

**Technical Factsheet - Tariff liberalisation under the Economic Partnership Agreement (EPA)  
between West Africa and the European Union**

**1 – Products from West Africa to the European Union**

All West African products, except arms and ammunitions, are going to be liberalised from the first day of entry into application of the EPA (duty-free quota-free). The EPA will therefore **prolong for an unlimited period of time the duty-free quota-free market access** granted today by the EU to West Africa's Least Developed Countries and to Ghana and Côte d'Ivoire under the interim EPAs. **It will improve market conditions for Nigeria and Cape Verde's exports** (the two West African countries which are listed as "middle income countries" and not yet under an EPA).

**Nigeria** currently benefits from the General Scheme of Preferences (GSP) of the European Union, which is granted unilaterally by the EU to developing countries. As a general rule, the EU is already setting very low tariffs or zero duty for raw materials, but higher duties for transformed products – **so the EPA creates an advantage mostly for those transformed products**. GSP is decreasing tariffs on around 2/3 of EU tariff lines, and the EPA will remove all tariffs, except on arms and ammunition.

The table below list examples of products with tariffs under GSP which Nigerian products currently need to pay when entering the EU market and which will be removed under the EPA.

|                          | Exports volumes NG to EU (in T€ - average 2014-2016) | EU MFN rate | EU GSP rate | EPA rate |
|--------------------------|--|-------------|-------------|----------|
| Frozen shrimps           | 42,082   | 12%         | 4.2%        | 0%       |
| Coffee (beans)           | 300  | 0%          | 0%          | 0%       |
| Coffee (roasted)         | 2  | 7.5%        | 2.6%        | 0%       |
| Cocoa beans              | 399,747  | 0%          | 0%          | 0%       |
| Cocoa butter             | 60,668   | 7.7%        | 4.2%        | 0%       |
| Cocoa paste              | 8,131  | 9.6%        | 6.1%        | 0%       |
| Chocolate                | 0  | 8.3%        | 4.8%        | 0%       |
| Sauces, mixed condiments | 485  | 7.7%        | 4.2%        | 0%       |
| Natural gas              | 1,139,332  | 0%          | 0%          | 0%       |
| Skins of sheep           | 46,810   | 0%          | 0%          | 0%       |
| Leather                  | 12,634   | 6.5%        | 6.5%        | 0%       |
| Leather belts            | 0  | 5%          | 1.5%        | 0%       |
| Single cotton yarn       | 2,210  | 4%          | 3.2%        | 0%       |
| T-shirts                 | 15   | 12%         | 9.6%        | 0%       |
| Motor cars               | 521  | 10%         | 6.5%        | 0%       |

**2 – Products from the European Union to West Africa**

Products from the European Union will be **liberalised over a period of 20 years, with a significant portion of tariff lines (25%) which will not be liberalised at all** and remain subject to normal duty. In

practice, West Africa used the categories already set out in the ECOWAS Common External Tariff (CET):

- group A covers **essential social goods, basic necessities, basic commodities, capital goods and specific inputs**;
  - *Those products are currently at 0 or 5 % under CET - mostly at 5%*
  - *They will be liberalised after the 5<sup>th</sup> year of application of the EPA*
  
- group B includes **mainly inputs and intermediate goods**
  - *Those products are currently at 0, 5 or 10 % under CET - mostly at 10%*
  - *They will be liberalised between the 10<sup>th</sup> to 15<sup>th</sup> year of application of the EPA*
  
- group C covers **some final consumption goods**
  - *Those products are currently at 5, 10 or 20 % under CET - mostly at 20%*
  - *They will be liberalised between the 10<sup>th</sup> and the 20<sup>th</sup> year of application of the EPA*
  
- group D covers **sensitive products**: agriculture/fishery products and sensitive final consumption goods (i.e. those produced in West Africa or intended to be produced)
  - *Those products are currently at 0, 10, 20 or 35 % under CET - mostly at 20 or 35%*
  - *Those products **will not be liberalised** under the EPA, and will therefore still be subject to tariffs under the ECOWAS CET (no standstill clause so CET tariff may also increase).*

The tables below provide example of products under the different categories (*those are product with some significant trade, above 3M€ per year*). Products with an asterisk are already at 0% under the ECOWAS CET. The full list is available at <http://ec.europa.eu/trade/policy/countries-and-regions/regions/west-africa/>).

| Category A – products to be liberalised at Y+5, currently at 0 or 5 % under CET (most at 5%)   |
|--|
| <ul style="list-style-type: none"> <li>• live reproducing fowls (gallus domesticus)</li> <li>• milk in solid form (in package &gt; 25 kg)</li> <li>• fertilised eggs</li> <li>• seed potatoes</li> <li>• wheat (excl. flour)</li> <li>• malt, extract of hops</li> <li>• vegetable seeds</li> <li>• food preparations for infant use</li> <li>• preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)</li> <li>• tobacco, partly or wholly stemmed or stripped, otherwise unmanufactured</li> <li>• gypsum</li> <li>• ammonium nitrate*</li> <li>• natural gas and petroleum products (<i>some already at 0% duty, + some in category B</i>)</li> <li>• vaccines for human and veterinary medicine*</li> <li>• pigments, synthetic organic tanning substances</li> <li>• mineral or chemical fertilisers</li> </ul> |

- safety fuses
- insecticides, fungicides, herbicides for agriculture purposes
- paper and paperboard (except toilet paper, cartons, boxes)
- printed books\*
- unused postage\*
- flat-rolled products of iron or non-alloy steel
- line pipe of a kind used for oil or gas pipelines
- equipment for scaffolding
- rock-drilling tools
- gas turbines of a power > 5.000 kw
- engines and motors
- machinery and apparatus for filtering or purifying water
- machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers
- packing or wrapping machinery
- parts of machinery
- fire extinguishers
- tower cranes, mobile cranes and works trucks fitted with a crane
- lifts
- machinery for making up paper pulp, paper and paperboard
- bakery machinery
- brewery machinery
- offset printing machinery
- data-processing machines
- generating sets
- television cameras
- railway or tramway tracks
- road tractors for semi-trailers
- helicopters and aeroplanes
- transport and fishing vessels
- instruments and appliances used in geodesy, topography, hydrography
- instruments and appliances used in medical, surgical or veterinary sciences
- instruments and apparatus for physical or chemical analysis
- operating tables and other medical, dental or veterinary furniture

Category B – products to be liberalised between Y+10 and Y+15, currently at 0, 5 or 10 % under CET (most at 10%)

- frozen tuna
- durum wheat
- maize (excl. flour)
- maize starch
- concentrated fruit juice in package >25 kg for industrial purposes
- flours of fish unfit for human consumption
- medicaments containing antibiotics\*
- lubricants
- enzymes and prepared enzymes
- polyethylene
- new pneumatic tyres, of rubber, of a kind used for buses and lorries
- compression-ignition internal combustion piston engine

- pressure-reducing valves
- safety or relief valves
- gears and gearing for machinery
- telephone sets and mobile phones
- parts and accessories for tractors, motor vehicles
- trailers and semi-trailers for the transport of goods

Category C – products to be liberalised between Y+10 and Y+20, currently at 5, 10 or 20 % under CET (most at 20%)

- dog or cat food put up for retail sale
- cement clinker
- medicaments containing antibiotics\*
- photographic paper
- polyethers
- marble, millstone
- armoured or reinforced safes
- compression-ignition internal combustion piston engine
- pressure-reducing valves
- safety or relief valves
- fuses for a voltage  $\leq 1000\text{v}$
- prefabricated buildings

Category D – products not liberalised, currently at 0, 10, 20 or 35 % under CET (most at 20 or 35%)

- beef, swine, sheep meat
- chicken, turkey meat
- frozen fish (except some species e.g. tuna)
- prepared or preserved fish (incl. tuna)
- milk, not concentrated
- milk in solid form (in package < 25 kg)
- cheese
- tomatoes, tomato paste
- potatoes (except seed potatoes)
- onions, carrots, peas and beans
- apples
- prepared or preserved fruit and vegetables
- fruit juice (except for industrial purposes)
- wheat and maize flour
- prepared cereal products, e.g. corn flakes
- olive oil, sunflower-seed oil, animal or vegetable fats and oil
- sugar
- chocolate
- pasta, cooked or uncooked
- bread, pastry and cake
- jams, jellies, marmalade
- preparations for sauces, soups
- beer, wine, whiskies and liquors

- cigarettes and smoking tobacco
- cement, portland cement
- medicaments containing penicillins\*
- medicaments containing provitamins\*
- paints and varnishes
- printing ink
- beauty or make-up preparations and preparations for the care of the skin
- dentifrices
- deodorants
- depilatory and other perfumery
- soap
- surface active preparations and washing preparations
- adhesives, glues
- tubes and pipes
- boxes, sacks and bags of plastics
- household articles of plastics
- used pneumatic tyres
- doors and their frames of wood
- cartons, boxes of paper and paperboard
- woven fabrics of cotton
- embroidery of cotton on a textile fabric ground
- men or women shorts, trousers
- footwear (except when not assembled)
- worn clothing and clothing accessories, blankets and travelling rugs
- ceramic flags and paving, tiles
- safety razor blades of base metal
- bottles of glass
- motor cars and other motor vehicles principally designed for the transport of persons
- accumulators
- wooden and metal furniture
- mattresses
- chandeliers and other electric ceiling or wall lighting fittings
- ball-point pens