



## The EU refunds to its food exports to Africa from 1988 to 2018

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WTO proceedings against the dumping of exports from another Member cover only subsidies in the last or most recent years. But States that have suffered from dumping over a long period of time have suffered cumulative losses in competitiveness, which is particularly the case for African countries, especially of sub-Saharan Africa (SSA), as a result of highly subsidized EU exports. This cumulative dumping is clearly one of the causes of Africa's growing food deficit, particularly vis-à-vis the EU if we exclude trade in food products other than basic but mainly intended for export such as tropical drinks (cocoa, coffee, tea).

The EU's dumping modes have changed significantly over the years, relying mainly on export refunds until the 1992 CAP (Common Agricultural Policy) reform and then their gradual decline – with a virtual disappearance since 2011 except for poultrymeat which continued until 2013 – has been largely offset by the gradual increase in coupled and decoupled domestic subsidies linked to successive CAP reforms since 1992. This document is limited to cumulative refunds on the main food products exported by the EU28 to extra-EU28, Africa, North Africa (NAF), SSA and West Africa (WA): dairy products, cereal products, beef, sugar, poultry meat.

### **I – Methodological issues**

The calculation of refunds to products receiving them is very complex because the subsidy rates have been different according to the zones – zero for the United States (US), which did not appreciate the competition made to its producers, and maximum for the developing countries (DCs) least politically able to defend themselves against it, such as those in SSA<sup>1</sup> –, varying according to the Harmonized System (HS) trade codes – which changed in 1992, 1996, 2002, 2007, 2012, 2017 – and their level has changed according to the EU's losses of competitiveness and WTO rules. Thus in 2000 for beef and veal "*there were 254 different refund possibilities, resulting from the combination of 5 export zones with the different exportable products*"<sup>2</sup>. Moreover, the codes of EasyComext, which publishes Eurostat's foreign trade data, are at most

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<sup>1</sup> The Argumentaire issued by the European Commission at the WTO Ministerial Conference in Seattle in December 1998 states: "*As part of its privileged relations with ACP countries, the European Union grants the benefit of higher export refunds than for other third countries, to practically all sub-Saharan African countries*" (European Commission, Argumentaire, Agricultural policy and trade, 23-11-1999, 14 p.)

<sup>2</sup> [http://europa.eu/rapid/press-release\\_IP-89-392\\_fr.htm?locale=FR](http://europa.eu/rapid/press-release_IP-89-392_fr.htm?locale=FR)

8 digits long, whereas the European Commission differentiated refunds in 12-digit codes<sup>3</sup> known only to exporters but not to researchers! For example, for the 8-digit code 0201300000, the 12-digit code 020130009100 had a refund of 195 €/100 kg on 16 December 1997, 10 times higher than the 19.5 €/100 kg of code 021030009190.

These constraints can nevertheless be overcome as the reports on the EU's annual budget outturns since 1958<sup>4</sup> give the amount of total annual refunds (and other subsidies) per product, including those referred to as "non-annex1" refunds for cereals (including those to spirits, mainly whisky), sugar, milk products and eggs incorporated in exported processed products.

Since refunds are available by product group (e. g. milk products) and per year, it is not necessary to have the refund by product type but only per tonne of milk equivalent (TME) of each milk product, or per tonne of raw cereal equivalent (TCE) or tonnes of carcass equivalent (TCE also) for meat. First, extra-EU28 exports in TME (TCE) are calculated and the comparison with the total extra-EU28 refunds gives the average annual refund rate in euro per TME (or TCE). Annual exports and TMEs to Africa, NAF, SSA and WA are also calculated and multiplied by the average extra-EU28 refund rate per TME to get refunds to these regions.

As Easycomext has extra-EU28 trade data only since 2000, for the period 1988-99 and for each product group (e. g. dairy or cereals) EU15 exports to extra-EU28 are obtained by calculating EU15 exports to an aggregate "all countries minus 15 Member States" that is created and from which EU15 exports to the aggregate "EU13" (of the new Member States that joined the EU since 2004) are deducted.

Refunds include those directly to products and those of the 4 "non-Annex 1" products – Annex 1 being that of the Agreement on Agriculture, AoA, which defines the list of agricultural product codes within the meaning of the WTO – used in the production of processed products.

Table 1 - Non-Annex 1 and Annex 1 refunds on cereals, milk products, eggs and sugar

€1000	Total		Cereals				Dairy products			Eggs		Sugar			
	NA1		spirits	others	NA1	A1	Total	NA1	A1	Total	NA1	A1	Total		
1988	602391	45640	208988	233717	2924625	3158342	240853	3013916	3254769	2664	33333	35997	125157	1566159	1691316
1989	552070	30621	140215	205841	2597069	2802910	227360	2868571	3095931	3836	48395	52231	115034	1451370	1566404
1990	511490	42278	193593	234367	2443433	2677800	185194	1930771	2115965	3176	33116	36292	88752	925295	1014047
1991	704128	73773	337811	356319	3601877	3957196	221862	2249018	2470880	3520	35684	39204	123427	1251178	1374605
1992	699604	56689	259582	336162	3139672	3475834	220150	2056153	2276303	3507	32752	36259	139785	1305561	1445346
1993	555462	42915	248663	291578	2788826	3080404	141905	2287475	2429380	9904	40685	50589	112075	1531369	1643444
1994	594026	34996	177529	212525	1513179	1725704	183312	1926756	2110068	11303	25963	37266	186886	1377422	1564308
1995	563839	31020	127686	158706	1092715	1251421	208351	2267147	2475498	8478	28649	37127	188304	1312076	1500380
1996	490887	8227	60713	68940	312771	381711	195812	1605248	1801060	5424	12174	17598	220711	1230007	1450718
1997	569127	14208	60706	74914	532348	607262	244791	1753262	1998053	5013	8745	13758	244409	1115665	1360074
1998	555100	11626	55618	67244	429404	496648	254868	1426669	1681537	7575	13644	21219	225413	1265459	1490872
1999	576207	36652	87122	123774	883016	1006790	256220	1439258	1695478	5845	17640	23485	190368	1591117	1781485
2000	481759	16300	79202	95502	570583	666085	190385	1671629	1862014	5487	12900	18387	190385	1438762	1629147
2001	422957	2400	61576	63976	259254	323230	176802	1106503	1283305	5377	8599	13976	176802	1008194	1184996
2002	424436		39354	39354	99322	138676	190075	1159607	1349682	4932	5943	10875	190075	1168212	1358287
2003	392916		26180	26180	175866	202046	162821	1595349	1758170	6860	4701	11561	197055	1021321	1218376
2004	380260		30228	30228	72411	102639	203946	1494922	1698868	9031	3291	12322	137055	988256	1125311
2005	335856	447	41572	42019	124307	166326	143347	1140778	1284125	9407	7114	16521	141083	1080586	1221669
2006	274138	1361	42844	44205	127723	171928	97662	724935	822597	7818	6187	14005	124453	1116914	1241367
2007	185160	421	18159	18580	41800	60380	71872	513378	585250	7051	4796	11847	87658	509341	596999
2008	118121		7289	7289	9701	16990	6384	28884	35268	8180	4341	12521	96268	501338	597606
2009	89684		227	227	854	1081	23274	181100	204374	7430	3144	10574	60603	179111	239714
2010	0				372	372		186444	186444			1972	1972	0	0
2011	0				52	52		5419	5419			2783	2783	1475	1475
2012	0				9124	9124		173	173			1818	1818	0	0
2013	0				4880	4880		63	63			84	84	0	0
2014	10079618	449574	2304857	2730647	23755184	26485831	3847246	34633428	38480674	141818	398453	540271	3361758	24936188	28297946

<sup>3</sup> <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:31987R3846&from=FR>

<sup>4</sup> <https://eur-lex.europa.eu/budget/www/index-en.htm>. The budgets executed ("outturn") are given with a two-year time lag, for example the 2010 budget report gives the actual expenditure for 2008.

Table 1 shows the amount of refunds per non-Annex 1 product (NA1) which is added to those in Annex 1 (A1) to obtain their total amount. It can be seen that the cumulative NA1 refunds for these 4 products were considerable, at €10.1 billion (bn), even if they only represented 10.7% of their total cumulative refunds of €93.8 bn. It can also be seen that the cumulative refunds to dairy products (€38.5 bn) were 36% higher than those to sugar (€28.3 bn) and 45.3% higher than those to cereals (€26.5 bn). As the EAGGF (European Agricultural Guidance and Guarantee Fund) did not allocate NA1 subsidies for the years 1988 to 1992 among the 4 products, they were estimated by distributing the total NA1 of each year according to the percentage of A1 refunds of these products in their total A1.

## II – Cumulative refunds to exports of dairy products

Table 2 calculates the tonnes of milk equivalent (TME) to extra-EU28 exports from 1988 to 2018 and comparable tables are made for TME exports to Africa, NAF, SSA and WA but are not displayed here to avoid overloading the document.

Table 2 – Tonnes of milk equivalent (TME) of EU28 exports of dairy products: 1988-2018

1000 t	0401	condensed	FMP	SMP	0403	0404	0405	0406	1720	190110	190190	2105	3501	TME
TME/t	2	2,332	7.81	10.72	1.1	2	11.15	7.96	10	3	5.36	0.84	12.3	Total
1988	301.6	801.7	1903.2	9377	9.9	95.4	6405.9	2753.2	931.5	509.1	501.9	27	739.7	24357
1989	311.6	838	1930.4	7702.4	7.1	82.6	3902.7	3015.5	974.9	509.4	468.9	46.8	778.3	20568.8
1990	318.3	739	1779.1	6327.3	11.6	107.7	2003.8	3075.7	1027.	452.4	483.7	20	740.5	17086.6
1991	351	695.6	1661	6841.6	24.1	100.3	3174.6	3253.3	1039.1	469.7	529.3	6.4	707.2	18853.2
1992	347.7	763.2	2242.8	7129.3	43.9	96.7	2373.3	3007.6	256.9	429.1	592.8	8.5	835.1	18126.7
1993	440.7	780.6	2021.7	6194	29	122.2	1904.1	3417.8	275	417	608.9	14	692.7	16917.7
1994	396.2	617.6	1734.4	5247.7	46	154.3	1509.2	3341.9	209.7	347.9	752	26.9	682.6	15066.4
1995	432.8	706.8	1658.6	7935	91.4	164.4	2145.9	3669.4	283.1	372.5	911.1	29.5	744.2	19144.7
1996	649.7	650	1705	5600	162.4	191.2	1887.2	3771.2	705.7	335.1	962.7	33.6	709.9	17363.6
1997	360.3	708.5	1664.1	6698.8	244.5	310.8	2095.1	3749.1	690.5	420.2	1059	30.2	668.8	18700
1998	223.8	691.2	1707	5679.5	191	278.6	1708	3225.4	694.1	467.6	1083.6	25.8	678.6	16654.3
1999	215	677.7	1836.2	6336	98.6	359.6	1627	2913.7	786.9	416.3	1368.8	25.3	722.8	17383.9
2000	414.2	636.3	2033.7	8330.8	176.9	497.5	2063.1	4154.7	289.1	467.6	1625.1	23.4	923.1	21635.5
2001	456.1	749.2	1946	5670.8	142.9	534.2	2204.9	4155.9	277.6	565.5	1492.5	27	939.5	19162.2
2002	467.9	610.3	1783.9	5842.5	119.6	553.6	2422.8	4291.4	264.8	510.8	1632.4	29.3	957.1	19486.4
2003	488.9	555	1613.7	6740.9	111.9	569.9	3380.8	4516.7	313.6	499	1682.5	28.7	1038.4	21539.9
2004	458	439.9	1926.2	5781.8	116.1	688.3	3652.7	4574.8	388.1	515.6	1703.1	30.3	1099.7	21374.5
2005	411.9	449.6	1730.3	4893.4	113.2	696.9	3536.8	4348.3	741.4	592.4	1890.5	31.6	1115.6	20551.8
2006	431.1	482	1617.9	3305.7	111.2	717.7	2693.3	4623	948.6	595.4	1986.6	38.4	922.9	18473.7
2007	482.6	517.5	1525.6	3976.4	139.3	799.2	2378	4686.2	1015.1	649	2034.9	45.8	772.2	19021.8
2008	458.4	510.3	1966.3	4372.1	129.4	753.1	1721.6	4357.9	1057.7	702.8	2102.1	44.6	804.7	18980.8
2009	492.4	527.4	1802.9	4892.8	125.7	901.5	1669.4	4529.3	1293	760.2	2081.3	40.1	801.8	19917.9
2010	595.1	550.2	1718.7	6451.3	147.5	905.5	1741.1	5312	1275.2	746.8	2499.7	46.1	681.5	22670.7
2011	711.1	561.6	1565.6	7538.2	176.3	1050.9	1407.4	5357.5	1444.6	837.1	2993	55	963.7	24662.1
2012	973.6	670.4	1508.9	7646.2	184.7	1087.5	1414.4	6110.9	1519.7	973.2	3264.6	58.5	991.3	26403.8
2013	1059.4	584.2	1587.5	6193.5	192.4	1158.5	1422.2	6259	1520.7	1115.3	3317.3	66.7	807	25283.7
2014	1383.4	703.7	1625.4	9031.4	174.6	1138.4	1652.4	5742	1739.3	1210.2	4185.5	67.8	966.9	29520.9
2015	1666.9	830.4	1541.3	9626	178.9	1211	1989.8	5722.8	1690.8	1276.3	4568.91	66.8	1026.6	31396.4
2016	2094.2	660.5	1350.6	8444.9	185.6	1266.3	2309.4	6361.7	1767.7	1423.3	4790	68.9	1095.2	31818.4
2017	1997	745.8	1353.9	10714.7	205	1296.9	1911.1	6595.4	2025.3	1623.7	5357.9	73.9	1101.8	35002.4
2018	1923.4	643.4	1319.9	10573.5	211.5	1387	1765.8	6626.7	2418.7	1763	5414.3	80.2	946.1	35073.5
Total	21314	20098	53261	211095	3902	19278	72074	137520	29866	21973	63945	1217	26655	682199

Code 0401 corresponds to milk and cream. Liquid condensed milk corresponds to codes 040291 and 040299. Total milk powder (TMP) is the difference between code 0402 (not shown in the table) and liquid condensed milk. Fat milk powder (FMP) includes subcodes 04022191, 04022199, 04022199, 04022991 and 04022999 and skimmed milk powder (SMP) is the difference between TMP and FMP. The TME rates per tonne of dairy product are derived from several sources, including the specialised Italian consultancy firm CLAL for FMP, SMP and code 403 (yoghurts and fermented milks), the French Ministry of Agriculture for condensed milk. Code 190110 refers to weaning foods for children containing, in addition to dairy products, cereals, sugar or even chocolate. Code 190190 essentially corresponds to SMP enriched with fixed vegetable oil (mainly palm oil or even copra), which is much cheaper than milk fat. Code 0403 corresponds to yoghurt and fermented milks, code 0404 to whey, code 0405 to butter, code 0406 to cheese, code 1720 to lactose, code 2105 to ice cream and code 3501 to casein and caseinate.

From total TMEs to extra-EU28 and to Africa, NAF, SSA and WA, Table 3 deduces the average annual rate of refund per TME of extra-EU exports, which is multiplied by the TMEs of Africa, NAF, SSA and WA to obtain the total refunds to these regions.

Table 3 – Dairy export refunds extra-EU28 and to Africa, 1988-18

1000 €	Extra-EU28 exports and refunds			Africa		Northern Africa		SubSaharan Africa		Western Africa	
1000TME	Refunds	1000 TME	€/TME	TME exports	Refunds	TME exports	Refunds	TME exports	Refunds	TME exports	Refunds
1988	3254769	24357	133.6	5831	779022	3837	512623	1994	266560	994	132826
1989	3095931	20569	150.5	5008	753704	3312	498456	1696	255320	857	128991
1990	2115965	17087	123.8	4325	535435	2688	332774	1637	202811	848	105012
1991	2470880	18853	131.1	4378	573956	2726	357379	1652	216403	879	115202
1992	2276303	18127	125.6	4165	523124	2555	320908	1610	202113	895	112390
1993	2429380	16918	143.6	4074	585026	2362	339183	1712	245833	1047	150346
1994	2110068	15066	140.1	3180	445518	1963	275016	1217	170359	663	92856
1995	2475498	19145	129.3	3145	406649	1767	228473	1378	178184	798	103183
1996	1801060	17364	103.7	3436	356313	2049	212481	1387	143914	827	85780
1997	1998053	18700	106.8	3635	388218	1883	201104	1752	187288	1003	107168
1998	1681537	16654	101	4131	417231	2344	236744	1787	180359	1205	121668
1999	1695478	17384	97.5	4110	400725	2333	227468	1777	173384	1227	119670
2000	1862014	21636	86.1	4971	428003	2902	249862	2069	177947	1315	113170
2001	1283305	19162	67	5304	355368	3140	210380	2164	144836	1490	99787
2002	1349682	19487	69.3	5519	382467	3180	220374	2339	161875	1608	111371
2003	1758170	21540	81.6	5938	484541	3216	262426	2722	222254	1855	151412
2004	1698868	21374	79.5	5737	456092	3077	244622	2660	211372	1878	149269
2005	1284125	20552	62.5	5632	352000	2874	179625	2758	172272	1971	123152
2006	822597	18474	44.5	4981	221655	2223	98924	2758	122866	1859	82776
2007	585250	19022	30.8	4898	150858	2595	79926	2303	70771	1573	48397
2008	35268	18981	1.9	5432	10321	2915	5539	2517	4554	1675	3112
2009	204374	19918	10.3	5613	57814	2841	29262	2772	28331	1851	18993
2010	186444	22671	8.2	6523	53489	3349	27462	3174	26182	2184	17961
2011	5419	24662	0.2	7077	1415	3473	695	3604	860	2279	501
2012	173	26404		7156		3493		3663	47	2278	15
2013	63	25284		5965		2451		3514	15	2346	6
2014	17	29521		8493		4430		4063	5	2587	1
2015		31396		8154		3964		4190	0	2681	0
2016		31818		7768		3636		4132	0	2543	0
2017		35002		8692		3996		4696	0	3031	0
2018		35073		8540		4116		4424	0	2906	0
Total	38480691	682201		171811	9118942	91690	5351705	80121	3766716	51153	2295015

Source: notifications to GATT for 1988, EU annual Budgets outturns; annual EAGF reports; Easy Comext.

The total amount of refunds from 1988 to 2014 (in fact 2011 given the negligible amounts from 2012 to 2014) was considerable: €38.5 bn extra-EU28, of which €9.1 bn to Africa (23.7% of the total), €5.4 bn to NAF, €3.8 bn to SSA and €2.3 bn to WA! Even before adding the EU28's cumulative domestic subsidies to these exports, which were also substantial, it is understandable why African dairy farmers could not resist this cumulative dumping, with the exception of East Africa, which had put in place a high import protection.

### III - Cumulative refunds on exports of cereal products

Table 4 provides details of the extra-EU28 exports of cereal products in tonnes of cereals equivalent (TCE) from 1988 to 2018. Similar tables have been drawn up for TCE exports to Africa, NAF, SSA and WA.

Over these 31 years, extra-EU28 exports exceeded 1 billion TCE, of which 690 Mt (67.4%) of raw cereals, of which 472 Mt of wheat, 107 M TCE of wheat flour and 81 M TCE of malt.

Table 4 – EU28 exports of cereal products in tonnes of cereal equivalent: 1988-18

1000	1001	1101	1102	1103	1104	1107	1108	1109	190110	1902	1904	1905	2203	Spirits	Total
TCE	à 1008	1.37	1.37	1.5	1.37	1.27	1.18	10	0,808	1.5	1.5	0,84	0,17	1,12	TCE
1988	18606	3508	15	1256	69	1733	301	176	137	320	22	152	126	378	26798
1989	21601	3346	4	1708	65	1716	288	142	137	405	54	158	132	378	30135
1990	23266	3969	5	1727	38	1956	269	275	122	402	58	159	145	369	32759
1991	19991	4731	44	2200	39	1922	269	273	127	550	80	160	145	349	30881
1992	24071	4652	66	2536	60	1795	311	426	116	841	62	170	163	353	35621
1993	18913	4846	30	2054	55	1756	288	305	112	716	62	196	184	388	29905
1994	17881	4657	27	1654	51	1891	237	552	94	734	65	242	216	360	28661
1995	16185	4674	43	1073	47	2236	223	616	100	834	68	282	238	354	26973
1996	11619	5385	85	499	42	2230	171	679	90	1039	91	363	283	585	23159
1997	12080	5877	48	607	64	2445	194	824	113	1151	100	390	270	496	24660
1998	13592	4767	31	452	53	2387	234	965	126	1019	105	329	232	429	24721
1999	21099	6531	43	677	72	3032	276	898	102	1529	157	277	228	481	35402
2000	22527	3999	62	552	60	2708	162	1063	124	913	103	326	262	523	33384
2001	14364	3291	96	601	65	2865	155	1140	150	979	114	357	268	538	24984

2002	14639	2985	120	563	77	2879	169	1336	135	988	109	362	288	540	25191
2003	17367	2738	74	519	90	2893	169	1114	131	937	107	385	291	582	27396
2004	9941	2339	73	475	84	3316	146	1230	137	943	158	413	303	630	20190
2005	15572	2032	47	590	89	3164	108	1375	159	979	260	432	312	701	25819
2006	16304	2051	48	579	93	2892	101	1063	159	984	207	469	361	755	26066
2007	14319	1543	64	441	105	2724	75	1366	174	1008	220	503	395	819	23756
2008	23725	1540	45	327	107	2656	55	1011	188	946	268	519	435	814	32635
2009	23144	1380	42	464	133	2316	126	1290	204	900	277	523	407	775	31980
2010	28383	1289	41	448	175	2681	139	1352	200	978	324	588	409	869	37877
2011	24112	1228	43	452	187	2803	87	1583	224	1042	362	645	434	1006	34208
2012	21999	1095	44	499	233	2919	118	1292	261	1080	366	734	465	1028	32132
2013	36379	9884	42	450	211	3020	133	1599	300	1178	333	782	471	1047	46933
2014	39204	9421	47	392	235	3249	168	2404	326	1226	389	822	510	1016	50930
2015	46309	959	53	357	268	3368	214	2355	344	1168	433	846	543	978	58195
2016	43545	1014	67	428	276	3394	196	2938	383	1233	532	888	562	996	56451
2017	31134	998	75	45	285	3218	169	3899	437	1290	551	965	588	1007	45063
2018	28207	694	75	36	254	3217	130	3732	475	1289	513	1030	598	1053	41621
Total	690078	107423	1599	24661	3682	81381	5681	39273	5887	29601	6550	14467	10264	20597	1024486

Code definitions: 1001 to 1008: raw cereals; 1101: wheat flour; 1102: other flours; 1103: groats, meals, pellets; 1104: flattened or flaked grains; 1107: malt; 1108: cereal starch; 1109 : wheat gluten; 190110: share of cereals in infant food; 1902: pasta and couscous; 1904: puffed or roasted grains; 1905: bread, cakes, biscuits; 2203: beer; 2208: whisky, gin and vodka.

Table 5 deducts from this the average annual refund rates in €/TCE of extra-EU28 exports, by which the CETs of Africa, AFN, SSA and AO are multiplied to obtain the cumulative refunds to these regions. The €9.1 bn in refunds to Africa represented 34.4% of the €26.5 bn in total refunds, of which nearly €6 bn (22.5% of the total) to NAF, €3.2 bn to SSA (11.9% of the total) and almost €1 bn (3.8% of the total) to WA.

Table 5 - Export refunds on cereal products to extra-EU28 and Africa, 1988-18

1000€	Extra-EU28 exports and refunds			Africa		Northern Africa		Sub-Saharan Africa		West Africa	
	Refunds	1000 TCE	€/TCE	1000 TCE	Refunds	1000 TCE	Refunds	1000 TCE	Refunds	1000 TCE	Refunds
1988	3158342	26798	117,9	9034	1064724	5629	663419	3405	401305	1036	122100
1989	2802910	30135	93	9676	899982	6946	646060	2730	253922	914	85013
1990	2677800	32759	81,7	11146	911101	8209	671024	2937	240077	892	72914
1991	3957196	30881	128,1	10001	1281562	5946	761941	4055	519621	1284	164536
1992	3475834	35621	97,6	9929	968854	5830	568881	4099	399973	1073	104701
1993	3080404	29905	103	11398	1174066	8085	832806	3313	341260	1058	108981
1994	1725704	28661	60,2	10724	645701	7008	421958	3716	223743	1029	61957
1995	1251421	26973	46,4	10250	475552	6635	307833	3615	167719	1003	46535
1996	381711	23159	16,5	7843	129270	4592	75686	3251	53584	1060	17471
1997	607262	24660	24,6	10207	251351	6551	161321	3656	90030	1206	29698
1998	496648	24721	20,1	10919	219364	7049	141615	3870	77749	1469	29512
1999	1006790	35402	28,4	10148	288597	6383	181525	3765	107072	1417	40298
2000	666085	33384	20	12795	255289	8558	170751	4237	84538	1473	29390
2001	323230	24984	12,9	11143	144162	7290	94314	3853	49848	1619	20946
2002	138676	25191	5,5	11714	64485	7606	41871	4108	22614	1797	9892
2003	202046	27396	7,4	11212	82689	6449	47561	4763	35128	2003	14772
2004	102639	20190	5,1	9621	48910	6451	32795	3170	16115	1418	7209
2005	166326	25819	6,4	11829	76202	7560	48702	4269	27500	1948	12549
2006	171928	26066	6,6	13532	89255	8000	52767	5532	36488	2142	14128
2007	60380	23756	2,5	10870	27628	6924	17599	3946	10029	1786	4539
2008	16990	32635	0,5	15919	8288	10801	5623	5118	2665	1833	954
2009	1081	31980		16821	569	9801	331	7020	238	2358	80
2010	372	37877		19132	188	11952	117	7180	71	2615	26
2011	52	34208		18132	28	12231	19	5901	9	2052	3
2012	9124	32132	0,3	14011	3978	8697	2470	5314	1508	2367	672
2013	4880	46933	0,1	20269	2108	13879	1443	6390	665	2633	274
2014		50930		23681		16477		7204	0	2699	0
2015		58195		24792		16152		8640	0	3284	0
2016		56451		25700		16455		9245	0	3132	0
2017		45063		18568		9952		8616	0	2941	0
2018		41621		16657		10652		6005	0	2115	0
Total	26485831	1024486		427673	9113903	274750	5950432	152923	3163471	55656	999150

Source: Annual EU Budget outturns; annual EAGGF reports; Easy Comext.

#### IV - Cumulative refunds on beef exports

Table 6 shows the tonnes of carcass equivalent (TCE) of extra-EU28 exports of live cattle and beef. The TCEs per tonne of product are provided by FranceAgriMer. These cumulative exports amounted to 21.8 million (M) TCE, of which 10.8 M TCE of frozen boneless meat, 2.8 M TCE of other frozen bone-in cuts, 2.6 M TCE of live cattle, 2.5 M TCE of fresh, chilled or frozen offal.

Table 6 – Tonnes of carcase equivalent of EU28 beef exports: 1988-18

tonnes	0102	020110	020120	020130	020210	020220	020230	0206	02102010	02102090	160250	Total
TCE	0,54	1	1	1,3	1	1	1,3	1,3	1	1,3	1,3	TCE
1988	16689	378	21757	63683	94	160709	510176	14104		978	230	788798
1989	16917	473	23902	62835	108	281332	524608	11377		1278	245	923076
1990	18547	632	30513	68663	329	226441	478004	15389	61	673	353	839604
1991	37145	211	60622	84271	165	417837	726090	15890		555	326	1343112
1992	46007	191	33093	70936	214	384602	708183	13549	12	567	224	1257579
1993	81877	194	25556	81028	51	197601	769634	19001	581	599	284	1176406
1994	83448	361	26166	67233	58	119038	825956	15931	232	587	111	1139120
1995	107785	211	43534	46526	120	92118	859848	25484		355	151	1176132
1996	76845	2268	38147	57089	164	138418	804465	32202		397	611	1150605
1997	41437	361	28616	76096	199	137819	827153	41297	170	314	22	1153485
1998	39316	140	20844	87799	166	78547	571756	31228	0	339	74	830209
1999	50017	502	20759	70143	499	187420	694444	31476	0	411	53	1055722
2000	88023	137	24328	56027	537	50007	374814	35360	5	451	33	630964
2001	48357	417	34986	58446	155	100656	262916	31347	1	280	58	537617
2002	71882	325	10984	94879	192	5347	312898	32498		360	160	529525
2003	63483	426	12810	52060	44	9510	245752	33425		396	55	417961
2004	77136	560	25965	34188	49	3796	203024	50616		489	428	396251
2005	54532	1082	27515	43030	244	1400	99460	48828		592	787	277471
2006	31631	2699	16241	39963	29	1634	96381	56535	6	824	923	246867
2007	43465	5217	13676	33365	39	1863	32737	59325	2	1055	1319	192063
2008	34933	13378	20541	31091	167	3734	55929	76915	2	1026	350	238065
2009	45470	6035	22223	20743	846	2715	26421	78016	2	1069	333	203872
2010	99735	9903	73396	39494	1097	9751	110514	107829	824	1096	346	453984
2011	137702	8965	153145	40869	886	9710	107355	143230	938	836	314	603949
2012	146398	8903	82317	30542	580	15457	67122	137387	240	756	347	490049
2013	100665	15294	45671	20657	1602	13966	59796	176736	70	840	374	435669
2014	111808	16326	51916	15971	4283	16307	95960	229450	73	1853	227	544173
2015	173639	16107	67085	13385	1261	26884	80000	214419	52	875	629	594135
2016	214547	16612	78566	20490	881	20649	105820	243251	44	1400	620	702879
2017	229469	23993	65423	22757	1022	33076	121066	269834	49	1129	238	768057
2018	229072	17770	94573	25113	295	21177	87397	252483	56	1381	185	729502
Total	2617977	170071	1294870	1529372	16376	2769321	10845679	2544412	3420	23761	10410	21826901

Code definitions: 0102: live cattle; 020110: fresh or chilled carcasses; 020120: other bone-in pieces; 020130: fresh or chilled boneless meat; 020210: frozen meat carcasses; 020220: Other bone-in frozen cuts; 020230: frozen boneless meat; 0206: bovine offal, fresh, chilled or frozen; 02102010: salted, in brine, dried or smoked bovine meat and offal with bone in; 02102090: boneless; 160250: preserved bovine meat.

Taking into account the average annual refund in € per TCE (€/TCE) resulting from total EU28 exports and total annual refunds, Table 7 deduces the cumulative annual refunds to Africa, NAF, SSA and WA. Cumulative refunds to Africa amounted to €5.2 bn (29.2% of extra-EU28 cumulative refunds of €17.7 bn), of which €3.6 bn to NAF (20.1% of the total), €1.6 bn to SSA (9% of the total) and €515 M to WA (2.9% of the total). The fact that refunds to NAF were more than twice those to SSA is mainly due to the importance of live cattle exports.

Table 7 – EU28 beef export refunds to extra-EU28 and Africa: 1988-2018

€ 1000	Extra-EU28 exports and refunds		Africa		Northern Africa		Sub-Saharan Africa		West Africa		
	Refunds	1000 TCE	€/TCE	1000 TCE	Refunds	1000 TCE	Refunds	1000 TCE	Refunds	1000 TCE	Refunds
1988	768734	788798	974.6	293094	285649	155546	151595	137548	134054	44018	42900
1989	1343102	923076	1455	267669	389458	173878	252992	93791	136466	36076	52491
1990	1110054	839604	1322.1	242773	320970	154489	204250	88284	116720	42070	55621
1991	1282426	1343112	954.8	365378	348863	201585	192473	163793	156390	70600	67409
1992	1332536	1257579	1059.6	377558	400060	221231	234416	156327	165644	67207	71213
1993	1711223	1176406	1454.6	459273	668059	313953	456676	145320	211383	62468	90866
1994	1708401	1139120	1499.8	426166	639164	298126	447129	128040	192035	24575	36858
1995	1760989	1176132	1497.3	393215	588761	277461	415442	115754	173319	17973	26911
1996	1559392	1150605	1355.3	317764	430666	277461	376043	40303	54623	8825	11961
1997	1498851	1153485	1299.4	266810	346693	185181	240624	81629	106069	6679	86793
1998	774455	830209	932.8	222946	207964	187226	174644	35720	33320	4074	3800
1999	594899	1055722	563.5	282757	159334	246882	139118	35875	20216	8632	4864
2000	661271	630964	1048	230288	241342	207785	217759	22503	23583	2538	2660
2001	322183	537618	599.3	18942	11352	10171	6095	8771	5257	1282	768
2002	330940	529525	625	15358	9599	97	61	15261	9538	5773	3608
2003	236609	417961	566.1	34546	19556	6123	3466	28423	16090	10273	5816
2004	198865	396251	501.9	44518	22344	26148	13124	18370	9220	6595	3310
2005	159092	277471	573.4	32658	18726	24903	14279	7755	4447	3883	2227
2006	91979	246867	372.6	27500	10247	17224	6418	10276	3829	7606	2834
2007	46247	192063	240.8	20285	4885	7974	1920	12311	2965	10138	2441
2008	33157	238065	139.3	24243	3377	7582	1056	16661	2321	14414	2008
2009	31640	203872	155.2	42519	6599	15970	2479	26549	4120	23035	3575
2010	25348	453984	55.8	79340	4427	36477	2035	42863	2392	33127	1848
2011	55778	603949	92.4	107529	9936	39522	3652	68007	6284	52546	4855
2012	37193	490049	75.9	110874	8415	39612	3007	71262	5408	57082	4333
2013	6489	435669	14.9	147264	2194	56474	841	90790	1353	78873	1175
2014	444	544173	0.8	140373	112	45258	36	95115	76	81031	65
2015	155	594135	0.3	187294	56	53188	16	134106	40	105818	32
2016		702879	0	213578	0	77899	0	135679	0	108565	0
2017		768057	0	214250	0	75924	0	138326	0	111451	0
2018		729502	0	223240	0	84335	0	138905	0	107392	0
Total	17682452	21826901		5830002	5158808	3525685	3561649	2304317	1597152	1214619	515125

## V – Cumulative refunds on sugar exports

The calculation of export refunds to sugar and sugar products is simpler, as it has not been possible to identify refined beet or cane sugar equivalents for other sugars (lactose, maple sugar, glucose, fructose, inulin, molasses, sugar confectionery without cocoa) and because non-Annex 1 (NA1) sugar is used in a large number of products other than those of code 17: cocoa products, various food preparations, biscuits and cakes, sweetened drinks, liqueurs, jams, preserved fruits and fruit juices, sweetened dairy products.

With the total A1 refunds available (Table 1), it is possible to calculate the refund per tonne of A1 extra-EU28 sugar multiplied by the tonnes of sugar (code 17) exported to Africa, NAF, SSA and WA to obtain the annual and cumulative refunds to these African destinations.

Those to Africa (€7 bn) accounted for 28.3% of the €24.9 bn in cumulative extra-EU28 refunds, of which 16.4% for those to NAF (€4.1 bn), 11.9% for those to SSA (€3 bn) and 9.1% (€2.3 bn) for those to WA.

As non-Annex 1 refunds, which accounted for 13.5% of Annex 1 refunds, have not been taken into account, and as it is almost impossible to identify processed products outside code 17 having incorporated sugar, as a first approximation 13.5% of A1 refunds can be added to the previous calculations, giving €28.3 bn for total cumulative extra-EU28 refunds (Table 1), of which €8 bn for Africa, €4.6 bn for NAF, €3.4 bn for SSA and €2.6 bn for WA.

Table 8 – Refunds on EU28 sugar exports to extra-EU28 and Africa, 1988-2018

€ 1000 1000 t	Extra-EU28 exports and refunds			Africa		Northern Africa		Sub-Saharan Africa		West Africa	
	Refunds	1000 t	€/TCE	1000 t	Refunds	1000 t	Refunds	1000 t	Refunds	1000 t	Refunds
1988	1566159	5062	309.4	1841	569597	1070	331053	771	238544	663	205129
1989	1451370	4981	291.4	1546	450475	848	247091	698	203384	581	169293
1990	925295	5516	167.7	1573	263867	858	143927	715	119939	596	99977
1991	1251178	5011	249.7	1789	446689	1098	274156	691	172533	557	139075
1992	1305561	4729	276.1	1230	339573	559	154326	671	185247	525	144940
1993	1531369	5234	292.6	1229	359582	726	212414	503	147168	417	122006
1994	1377422	5559	247.8	1592	394470	790	195748	801	198474	467	115714
1995	1312076	5264	249.3	1287	320791	649	161766	638	159024	454	113162
1996	1230007	4313	285.2	966	275490	453	129189	513	146300	357	101811
1997	1115665	5341	208.9	1342	280326	712	148728	630	131599	492	102772
1998	1265459	6265	202	2209	446193	1406	283996	803	162197	638	128869
1999	1591117	5276	301.6	1624	489760	1000	301576	624	188184	497	149884
2000	1438762	6195	232.2	2177	505599	1331	309119	845	196248	714	165823
2001	1008194	6079	165.8	2122	351931	1236	204989	886	146942	736	122065
2002	1168212	4679	249.7	1518	379001	982	245177	536	133824	457	114100
2003	1021321	4858	210.2	1304	274146	766	161040	538	113106	432	90821
2004	988256	4353	227	817	185483	524	118963	293	66519	222	50400
2005	1080586	6639	162.8	1266	206058	851	138512	416	67710	259	42156
2006	1116914	6433	173.6	1470	255225	732	127092	738	128134	305	52955
2007	509341	2149	237	491	116373	368	87221	123	29153	91	21568
2008	501338	1962	255.5	361	92244	281	71802	80	20442	60	15331
2009	179111	2169	82.6	512	42280	380	31380	132	10900	98	8093
2010	0	2885	0	810	0	436	0	373	0	263	0
2011	1475	2111	0.71	380	266	238	166	142	99	78	55
2012	0	2740	0	696		463		234		130	
2013	0	2244	14.9	431		305		126		75	
2014		2450	0.8	439		299		140		80	
2015		2399	0.3	483		331		152		70	
2016		2473	0	419		185		234		75	
2017		3277	0	861		355		506		295	
2018		4405	0	1366		675		691		460	
Total	24936188	133052		36151	7045419	20909	4079431	15242	2965670	11143	2275999

## VI - Cumulative refunds on poultry meat exports

The calculation of refunds to poultry meat is more complicated. Initially, if the codes of Commission Regulation 641/89 of 14 March 1989 on poultry refunds had remained in force until the end of 2018, 99.4% of exports would have benefited, but the legislation has changed. Regulation 268/2004 of 16 February 2004 limited refunds to chicks (code 0105) to all

destinations (except the USA<sup>5</sup>) and to meat and offal of code 02071290 (frozen whole chickens) to the countries of the Middle East and the former USSR plus Angola, but refunds on day-old chicks (and other live poultry) of code 0105 remained applicable to all countries, except the USA. As a result, from 20 May 2005 to the end of 2013 (end of refunds), only those to live poultry (mainly chicks) plus those to frozen chickens (or spent hens because no distinction can be made) to Angola. These exports to Angola were not negligible as they represented 72% of the volume and 67% of the value of EU poultry exports to Angola on 19 May 2005<sup>6</sup> to 2013 and these exports to Angola represented 2.6% of the total poultry exports in value terms to Africa in this period, of which 3% to SSA. However, since chick exports were very high, total refunds of €472.43 M to Africa over the 31-year period were still obtained, representing an average dumping rate of 5% over this period and 11.5% over the period 1988-2013 with refunds. To NAF, total refunds were at €105.3 M, representing an average dumping rate over the 31 years of 8.7%, and 12.9% over the 26 years eligible for refunds.

Table 9 – EU28 refunds on poultry meat exports to extra-EU28 and Northern Africa: 1988-2018

	EU28 refunds		Exports and refunds to Africa				Exports and refunds to Northern Africa			
	EU28 refunds	Extra EU28 exports	Total	With refunds	% EU28	Refunds	Total	With refunds	% EU28	Refunds
1988	160745	396600	100333	100333	25.3%	40668	32958	32958	8.3%	13358
1989	185741	501145	108076	108076	21.6%	40120	35273	35273	7%	13073
1990	145372	487528	86360	86360	17.7%	25731	25967	25967	5.3%	7743
1991	133533	545815	100137	100137	18.3%	24437	22645	22645	4.1%	5540
1992	160383	563038	107614	107614	19.1%	30633	18337	18337	3.3%	5223
1993	250213	679824	100653	100653	14.8%	37032	20988	20988	3.1%	7725
1994	213619	724725	104125	104125	14.4%	30761	20978	20978	2.9%	6183
1995	171897	850211	102025	102025	12%	20628	24112	24112	2.8%	4875
1996	127071	924532	98136	98136	10.6%	13470	20777	20777	2.2%	2856
1997	70752	1100937	137483	137483	12.5%	8844	23205	23205	2.1%	1491
1998	77084	1077326	150522	150522	14%	10792	25951	25951	2.4%	1857
1999	92945	954550	152705	152705	16%	14871	22572	22572	2.4%	2198
2000	72814	933008	191413	191413	20.5%	14927	24087	24087	2.6%	1880
2001	51900	968371	231513	231513	23.9%	12404	30893	30893	3.2%	1656
2002	71103	996749	237392	237392	23.8%	16923	31205	31205	3.1%	2226
2003	94058	828717	211310	211310	25.5%	23985	29981	29981	3.6%	3403
2004	85177	947917	199420	199420	21%	17887	31639	31639	3.3%	2843
2005	79950	985531	186890	102735	10.4%	8334	38064	37390	3.8%	3033
2006	54984	855306	172768	95058	11.1%	6111	27309	25694	3%	1652
2007	86043	995528	213171	114796	11.5%	9922	30881	28773	2.9%	2487
2008	97162	1223175	270990	139168	11.4%	11055	33593	28786	2.4%	2287
2009	91562	1217012	269063	139200	11.4%	10473	38712	36078	3%	2714
2010	90668	1565558	377407	201046	12.8%	11643	59617	55628	3.6%	3222
2011	81695	1821538	531449	254824	14%	11429	53286	48856	2.7%	2191
2012	79307	2033290	664257	311629	15.3%	12155	62723	58673	2.9%	2288
2013	46111	2050046	675489	318677	15.5%	7168	62417	56406	2.8%	1269
2014	924	2026784	748235			0	75542			
2015	28	2106097	775745			0	72556			
2016	0	1979123	688748			0	74647			
2017	0	1974281	688386			0	74307			
2018	0	2067640	690545			0	70825			
total	2872841	27575428	9372361	4096350	11.3%	472403	1216037	817852		105273

Table 9 shows that refunds to SSA amounted to €323.2 M over the 31 years, at an average dumping rate of 4%, increased to 13.6% over the 26 years eligible for refunds.

To WA, refunds were at €109.4 M over the 31 years, representing an average dumping rate of 2.7%, and 11.6% when compared to the 26 years with refunds.

<sup>5</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32004R0268&from=EN>;

<https://www.revenue.ie/en/customs-traders-and-agents/documents/electronic/aep-trader-guide-appendix-4.pdf>

<sup>6</sup> So that the exports to be taken into account for 2005 are only 37% of those for the whole year.



**Table 9 – EU28 refunds on poultry meat exports to Sub-Saharan Africa and West Africa: 1988-2018**

	EU28 refunds	Extra EU28 exports	Exports and refunds to Sub-Saharan Africa				Exports and refunds ao West Africa			
			totales	Avec Rest*	%RdM	Restitut	totales	Avec Rest*	%RdM	Restitut
1988	160745	396600	67375	67375	17%	27308	18329	18329	4,6%	7429
1989	185741	501145	72803	72803	14,5%	26983	18323	18323	3,7%	6791
1990	145372	487528	60393	60393	12,4%	18008	16116	16116	3,3%	4805
1991	133533	545815	77493	77493	14,2%	18959	16133	16133	3%	3947
1992	160383	563038	89277	89277	15,9%	25431	18435	18435	3,3%	5251
1993	250213	679824	79665	79665	11,7%	29321	22259	22259	3,3%	8193
1994	213619	724725	83154	83154	11,5%	24510	19084	19084	2,6%	5625
1995	171897	850211	77914	77914	9,2%	15753	19180	19180	2,3%	3878
1996	127071	924532	77359	77359	8,4%	10632	24993	24993	2,7%	3435
1997	70752	1100937	114278	114278	10,4%	7344	37681	37681	3,4%	2422
1998	77084	1077326	124571	124571	11,6%	8913	46901	46901	4,4%	3356
1999	92945	954550	130133	130133	13,6%	12671	62488	62488	6,5%	6084
2000	72814	933008	167326	167326	17,9%	13058	96086	96086	10,3%	7499
2001	51900	968371	200620	200620	20,7%	10752	126295	126295	13%	6769
2002	71103	996749	206187	206187	20,7%	14708	126140	126140	12,7%	8998
2003	94058	828717	181328	181328	21,9%	20580	98714	98714	11,9%	11204
2004	85177	947917	167781	167781	17,7%	15076	81186	81186	8,6%	7295
2005	79950	985531	148827	148827	6,7%	5339	74633	48181	4,9%	3909
2006	54984	855306	145459	26536	3,1%	1706	72122	4090	0,5%	263
2007	86043	995528	182290	31348	3,1%	2709	102590	4710	0,5%	407
2008	97162	1223175	237396	36942	3%	2934	150824	4556	0,4%	362
2009	91562	1217012	230352	29906	2,5%	2250	143902	3850	0,3%	290
2010	90668	1565558	317790	47380	1,3%	2744	192445	5040	0,3%	292
2011	81695	1821538	478163	49412	3%	2216	261397	6684	0,4%	300
2012	79307	2033290	601534	51126	2,7%	1994	301709	8583	0,4%	335
2013	46111	2050046	613072	58470	2,5%	1315	312090	11208	0,5%	252
2014	924	2026784	672694				324484			
2015	28	2106097	703189				317298			
2016	0	1979123	614102				244891			
2017	0	1974281	614080				323973			
2018	0	2067640	619720				315477			
total	2872841	27575428	8156324	2374594	8,0%	323214	3986178	945245	3,4%	109390

## **Conclusion**

The cumulative refunds on exports of these 5 products – dairy products, cereal products, sugar, beef and poultry meat – amounted to €113.8 bn extra-EU28, of which €31.9 bn to Africa, €19 bn to NAF, €11.8 bn to SSA and €6.2 bn to WA, which therefore "benefited" more than half (52.5%) of those to SSA.

These are of course poisoned gifts, which have not really changed since the refunds were replaced by domestic subsidies, coupled and decoupled, to extra-EU28 exports, which will soon be analysed. And refunds for other products have not been taken into account here: pigmeat, eggs, fresh and canned fruits, animal feed (other than those incorporated into exported animal products), beverages, of which alcoholic beverages.

Nor have other forms of "export competition" been taken into account such as non-emergency food aid and export credit guarantees to Africa.