



**West Africa's losses of customs duties with and without
the Economic Partnership Agreement (EPA) with the EU¹**
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Outlook

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The loss of West African customs revenues (CRs) on imports from both the EU and from the rest of the world (RoW) and West Africa (WA) due to the Economic Partnership Agreement (EPA) will be compared with the GSP and MFN or GSP+ and MFN import duties (IDs) that Ivory Coast (IC), Ghana and Nigeria would have paid on their exports to the EU28-UK (United Kingdom) in 2015 without the Cotonou Agreement and which they would have to pay in the future without the regional EPA or the interim EPAs of Ivory Coast and Ghana.

I - Loss of customs revenues on imports from West Africa with the EPA

Customs revenues on imports cover import duties (IDs) and value added tax (VAT) on imports, calculated on the sum of the CIF² imports value plus IDs. Net losses in customs revenues (CRs) correspond to the gap between those without the EU-WA EPA and those with the EPA³. This impact will only be assessed for imports from the EU in part I before adding the impact on internal imports from WA countries and from the rest of the world (RoW) in part II.

1.1 - Loss of customs revenues on WA imports from the EU28-UK

As the WA countries do not have reliable and up-to-date data on their CIF imports by tariff line from the EU – in fact the EU28 minus the UK (EU28-UK) given the Brexit – we are obliged to use the FOB exports of the EU28-UK according to Eurostat, to which are added the following

¹ Profoundly revised version from the last one of December 31, 2016.

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 (port, airport, railway or trucks station).

³ GSP: the EU Generalised Scheme of Preferences grants to 88 developing countries (DCs) tariffs reduced by around one third of those paid by developed countries, improperly labelled MFN (Most Favoured Nation) tariffs. The GSP+ is a more preferential regime which eliminates IDs on the bulk of imports from the poorest DCs which comply with specific conditions mentioned on page 9 further on. It is close to the EBA (Everything But Arms) regime granted to the LDCs (least Developed Countries).

four elements: the gap between the WA CIF value and the EU FOB value; the increase in imports and IDs linked to the population rise; the increase in imports and IDs linked to the trade diversion favouring imports from the EU; the impact of the value added tax (VAT) on imports, at 16% of the sum of CIF imports + IDs on imports.

The EPA schedule is established for 4 groups of products: group D for those excluded from liberalization and groups A, B and C for those liberalized from T5 (2020), with reduction rates of IDs of 0%, 5%, 10%, 20% and 35%. Imports of Group D products excluded are not prohibited but their IDs will not be reduced with the EPA.

Table 1 shows the EU28-UK FOB exports in 2015 (T time) and the IDs in the WA tariff offer according to the liberalization schedule from T5 (2020) to T20 (2035) and the different product groups: A, B and C for the liberalized products and D for products excluded from liberalization, divided into sub-groups according to their ID rates: D1 (0 or 10%), D2 (20%) and D3 (35%).

Table 1 is a summary of Annex 1 on FOB exports to WA and corresponding IDs of EU28-UK in 2015 according to the different chapters of the Harmonized System (HS) of trade classification. The excluded products taxed at 35% (D3) accounted for 3.06% of total imports in 2015 and those taxed at 20% (D2) accounted for 14.03% of the total, or 17.09% for both of them, with an average ID rate of 22.69%. Details of the EU28-UK FOB exports of the corresponding IDs by group and rate are given in Annex 1.

Table 1 - Summary of the EU28-UK FOB exports to WA and FOB import duties: 2015-35

Euros Group	EU exports and ID in T (2015)			Reduction of WA import duties in EU FOB value			
	Export	ID	ID rate	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
D	6195499185	1090483848	17,60%	1090483848	1090483848	1090483848	1090483848
D1	1742770055	80334175	4,61%	80334175	80334175	80334175	80334175
D2	36555370150	731074030	20%	731074030	731074030	731074030	731074030
D3	797358980	279075643	35%	279075643	279075643	279075643	279075643
ABC	19856890096	1706172427	8,59%	1367829695	679724397,7	65614228,4	0
ABCD1	21599660151	1786506602	8,27%	1448163870	760058573	145948404	80334175
ABCD	26052389281	2796656274	10,73%	2458313544	1770208246	1156098077	1090483848
ABCD-D1	24305763212	2716322099	11,18%	2377979369	1689874071	1075763902	1010149673
ABC/ABCD	76,22%	61,01%		55,64%	38,40%	5,68%	0,00%
ABCD1/ABCD	82,91%	63,88%		58,91%	42,94%	12,62%	7,37%

Table 2 below proceeds in several steps to assess the EPA's losses of customs revenues (IDs and VAT) due to the EPA related to its imports from the EU28-UK alone. The first step takes up the essence of Table 1 above.

The next step is to raise the FOB values of the EU28-UK exports to the CAF values of WA imports and to raise accordingly the corresponding IDs. For this, after an analysis of the literature⁴, the CIF values of WA imports and IDs are increased by 20% above the EU FOB values. However we are awaiting confirmation from a Nigerian journalist who studied the issue.

The third step is to take the population growth into account. After a recall of the UN projection from 2015 to 2050, we deduct the growth rates (GR) of T (2015) to T5 (2020), T5 to T10 (2025), T10 to T15 (2030), T15 to T20 (2035), and T20 to T35 (2050). In our previous EPA studies we assumed that imports from the EU would increase at a rate equal to 2/3 of the growth rate of the Regional Economic Communities (RECs) negotiating the EPAs. Checking the annual GR of imports from the EU28-UK from 2000 to 2015 shows that they increased about twice as fast as the population: by 5.77% from 2000 to 2015, compared to 2.75% population GR in WA, by

⁴ Note sur l'écart entre les prix FAB UE28-RU et CAF AO, CEMAC et EAC en 2015, SOL, 7 janvier 2017.

7.20% against 3% in the Eastern Africa Community (EAC) and by 4.84% against 2.73% in the CEMAC (Economic Community of Central Africa States). For conservative reasons for the future, we use an import GR equal to the population GR. Having asked Lionel Fontagné of CEPII by email if he took into account the population growth in his 2008 EPA study⁵, he said he did not and he did not know whether the DG Trade had done so in his Impact study of March 2016 of the WA EPA⁶.

However we assume that imports of the D3 excluded products at a 35% ID rate will cease to be imported in the future after 2015 (T time), both for imports from the EU28-UK and from the RoW, the more so as the 35% rate has only entered the ECOWAS Common External Tariff (CET) in 2015 and has been implemented in only a few Member States. It is also estimated that the D2 excluded products taxed at 20% will increase at half the growth rate of the population, for imports from the EU28-UK as for those from the RoW. On the other hand, imports of products excluded from sub-group D1 taxed at 10% or untaxed would continue to increase at the same rate as the population, such as the liberalized imports of groups A, B and C.

Naturally, the IDs will increase in parallel with imports of the liberalized product groups ABC and the subgroups D1, D2 and D3 of the excluded products.

As for trade diversion, after consulting several studies, for conservative reasons we will assume the rate of 20% instead of the 32.5% in the impact study of Lionel Fontagné et al. on EPAs that we had already reduced to 25% in our previous analyzes. Indeed, questioned on the big difference between his estimate of 32.5%, which he confirmed, and that of the DG Trade impact study of 4.1%, Lionel Fontagné replied that this is due, among other reasons, to the difference between the econometric models used: of partial equilibrium in his study of 2008 with data of 2002-04 and of general equilibrium in DG Trade's study with data of 2014. This huge difference between these two studies, to which David Laborde of IFPRI has contributed, is not conducive to accredit impact studies based on these models! We also assume that imports from the EU28-UK of the D1 subgroup taxed at 10% or untaxed would continue to increase at the same rate as those of liberalized products of groups ABC and that they would also participate to trade diversion. We can then deduct the ID losses on these diverted imports.

The next step concerns the calculation of the VAT on imports of liberalized and excluded products, which is of 16% of the sum of imports (after diversion) and IDs.

The next step concerns the calculation of IDs and VAT in the absence of EPA. In this case, there is no longer any need to distinguish between IDs according to the groups of liberalized and excluded products and the average ID of 10.73% is applied to all imports of WA from the EU28-UK in 2015.

Finally we can compare the losses of customs revenues (IDs + VAT) with and without the EPA. The first years of liberalization the VAT receipts on imports are rising with the increase in imports and IDs linked to trade diversion in favour of the EU, so that the annual and cumulative impact of these imports leads to gains, not losses, of customs revenues (negative losses correspond to gains).

⁵ http://lionel.fontagne.free.fr/papers/fontalabmita_JAE.pdf

⁶ *SOL's report on the DG Trade's report on the West Africa-EU EPA*, May 4, 2016: <http://www.sol-asso.fr/analyses-politiques-agricoles-jacques-b/>

After annual gains of €1.311 billion in T5 (2020) and €378 million (M) in T10, resulting in cumulative gains of € 4.614 billion in 2025 and a further €924 M in 2030, annual losses begin in 2026 (€424 M) and net cumulative losses jump from €417 M in 2031 to €8.627 billion in 2035 and €60.189 billion in 2050.

Table 2 - Losses of IDs + VAT on WA imports from the EU28-UK with the EPA

Euros million	Exports		IDs in FOB value on the EU28-UK FOB exports			
	T	T (2015)	T5 (2020)	T10 (2025)	T15 (2030)	T20 (2035)
EU28-UK FOB exports in 2015 and foreseen IDs from T5 to T20 per group of products						
Liberalized products ABC	19856,9	1706,2	1367,8	679,7	65,6	0
D1 excluded products: 0-10%	1742,8	80,3	80,3	80,3	80,3	80,3
ABCD1 products	21600	1786,5	1448,2	760,1	145,9	80,3
D2 excluded products: 20%	3655,4	731,1	731,1	731,1	731,1	731,1
D3 excluded products: 35%	797,4	279,1	279,1	279,1	279,1	279,1
All D excluded products	6195,6	1090,5	1090,5	1090,5	1090,5	1090,5
ALL ABCD products	26053	2796,7	2458,3	1770,2	1156,1	1090,5
CIF imports and CIF IDs (+20% on EU28-UK FOB values)						
Liberalized products ABC	23828	2047,4	1641,4	815,7	78,7	0
D1 excluded products: 0-10%	2091,3	96,4	96,4	96,4	96,4	96,4
ABCD1 products	25920	2143,8	1737,8	912,1	175,1	96,4
D2 excluded products: 20%	4386,5	877,3	877,3	877,3	877,3	877,3
D3 excluded products: 35%	956,9	334,9	334,9	334,9	334,9	334,9
All D excluded products	7434,7	1308,6	1308,6	1308,6	1308,6	1308,6
ALL ABCD products	31262,7	3356	2950	2124,3	1387,3	1308,6
Population prospects of WA according to the UN population data base revised in 2015						
1000 inhabitants		353224	402831	457071	516290	580 558
Expected growth rate (GR) of WA population and CIF imports (M) (half the population rate for D2 imports)						
		T to T5	T5 to T10	T10 to T15	T15 to T20	T20 to T35
Population and imports GR		2,66%	2,51%	2,47%	2,37%	2,14%
WA total imports from the EU28-UK, following the population GR, before trade diversion						
	T	T5	T10	T15	T20	T35
Liberalized products ABC	23828	27170	30755	34746	39063	53667
D1 excluded products: 0-10%	2091,3	2384,6	2699,3	3049,5	3428,4	4710
ABCD1 products	25920	29554,6	33454,3	37795,5	42491,4	58377
D2 excluded products: 20%	4386,5	4686,1	4987,6	5303,3	5625,1	6598,7
D3 excluded products: 35%	956,9	956,9	956,9	956,9	956,9	956,9
All D excluded products	7434,7	8027,6	8643,8	9309,7	10010,4	12265,6
ALL ABCD products	31262,7	35197,6	39398,8	44055,7	49073,4	65932,6
WA IDs on imports from the EU28-UK, following the population GR, before trade diversion						
Liberalized products ABC	2047,4	2334,6	1858	921,5	88,5	0
D1 excluded products: 0-10%	96,4	109,9	124,4	140,5	158	217,1
ABCD1 products	2143,8	2444,5	1982,4	1062	246,5	217,1
D2 excluded products: 20%	877,3	937,2	997,5	1060,7	1125	1319,7
D3 excluded products: 35%	334,9	334,9	334,9	334,9	334,9	334,9
All D excluded products	1308,6	1382	1456,8	1536,1	1617,9	1871,7
ALL ABCD products	3452,4	3826,5	3439,2	2598,1	1864,4	2088,8
IDs of 8.27% on the trade diversion of ABCD1 products, with the EPA						
Diverted imports	0	5910,9	6690,9	7559,1	8498,3	11675,4
ID on diverted imports	0	488,9	553,42	625,2	702,9	965,68
Imports (M), IDs and VAT after trade diversion of ABCD1 products with the EPA						
ABCD1 imports with diversion	25920	35465,5	40145,2	45354,6	50989,7	70052,4
ABCD1 IDs "	2143,8	2933,4	2535,8	1687,2	949,4	1182,8
ABCD1 M + IDs "	28063,8	38398,9	42681	47041,8	51939,1	71235,2
VAT on ABCD1 M	4490,2	6143,8	6829	7526,7	8310,3	11397,6
IDs on D2+D3 M	1212,2	1272,1	1332,4	1395,6	1459,9	1654,6
M + ID on D2+D3 M	6555,6	6915,1	7276,9	7655,8	8041,9	9210,2
VAT on D2+D3 M	1048,9	1106,4	1164,3	1224,9	1286,7	1473,6
Total IDs+VAT on ABCD M	8896	11455,7	11861,5	11834,4	12006,3	15708,6
Customs revenues (IDs + VAT) on M from EU28-UK without the EPA						
ABCD M without EPA	31262,7	35647,8	40351,9	45587,7	51252	70412,3
ABCD IDs rate without EPA	10,73%	10,73%	10,73%	10,73%	10,73%	10,73%
IDs on ABCD M without EPA	3357,6	3828,6	4333,8	4896,1	5504,5	7562,3
Imports + IDs without EPA	34620,3	39476,4	44685,7	50483,8	56756,5	77974,6
VAT at 16% without EPA	5539,2	6316,2	7149,7	8077,4	9081	12475,9
IDs + VAT without EPA	8896	10144,8	11483,5	12973,5	14585,5	20038,2
EPA net impact on customs revenues (IDs + VAT) without taking into account the impact on M from the RoW and within WA						
Annual losses	0	-1310,9	-378	1139,1	2579,2	4329,6
Cumulative losses	0	-1310,9	-4614,8	-924	8627	60,189

Table 3 shows the net annual and cumulative losses of IDs +VAT from T5 (2020) to T35 (2050).

Table 3 - Net annual and cumulative losses of IDs + VAT on imports from the EU28-UK with the EPA

€ million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual	-1310,9	-1022,3	-797,2	-621,6	-484,8	-378	424,1	542,9	695	889,7	1139,1
Cumulative	-1310,9	-2333,2	-3130,4	-3752	-4236,8	-4614,8	-4190,7	-3647,8	-2952,8	-2063,1	-924
	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Annual	1341,4	1579,6	1860,1	2190,5	2579,2	2669,7	2763,4	2860,4	2960,8	3064,7	3172,3
Cumulative	417,4	1997	3857,1	6047,6	8626,8	11296,5	14059,9	16920,3	19881,1	22945,8	26118,1
	2042	2043	2044	2045	2046	2047	2048	2049	2050		
Annual	3283,6	3398,8	3518,1	3641,6	3769,4	3901,7	4038,7	4189,4	4329,6		
Cumulative	29401,7	32800,5	36318,6	39960,2	43729,6	47631,3	51670	55859,4	60189		

But the loss of customs revenues due to trade diversion to the detriment of imports from within WA and the Rest of the World (RoW) would increase total losses from the beginning in T5.

1.2 – Loss of customs receipts on WA imports from within WA and the RoW

In the absence of detailed data per tariff line on WA imports from within WA and the RoW, the same distribution as that of EU28-UK imports in 2015 is used between ABCD1 products (82.91%), D2 products (14.03%) and D3 products (3.06%).

Table 4 shows that, according to UNCTAD, 26.2% of total WA imports came from EU28-UK in 2015, 9.3% were intra-WA and 64.5% came from Rest of the world (ROW), of which 3.1% from the UK. Of the 2010-15 average, 27% came from the EU28-UK, 10.1% from intra-WA and 62.9% from the RoW (3.7% from the UK). We will stick to the data for 2015.

Table 4 - Total West African imports by group of exporting countries, 2010-15

Euros 1000	2010	2011	2012	2013	2014	2015	% 2015	Average 2010-15	% World
World	64357038	75908647	83510695	88857265	88834105	89732739	100%	81866748	100%
Developed countries	29389328	34258518	36804345	38633250	37427147	35763749	39,9%	35379390	43,2%
ACPs	10686295	12323241	11414762	13902298	11419243	10517363	11,7%	11710534	14,3%
Africa	9196741	9644117	12006081	13618665	11907745	11562422	12,9%	11322628	13,8%
Sub-Saharan Africa	8283568	8793578	10943972	12489794	10734787	10208311	11,4%	10242335	12,5%
West Africa	6525169	7070931	8830828	9927097	8802316	8380998	9,3%	8256223	10,1%
EU28	20428976	23796184	25833885	27638801	26757278	26296791	29,3%	25125319	30,7%
EU28-UK	17826066	20895004	22055166	24422277	23837390	23551343	26,2%	22097875	27%
UK	2602910	2901180	3778718	3216523	2919888	2745448	3,1%	3027445	3,7%

Source: UNCTAD (<http://unctadstat.unctad.org/wds/TableViewer/tableView.aspx>); OECD: euro-dollar exchange rate

These UNCTAD data on CIF imports from the EU28-UK (€23.551 billion) are significantly lower than those of Eurostat for the EU28-UK FOB exports (€26.595 billion) when they should be much larger but this undervaluation is shared by both the ITC TradeMap database and Comtrade, the United Nations trade database and UNCTAD's primary source. As we cannot rely on such absolute data from UNCTAD, we can at least consider as more reliable the relative distribution of UNCTAD data among groups of countries, that we will apply to Eurostat data.

In other words the €31.263 billion in WA CIF imports from the EU28-UK in 2015 accounted for 26.20% of WA total imports, which therefore amounted to €119.309 billion, of which €11.096 billion came from within WA (9.30%) and €76.954 billion (64.50%) from the RoW (of which €3.699 billion or 3.10% from the UK). However, if the imports of D3 products taxed at 35% are capped and if those of D2 products taxed at 20% would be halved in the future, the WA total imports would be of €108.293 billion and the share of those imported from the EU28-UK increases at 28.61%. In fact, by adding the €5.911 billion of trade diversion in T5 to the detriment of imports from within-WA and the RoW, the share of the EU28-UK imports increases at 33.41% of total imports as shown in Table 5.

The €5.911 billion of trade diversion are allocated between intra-WA imports and the RoW in proportion to their relative shares in total imports from the EU28-UK in T5 (2020), i.e. 8.07% and 91.93%. As the IDs' rate on imports of ABCD1 groups was 8.27% in 2015, we can deduct the loss of IDs and VAT on imports from the RoW and the VAT on 50% of intra-WA imports (there is no IDs within ECOWAS, hence within WA).

To the extent that the WA's CET (common external tariff) applies to all its imports in 2015 and not only to those coming from the EU28-UK, we assume, owing to the lack of detailed data per tariff line on imports coming from the RoW, that the average IDs rates on imports from the EU28-UK (including of group D products excluded from liberalization) apply to imports from the RoW. However, the average rate is reduced to 9.97% once excluded the D3 imports for the future. This will correspond to €8.265 billion, except of course for imports from the EU28 and intra-WA, on half of which however is applied the VAT (according to Lionel Fontagné et al.). The VAT on imports from the RoW was of €13.635 billion (16% of CIF imports + IDs on imports of €85.219 billion), while the VAT on 50% of intra-WA imports was of €888 million (there is no IDs between the WA member States).

Table 5 - Loss of WA customs receipts on imports from intra-WA and the RoW from T to T35

	T	T5	T10	T15	T20	T35
Distribution of WA total imports (M) from the EU28-UK, intra-WA and the RoW before trade diversion						
ABCD M from the EU28-UK	31263	35198	39399	44056	49073	65933
M from WA	11096	12652	14322	16180	18190	24990
M from the RoW, of which:	73320	83769	93783	104884	116846	157042
M of ABC products	55884	63723	72131	81491	91616	125866
M of D1 products	4906	5594	6332	7154	8043	11050
M of ABCD1 products	60790	69317	78463	88645	99659	136916
M of D2 products (half of them)	5144	5866	6640	7501	8433	11585
M of D3 products (not taken into account in total)	2243	2243	2243	2243	2243	2243
Total M from all countries	108293	123033	138824	156382	175355	239424
Reductions in imports, IDs and VAT of ABCD1 products linked to trade diversion to the detriment of WA and the RoW						
ABCD1 M from EU28-UK before trade diversion	25920	29554,6	33454,3	37795,5	42491,4	58377
Of which: M from the RoW (91.93% of total) "	23828,3	27169,5	30754,5	34745,4	39062,3	53666
Of which: from intra-WA (8.07% of total) "	2091,7	2385,1	2699,8	3050,1	3429,1	4711
Diversion: 20% of ABCD1 M	0	5910,9	6690,9	7559,1	8498,3	11675,4
Of which: from the RoW (91.93% du total)	0	5433,9	6150,9	6949,1	7812,5	10733,2
Of which: from intra-WA (8.07% du total)	0	477	540	610	685,8	942,2
M + diversion from RoW (91.93% total)	0	32603,4	36905,5	41694,5	46874,8	64399,2
M + diversion from intra-WA (8.07% total)	0	2862,1	3239,7	3660	4114,9	5653,2
IDs on M from RoW before diversion: 8.27%	1970,6	2246,9	2543,4	2873,4	3230,5	4438,2
M + IDs from RoW before diversion	25798,9	29416,4	33297,9	37618,8	42292,8	58104,2
VAT on M from RoW before diversion	4127,8	4706,6	5327,7	6019	6766,8	9296,7
IDs sur M from RoW after diversion		2548,2	2884,4	3258,7	3663,6	5033,2
M + IDs on M from RoW after diversion		35151,6	39789,9	44953,2	50538,4	69432,4
VAT on M from RoW after diversion		5624,3	6366,4	7192,5	8086,1	11109,2
Less of IDs on M from RoW after diversion		301,3	341	385,3	433,1	595
Loss of VAT on M from RoW after diversion		917,7	1038,7	1173,5	1319,3	1812,5
Loss of VAT on 50% of M from intra-WA		190,8	216	244	274,4	376,9
Net loss of IDs+VAT on M from RoW and Intra-WA		1409,8	1595,7	1802,8	2026,8	2784,4
Unchanged IDs and VAT on other WA imports from the RoW and intra-WA which are not affected by trade diversion						
Net M from the RoW of other ABCD1 products	23828,3	36713,6	41557,5	46950,5	52784,2	72516,8
IDs on these other ABCD1 products from RoW (8.27%)	1970,6	3036,2	3436,8	3882,8	4365,3	5997,1
IDs on other D2 products (20% rate)	2057,4	2198	2339,4	2487,4	2638,4	3095
Total IDs on other ABCD products	4028	5234,2	5776,2	6370,2	7003,7	9092,1
M of non diverted ABCD products	28972,3	42579,6	48197,5	54451,5	61217,2	84101,8
M + IDs on non diverted ABCD products	33000,3	47813,8	53973,7	60821,7	68220,9	93193,9
VAT on total M of non diverted ABCD products	5280	7650,2	8635,8	9731,5	10915,3	14911
IDs+VAT non diverted ABCD products from RoW & WA	9308	12884,4	14412	16101,7	17919	24003,1

Table 5 breaks down WA total imports coming, in addition to EU28-UK, from WA and RoW, distinguishing between ABC products and subgroups D1, D2 and D3 of products excluded from liberalization.

Numerous calculations make it possible to identify the net losses of IDs and VAT on imports from the RoW and from trade diversion due to the fact that there is no ID on intra-WA imports on which the VAT is levied on only about 50% of them. Finally, the net loss of IDs + VAT – the difference between the IDs + VAT received without and with trade diversion – rose from €1.410 billion in T5 to €2.027 billion in T20 and €2.784 billion in T35.

Finally we calculate the IDs and VAT receipts on imports from the RoW and intra-WA which will not be affected by trade diversion.

3.1 - Customs losses on WA imports of from the EU28-UK, WA and the RoW

Table 6 adds the annual and cumulative losses of customs revenues (IDs + VAT) incurred on WA imports from the EU28-UK related to the lower imports from WA and the RoW due to trade diversion for the benefit of the EU28-UK.

Table 6 – Losses of customs revenues on WA imports from EU28-UK, WA and the RoW

€ million	T	T5	T10	T15	T20	T35
Annual losses	0	98,9	1218	2942	4606	7114
Cumulative losses	0	98,9	2933	14069	33474	121272

Table 7 shows the annual and cumulative losses per year from 2020 to 2050.

Table 7 – WA net losses of IDs and VAT on import from the EU28-UK with the EPA

€ million	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual	98,9	163,4	270	446,1	737	1217,7	1452,6	1732,8	2067,1	2467	2941,9
Cumulative	98,9	262,3	532,3	978,4	1715,4	2933,1	4385,7	6118,5	8185,6	11127,5	14069,4
	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Annual	3217,9	3519,7	3849,8	4210,9	4606	4741,4	4880,8	5024,3	5172	5324,1	5480,6
Cumulative	17287,3	20807	24656,8	28867,7	33473,7	38215,1	43095,9	48120,2	53292,2	58616,3	64096,9
	2042	2043	2044	2045	2046	2047	2048	2049	2050		
Annual	5641,7	5807,6	5978,4	6154,1	6335	6521,3	6713	6910,4	7114		
Cumulative	69738,6	75546,2	81524,6	87678,7	94013,7	100535	107248	114158,4	121272,4		

As the loss of customs revenues on imports from WA and the RoW was initially higher than the gains (negative losses) recorded in the first years on imports from the EU28-UK, the annual losses rose from €98.9 million in T5 (2020: beginning of liberalization) to €4.606 billion in T20 (2035) and €7,114 billion in T35 (2050). As a result, cumulative losses jump to €2.933 billion in T10 (2025), €14.069 billion in T15 (2030), €33.474 billion in T20 (2035) and €121.272 billion in T35 (2050).

However the bottom of Table 5 shows that the annual losses due to trade diversion in favour of imports from the EU28-UK and to the detriment of imports from the RoW and intra-WA do not concern the remaining imports from the RoW and of WAs not affected by trade diversion. These customs revenues remain substantial but, if the percentage of losses due to the EPA is of only 0.77% of total WA customs revenues in T5, it then climbs to 9.20% in T10, 32.36% in T15, 34.60% in T20 and 42.12% in T35.

Table 8 – Share of IDs+VAT losses in the EPA of total WA customs revenues

	T	T5	T10	T15	T20	T35
Losses of IDs+VAT due to the EPA	0	98,9	1218	2942	4606	7114
Revenues of IDs+VAT not affected by EPA	9308	12884	14412	16102	17919	24003
Total revenues of IDs+VAT with EPA	9308	12785,1	13194	13160	13313	16889
% of EPA losses in total IDs+VAT revenues	0	0,77%	9,2%	22,36%	34,60%	42,12%

These losses will only materialize if the regional WA EPA is implemented, which seems unlikely since Nigeria, The Gambia and Mauritania have not even signed it. But now that Ghana and Ivory Coast have ratified and implemented their interim EPAs (iEPAs) and that the European Parliament has also ratified them, the other WA States should impose IDs on their imports from these two countries from T5 on in order not to be invaded by the products of the EU28-UK which they will import duty-free. These IDs to be paid to the rest of the WA by Ghana and Ivory Coast would be very large, even higher for Ivory Coast than the GSP and MFN duties they would have had to pay on their exports to the EU28-UK if they had not implemented their iEPAs, at least if they would be excluded from ECOWAS.

II – GSP-MFN duties that Ivory Coast, Ghana and Nigeria would have paid to the EU28-RU without the WA EPA

Table 9 summarizes the Annex 2 detailing the GSP and MFN IDs as well as the GSP+ and MFN IDs that IC and Ghana should have paid on their exports to the EU28-UK in 2015 – and that Nigeria has paid – if they did not benefit from the Cotonou regime and which they would have paid in the future if they had not ratified and implemented their interim EPAs.

Table 9 – GSP and GSP+ and MFN IDs to pay to the EU28-UK in 2015 without Cotonou or EPA

HS chapters Euros	Ivory Coast	Ghana	Nigeria	The 3 developing countries				
				GSP and MFN IDs	Imports	GSP rate	GSP+	GSP+ rate
Chapters 01-24	113767991	43292621	4573526	161634138	4818987491	3,36%	41713832	0,87%
Chapters 25-97	117846	1400201	4265510	5783557	17625188902	0,03%	4083620	0,02%
Total	113885837	44692822	8839036	167417695	22444176393	0,75%	45797452	0,20%
01-24/total	99,90%	96,87%	51,74%	96,55%	21,47%		91,08%	
25-97/total	0,10%	3,13%	48,26%	3,45%	78,53%		8,92%	

Source: Eurostat and TARIC

The exporters of these 3 developing countries would have paid €167.7 M in GSP and MFN IDs, which, however, represented only an average rate of 0.75% of their imports from the EU28-UK. 96.55% of these IDs relate to agricultural and fish products of chapters 01 to 24 of the Harmonized System (HS) of Trade Classification, of which 99.90% for IC, 96.87% for Ghana and only 51.74% for Nigeria. 85.9% of these IDs (€144 M) relate to 3 agricultural products: processed cocoa (€76 M), canned tuna (€38.3 M) and fresh bananas (€29.8 M). Detailed data are available in the studies specific to each of these three countries.

On the other hand, if these 3 countries had requested to the EU and obtained the GSP+ status, they would have paid almost 4 times less IDs (€45.8 M), of which €41.7 M on agricultural products, particularly fresh bananas from IC and Ghana (€29.8 M), aluminium from Ghana (€2.663 M) and hides and skins from Nigeria (€1.420 million), the only two products outside chapters 01 to 24. And the GSP+ IDs would even fall to €33.5 M by 2020 if IC and Ghana could get an alignment of their IDs on bananas on those granted to the Andean and Central America countries having signed since 2012 bilateral free trade agreements with the EU: from €111/tonne in 2015 to €75/tonne in 2020, while it will stay at €127/tonne (MFN level) for ACP countries without EPAs. Moreover, these €48.5 M of GSP or €33.5 M of GSP+ and MFN IDs could be financed by a Regional Solidarity Fund proposed by the civil society in Dakar in January 2015, for which IC would only have to pay 9.4%, i.e. €3.149 M⁷!

⁷ *Taxe anti-APE sur les exportations extra-Afrique de l'Ouest*, Solidarité, janvier 2015 : <https://www.sol-asso.fr/articles-de-2015/>

Getting the GSP+ status for Ghana, IC and Nigeria should not pose a legal objection since they have now signed or ratified the 27 international conventions required⁸ and since they fulfil the criteria of economic vulnerability, which was confirmed by an e-mail of DG Trade of 13 June 2016. But the EU twice refused to accept Nigeria's request, the first time in 2007, with a refusal in 2008 because it had not ratified the International Convention on Genocide, which it did in 2009 when the EU Commission did not even answer to Nigeria's new request. Granting the GSP+ to Nigeria would have ruined DG Trade's goal to impose the regional EPA. Refusing to grant GSP+ status to Nigeria was at the same time a way of pressuring IC and Ghana not to request this status but to ratify instead their iEPAs pending Nigeria's signature on the regional EPA. But Nigeria has repeatedly asked the European Institutions, particularly with President Muhammadu Buhari's address to the European Parliament on 3 February 2016 to amend certain provisions of the regional EPA which would hamper its major objective of industrialization. Trade Commissioner Cecilia Malmström has once more been adamant on this demand⁹, which is not the best way to get Nigeria come to terms.

Conclusion

If we compare the GSP duties to pay on exports of IC, Ghana and Nigeria to the EU28-UK, and a fortiori those of the GSP+, in the absence of the Cotonou regime or EPA, with the losses of IDs and VAT that the AO will suffer from T5 (2020) on with the EPA these will exceed the GSP IDs from T7 (2022) and would be four times higher than the GSP+ IDs already in T5.

As WA exports to the EU28-RU are much more likely to fall than to increase due to both the stagnation and aging of the EU population and the WA declining competitiveness on the EU market following its multiple free trade agreements, all this underscores the blindness of IC and Ghana in ratifying and implementing their interim EPAs and the wisdom of Nigeria in refusing to sign the regional EPA. Let us add all the other good reasons for not doing so, summarized in a document of December 11, 2016¹⁰.

⁸ The list of the 27 conventions is given at the end of the EU impact assessment report of January 2016 on the GSP countries and Ghana's signature or ratification can be checked on 3 United Nations websites: [https://eeas.europa.eu/delegations/costa_rica/documents/eu_costa_rica/european_commission._\(2016\)._report_o_n_the_generalised_scheme_of_preferences_during_the_period_2014-2015..pdf](https://eeas.europa.eu/delegations/costa_rica/documents/eu_costa_rica/european_commission._(2016)._report_o_n_the_generalised_scheme_of_preferences_during_the_period_2014-2015..pdf)
https://treaties.un.org/Pages/TreatyParticipantSearch.aspx?clang=_en;
http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:103231
<https://cites.org/eng/disc/parties/chronolo.php>

⁹ <http://www.euractiv.com/section/development-policy/news/malmstrom-put-on-spot-by-nigeria-on-eu-deals-with-acp-countries/>

¹⁰ *The EU fraudulent behaviour to extort the signing of the EPAs*, SOL, December 11, 2016 (<http://www.sol-asso.fr/analyses-politiques-agricoles-jacques-b/>)

**Annexe 1 – Evolution de T à T20 des exportations FAB de l'UE28-RU vers l'AO
et des pertes de droits de douane de l'AO liées à l'APE selon les groupes et les taux**

Chapitres	Groupe	Taux DD	Exportations UE et DD en T		Baisse des droits de douane (valeur FAB UE28-RU)			
			Exportations	DD (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			81436534	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
Sous-total		35%	797358980	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
Sous-total		20%	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
Sous-total		10%	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%	6195499185	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			6374194	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
Sous-total			68113898	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
Sous-total			539015504	0	0	0	0	0
Total A			7319032673	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
Sous-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
Sous-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
Sous-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
Sous-total			90033607	4501680,4	4501680,45	0	0	0
Total	C	5%&20%	1402347921	266958589,4	266958589,9	131228453,1	65614228,4	0
TOTAL	A+B+C		19856890096	1706172427	1367829695	679724397,7	65614228,4	
	A+B+C+D		26052389281	2796656274	2458313544	1770208246	1156098077	1090483848
ABC/ABCD			76,23%	61,01%	55,64%	38,40%	5,68%	0,00%

Source: Eurostat

Annexe 2 – DD SPG et SGP+ que CI, Ghana & Nigéria paieraient à l'UE28-RU en 2015 sans l'APE

Chapitres du SH	CI	Ghana	Nigéria	Les 3 PED				
				DD du SPG-NPF	Exportations	Taux SPG	SPG+	Taux SPG+
01- Live animals	0	0	0	0	86265	0	0	0
02- Meats	5	0	0	5	282	1,77%	0	0
03- Fish	465128	1226739	1998886	3690753	69308615	5,33%	0	0
04- Dairy produce	663	0	2176	2839	8689	32,67%	2251	25,91%
05- Products animal origin	0	0	0	0	646647	0	0	0
06- Live trees and plants	122329	142188	237	264754	3416318	7,75%	0	0
07- Vegetables	114944	749888	8512	873344	7603744	11,49%	734024	9,65%
08- Fruits	27763565	4007457	486	32221301	281876640	11,43%	29831370	10,60%
09- Coffee, tea, spices	748	137	723	1608	28641540	#0	0	0
10- Cereals	898	0	93	991	25460	3,89%	991	3,89%
11- Milling products	113401	80856	28208	222465	1062922	20,93%	136907	12,88%
12- Oilseeds	5	0	7	12	98797503	#0	10	#0
13- Lac, gums, resins	0	0	0	0	1865610	0	0	0
14- Vegetable plaiting	0	0	0	0	2379390	0	0	0
15- Animal&veg fats-oils	511278	1321023	711	1833012	47909053	3,83%	242	#0
16- Prepar meats & fish	25427628	18707619	8	44135255	215291073	20,50%	0	0
17- Sugars-confectionery	408	0	116	524	6661	7,87%	197	2,96%
18- Cocoa & preparations	56945006	16366644	2473106	75784756	4029696843	1,88%	9286666	0,23%
19- Preparations of cereal	499236	17072	25053	541361	2363997	22,90%	433449	18,34%
20- Preparations of F&V	28643	596150	1753	626546	6382557	9,82%	1619	0,03%
21- Miscel preparations	486579	56584	23443	566606	13042897	4,34%	0	0
22- Beverages	1344	20264	8940	30548	762051	4,01%	0	0
23- Resid, oilseeds meals	1286106	0	0	1286106	7895594	16,29%	1286106	16,29%
24- Tobacco	77	0	1068	1145	3405	33,63%	0	0
Sub-total 01-24	113767991	43292621	4573526	161634138	4818987491	3,36%	41713832	0,87%
25- Salt-sulphur-cement	0	0	0	0	93388	0	0	0
26- Ores, slag and ash	0	0	0	0	46961224	0	0	0
27- Mineral fuels & oils	0	0	0	0	16680494677	0	0	0
28- Inorganic chemicals	0	0	0	0	1186	0	0	0
29- Organic chemicals	0	0	0	0	641522	0	0	0
30- Pharmaceutical	0	0	0	0	85479	0	0	0
31- Fertilizers	0	6	624401	624407	9734749	6,41%	0	0
32- Tanning&dyeing	638		5	643	46453	1,38%	0	0
33- Essential oils	0		0	0	4397890	0	0	0
34- Washing preparation	0		0	0	301815	0	0	0
35- Albuminoidal subst.	0		0	0	1808	0	0	0
36- Explosives products	0		0	0	0	0	0	0
37- Photography-cinema	0		0	0	1168	0	0	0
38- Miscel chemicals	0		0	0	997916	0	0	0
39- Plastics	0		0	0	633139	0	0	0
40- Rubber	0		35	35	310673068	#0	0	0
41- Raw hides & skins	81802		3414891	3496693	158835200	2,20%	2662955	1,68%
42- Articles of leather	41		734	775	123201	0,63%	0	0
43- Furskins-artificial fur	0		0	0	47445	0	0	0
44- Wood and articles	9826	5476	0	15302	145636798	0,001%	0	0
45- Cork and articles	0		0	0	1072	0	0	0
46- Manufactures straw	0		3	3	521913	#0	0	0
47- Pulp of wood	0		0	0	124	0	0	0
48- Paper-paperboard	0		0	0	28243	0	0	0
49- Books, newspapers	0		0	0	162570	0	0	0
50- Silk	0		0	0	0	0	0	0
51- Wool	0		0	0	11698	0	0	0
52- Cotton	3382	232	112346	115960	16092813	0,72%	0	0
53- Other textile fibres	0		0	0	484868	0	0	0
54- Man-made filaments	454		49	503	9475	5,31%	0	0
55- Man-made fibres	0		3792	3792	114067	3,32%	0	0
56- Wadding, nonwoven	0		47	47	805	5,84%	0	0
57- Carpets & coverings	224		23	247	8865	2,79%	0	0
58- Special woven fabric	7		4603	4610	99248	4,64%	0	0
59- Covered fabric	4		51	55	1471	3,74%	0	0
60- Knitted-crocheted	18		27	45	799	5,63%	0	0
61- Apparel knitted-crochet	5459	1365	21300	28124	294073	9,56%	0	0
62- Not knitted-crocheted	6633	4602	4973	16208	170598	9,50%	0	0
63- Other textile articles	667	910	1173	2750	56159	4,90%	0	0
64- Footwear	209	274	5346	5829	55605	10,48%	0	0
65- Headgear	0		0	0	49023	0	0	0
66- Umbrellas	0		1	1	747	0,13%	0	0
67- Prepared feathers	0		0	0	206919	0	0	0

68- Articles stone, cement	0		0	0	6861	0	0	0
69- Ceramic products	33		15	48	94619	0,51%	0	0
70- Glass and glassware	58		59	117	44807	0,26%	0	0
71- Natural-cultured pearl	0		0	0	21309798	0	0	0
72- Iron and steel	0		0	0	4825575	0	0	0
73- Articles of iron-steel	0		0	0	2091741	0	0	0
74- Copper and articles	0		0	0	71510311	0	0	0
75- Nickel and articles	0		0	0	150909	0	0	0
76- Aluminium & articles	2081	1382789	45796	1430666	47492065	3,01%	1420665	2,99%
78- Lead and articles	0		4072	4072	20013997	0,02%	0	0
79- Zinc and articles	4		0	4	301	1,33%	0	0
80- Tin and articles	0		0	0	238	0	0	0
81- Other base metals	0		0	0	213	0	0	0
82- Tools, implements	0		0	0	720640	0	0	0
83- Miscel articles metal	0		0	0	199436	0	0	0
84- Reactors, machinery	0		0	0	35475581	0	0	0
85- Electrical machinery	0		0	0	25258985	0	0	0
86- Railway or tramway	0		0	0	7125	0	0	0
87- Other vehicles	6284	4547	17004	27835	1270707	2,19%	0	0
88- Aircraft	0		0	0	10157347	0	0	0
89- Ships	0		0	0	620192	0	0	0
90- Optical, photo, cinema	0		4760	4760	4918617	0,001%	0	0
91- Clocks and watches	0		0	0	12042	0	0	0
92- Musical instruments	0		0	0	449256	0	0	0
93- Arms and ammunition	0		0	0	0	0	0	0
94- Furniture; bedding	20		0	20	216716	#0	0	0
95- Toys, games, sports	2		4	6	22909	0,003%	0	0
96- Miscel manufactures	0		0	0	46833	0	0	0
97- Works of art	0		0	0	191800	0	0	0
Sub-total 01-24	113767991	43292621	4573526	161634138	4818987491	3,36%	41713832	0,87%
Sub-total 25-97	117846	1400201	4265510	5783557	17625188902	0,03%	4083620	0,02%
Total 01-97	113885837	44692822	8839036	167417695	22444176393	0,75%	45797452	0,20%
01-24/01-97	99,90%	96,87%	51,74%	96,55%	21,47%		91,08%	
25-97/01-97	0,10%	3,13%	48,26%	3,45%	78,53%		8,92%	

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