293,8	297,9		
Cumulative	4308,7	4579,2	4853,4	5131,5	5413,4	5699,2	5989	6282,8	6580,7		

The actual losses could be between these two extremes if trade diversion were limited to 12.5% of the CIF imports coming from the EU28-UK.

2.2 - Import duties on IC exports to the other ECOWAS Member States

These countries would be forced to tax imports from IC based on the ECOWAS CET in order not to be flooded with EU products that IC (and Ghana) would import duty free from T5 (2020), assuming that the liberalization schedule of iEPA would be aligned on that of the regional EPA.

As regional integration is supposed to be the first objective of the EPA, this would imply that DG Trade does 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 other common policies introduced with difficulty since 1975 would be strongly shaken, especially agricultural policy (ECOWAP) given the weight of IC in regional agricultural trade.

Indeed Annex 3 shows that exports of all IC products excluding cocoa to ECOWAS in 2014 (€2.441 bn) were larger by 72% than exports to the EU28 (€1.176 bn) as cocoa exports to the EU28 were of €2.237 bn against only €1,723 to ECOWAS. Moreover, IC total exports to ECOWAS in 2013 (€3.071 bn) exceeded those to the EU28 (€3.016 bn) without having to deduct cocoa exports and were 90% larger after deducting cocoa exports (€1.590 bn).

Hence, based on the ECOWAS CET, the IC would have to pay €333.5 M on its exports to ECOWAS in IC FOB value and, given a CIF-FOB gap of about 15%, those ID would have been of €383.5 M (table below), and yet this does not take account the statistical charge and the community levy of ECOWAS, that add 2.5% to the CIF value nor above all the VAT of about 16% on the CIF value plus ID.

Agricultural and fish exports to ECOWAS of the HS chapters 01 to 24 accounted for 17.1% of total and 18.4% of ID and non-agricultural exports (chapters 25 to 97) 82.9% of exports and 81.6% of ID.

The main export and correlative ID focused on petroleum products (chapter 27 for €88.4 M or 36% of exports and 23.8% of ID), toiletries and beauty (chapter 33, €25.9 M of ID), soaps (chapter 34, €21 M of ID), plastics, including packaging (chapter 39, €21.4 M of ID), fats and oils (chapter 15, €16.1 M of ID), various food preparations, mainly concentrated coffee and soups (chapter 21, €11.3 M of ID), footwear (chapter 64, €10.6 M of ID), tobacco (chapter 24, €10.1 M of ID) and cotton fabrics (chapter 52, €8.4 M of ID).

Certainly the ID on CI exports to the other ECOWAS Member States should begin in T5, when the IC will begin to liberalize its market to exports from EU28-UK – if there is agreement that the provisions of the iEPA be aligned with those of the regional EPA – but IC exports and the corresponding ID to ECOWAS States, could also increase by 2/3 the growth rate of the ECOWAS population, i.e. by 1.77% per year from 2015 to 2020, 1.67% from 2020 to 2025, 1.65% from 2025 to 2030, 1.58% from 2030 to 2035 and 2035 to 1.43 from 2035 to 2050. Table 8 shows that the annual ID would increase to €418.7 M in 2020, €454.8 M in 2025, €493.6 M in 2030 and €533.8 M in 2035. The cumulative ID would leap to €2.620 bn in 2025, €5.017 bn in 2030, €7.611 bn in 2035 and €16.598 bn in 2050.

Table 8 - Annual and cumulative ID on IC exports to the ECOWAS States from 2020 to 2050

Millions d'€	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Annual						418,7	425,7	432,8	440	447,6	454,8	462,9
Cumulative						418,7	844,4	1277,2	1717,2	2164,8	2619,6	3082,5
	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038
Annual	471	479,4	487,9	496,6	503,9	511,2	518,7	526,2	533,8	541,4	549,2	557
Cumulative	3553,5	4032,9	4520,8	5017,4	5521,3	6032,5	6551,2	7077,4	7611,2	8152,6	8701,8	9258,8
	2039	2040	2041	2042	2043	2045	2046	2047	2047	2048	2049	2050
Annual	565	573,1	581,3	589,6	598	606,6	615,2	624	633	642	651,2	660,5
Cumulative	9823,8	10396,9	10978,2	11567,8	12165,8	12772,4	13387,6	14011,6	14644,6	15286,6	15937,8	16598,3

Instead of obsessing over the €113.9 M of the GSP duties that IC would have to pay on its exports to the EU28-UK in 2015 in the absence of iEPA – ID that moreover the WA civil society had offered to share for a few years – or even on the €146.3 M given that MFN ID could be imposed to IC processed cocoa exports, IC should meditate on these figures and the enormous political liability it has taken together with Ghana in causing WA disintegration. The responsibility of the European institutions is even greater.

Some claim that the other ECOWAS Member States should tax their imports from IC (and Ghana) only on their liberalized imports from the EU but not on their domestic products. However, this restriction does not hold because their domestic products will benefit from lower production costs by importing duty free inputs and equipment from the EU. Since imports of IC liberalized products of groups A (taxed at 5% on commodities, capital goods and specific inputs) and B (taxed at 10% on inputs and intermediate goods) accounted for 88.5% of all its imports of liberalized products and 60% of all its imports (including excluded products) this implies that the bulk of IC imports from the EU28-UK are not finished products. The only petroleum products (HS chapter 27 in general) accounted for 36% of IC total imports from the EU28-UK in 2015. Now these petroleum products were taxed at 9% on average in 2015 and reduce the cost of production, including of transportation of all domestic products. It remains to be seen how the implementation of the IC and Ghana iEPAs would lead to their expulsion from ECOWAS and to what extent the rules of origin of ECOWAS limit duty-free imports from both countries.

2.3 - Cumulative losses of customs revenue on imports from the EU28-UK and exports to ECOWAS States with an EPA, net of GSP+MFN duties to the EU28-UK without EPA

To assess the appropriateness of IC ratification and implementation of its iEPA we should compare the GSP+MFN duties it would have paid to the EU without EPA with the ID losses on its liberalized imports from the EU28-UK DD plus on its exports to the rest of ECOWAS with an EPA.

Tables 9 and 10 show IC total cumulative customs revenue losses from 2020 to 2050 on imports from the EU28-UK linked to the EPA as well as the import DDs to be paid on exports to ECOWAS, net of cumulative GSP and MFN ID on Ghana's exports to the EU28-UK if the EPA is not implemented, depending on trade diversion (Table 9) or not (Table 10).

Table 9 – IC cumulative losses of customs revenues on EU28-UK+ECOWAS, less GSP+MFN

Millions d'€	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GSP+MFN	146,3	292,6	438,9	585,2	731,5	877,8	1024,1	1170,4	1316,7	1463	1609,3
Losses on EU						-39	-67,6	-83,4	-83,1	-62,8	-17,5
Losses on Ecowas						418,7	844,4	1277,2	1717,2	2164,8	2619,6
Total losses						379,7	776,8	1193,8	1634,1	2102	2602,1
Net losses	146,3	292,6	438,9	585,2	731,5	-498,1	-247,3	23,4	317,4	639	992,8
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2050
GSP+MFN	1755,6	1901,9	2048,2	2194,5	2340,8	2487,1	2633,4	2779,7	2926	3072,3	5266,8
Losses on EU	36,5	100,8	177,4	268,6	377,2	490,6	609	732,7	861,9	996,8	3261,8
Losses on Ecowas	3082,5	3553,5	4032,9	4520,8	5017,4	5521,3	6032,5	6551,2	7077,4	7611,2	16598,3
Total losses	3119	3654,3	4210,3	4789,4	5394,6	6011,9	6641,5	7283,9	7939,3	8608	21350,1
Net losses	1363,4	1752,4	2162,1	2594,9	3053,8	3524,8	4008,1	4504,2	5013,3	5535,7	16083,3

Since IC will begin to liberalize imports only from T5 (2020) – assuming the liberalization schedule of iEPA would be aligned with that of the WA EPA – it's from there that it will have to pay ID on its exports to other ECOWAS countries. Regardless of these ID on exports to ECOWAS countries, it is only in 2032 that the cumulative losses due to the liberalization of IC market to exports from the EU28-UK with the EPA would exceed the cumulative GSP + MFN ID to pay to the EU28-UK without EPA. But the cumulative losses of ID on IC exports to ECOWAS countries would exceed the GSP + MFN duties as soon as 2022 (€1.277 bn against €1.170 billion). Net cumulative net losses of ID – on imports from EU28-UKRU plus those to be paid on exports to other ECOWAS countries with EPA less GSP duties to be paid on IC exports to EU28-UK – would appear in 2022 and then explode rapidly: from €23.4 M in 2022 to €992.8 M in 2025, €3.054 billion in 2030, €5.013 billion in 2035 at the end of the liberalization period, and the extension to 2050 would boost the net deficit to €16.083 billion! Unfortunately, it is not to be excluded that the lack of political will of the other ECOWAS States, as well as the laxity of the ECOWAS rules of origin, leads them to do nothing and to suffer the dumping of untaxed imports from IC and Ghana. Hence the urgent need to find alternatives to these EPAs which must be denounced all the more because they entail many other constraints.

However, without trade diversion, customs revenue losses on imports from the EU28-UK would exceed the ID to be paid on exports to the EU28-UK from 2043 and would exceed them by 1.314 billion in 2050. And this without taking into account the ID losses to be paid on exports to the rest of ECOWAS.

Table 10 – Cumulative losses of customs revenues without trade diversion, net of GSP to the EU

Millions d'€	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GSP+MFN	146,3	292,6	438,9	585,2	731,5	877,8	1024,1	1170,4	1316,7	1463	1609,3
Losses on EU						42,5	96,1	163,7	249	356,7	492,5
Losses on Ecowas						418,7	844,4	1277,2	1717,2	2164,8	2619,6
Total losses						461,2	940,5	1440,9	1966,2	2521,5	3112,1
Net losses	-146,3	-292,6	-438,9	-585,2	-731,5	-416,6	-83,6	270,5	649,5	1058,5	1502,8
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2050
GSP+MFN	1755,6	1901,9	2048,2	2194,5	2340,8	2487,1	2633,4	2779,7	2926	3072,3	5266,8
Losses on EU	640,4	801,5	976,9	1167,9	1375,9	1590,3	1811,3	2039,2	2274,1	2516,3	6580,7
Losses on Ecowas	3082,5	3553,5	4032,9	4520,8	5017,4	5521,3	6032,5	6551,2	7077,4	7611,2	16598,3
Total losses	3722,9	4355	5009,8	5688,7	6393,3	7111,6	7843,8	8590,4	9351,5	10127,5	23179
Net losses	1967,3	2453,1	2961,6	3494,2	4052,5	4624,5	5210,4	5810,7	6425,5	7055,2	17912,2

III – The other constraints related to the ratification of Ivory Coast interim EPA

The necessity for the other ECOWAS States to tax their imports from IC (and Ghana) would end the free movement of goods within the ECOWAS common external tariff (CET) and more generally would nullify the first goal of the regional EPA to promote regional integration. IC and Ghana could be excluded from ECOWAS and from all or most of the benefits provided through the various common policies, of which the ECOWAP (Common Agricultural Policy).

Although the implementation of its iEPA would obviously not exclude IC from the EPADP (EPA development assistance program or PAPED) the part concerning its national investment program, the EPADP would be reduced after the Brexit, especially the part coming from the 11th EDF (European development Fund) as it is funded by the EU Member States (of which 14.5% by the UK) and not by the Community budget.

Not to mention all the constraints of the EPA that would limit the policy space of IC to promote its development:

- Export taxes (article 16 of the iEPA and article 13 of the WA EPA): interdiction to increase export taxes beyond the level in T, which would be particularly detrimental to IC as its export taxes exceed its import duties.
- Standstill clause (article 15 of the iEPA and article 9 of the WA EPA): "*Côte d'Ivoire may until 31 December 2011 revise its basic customs duties on goods originating in the European Community insofar as the general impact of these duties is no higher than that resulting from the duties specified in Annex 2*". This provision would be in contradiction with the likely DG Trade proposal to align the specific provisions of the iEPA with those of the WA EPA, particularly on tariff offers as the maximum import duty of the iEPA was of 20% against 35% in the WA EPA. Furthermore the classification of tariff lines (TL) in duties groups (A, B, C, D) is totally different between iEPA and WA EPA as the TLs with a 20% duty in group A (which will be liberalized in T5) seem to exceed the TLs with a 5% duty, which is the norm in the WA EPA.
- MFN clause (article 17 of the iEPA and article 16 and of the WA EPA): IC will extend to the EU its more favorable treatment – particularly tariff reductions – granted to other major developed and emerging countries with which it would conclude trade agreements. But the provisions of the iEPA is more stringent than that of the WA EPA which adds "*an industrialisation rate measured by manufacturing value-added as a share of GDP in excess of 10% in the year prior to the entry into effect of the preferential Agreement*".

- Rendez-vous clause (article 44 of the iEPA and article 106 of the WA EPA): the iEPA goes much faster that the WA EPA because, when the last one foresees that "*within six (6) months after the conclusion of this Agreement, the Parties shall agree on a roadmap specifying the timetable and modalities… Parties shall agree to discuss the following issues on : services; intellectual property…; current payments and capital movements; personal data protection; investments; competition; consumer protection; sustainable development; public procurement*", the iEPA states: "*The Parties will take all necessary measures to endeavour to conclude a global EPA between the West Africa region and the EC before the end of 2008*".
- Bilateral safeguards (article 25 of iEPA and article 22 of WA EPA): whereas safeguards are the same, the WA EPA provides that they will be applicable 4 years, with the possibility of renewing for additional 4 years but the iEPA provides that they will be available for at most 2 years with the possibility of renew at most for 2 years. However this paragraph 6.b of Article 25 is contradictory since it adds: "*this measure may nevertheless be applied for a period of no more than four years and, when the circumstances justifying the imposition of safeguard measures continue to exist, be extended for a further four-year period*". Let us add that the WA EPA provides that the EU takes exceptional safeguards when "*the average Community price of white sugar falls during two consecutive months below 80 percent of the Community average price for white sugar recorded during the previous marketing campaign*".
- Infant industry clause (article 23 of the WA EPA): the iEPA has not such specific article even though the article 16 on export taxes and 25 on bilateral safeguards of the iEPA mention the infant industry issue as an argument to increase them, an argument which is also mentioned in the corresponding articles 13 and 22 of the WA EPA. The article 23 of WA EPA underscores that "*These measures may be applied for a period of up to eight (8) years. The application of the measures may be extended by a decision of the Joint Council of the EPA*", which is much longer than the "*temporary customs duties*" in "*exceptional circumstances*" allowed for export taxes and the four years mentioned for bilateral safeguards in the iEPA.
- Multilateral safeguards (article 21 of the WA EPA): the WA EPA provides that the EU would refrain to use the multilateral safeguards of GATT article XIX, of the Safeguard agreement and of article 5 of the Agrement on Agriculture (the special safeguard which can be triggered for excessive import quantities or too low import prices) but only for 5 years. There is no article for multilateral safeguards in the iEPA, and no allusion is made to the ECOWAS safeguards. Yet the complementary protection tax (CPT) – a surtax to the CET-ECOWAS – is applied to products imported from third countries in two cases: when the volume of imports of a product in a year increases by more than or equal to 25 percent than the average of imports of the last three years, or when the average CIF price over one month of an imported product falls below 80 percent of the average import prices of the last three years. ECOWAS countries may set the level of the CPT up to a maximum 70%, within each ECOWAS country's bound MFN level within the WTO. So that this CPT is much broader than the bilateral safeguards of the WA EPA or the iEPAS as it applies also to low import prices and that the WA EPA and IC iEPA prevent to use this ECOWAS CPT to imports from the EU, being contradictory to ECOWAS regional integration.
- Prohibition of quantitative restrictions between the Parties (article 18 of the iEPA and article 34 of the WA EPA), which is contradictory with the fact that the EU uses them for its sensitive agricultural products in most of its other free trade agreements. As the EU sensitive products concern temperate products not exported by WA (of which IC), with the exception of sugar which is a product of both climates, this provision penalizes only IC.
- The sharp decline in customs revenues would reduce all budgets for education, health, small farmers and environment protection. Especially as IC, like the rest of WA, is

already facing three structural challenges: population growth, climate change and food deficit. If we exclude cocoa exports only the IC average food deficit from 2011 to 2015 was of €102 M with the EU28-UK and of €260 M with all countries (of which of €531 M in cereals). To which we can add the collapse in the last two years of most commodity prices, except cocoa, of which petroleum products (accounting for 36% of IC total exports to the EU28-UK in 2015)..

- IC will suffer more from the dumping of EU agricultural products as agricultural imports totally liberalized in T20 accounted for 48.3% of agricultural imports from the EU28-UK in T (2015), much more than the average of 37.5% for WA. In 2013, EU subsidies to its agricultural exports to IC were of €73.8 M, of which €35.8 M to cereals, €22.5 M to beef, €9.3 M to pigmeat and €6 M to dairy products (no EU dumping of poultry meat as IC has sharply raised its ID above the WA CET). Let us stress that the EU has refused to address the issue of its domestic agricultural subsidies in all its FTAs, alleging that this issue can only be debated and decided at the WTO where it nonetheless refuses to question them under the pretext that they are essentially decoupled and notified in the green box[9].

IV - Conclusion: very favorable alternatives exist for IC but the EU does not want them

The first alternative would be to get a WTO waiver for all sub-Saharan Africa EPAs, of which that of WA which will benefit to IC, as the United States got it for the AGOA, renewed for 10 years in 2015 with the unanimous consensus of the WTO, including of the EU. This would be more easily obtained for the EU since the banana war was buried twice with the Andean and Central American exporting countries (in December 2009 at the WTO and in the FTAs concluded in 2012 and 2015) which were at the origin of the EU condemnation at the WTO and of the replacement of the Lomé conventions by the Cotonou Agreement which established the EPAs. If the EU had solved this war before the Doha Round in November 2001 it could have got a new waiver to continue the Lomé conventions. But is is not too late.

The second alternative would be to get the GSP+ status for IC, as for Ghana and Nigeria, which depend only of the EU political will as they have signed or ratified the 27 international conventions required by the EU[10] and fulfill the criteria of economic vulnerability as confirmed by an e-mail of 13 June 2016 received from DG Trade. Bern Lange, President of the INTA Committee of the European Parliament had also suggested to Kenya to make a request for GSP+ as an alternative to the EAC (Eastern Africa Community) that Tanzania and Burundi refused to sign. And we have shown that the GSP+ IDs would only be of €38.3 M and even of €27.2 M if IC would benefit of the same reduction in IDs on bananas granted to the Andean and Central American countries having signed FTAs with the EU since 2012. Moreover, these IDs could be mutualized by a regional solidarity fund proposed by civil society in Dakar in January 2015 of which IC would only have to pay 9.4% or €3.6 M[11]!

[9] On this issue read "*Analysis of the main controversies on domestic agricultural supports*", SOL, July 28, 2016, http://www.sol-asso.fr/analyses-politiques-agricoles-jacques-b/

[10] The list of the 27 conventions is given at the end of the EU Commission's assesment report of GSP+ countries of January 2016 and the signature or ratification can be checked on specific UN bodies: https://eeas.europa.eu/delegations/costa_rica/documents/eu_costa_rica/european_commission._(2016)._report_on_the_generalised_scheme_of_preferences_during_the_period_2014-2015..pdf; https://treaties.un.org/Pages/TreatyParticipantSearch.aspx?clang=_fr; http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:103023; https://cites.org/eng/disc/parties/chronolo.php

[11] *Taxe anti-APE sur les exportations extra-Afrique de l'Ouest*, Solidarité, janvier 2015 : https://www.sol-asso.fr/articles-de-2015/

Despite the expected EPA disasters, IC and EU do not want these alternatives because they are obsessed by the short term financial profits of few family firms agribusiness, mainly French, of which: the Compagnie Fruitière of Robert Fabre, which produces and exports the bulk of bananas and pineapples of IC, Ghana and Cameroon; the Mimran Group that owns the Grands Moulins d'Abidjan and Dakar and the Compagnie Sucrière du Sénégal; the Thai Union MW Brands Europe, particularly in Paris, which controls the bulk of IC exports of canned tuna to the EU, of which the canned factory of Paul Paulet in Douarnenez (France) under the brand "Petit Navire"; the Bolloré Group, which controls the IC port infrastructures and participates as such to exports of its products, of which cocoa, to the EU.

Annex 1 – GSP and GSP+ IDs that Ivory Coast would have paid in 2015 without EPA

	EU28-UK imports		GSP		GSP+	
Chapters of the Harmonised System	Euros	Tonnes	Euros	rate	Euros	rate
01- Live animals	0	0	0	0	0	
02- Meats	40	0	5	12,5%	0	
03- Fish	4128149	1248,6	465128	11,3%	0	
04- Dairy produce	2472	0,6	576964	26,8%	75	
05- Products of animal origin	0	0	0	0	0	
06- Live trees and other plants	1600301	578,4	115886	7,6%	0	
07- Vegetables	1322927	1142,2	114944	8,8%	31937	2,4%
08- Fruits	220193258	279055,6	27552120	12,6%	27092250	12,3%
09- Coffee, tea, spices	21368790	11964,4	748	#0	0	
10 - Cereals	20613	21,7	898	4,4%	898	4,4%
11- Milling products	564331	763,4	113401	20,1%	110681	19,6%
12- Oilseeds	13899835	31247,6	5	#0	5	
13- Lac, gums, resins	250	0	0	0	0	
14- Vegetable plaiting materials	704339	1105,9	0	0	0	
15- Animal and vegetable fats and oils	16367739	23543,2	511278	3,1%	0	
16- Preparations of meats and fish	124034193	32187,8	25427628	20,5%	0	
17- Sugars and sugar confectionery	5040	1,5	408	8,1%	131	2,6%
18- Cocoa and cocoa preparations	2629211068	905135,7	56945006	2,2%	9286498	0,4%
19- Preparations of cereals	2098188	1788,5	499236	23,8%	411401	19,6%
20- Preparations of vegetables, fruit	225704	220,3	28643	12,7%	1619	0,7%
21- Miscellaneous edible preparations	12057610	1918,5	486579	4%	0	
22- Beverages	46648	22,7	1327	2,9%	0	
23- Residues, oilseeds meals	7636002	51067,2	1286106	16,8%	1286106	16,8%
24- Tobacco	192	0	77	40,1%	0	
Sub-total 01-24	3055487689	12343013,8	114126387	3,7%	38221601	1,3%
25- Salt, sulphur, earths, cement	69796	73,3	0	0	0	
26- Ores, slag and ash	13819341	29157,0	0	0	0	
27- Mineral fuels, mineral oils	421395149	1178168,1	0	0	0	
28- Inorganic chemicals	8	0	0	0	0	
29- Organic chemicals	391918	22,4	0	0	0	
30- Pharmaceutical products	35025	4,8	0	0	0	
31- Fertilizers			0	0	0	
32- Tanning or dyeing extracts	41148	37,5	638	1,6%	0	
33- Essential oils	2552141	306,4	0	0	0	
34- Soap and washing preparations	99557	93,9	0	0	0	
35- Albuminoidal substances	0	0	0	0	0	
36- Explosives; pyrotechnic products	0	0	0	0	0	
37- Photographic or cinematographic goods	522	0	0	0	0	
38- Miscellaneous chemical products	173460	47,6	0	0	0	
39- Plastics	100588	23,4	0	0	0	
40- Rubber	255404828	183458,6	0	0	0	
41- Raw hides and skins	4095375	756,1	81802	2%	81802	
42- Articles of leather	9329	0,2	11	0,4%	0	
43- Furskins and artificial fur	0	0	0	0	0	
44- Wood and articles of wood	86870355	97335,6	9826	0,01%	0	
45- Cork and articles of cork	0	0	0	0	0	
46- Manufactures of straw	179	0,1	0	0	0	
47- Pulp of wood			0	0	0	
48- Paper and paperboard	15341	9,7	0	0	0	
49- Printed books, newspapers	35056	1,4	0	0	0	
50- Silk			0	0	0	
51- Wool	11678	0,6	0	0	0	
52- Cotton	12587900	9407	3382	0,03%	0	
53- Other vegetable textile fibres	406840	2285,2	0	0	0	
54- Man-made filaments	7476	0,8	454	6,1%	0	

55- Man-made staple fibres	0	0	0	0	0	
56- Wadding, felt and nonwovens	45	0	0	0	0	
57- Carpets and floor coverings	3497	0,1	224	6,4%	0	
58- Special woven fabrics	124	0	7	5,6%	0	
59- Covered textile fabrics	73	0	4	5,5%	0	
60- Knitted or crocheted fabrics	277	0,1	18	6,5%	0	
61- Apparel knitted or crocheted	56997	2	5459	9,6%	0	
62- Apparel not knitted or crocheted	69608	10,1	6633	9,5%	0	
63- Other made up textile articles	12217	0,6	667	5,5%	0	
64- Footwear	3708	0,2	209	5,6%	0	
65- Headgear	30137	1,9	0	0	0	
66- Umbrellas	0	0	0	0	0	
67- Prepared feathers and down	24308	3,8	0	0	0	
68- Articles of stone, plaster, cement	1171	0,8	0	0	0	
69- Ceramic products	2703	1,4	33	1,2%	0	
70- Glass and glassware	2363	0,4	58	2,5%	0	
71- Natural or cultured pearls	661486	11,3	0	0	0	
72- Iron and steel	214505	151,5	0	0	0	
73- Articles of iron or steel	233343	24	0	0	0	
74- Copper and articles thereof	12098710	2727,9	0	0	0	
75- Nickel and articles thereof	0	0	0	0	0	
76- Aluminium and articles thereof	64900	3,6	2081	3,2%	0	
78- Lead and articles thereof	107543	103,8	0	0	0	
79- Zinc and articles thereof	268	0,2	4	1,5%	0	
80- Tin and articles thereof	0	0	0	0	0	
81- Other base metals	0	0	0	0	0	
82- Tools, implements, cutlery	60724	3,9	0	0	0	
83- Miscellaneous articles of metal	2855	0,2	0	0	0	
84- Nuclear reactors, boilers, machinery	7554574	2143,2	0	0	0	
85- Electrical machinery and equipment	4091642	1217,6	0	0	0	
86- Railway or tramway locomotives	0	0	0	0	0	
87- Other vehicles	372782	52,4	6284	1,7%	0	
88- Aircraft	169901	4,9	0	0	0	
89- Ships	24087	0,7	0	0	0	
90- Optical, photographic, cinematographic	465040	3,5	0	0	0	
91- Clocks and watches	9750	0	0	0	0	
92- Musical instruments	216521	18,1	0	0	0	
93- Arms and ammunition	0	0	0	0	0	
94- Furniture; bedding	111759	14,8	20	0,02%	0	
95- Toys, games and sports requisites	2008	0,1	2	0,01%	0	
96- Miscellaneous manufactured articles	16193	1,7	0	0	0	
97- Works of art	42096	3,6	0	0	0	
Sub-total 25-97	824850925	1507698,1	117814	0,01%	81802	
Total 01-97	3880338614	2850711,9	114244201	3,7%	38303403	0,99%
01-24/01-97	78,7%	47,1%	99,9%			
25-97/01-97	21,3%	52,9%	0,1%			

Source: Eurostat and TARIC (http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=fr)

Annexe 2 – Evolution from T to T20 of EU28-UK FOB exports to Ivory Coast and of losses of import duties linked to the EPA according to groups and rates

Chapters	Group	ID rates	FOB exports	T (2015)	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
01-02	D	35%	49501079	17325377,65	17325377,65	17325377,65	17325377,65	17325377,65
03-04		35%	177387	62085,45	62085,45	62085,45	62085,45	62085,45
05-08		35%	27445249	9605837,15	9605837,15	9605837,15	9605837,15	9605837,15
15-18		35%	6805727	2382004,45	2382004,45	2382004,45	2382004,45	2382004,45
19-24		35%	13794992	4828247,2	4828247,2	4828247,2	4828247,2	4828247,2
29-37		35%	6163510	2157228,5	2157228,5	2157228,5	2157228,5	2157228,5
51-59		35%	6106174	2137160,9	2137160,9	2137160,9	2137160,9	2137160,9
Sub-total		35%	109994118	38497941,3	38497941,3	38497941,3	38497941,3	38497941,3
01-02	D	20%	204165	40833	40833	40833	40833	40833
03-04		20%	25218341	5043668,2	5043668,2	5043668,2	5043668,2	5043668,2
05-08		20%	6652681	1330536,2	1330536,2	1330536,2	1330536,2	1330536,2
09-14		20%	77233	15446,6	15446,6	15446,6	15446,6	15446,6
15-18		20%	5538449	1107689,8	1107689,8	1107689,8	1107689,8	1107689,8
19-24		20%	88481075	17696215	17696215	17696215	17696215	17696215
25-28		20%	6697084	1339416,8	1339416,8	1339416,8	1339416,8	1339416,8
29-37		20%	25984326	5196865,2	5196865,2	5196865,2	5196865,2	5196865,2
38-43		20%	40950798	8190159,6	8190159,6	8190159,6	8190159,6	8190159,6
44-50		20%	17675537	3535107,4	3535107,4	3535107,4	3535107,4	3535107,4
51-59		20%	13734978	2746995,6	2746995,6	2746995,6	2746995,6	2746995,6
60-62		20%	8060334	1612066,8	1612066,8	1612066,8	1612066,8	1612066,8

63-70		20%	32696509	6539301,8	6539301,8	6539301,8	6539301,8	6539301,8
71-73		20%	161882	32376,4	32376,4	32376,4	32376,4	32376,4
74-76		20%	6607298	1321459,6	1321459,6	1321459,6	1321459,6	1321459,6
77-83		20%	6073053	1214610,6	1214610,6	1214610,6	1214610,6	1214610,6
84		20%	6885229	1377045,8	1377045,8	1377045,8	1377045,8	1377045,8
85		20%	5080989	1016197,8	1016197,8	1016197,8	1016197,8	1016197,8
86-90		20%	56882376	11376475,2	11376475,2	11376475,2	11376475,2	11376475,2
91-97		20%	25663075	5132615	5132615	5132615	5132615	5132615
Sub-total		20%	379325412	75865082,4	75865082,4	75865082,4	75865082,4	75865082,4
03-04	D	10%	23798374	2379837,4	2379837,4	2379837,4	2379837,4	2379837,4
09-14		10%	2567836	256783,6	256783,6	256783,6	256783,6	256783,6
15-18		10%	822489	82248,9	82248,9	82248,9	82248,9	82248,9
19-24		10%	1054594	105459,4	105459,4	105459,4	105459,4	105459,4
29-37		10%	12144200	1214420	1214420	1214420	1214420	1214420
38-43		10%	6177295	617729,5	617729,5	617729,5	617729,5	617729,5
51-59		10%	1235506	123550,6	123550,6	123550,6	123550,6	123550,6
63-70		10%	9754071	975407,1	975407,1	975407,1	975407,1	975407,1
71-73		10%	706	70,6	70,6	70,6	70,6	70,6
77-83		10%	219635	21963,5	21963,5	21963,5	21963,5	21963,5
86-90		10%	40383271	4038327,1	4038327,1	4038327,1	4038327,1	4038327,1
Sub-total		10%	98157977	9815797,7	9815797,7	9815797,7	9815797,7	9815797,7
29-37	D	0%	138584287	0	0	0	0	0
Total	D	0% à 35%	726061794	124178821,4	124178821,4	124178821,4	124178821,4	124178821,4
01-02	A	5%	2184905	109245,25	0	0	0	0
03-04		5%	17269374	863468,7	0	0	0	0
05-08		5%	1483197	74159,85	0	0	0	0
09-14		5%	120796349	6039817,45	0	0	0	0
15-18		5%	514367	25718,35	0	0	0	0
19-24		5%	88224586	4411229,3	0	0	0	0
25-28		5%	21374070	1068703,5	0	0	0	0
29-37		5%	48282813	2414140,65	0	0	0	0
38-43		5%	25699104	1284955,2	4	0	0	0
44-50		5%	29013112	1450655,6	0	0	0	0
51-59		5%	20708	1035,4	0	0	0	0
63-70		5%	143878	7193,9	0	0	0	0
71-73		5%	1088001	54400,05	0	0	0	0
74-76		5%	17151867	857593,35	0	0	0	0
77-83		5%	224292	11214,6	0	0	0	0
84		5%	351886400	17594320	0	0	0	0
85		5%	71557205	3577860,25	0	0	0	0
86-90		5%	92689682	4634484,1	0	0	0	0
91-97		5%	66204	3310,2	0	0	0	0
Sub-total		5%	889670114	44483505,7	0	0	0	0
25-28	A	0%	264319	0	0	0	0	0
29-37			17878082	0	0	0	0	0
38-43			4049321	0	0	0	0	0
44-50			10245857	0	0	0	0	0
71-73			161332	0	0	0	0	0
85			242176	0	0	0	0	0
86-90			8683	0	0	0	0	0
Sub-total			32849770	0	0	0	0	0
Total A			922519884	44483505,7	0	0	0	0
01-02	B	10%	245455	24545,5	24545,5	12272,75	0	0
03-04		10%	40019738	4001973,8	4001973,8	2000986,9	0	0
09-14		10%	2924950	292495	292495	146247,5	0	0
15-18		10%	379905	37990,5	37990,5	18995,25	0	0
19-24		10%	15323165	1532316,5	1532316,5	766158,25	0	0
25-28		10%	33181420	3318142	3318142	1659071	0	0
29-37		10%	44567331	4456733,1	4456733,1	2228366,55	0	0
38-43		10%	31597081	3159708,1	3159708,1	1579854,05	0	0
44-50		10%	15319953	1531995,3	1531995,3	765997,65	0	0
51-59		10%	635830	63583	63583	31791,5	0	0
63-70		10%	3807130	380713	380713	190356,5	0	0
71-73		10%	7677625	767762,5	767762,5	383881,25	0	0
74-76		10%	5461636	546163,6	546163,6	273081,8	0	0
77-83		10%	9662202	966220,2	966220,2	483110,1	0	0
84		10%	51686260	5168626	5168626	2584313	0	0
85		10%	56031784	5603178,4	5603178,4	2801589,2	0	0
86-90		10%	57826078	5782607,8	5782607,8	2891303,9	0	0
91-97		10%	2721089	272108,9	272108,9	136054,45	0	0
Sub-total		10%	379068632	37906863,2	37906863,2	18953431,6	0	0
09-14	B	5%	29718994	1485949,7	1485949,7	0	0	0

38-43		5%	8834556	441727,8	441727,8	0	0	0
71-73					0	0	0	0
Sub-total		5%	38553550	1927677,5	1927677,5	0	0	0
29-37	B	0%	5558070			0	0	0
Total	B	0% à 10%	423180252	39834540,7	39834540,7	18953431,6	0	0
01-02	C	20%	229800	45960	45960	22980	11490	0
03-04		20%	392571	78514,2	78514,2	39257,1	19628,55	0
05-08		20%	1217880	243576	243576	121788	60894	0
09-14		20%	958165	191633	191633	95816,5	47908,25	0
15-18		20%	16113	3222,6	3222,6	1611,3	805,65	0
19-24		20%	1913655	382731	382731	191365,5	95682,75	0
25-28		20%	27926001	5585200,2	5585200,2	2792600,1	1396300,05	0
29-37		20%	1341089	268217,8	268217,8	134108,9	67054,45	0
38-43		20%	11164526	2232905,2	2232905,2	1116452,6	558226,3	0
44-50		20%	421562	84312,4	84312,4	42156,2	21078,1	0
51-59		20%	485502	97100,4	97100,4	48550,2	24275,1	0
60-62		20%	4113620	822724	822724	411362	205681	0
63-70		20%	17831882	3566376,4	3566376,4	1783188,2	891594,1	0
71-73		20%	4068470	813694	813694	406847	203423,5	0
74-76		20%	3976423	795284,6	795284,6	397642,3	198821,15	0
77-83		20%	7120157	1424031,4	1424031,4	712015,7	356007,85	0
84		20%	6579063	1315812,6	1315812,6	657906,3	328953,15	0
85		20%	43043846	8608769,2	8608769,2	4304384,6	2152192,3	0
86-90		20%	2387095	477419	477419	238709,5	119354,75	0
91-97		20%	33252086	6650417,2	6650417,2	3325208,6	1662604,3	0
Sub-total		20%	168439506	33687901,2	33687901,2	16843950,6	8421975,3	0
38-43	C	5%	6513463	325673,15	325673,15	0	0	0
70-73				0		0	0	0
86-90		5%	3170	158,5	158,5	0	0	0
Sub-total		5%	6516633	325831,65	325831,65	0	0	0
Total	C	5% et 20%	174956139	34013732,85	34013732,85	16843950,6	8421975,3	0
TOTAL	A+B+C		1520656275	118331779,3	73848273,55	35797382,2	8421975,3	
TOTAL	A+B+C+D		2246718069	242510600,7	198027095	159976203,6	132600796,7	124178821,4
ABC/ABCD			67,68%	48,79%	37,29%	22,38%	6,35%	0

Annex 3 – ID on IC exports to ECOWAS States in 2014: iEPA without WA EPA, in €1,000

Chapters	FOB value	FOB IDB	Chapters	FOB value	FOB IDB	Chapters	FOB value	FOB IDB
01	149	14,9	34	60155	21046	68	3170	633,2
02	108	37,5	35	724	83,8	69	162	32
03	438	61,5	36	0		70	606	61,7
04	6785	1351,9	37	0		71	1	0,2
05	4	#0	38	15208	1445	72	24359	4045,8
06	272	13,6	39	113366	21356,8	73	15171	2136,7
07	1089	292,3	40	2368	203,9	74	52	10
08	11029	2206	41	5	0,5	75	0	
09	1008	120,3	42	43	8,8	76	1383	264
10	14135	1341,5	43	0		78	0	
11	18778	3682,1	44	29026	4400,3	79	0	
12	7682	384,1	45	0		80	0	
13	95	4,8	46	9412	1882,4	81	0	
14	16	0,8	47	2	0,1	82	5283	666,4
15	156002	16073,8	48	52586	6411,5	83	402	54,2
16	150	49,7	49	591	113,4	84	33068	1653,4
17	17857	4273,1	50	0		85	9065	999,2
18	1723	372,3	51	1	0,2	86	2202	110,1
19	29461	6036,5	52	26147	8370,9	87	15639	2396,7
20	8558	1031,2	53	50	2,5	88	5747	287,4
21	78226	11313,8	54	902	173,7	89	2990	594
22	13070	2620,2	55	141	13,5	90	3308	211,4
23	1334	133,5	56	702	61,4	91	0	
24	50626	10095	57	8	1,6	92	60	5,9
01-24	418707	61510,4	58	2	0,4	93	704	141
25	24459	4393,1	59	1749	349,8	94	3835	759,6
26	234	11,7	60	63	12,6	95	60	12
27	883678	79398,2	61	385	78	96	1810	362,2
28	1907	95,4	62	223	44,8	97	50	10
29	1514	75,7	63	25419	5083,8	01-24	418595	61510
30	202	0	64	52934	10586,4	25-97	2023667	272009
31	25268	897,5	65	27	5,4	TOTAL	2442262	333519
32	16396	2488	66	271	54,2	FAB à CAF: +15%	366338	50028
33	129661	25899,3	67	4	0,8	TOTAL CAF	2282113	383547

Source: ITC TradeMap and ECOWAS CET (common external tariff)