



CEMAC losses of customs duties with the EU28-UK EPA

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On 17 December 2007, Cameroon and the EU initialled an Economic Partnership Agreement (EPA)¹, which was signed on 15 January 2009 under the name "*Interim Agreement with a view to an Economic Partnership Agreement between the European Community and its Member States, of the one part, and the Central Africa Party, of the other part*", it being specified that "*Central Africa, which for the purposes of this Agreement consists of the Republic of Cameroon*", while formally the CEMAC (Economic and Monetary Community of Central Africa) comprises 6 countries for the EPA: Cameroon, Republic of the Congo (Brazzaville), Gabon, Equatorial Guinea, Central African Republic, Chad². The European Parliament gave its agreement on 13 June 2013 and the Parliament of Cameroon ratified it on 22 July 2014 and its provisional application started on 4 August 2014. The first EU-Cameroon Joint Committee was held in May 2015. On the same day, the European Commission finally closed the door to the regional EPA in a letter from the European Commissioners for Trade, Cecilia Malmström, and International Cooperation and Development, Neven Mimica, addressed to CEMAC president Pierre Moussa: "*As indicated in our letter of July 19th, our services are at your disposal to study with you the modalities of membership of the current agreement between the EU and Cameroon. That it is therefore not*

¹ http://eur-lex.europa.eu/resource.html?uri=cellar:50d2c510-cfe8-45cd-a550-116858474b75.0006.01/DOC_2&format=PDF

² Incidentally, DG Trade still declares on its website that the CEMAC EPA groups 8 countries including the Democratic Republic of the Congo (Kinshasa) and Sao Tome and Principe (<http://ec.europa.eu/trade/policy/countries-and-Regions/regions/central-africa/>) whereas it states elsewhere that the Democratic Republic of the Congo is a member of SADC but has not been willing to join the SADC EPA where it is an observer. According to a report from the Friedrich Ebert Stiftung Foundation in November 2015, it could also join the CEMAC EPA, as well as Sao Tome and Principe (<http://library.fes.de/pdf-files/bueros/kamerun/12137.pdf>).

possible to re-launch the regional negotiations interrupted in 2011 and in particular to discuss the text of a new agreement"³. Beginning in 2003, negotiations for an EU-CEMAC regional EPA have therefore failed. Since 2011 the two sides had not met and the implementation of the interim EPA of Cameroon was perceived by the CEMAC as a threat to subregional integration. However, following the collapse of oil prices and the drying up of the budgetary resources of the producing countries (Congo, Gabon and Chad), it seems that the other five States are about to sign the CEMAC regional EPA very quickly⁴.

This paper assesses the CEMAC customs duty losses (DD) on its imports from the EU-28 minus the United Kingdom (UK) after the Brexit on the basis of EU28-UK exports in 2015 and of the liberalization programming provided for by the EPA. A subsequent document will assess the GSP and GSP+ and MFN customs duties that some CEMAC States would have to pay to the EU28 on their exports without an EPA.

I - The United Kingdom's share in the CEMAC-EU28 trade in 2015

Table 1 shows that the EU28 recorded a deficit of €1.887 billion (bn) in its total trade with the CEMAC in 2015, of which €1.647 billion for the EU28-UK, the UK accounting for 12.7% of the deficit. The EU28 deficit hides a surplus of €291 million (M) on agricultural products and €43.3 M on fish and preparations and a deficit of €2.225 bn on other products (mainly raw materials, of which petroleum products).

The UK accounts for 4% of the EU28 agricultural surplus (8.8% for dairy products and 6.3% for poultrymeat and preparations) and for 11.2% in the deficit of non-agricultural and fish products.

Table 1 – EU28 and EU28-UK trade with CEMAC in 2015, in 1000 euros

€ 1000	Total	Agricult products	Fish + prepar°	Other products	Cereals+ prepat°	Dairy product	Poultry+ prepat°	Bovine meat + prep°	Pig meat + prep°
EU imports in CIF value									
EU28	7568301	772018	53,1	6796230	1672	0	0	0	0
EU28-UK	6973674	744097	35,9	6229541	1672	0	0	0	0
UK	594627	27921	17,2	566689	0	0	0	0	0
UK/EU28	7,86%	3,62%	32,4%	8,34%	0	0	0	0	0
UK/EU28-UK	8,53%	3,75%	48%	9,10%	0	0	0	0	0
EU exports in FOB value									
EU28	5681789	1068332	42348	4571108	440290	90357	93171	31261	65155
EU28-UK	5326576	1028318	42317	4255742	419828	82371	87322	30246	64695
UK	3554212	39814	31,8	315366	20462	7986	5849	1015	460
UK/EU28	6,25%	3,73%	0,08%	6,90%	4,65%	8,84%	6,28%	3,25%	0,71%
UK/EU28-UK	6,69%	3,87%	0,08%	7,41%	4,87%	9,70%	6,70%	3,36%	0,71%
Balance (FOB – CIF)									
EU28	-1886513	296314	42295	-2225122	438618	90357	93171	31261	65155
EU28-UK	-1647098	284421	42281	-1973799	418156	82371	87322	30246	64695
UK	-239415	11893	14,5	-251323	20462	7986	5849	1015	460
UK/EU28	12,69%	4,01%	0,03%	11,16%	4,67%	8,84%	6,28%	3,25%	0,71%
UK/EU28-UK	7,86%	4,18%	0,03%	12,73%	4,89%	9,70%	6,70%	3,36%	0,71%

Source: Eurostat

³ <https://www.237online.com/article-55428-l-ue-rompt-les-negociations-sur-un-ape-regional.html>

⁴ <http://bilaterals.org/?cemac-vers-un-accord-de&lang=en>

II – Summary of CEMAC losses of import duties on the EU28-UK FOB exports in 2015

Eurostat is the source of the EU28-UK exports data in 2015 in FOB values⁵.

Article 21 of the EPA established 4 categories of products according to the liberalization schedule, T1 being the year of entry into force (in 2016):

- Category 1: liberalized products from the entry into force of the EPA in 2016 (T) to 2019 (T4)
 - Category 2: liberalized products from 2017 (T2) to 2023 (T8)
 - Category 3: liberalized products from 2020 (T5) to 2029 (T14)
 - Category 5: products totally excluded from liberalization. There is no category 4.
- Eurostat est la source des données sur les exportations de l'UE28-RU de 2015 en valeurs FAB.

Table 2 – Schedule for CEMAC dismantling of import duties according categories 1, 2, 3

Category	2014	2015	2016	2017	2018	2019	2020	2021
1	0 %	0 %	25 %	50 %	75 %	100 %		
2	0 %	0 %	0 %	15 %	30 %	45 %	60 %	75 %
3	0 %	0 %	0 %	0 %	0 %	0 %	10 %	20 %
	2022	2023	2024	2025	2026	2027	2028	2029
2	90 %	100 %						
3	30 %	40 %	50 %	60 %	70 %	80 %	90 %	100 %

Unlike the 5-year moratorium before the liberalization of the West African (WA) and Eastern Africa (EA) EPAs, the moratorium is only 2 years for the CEMAC-EU EPA and, as it has been provisionally applied in Cameroon since 4 August 2014, liberalization began on 4 August 2016.

The rates of import duties (IDs) per tariff line (TL) are often the same from one category to another: if category 5 relies mainly on a 30% ID, it is also using rates of 20%, 10% and even 5%. Categories 2 and 3 have also rates of 30%, 20% and 10%. As for category 1 it uses rates of 20%, 10%, 5% and 0%.

Annex 8 shows the evolution of EU28-RU FOB exports to CEMAC and IDs losses on these EU FOB values (they will then be estimated in CEMAC CIF values) according to the categories and rates, while Annexes 6 and 7 present the summaries of the IDs in EU28-UK FOB value from 2015 to 2020 and from 2021 to 2029.

Tables 3 and 4 present the summaries of these summaries. It can be seen that €3.877 bn or 78% of the €4.971 bn of the EU28-UK FOB exports to CEMAC in 2015⁶ covered the liberalized products which contributed to 62.8% of the IDs, i.e. €496 M out of a total of €789 M. The percentage of IDs collected on liberalized products will fall to 48.3% in 2020, 29.8% in 2024, 7.8% in 2028 and zero in 2029, with only then €293 M of IDs on products excluded from liberalization. The average rate of IDs on all imported products from the EU was 15.87% in 2015, of which 26.8% on excluded products and 12.8% on liberalized products. The average rate will gradually fall to 11.4% in 2020, 8.4% in 2024 and 5.9% in 2029, where

⁵ FOB (free on board): price of a product ready to be exported (port, airport, railway or trucks station); CIF (cost, insurance, freight): price of a product once arrived in the country of importation, before import duties; MFN (Most Favoured Nation): the highest IDs for countries without preferential tariffs, mostly Western countries.

⁶ It should be noted that the €5.327 bn of total EU28-RU exports to the CEMAC shown in Table 1 are €355 M higher than the €4,972 bn in exports calculated on a tariff-line basis, to which reference will be made and the difference is explained not only by the €80.4 M of the total confidential trade at the end of each chapter of the HS (Harmonized System of Trade). Undoubtedly all confidential trade is not there (for example, that of arms).

only the excluded products will be taxed, while the ID rate on liberalized products will fall to 7.1% in 2020, 3.2% in 2024 and 0.6% in 2028 and then 0 in 2029.

Table 3 – Summary of IDs losses per category and rate from 2015 to 2020, in € 1000

Category	Exports	%	ID (2015)	ID rate	2016	2017	2018	2019	2020
5	1094413	22,01%	293308	26,80%	293308	293308	293308	293308	293308
3	1359243	27,34%	248779	18,30%	248779	248779	248779	248779	223901
2	1068470	21,49%	124609	11,66%	124609	105918	87226	68535	49844
1	1449712	29,16%	122287	8,44%	91715	61143	30572	0	0
123	3877425	77,99%	495675	12,78%	465103	415840	366577	317314	273745
1235	4971839	100%	789022	15,87%	758411	709148	659885	610622	567053
123/1235	77,99%		62,82%		61,33%	58,64%	55,55%	51,97%	48,28%
ID rate 123				12,78%	12%	10,72%	9,45%	8,18%	7,06%
ID rate 1235				15,87%	15,25%	14,26%	13,27%	12,28%	11,41%

Table 4 – Summary of IDs losses per category and rate from 2021 to 2029, in € 1000

Category	2021	2022	2023	2024	2025	2026	2027	2028	2029
5	293308	293308	293308	293308	293308	293308	293308	293308	293308
3	199023	174145	149268	124390	99512	74634	49756	24878	0
2	31152	12461	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0
123	230176	186606	149268	124390	99512	74634	49756	24878	0
1235	523483	479914	442575	417697	392819	367941	343063	318186	293308
123/1235	43,97%	38,88%	33,73%	29,78%	25,32%	20,28%	14,50%	7,82%	0%
ID rate 123	5,94%	4,81%	3,85%	3,21%	2,57%	1,92%	1,28%	0,64%	0%
ID rate 1235	10,53%	9,65%	8,90%	8,40%	7,90%	7,40%	6,90%	6,40%	5,90%

What is specific to CEMAC (including Cameroon) compared to the EPAs of West and East Africa is that ID rates of 5%, 10%, 20% and 30% are found in the 4 categories 1, 2, 3 and 5, and Table 5 shows the amounts of imports and ID in EU28-RU FOB values in 2015.

Table 5 - Distribution of EU28-UK exports to CEMAC and Cameroon in 2015 by ID rate

ID rate	CEMAC				Cameroon			
	Exports	%	ID	%	Exports	%	ID	%
30%	1369340952	27, 54%	410802287	52,07%	358416160	25,04%	107434850	49,55%
20%	517731002	10,41%	103004644	13,06%	135441036	9,46%	27088207	12,49%
10%	2502549464	50,33%	250254946	31,72%	717605852	50,13%	71760588	33,10%
5%	498644097	10,03%	24932208	3,16%	209892874	14,66%	10522021	4,85%
0%	83572821	1,68%	0	0	10147351	0,71%	0	0
Total	4971838336	100%	788994085	100%	1431503273	100%	216805666	100%

There is no significant difference in this distribution between CEMAC and Cameroon. It can be seen that EU exports taxed at 30% accounted for just over one-quarter of total exports, but half of total IDs, while Table 6 shows that almost one-third (32.73%) of exports at a 30% ID rate are not in category 5. Exports taxed at 10% accounted for half of exports for just over 30% of IDs, of which 3% are in category 5. Exports at 20% ID accounted for about 10% of all exports for about 13% of IDs. And those taxed at 5% represented about 10% of exports to CEMAC for just over 3% of IDs (1.3% in category 5) whereas they accounted for almost 15% of the total in Cameroon for nearly 5% of IDs. Finally, those duty free accounted for 1.7% of total CEMAC exports, and 0.7% for Cameroon. It can also be deduced that Cameroon accounted for 28.8% of total EU28-RU exports to CEMAC in 2015 and 27.5% of IDs, with the same relative weight of exports with IDs of 30% and 20 % (26.2%), 10% (28.7%) and 5% (42.2%).

It should be noted that imports of category 5 products excluded from liberalization are not prohibited, but their IDs will not be reduced with the EPA. As 12.7% of category 5 imports have IDs at 10% or 5% they will surely continue to be imported, as their IDs represent only 1.3% of the total. It is assumed that they will participate in the trade diversion and we will label 51 this sub-category of 5. Similarly, the subcategory of 5 taxed at 20% will be named 52, which represents 5.9% of total EU exports and 2.2% of CEMAC IDs. On the other hand,

we will call 53 the subcategory taxed at 30% which will be capped at its 2015 level, despite population rise.

Table 6 – EU28-UK exports to CEMAC and Cameroon and IDs in 2015 by category and rate

Euros	CEMAC				Cameroon			
	Exports	%	IDs	%	Exports	%	IDs	%
IDs of 30%								
5	921095188	67,27%	276328556	67,27%	222995351	62,22%	66898607	62,27%
3	444311093	32,45%	133293329,2	32,45%	134330557	37,48%	40209168	37,43%
2	3838744	0,28%	1151623	0,28%	1007240	0,28%	302172	0,28%
1	95927	#0	28778,5	#0	83012	0,02%	24903	0,02%
Total	1369340952	100%	410802287	100%	358416160	100%	107434850	100%
IDs of 20%								
5	34614234	6,69%	6381288	6,20%	39276056	29%	7855210	29%
3	262307583	50,65%	52461518	50,93%	37466935	27,66%	7493387	27,66%
2	172767707	33,70%	34553542	33,55%	45778905	33,80%	9155782	33,80%
1	48041478	9,28%	9608296	9,33%	12919140	9,54%	2583828	9,54%
	517731002	100%	103004644	100%	135441036	100%	27088207	100%
IDs of 10%								
5	74031387	3,05%	7403139	3,03%	39755643	5,54%	3955565	5,51%
3	607863562	25,03%	60786356	25,03%	204949960	28,56%	20494998	28,56%
2	886214607	36,92%	88621461	36,49%	312098331	43,49%	31209834	43,49%
1	934440308	38,48%	93444031	38,48%	200557561	27,95%	20055756	27,95%
	2502549464	100%	250254946	100%	717605852	100%	71760588	100%
IDs of 5%								
5	64672601	12,97%	3233631	12,97%	22804523	10,86%	1140226	10,84%
3	44761204	8,98%	2238061	8,98%	16096919	7,67%	832222	7,91%
2	5648903	1,13%	282446	1,13%	3314319	1,58%	165717	1,57%
1	383561389	76,92%	19178070	76,92%	167677113	79,89%	8383856	79,68%
	498644097	100%	24932208	100%	209892874	100%	10522021	100%
Duty free								
1	83572821	100%	0	100%	10147351	100%	0	100%
Total								
	4971838336	100%	788994085	100%	1431503273	100%	216805666	100%

But the IDs calculated here are only those collected on EU-UK FOB exports in 2015 and the following 4 components should be added:

- The difference between the EU FOB values and the CEMAC CIF values
- The large increase in the CEMAC population
- The trade diversion from 2016 onwards
- The rise on the value added tax (VAT) revenue on imports

But before let us look at the special case of exports and agricultural and fish.

III - Exports and import duties on agricultural and fish products

Tables 7 and 8 specify exports and IDs of agricultural and fish products from Chapters 01 to 24 of the Harmonized System. Exports of agricultural and fish products outside Chapters 01 to 24 were negligible: €1.9 M, or 0.2% of the €1.029 bn of total agricultural and fish exports. 25% of agricultural and fish exports would be liberalized (on the basis of 2015), accounting for 14.1% of the EU-UK trade in fish and seafood exports, a percentage that will continue to decline steadily with the liberalization.

Table 7 – Exports and IDs of agricultural and fish products from 2015 to 2020, in €1000

Category	Exports	IDs (2015)	ID rates	2016	2017	2018	2019	2020
5	657278	166571	25,34%	166571	166571	166571	166571	166571

3	207236	26445	12,76%	26445	26445	26445	26445	26445	23801
2	3446	348	10,11%	348	296	2442	192	139	139
1	8133	493	6,06%	370	246	123	0	0	0
123	218815	27286	12,47%	27163	26988	26812	26637	23940	23940
1235	876092	193857	22,13%	193734	193559	193383	193208	190511	190511
123/1235	24,98%	14,08%		14,02%	13,94%	13,86%	13,79%	12,57%	

Table 8 – Exports and IDs of agricultural and fish products from 2021 to 2029, in €1000

Category	2021	2022	2023	2024	2025	2026	2027	2028	2029
5	166571	166571	166571	166571	166571	166571	166571	166571	166571
3	21156	18512	15867	13223	10578	7934	5289	2645	0
2	87	35	0	0	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0
123	21243	18546	15867	13223	10578	7934	5289	2645	0
1235	187814	185117	182438	179794	177149	174505	171860	169216	166571
123/1235	11,31%	10,02%	8,70%	7,35%	5,97%	4,55%	3,08%	1,56%	0%

Table 9 compares total exports and IDs of agricultural products. They accounted for 17.6% of total EU28-UK exports to CEMAC in 2015, of which 60% of exports of excluded products and 5.6% of exports of liberalized products. But the IDs on agricultural exports accounted for 24.6% of the total IDs, of which 56.8% of IDs on excluded products and 5.5% of IDs on liberalized products. This explains why the average agricultural ID of 22.1% was higher than that of 15.9% for all products, of which 25.3% on excluded products, less than 26.8% for excluded products, and of 12.5% on liberalized agricultural products, just below 12.8% on all liberalized products.

Tableau 9 – Share of agricultural & fish products in the EU28-UK exports and ID to CEMAC in 2015

€ 1000 Category	All products ¹		Agricultural products		% of agricultural exportats	
	Exports	IDs	Exports	IDs	Exports	IDs
5	1094413	293308	657278	166571	60,06%	56,79%
3	1359243	248779	207236	26445	15,25%	10,63%
2	1068470	124609	3446	348	0,32%	0,28%
1	1449712	122287	8133	493	0,56%	0,40%
123	3877425	495675	218815	27286	5,64%	5,50%
1235	4971839	788983	876092	193857	17,62%	24,57%
123/1235	78,78%	62,82%	24,98%	14,08%		

Table 10 compares the evolution of Cameroon's share of EU28-UK exports to CEMAC from 2004 to 2015, in particular on poultry meat and preparations, as it was in 2004 that the scandal of imports of frozen and thawed chickens broke out, notably with the mobilization of the NGO ACDIC chaired by Bernard Njonga⁷. This led the government to impose a tax of 1000 FCFA per kg of imported chicken in addition to the 20% ID and the 19.25% VAT, of which it was previously exempted. This has reduced Cameroon's share of the EU28-UK chicken and preparations exports to CEMAC from 37.2% in value and 35.4% in volume in 2004 to 3.4% and 0.4% in 2015, respectively.

In fact, the sharp rise in the EU28-UK exports of these basic foodstuffs to the CEMAC, with the exception of poultry meat and preparations to Cameroon, is linked to the inadequate protection of the CEMAC market including exemptions or reduced VAT rates on these basic foodstuffs. The latest inconsistency is Cameroon's decision to suspend VAT on rice imports in 2017, although in 2016 it reinstated a 5% ID on imports of rice that had been abolished since 2008⁸. Yet Cameroon's tariff offer for the EPA has a 20% ID on rice, but it is true that the EU

⁷ http://www.inter-reseaux.org/IMG/pdf/4.3_forum_poulet.pdf

⁸ <http://www.camer.be/56185/12:1/cameroun-vers-la-suppression-de-la-tva-sur-le-riz-a-partir-de-2017-cameroun.html>

does not export rice. You can read a comparative analysis of import protection on rice and the need to increase it in ECOWAS⁹, which also applies to CEMAC.

Table 10 - EU28-UK agricultural exports to CEMAC and Cameroon from 2004 to 2015

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EU28-UK FOB export CEMAC in 1000 euros												
Poultry	40897	29364	23605	29555	31289	34124	44162	57741	62152	63280	74001	87322
Dairy	46129	42363	50071	46024	61349	49651	62046	75218	75232	79891	89295	82371
Cereal	146512	150965	170263	213300	250271	24585	275905	364285	414002	450289	410604	419828
BM*	6049	3386	2900	3566	7129	7021	11011	10116	12511	11324	15172	30246
PM*	16134	15578	18207	22677	22085	24124	29505	39906	48363	50235	58135	64695
EU28-UK FOB exports to CEMAC in tonnes												
Poultry	54741	36564	31279	30470	28789	32161	42818	53703	52954	54450	64980	79113
Dairy	28109	24357	26858	22469	25575	27020	28859	31839	33416	33030	37480	38479
Cereal	524373	637841	693467	646646	656957	798703	839058	890305	978092	1070894	990017	1076321
BM*	4571	2059	1588	1924	3861	3601	5385	5094	6206	5903	7550	13976
PM*	18054	15623	17363	21020	17082	18926	24257	29391	35040	35750	41144	48126
EU28-UK FOB exports to Cameroon in 1000 euros												
Poultry	15212	3637	3210	3199	2452	1732	2566	2733	2867	3473	3435	2933
Dairy	15803	14037	16113	13007	18350	13113	20669	21378	22571	24615	25801	25751
Cereal	62775	62776	68629	92679	110823	94824	9730	129747	158359	158645	140966	148142
BM*	178	256	241	1622	296	425	803	957	739	1022	1155	938
PM*	3144	2597	1997	2045	2172	2480	3115	4331	5245	6647	3977	2438
EU28-UK FOB exports to Cameroon in tonnes												
Poultry	19367	3368	3396	1897	297	340	198	464	546	646	544	333
Dairy	9287	7721	8099	5983	7264	7060	9237	9369	9684	9566	10263	11155
Cereal	278998	339757	363775	344148	344437	394009	399726	415995	507797	506292	489640	559133
BM*	99	150	107	79	158	235	427	532	555	701	810	703
PM*	3613	2693	1325	1321	1550	2136	3241	3860	4399	5036	2982	2116
Share of Cameroon in the EU28-UK exports to CEMAC in value												
Poultry	37,2%	12,4%	13,6%	10,8%	7,8%	5,1%	5,8%	4,7%	4,6%	5,5%	4,6%	3,4%
Dairy	34,3%	33,1%	32,2%	28,3%	29,9%	26,4%	33,3%	28,4%	30%	30,8%	28,9%	31,3%
Cereal	42,8%	41,6%	40,3%	43,5%	44,3%	38,6%	35,3%	35,6%	38,3%	35,2%	34,3%	35,3%
BM*	3%	7,5%	8,3%	4,5%	4,2%	6,1%	7,3%	9,5%	5,9%	9%	7,6%	3,1%
PM*	19,5%	16,7%	11%	9%	9,8%	10,3%	10,6%	10,9%	10,8%	13,2%	6,8%	3,8%
Share of Cameroon in the EU28-UK exports to CEMAC in volume												
Poultry	35,4%	9,2%	10,9%	6,2%	1%	1,1%	0,5%	0,9%	1%	1,2%	0,8%	0,4%
Dairy	33%	31,7%	30,2%	26,6%	28,4%	26,1%	32%	29,4%	29%	29%	27,4%	29%
Cereal	53,2%	53,3%	52,5%	53,2%	52,4%	49,3%	47,6%	46,7%	51,9%	47,3%	49,5%	51,9%
BM*	2,2%	7,3%	6,8%	4,1%	4,1%	6,5%	7,9%	10,4%	8,9%	11,9%	10,7%	5%
PM*	20%	17,2%	7,6%	6,3%	9,1%	11,3%	13,4%	13,1%	12,6%	14,1%	7,2%	4,4%

Source: Eurostat; Poultry: and preparations; BM: bovine meat and preparations; PM: pig meat and preparations; cereals: and preparations.

The insufficient protection of agricultural products is evident in view of the massive dumping due to the EU's large domestic subsidies to its exports, particularly for cereals, dairy products and meat. However, the EU has always refused to deal with domestic subsidies in its texts on EPAs (and in its other free trade agreements) on the ground that it is an issue to be negotiated exclusively at the WTO where the EU refuses to question the dumping effect of its domestic subsidies on the pretext that they are essentially "decoupled" and notified in the green box, contrary to four WTO Appellate Body rulings.

These EU28 export subsidies to CEMAC reached €126.2 M in 2015, of which €71.2 M on cereals and preparations, €25.3 M on pigmeat and preparations, €14.1 M on poultry meat and preparations and eggs, €10.2 M on dairy products and €5.5 M on bovine meat and preparations. Details of the calculations are given in Annexes 1 to 5. Naturally, since all

⁹ J. Berthelot, *Pour une meilleure protection du riz de la CEDEAO : comparaison des droits de douane sur le riz entre pays déficitaires ou excédentaires*, 14 juin 2014, https://www.sol-asso.fr/wp-content/uploads/2014/07/Pour_une_meilleure_protection_riz_CEDEAO.pdf

agricultural products in the EU now benefit from decoupled direct aids, not only those mentioned above, their exports are a source of dumping. It should be noted that the bulk of subsidies to animal products (meat, eggs and dairy products) are allocated to feed of European origin consumed by these animals, to which must be added direct decoupled aids to producers of bovine meat and dairy products, but export refunds have completely disappeared in 2015. The methodology for calculating the subsidies is set out in the document "*The EU dumping of cereals, dairy and meats in 2012, total and to ACP countries*" of March 5, 2014, but feed subsidies have been revised downwards, taking into account the consumption index (kg of livestock feed per kg of meat, estimated at 2 for poultry meat – it is lower for chicken but higher for turkey – and 3 for pig meat) and the calculation of the subsidy per tonne of cereals was revised in the document "*Reappraisal of the UE dumping on cereals to West Africa from 2006 to 2014*" of May 11, 2015, downloadable on SOL website¹⁰. Additional aid under the second pillar of the Common Agricultural Policy (CAP) and the national or Community exceptional aid granted in 2015 and 2016 for the products in crisis because of price slumps is not taken into account so that and dumping is underestimated.

IV - The gap between the EU FOB values and the CEMAC CIF values

An average deviation of 20% between the FOB values (free on board) and the CIF (cost-insurance-freight) CEMAC values will be assumed¹¹. It is clear that this gap varies greatly between products (transported by sea or air) and the EU exporting countries. However, the CIF values available in SH6 (6-digit Harmonized System) cannot be based on ITC TradeMap data due to a massive underestimation since the CEMAC CIF value is almost always below the EU28 FOB value UE28 whereas this should be the reverse. This is probably due, among other causes, to legal exemptions and/or under-invoicing by the CEMAC customs services. The Harmonized System (HS) codes for the products indicated in Table 11 are: concentrated milk (0402), wheat (1001), beverages (22), preparations of cereals (19), miscellaneous food preparations (21), equipment (84), automobiles (87), pharmaceutical products (30), electrical equipment (85), used clothing (63), plastics (39), cements (2523), petroleum products (27), chemical products (38). This 20% adjustment implies that the CEMAC IDs would be correctly applied, in line with the EPA tariff offer.

Table 11 - Large underestimation of CEMAC CIF values on FOB EU28 values in 2015

€ million	All	0402	1001	22	19	21	84	87	30	85	63	39	2523	27	38
EU28 X	5596	61,1	118,5	219,2	109	99,3	980	370	309,2	492	140,2	140,6	45	106,9	113,9
Cemac M	5571	63,4	139,6	213,5	107	91,4	974,5	320,5	256,3	481,9	115,8	143,9	84,2	105,1	121,1
CIF/FOB	99,6%	103,8%	117,8%	97,4%	98,2%	92%	99,4%	86,6%	82,9%	97,9%	82,6%	102,3%	187,1%	98,3%	106,3%

Source: ITC TradeMap; X: exports; M: imports

The trade database of UNCTAD cannot either be relied on, since it overestimates CEMAC's CIF imports in relation to EU FOB exports. For example, in SITC codes, CEMAC's total CIF imports from the EU28 were 60% higher in 2015 than the EU28 FOB exports, 105.4% higher for tires (code 625), 95.5% for petroleum products (code 334), 50.2% for motor vehicles (code 781), 348.6% for aircraft (code 792), 35.7% for alcoholic beverages (code 112) and, in HS codes, 44% higher for cheese and 40% for butter, even if is only 3.9% higher for wheat. On the other hand, CIF imports of second-hand clothing (code 269 SITC) are 21.5% lower than the EU28's FOB exports. ITC TradeMap recognizes these contradictions, which it explains for many reasons¹².

¹⁰ <https://www.sol-asso.fr/articles-de-2015/>

¹¹ *Note sur l'écart entre les prix FAB UE28-RU et CAF AO, CEMAC et EAC en 2015*, SOL, 7 janvier 2017.

¹² http://www.trademap.org/stFAQ.aspx#li_Answer1_7

We see that these data of ITC TradeMap and UNCTAD, both drawn from the UN Comtrade database, are contradictory and does not allow us to conclude on the discrepancy between the EU FOB values and the CEMAC CIF values.

Furthermore, the difference between FOB and CIF values must take account of the fact that Chad and the Central African Republic are landlocked and bear very high land transport costs, knowing that the EU28-UK exports to these two countries represented 17.5% of its exports to CEMAC. In West Africa, land transport costs up to the ports of the three landlocked countries – Mali, Burkina Faso and Niger – are larger than sea transport costs from FOB WA to CIF EU.

As a result, the €3.877 bn EU28-UK FOB exports of products liberalized in 2015 corresponded to €4.653 bn of CEMAC CIF imports and the IDs on these imports amounted to €595 million. However, before calculating the CIF values from 2016, it is necessary to estimate the increase in imports linked to the population increase.

V - The large increase in the CEMAC population

According to the United Nations Population Database, revised in 2015, the CEMAC population would increase from 49.473 M inhabitants in 2015 to 70.093 M in 2029 (+ 41.7%) and would be multiplied by 2.2 (+ 118.1%) to 107.915 M in 2050. In our previous analyses of Cameroon and WA EPAs, we used a growth rate (GR) of imports from the EU28-UK equal to 2/3 of the population GR. However we have just seen that the annual GR of imports from the EU28-UK from 2000 to 2015 increased by 75.4% more than the population GR: 4.84% against 2.76%. That is why we will align the GR of imports and corresponding IDs on the population GR, which will gradually decrease by 2.48% from 2015 to 2016, by 2.19% from 2028 to 2029 and by 2.08% from 2029 to 2050. So that CIF imports of liberalized products would increase from €4.653 bn in 2015 to €5.499 bn in 2022, €6.429 bn in 2029 and €9.905 bn in 2050. But, since the IDs rate on liberalized products would fall, the IDs on liberalized products would fall from €595 M in 2015 to €229 M in 2022, €30.5 M in 2028 and would be zero in 2029.

VI - Trade diversion from 2016 onwards

The trade diversion will favor imports from the EU to the detriment of those from intra-CEMAC and the rest of the world (RoW) which would continue to be taxed (but intra-CEMAC trade is not taxed, at least in principle, and is only subject to VAT).

According to ITC TradeMap, CEMAC total imports have been €15.264 bn in 2015, of which €5.571 bn from the EU28 (ow which €368 M from the UK, implying €5.203 bn from the EU28-UK), €345 from intra-CEMAC and €9.348 bn from the RoW. Or, in percentage of the total: 34.09% from the EU28-UK, 2.26% from CEMAC and 61.12% from the RoW. Although these CEMAC CIF imports according to ITC Trade Map should have been much higher than the EU28-UK FOB exports, the percentage distribution of CEMAC imports from its different sources can be considered credible.

After consulting several studies, it will be prudent to limit the rate of trade diversion to 20% instead of the 32.5% indicated in the study by Lionel Fontagné of CEPII¹³ which had already been reduced to 25% by prudence in our analyses of 2016. Indeed, having questioned him about the big difference between his estimate of 32.5%, which he confirmed, and that of the

¹³ http://lionel.fontagne.free.fr/paper/fontalabmita_JAE.pdf

DG Trade's impact assessment of 4.1%, Lionel Fontagné replied that this is due, in particular, to the difference between the econometric models used – of partially equilibrium for him and of general equilibrium for DG Trade – and the periods concerned: his model of 2008 was based on trade data of 2002-04 whereas the DG Trade study of March 2016 was based on 2014 data (although the GTAP sources were based on 2011 data). This enormous difference between these two studies, to both of which David Laborde of IFPRI has contributed, is not conducive to accredit the evaluations based on such models!

Moreover, imports from the EU28-UK of D1 subgroup of products taxed at 10% or duty free would continue to increase at the same rate as those of liberalized products and would also contribute to the diversion of trade in favour of the EU28-UK. We can deduct the IDs losses from these diverted imports.

Trade diversion will add €988 M to CEMAC imports of liberalized products (in fact 123 plus the excluded products 51) from the EU28-UK in 2016, €1.139 bn in 2022 and €1.332 bn in 2029. So that total imports of 12351 products would rise with trade diversion from €5.927 bn in 2016 to €6.835 bn in 2022 and €7.990 bn in 2029. But the IDs on these imports would fall from €702 M in 2016 to €293 M in 2022, €8 M in 2028 and €17.6 M corresponding to those on excluded products 51, as those on liberalized products would then be zero.

VII - The decline in tax revenues related to VAT on imports

A CEMAC directive of 19 December 2011 calls on the Member States to levy a VAT at a rate between 15% to 19%, with a reduced rate of 5% to 10% for some basic food products, in fact with large imports (meat, wheat and flour, concentrated milk) and on pesticides, fertilizers and non-school books, school books being exempted¹⁴. The VAT is at 19.25% in Cameroon (17.5% in principal plus 1.75% of additional communal centimes, with agricultural exceptions), at 18% in Chad and Gabon (reduced rates on certain agricultural products)¹⁵, at 19% in the Central African Republic (5% for some basic food products such as wheat flour, milk, frozen fish, refined oils) and varies in Congo from 20% to 25% depending on the ID rate on imports. For conservative reasons an average rate of 18% will be adopted¹⁶. Since the VAT levied on imports is based on the CIF value plus the ID, for a CIF value of imports plus DD of €6.629 bn on liberalized products (including 51 of the excluded products taxed at 10% or DD zero), with the APE in 2016 the VAT collected would have been €1.193 bn and would increase to €1.283 bn in 2022 and €1.442 bn in 2029. However, adding the VAT on products excluded from subcategories 52 and 53 total VAT with the EPA will increase from €1.461 bn in 2016 to €1.552 bn in 2022 and €1.712 bn in 2029.

Tables 12 and 13 show the different steps involved in calculating the losses of customs revenues (IDs + VAT) on liberalized and excluded products with and without the EPA and Table 14 shows the annual and cumulative losses from 2016 to 2050.

Without the EPA the VAT on total imports takes into account the average ID of 15.87% on 1235 which has no reason to decrease, and also the increase of the population but not the trade diversion. It will increase from €1.270 bn in 2016 to €1.428 bn in 2022, €1.626 bn in 2029 and €2.380 bn in 2050.

¹⁴ <http://droit-afrique.com/upload/doc/cemac/CEMAC-Directive-2011-07-TVA.pdf>

¹⁵ <http://www.izf.net/content/taxes-locales-et-tva-tchad>

¹⁶ <https://www.imf.org/external/np/seminars/eng/2011/revenue/pdf/ngakosso.pdf>

By adding IDs, customs revenues on imports (IDs + VAT) are higher with the EPA from 2016 to 2018 than without the EPA because the trade diversion increases imports and receipts of IDs and VAT but, as the IDs fall with the EPA, annual losses appear in 2019 and cumulative losses appear in 2022 at €257 M and then jump at €4.432 bn in 2029 and €26.350 bn in 2050.

Table 12 – Losses of IDs+VAT on CEMAC imports from the EU28-UK with the EPA: 2016-22

1000 euros	2015	2015	2016	2017	2018	2019	2020	2021	2022
	EU FOB exports	IDs from 2015 to 2022 per category of products							
3	1359243	248779	248779	248779	248779	248779	223901	199023	174145
2	1068470	124609	124609	105918	87226	68535	49844	31152	12461
1	1449712	122287	91715	61144	31152	0	0	0	0
123	3877425	495675	465103	415841	367157	317314	273745	230175	186606
51 at 0-10%	138704	10637	10637	10637	10637	10637	10637	10637	10637
12351	4016129	506312	475740	426478	377794	327951	284382	240812	197243
52 at 20%	36614	6381	6381	6381	6381	6381	6381	6381	6381
53 at 30%	921095	276329	276329	276329	276329	276329	276329	276329	276329
Total 5	1094413	293347	293347	293347	293347	293347	293347	293347	293347
Total 1235	4971839	789022	758450	709188	660504	610661	567092	523522	479953
CEMAC CIF imports and IDs (+20% on EU FOB values)									
3	1631092	298535	298535	298535	298535	298535	268681	238828	208974
2	1282164	149531	149531	127102	104671	82242	59813	37382	14953
1	1739654	146744	110058	73373	37382	0	0	0	0
123	4652910	594810	558124	499009	440588	380777	328494	276210	223927
51 at 0-10%	166445	12764	12764	12764	12764	12764	12764	12764	12764
12351	4819355	607574	570888	511774	453353	393541	341258	288974	236692
52 at 20%	43937	7657	7657	7657	7657	7657	7657	7657	7657
53 at 30%	1105314	331595	331595	331595	331595	331595	331595	331595	331595
Total 5	1313296	352016	352016	352016	352016	352016	352016	352016	352016
Total 1235	5966207	946826	910140	851026	792605	732793	680510	628226	575944
CEMAC population prospects according to the United Nations population data base revised in 2015									
1000 inhabitants		49473	50793	52140	53511	54906	56324	57764	59227
CEMAC imports (M) from the EU28-UK following the population growth rate (GR), before trade diversion									
			2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Population and M GR			2,48	2,47	2,44	2,41	2,39	2,37	2,34
123	4652910		4768302	4886556	5005788	5126427	5248949	5373349	5499085
51 at 0-10%	166445		170573	174786	179051	183366	187748	192198	196695
12351	4819355		4938875	5060865	5184350	5309293	5436185	5565547	5695780
52 at 20% : 50% GR	43937		44482	45031	45581	46130	46681	47234	47787
53 at 30%	1105314		1105314	1105314	1105314	1105314	1105314	1105314	1105314
Total 5	1313296		1320369	1325131	1329946	1334810	1339743	1344746	1349796
Total 1235	5966207		6088671	6211687	6335734	6461237	6588692	6718095	6848881
CEMAC IDs on imports (M) from the EU28-UK following the population growth rate (GR), before trade diversion									
123		594810	571945	511335	451338	389954	336345	282756	229167
51 at 0-10%		12764	13081	13404	13731	14062	14398	14739	15084
12351		607574	585026	524739	465069	404016	350743	297495	244251
52 at 20% : 50% GR		7657	8896	9006	9116	9226	9336	9447	9557
53 at 30%		331595	331595	331595	331595	331595	331595	331595	331595
Total 5		352016	353572	353680	353786	353893	354000	354109	354215
Total 1235		946826	925517	865340	805780	744837	691674	638537	585403
Trade diversion of 20% on imports (M) of products 12351 and corresponding IDs with the EPA									
M diverted			987775	1012173	1036870	1061858,6	1087237	1113109	1139156
IDs corresponding			117005	104948	93014	80803	70149	59499	48850
CEMAC imports, IDs and VAT after trade diversion of products 12351 with the EPA									
M 12351			5926650	6073038	6221220	6371151,6	6523422	6678656,4	6834936
IDs 12351			702031	629687	558083	484819	420892	356994	293101
M + IDs 12351			6628681	6702725	6779303	6855970,6	6944314	7035650,4	7128037
VAT on M 12351			1193163	1206491	1220275	1234075	1249977	1266417	1283047
IDs on 52+53			339252	340491	340601	340711	340821	340931	341042
M + IDs on 52+53			1490287	1490946	1491606	1492265	1492926	1493590	1494253
VAT on M 52+53			268252	268370	268489	268608	268727	268846	268966
IDs + VAT on M 1235			2502698	2445039	2387448	2328213	2280417	2233188	2186156

CEMAC customs revenues (IDs + VAT) on imports from the EU28-UK, without the EPA									
M 1235 without EPA	5966207		6088671	6211687	6335734	6461237	6588692	6718095	6848881
IDs 1235 without EPA	946837		966272	985795	1005481	1025398	1045625	1066162	1086917
M + IDs without EPA	6913044		7054943	7197482	7341215	7486635	7634317	7784257	7935798
VAT without EPA	1244348		1269890	1295547	1321419	1347594	1374177	1401166	1428444
IDs+VAT without EPA	2191185		2236162	2281342	2326900	2372992	2419802	2467328	2515361
Net impact of the EPA on customs revenues (IDs + VAT) without taking into account the impact on the RoW and intra-CEMAC									
Annual losses			-266536	-163697	-60548	44779	139385	234140	329205
Cumulative losses			-266536	-430233	-490781	-446002	-306617	-72477	256728

Table 13 – Losses of IDs+VAT on CEMAC imports from the EU28-UK with the EPA: 2023-2050

1000 euros	2023	2024	2025	2026	2027	2028	2029	2050	
IDs from 2022 to 2050 per category of products									
3	149267	124390	99512	74634	49756	24878	0	0	
2	0	0	0	0	0	0	0	0	
1	0	0	0	0	0	0	0	0	
123	149267	124390	99512	74634	49756	24878	0	0	
51 at 0-10%	10637	10637	10637	10637	10637	10637	10637	10637	
12351	159904	135027	110149	85271	60393	35515	10637	10637	
52 at 20%	6381	6381	6381	6381	6381	6381	6381	6381	
53 at 30%	276329	276329	276329	276329	276329	276329	276329	276329	
Total 5	293347	293347	293347	293347	293347	293347	293347	293347	
Total 1235	442614	417737	392859	367981	343103	318225	293347	293347	
CEMAC CIF imports and IDs (+20% on EU FOB values)									
3	179120	149268	119414	89561	59707	29854	0	0	
2	0	0	0	0	0	0	0	0	
1	0	0	0	0	0	0	0	0	
123	179120	149268	119414	89560,8	59707,2	29853,6	0	0	
51 at 0-10%	12764	12764	12764	12764	12764	12764	12764	12764	
12351	191884	162032	132178	102324,8	72471,2	42617,6	12764	12764	
52 at 20% : 50% GR	7657	7657	7657	7657	7657	7657	7657	7657	
53 at 30%	331595	331595	331595	331595	331595	331595	331595	331595	
Total 5	352016	352016	352016	352016	352016	352016	352016	352016	
Total 1235	543900	514048	484194	454340,8	424487,2	394633,6	364780	364780	
CEMAC population prospects according to the United Nations population data base revised in 2015									
1000 habitants	60711	62218	63748	65301	66877	68474	70093	107915	
CEMAC imports (M) from the EU28-UK following the population growth rate (GR), before trade diversion									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-50	
Population and imports GR	2,32	2,29	2,28	2,26	2,23	2,22	2,19	2,08	
123	5626664	5755515	5886741	6019781	6154022	6290641	6428406	9905062	
51 at 0-10%	201258	205877	210560	215319	220120	225007	229934	354289	
12351	5827922	5961392	6097301	6235100	6374142	6515648	6658340	10259351	
52 at 20% : 50% GR	48341	48895	49452	50011	50569	51130	51690	64234	
53 at 30%	1105314	1105314	1105314	1105314	1105314	1105314	1105314	1105314	
Total 5	1354913	1360086	1365326	1370644	1376003	1381451	1386938	1523837	
Total 1235	6981577	7115601	7252067	7390425	7530025	7672092	7815344	11428899	
CEMAC IDs on imports (M) from the EU28-UK following the population growth rate (GR), before trade diversion									
123	183276	152686	122137	88517	61039	30516	0	0	
51 at 0-10%	15434	15788	16148	16512	16881	17255	17633	27216	
12351	198710	168474	138285	105029	77920	47771	17633	27216	
52 at 20% : 50% GR	9668	9779	9890	10002	10114	10226	10338	12847	
53 at 30%	331595	331595	331595	331595	331595	331595	331595	331595	
Total 5	354323	354430	354540	354649	354758	354868	354977	364109	
Total 1235	539973	509848	479770	446626	419629	389592	359566	371658	
Trade diversion of 20% on imports (M) of products 12351 and corresponding IDs with the EPA									
M diverted	1165584	1192278	1219460	1247020	1274828	1303130	1331668	2051870	
DD corresponding	39742	33695	27657	21006	15584	9554	3527	5443	
CEMAC imports, IDs and VAT after trade diversion of products 12351 with the EPA									
M 12351	6993506	7153670	7316761	7482120	7648970	7818778	7990008	12311221	
IDs 12351	238452	202169	165942	126035	93504	57325	21160	32659	
M + IDs 12351	7231958	7355839	7482703	7608155	7742474	7876103	8011168	12343880	
VAT on M 12351	1301752	1324051	1346885	1369468	1393645	1417699	1442010	2221898	
IDs on 52+53	341263	341374	341485	341597	341709	341821	341933	344442	
M + IDs on 52+53	1494918	1495583	1496251	1496922	1497592	1498265	1498937	1513990	
VAT on M 52+53	269085	269205	269325	269446	269567	269688	269809	272518	
IDs + VAT on M 1235	2150552	2136799	2123637	2106546	2098425	2086533	2074912	2871517	

CEMAC customs revenues (IDs + VAT) on imports from the EU28-UK, without the EPA								
M 1235 without EPA	6959800	7093878	7230407	7368834	7508510	7650661	7794003	11411428
IDs 1235 without EPA	1104520	1125798	1147466	1169434	1191601	1214160	1236908	1810994
M + IDs without EPA	8064320	8219676	8377873	8538268	8700111	8864821	9030911	13222422
VAT without EPA	1451578	1479542	1508017	1536888	1566020	1595668	1625564	2380036
IDs+VAT without EPA	2556098	2605340	2655483	2706322	2757621	2809828	2862472	4191030
Net impact of the EPA on customs revenues (IDs + VAT) without taking into account the impact on the RoW and intra-CEMAC								
Annual losses	405546	468541	531846	599776	659196	723295	787560	1319513
Cumulative losses	662274	1130815	1162661	2262437	2921633	3644928	4432488	26350151

Table 14 - Net losses of IDs and VAT on CEMAC imports from the EU28-UK with the EPA

€ 1000	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual	-266536	-163697	-60548	44779	139385	234140	329205	405546	468541	531846	599776	659196
Cumulative	-266536	-430233	-490781	-446002	-306617	-72477	256728	662274	1130815	1162661	2262437	2921633
	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Annual	723295	787560	807170	827268	847868	868980	890618	912794	935522	958817	982691	1007160
Cumulative	3644928	4432488	5239658	6066926	6914794	7783774	8674392	9587186	10522708	11481525	12464216	13471376
	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	
Annual	1032239	1057942	1084284	1111283	1138954	1167314	1196380	1226170	1256702	1287994	1319513	
Cumulative	14503615	15561557	16645841	17757124	18896078	20063392	21259772	22485942	23742644	25030638	26350151	

VIII – Losses of IDs + VAT on imports from intra-CEMAC and the Rest of the World

We have seen that, according to ITC TradeMap, CEMAC's total imports would have been of €15.264 bn in 2015, of which €5.571 bn from the EU28 (of which €368 M from the UK, implying €5.203 bn from the EU28-UK), €345 M intra-CEMAC and €9.348 bn from the rest of the world (RoW). Or, in percentage of the total: 34.09% from the EU28-UK, 2.26% from intra-CEMAC and 63.65% from the RoW (of which 2.41% from the UK, i.e. 61.24% from the EU28-UK). But ITC TradeMap amounts are corrected on the basis of tables 13 and 14 on Eurostat's data on EU28-UK exports: if CEMAC's total CIF imports from the EU28-UK amounted to €5.966 bn taking into account population growth and trade diversion were 34.09% of total imports, these total imports were of €17.501 bn, those intra-CEMAC of €396 M and those from the RoW of €11.139 bn, of which €422 M from the UK. Lacking data per tariff line on imports from the RoW and intra-CEMAC, the same distribution as that of total imports from the EU28-UK in 2015 is used between liberalized products (77.99%) and excluded products: 51 (2.79%), 52 (0.70%) and 53 (18.53%), i.e. €8.688 bn, €311 M, €8 M and €3.206 bn respectively.

However, if CEMAC caps imports of subcategory 53 taxed at 30% from the RoW to their 2015 level, its total imports increase to €14.563 bn and the share coming from the EU28-UK increases to 40.97%. But there is no reason to limit intra-CEMAC imports since products circulate without ID (in theory!). Trade diversion is divided between imports from RoW and CEMAC in proportion of their shares in total EU28-UK imports, i.e. 96.57% and 3.43%.

Tables 15 and 16 present the successive calculations to impute trade diversion of 12351 products recorded in Tables 12 and 13 to CEMAC imports from the RoW and intra-CEMAC. The IDs and VAT relating to these imports, diverted from the RdM and CEMAC, are then calculated, knowing that there is no DD on internal trade within CEMAC and that only 50% of the VAT is retained as proposed by Lionel Fontagné. This resulted in losses of IDs + VAT falling from €308 M in 2016 to €257 M in 2022 and €207 M in 2029 to rise to €288 M in 2050. Incidentally, although the data for 2050 were shown, we did not always comment them since the liberalization process would end in 2029.

Table 17 summarizes the annual losses of IDs + VAT on imports from the EU28-UK (1st line) and those from the RoW and intra-CEMAC linked to the trade diversion (2nd line) and presents the cumulative losses from 2016 to 2050. Annual losses rise from €41.5 M in 2016 to €586 M in 2022, €1.027 bn in 2029 and €1.689 bn in 2050. Cumulative losses jump to €2.222 bn in 2022, €8.120 bn in 2029 and €36.404 bn in 2050.

Table 15 – CEMAC losses of customs revenues on imports from CEMAC and RoW: 2015-22

Euros 1000	2015	2016	2017	2018	2019	2020	2021	2022
Distribution of CEMAC total imports from the EU28-UK, intra-CEMAC and the RoW before trade diversion								
Growth rate of imports (%)		2,48	2,47	2,44	2,41	2,39	2,37	2,34
EU28-UK: 1235	5966207	6088671	6211687	6335734	6461237	6588692	6718095	6848881
CEMAC	395530	405339	415351	425485	435740	446154	456728	467415
Of which 12351 products (80,78%)	319509	327433	335521	343707	351991	360403	368945	377578
Of which 52 products (0,70%)	2769	2837	2907	2978	3050	3123	3197	3272
Of which 53 products 53 (18,53%)	73292	75109	76965	78842	80743	82672	84632	86612
Rest of the World	11139386	11364626	11593374	11824912	12059172	12297076	12538615	12782736
Of which 12351 products (80,78%)	8998396	9221556	9449329	9679892	9913178	10150103	10390660	10633801
Of which 52 products (0,70%, GR: 50%)	77975	78942	79917	80892	81866	82845	83827	84807
Of which 53 products (18,53%, capped)	2064128	2064128	2064128	2064128	2064128	2064128	2064128	2064128
World	17501123	17858636	18220412	18586131	18956149	19331922	19713438	20099032
Charging the trade diversion of 12351 products of the EU28-UK between imports from intra-CEMAC and the RoW								
Diverted imports: 20% M 12351		987775	1012173	1036870	1061858,6	1087237	1113109	1139156
Of which from RoW (96,57% of total)		953894	977455	1001305	1025437	1049945	1074929	1100083
Of which from CEMAC (3,43% of total)		33881	34718	35565	36422	37292	38180	39073
Falling IDs and VAT of 12351 products linked to trade diversion to the detriment of CEMAC and the RoW								
IDs on diverted imports 12351		117005	104948	93014	80803	70149	59499	48850
Of which from the RoW		112992	101348	89824	78031	67743	57458	47174
M + IDs on diverted M 1351		1066886	1078803	1091129	1103468	1117688	1132387	1147257
VAT on 12351 diverted M from RoW		192039	194185	196403	198624	201184	203830	206506
VAT on 1/2 diverted 12351 M CEMAC		3049	3125	3201	3278	3356	3436	3517
Net loss VAT+IDs on CEMAC+RoW		308080	298658	289428	279933	272283	264724	257197
CEMAC unchanged IDs and VAT revenues on not diverted imports from CEMAC and the RoW								
12351 imports from RoW	8998396	8267662	8471874	8678587	8887741	9100158	9315731	9533718
IDs on 12351 imports from RoW	689907	633882	649539	665387	681423	697709	714237	730950
12351 M + IDs from RoW	9688303	8901544	9121413	9343974	9569164	9797867	10029968	10264668
VAT on 12351 M from RoW	1743895	1602278	1641854	1681915	1722450	1763616	1805394	1847640
IDs on 52 M (20%)	15595	15788	15983	16178	16373	16569	16765	16961
IDs on 53 M (30%)	619238	619238	619238	619238	619238	619238	619238	619238
VAT on 52+53 M from RoW	499848	500057	500268	500478	500689	500900	501112	501324
1235 M from CEMAC	395530	371458	380633	389920	399318	408862	418548	428342
VAT on M from CEMAC (50%, no IDs)	35598	36481	37382	38294	39217	40154	41106	42067
Total IDs+VAT from RoW and CEMAC	3104233	2907667	2963996	3021012	3078701	3137286	3196740	3256856

Table 16 – CEMAC losses of customs revenues on imports from CEMAC and RoW: 2023-50

	2023	2024	2025	2026	2027	2028	2029	2050
Distribution of CEMAC total imports from the EU28-UK, intra-CEMAC and the RoW before trade diversion								
Growth rate of imports (%)	2,32	2,29	2,28	2,26	2,23	2,22	2,19	2,08
EU28-UK: 1235	6959800	7093878	7230407	7368834	7508510	7650661	7794003	11411428
CEMAC	478307	489261	500416	511725	523136	534750	546461	842002
Of which 12351 products (80,78%)	386338	395185	404195	413330	422547	431928	441387	680101
Of which 52 products (0,70%)	3348	3425	3503	3582	3662	3743	3825	5894
Of which 53 products 53 (18,53%)	88621	90651	92718	94813	96927	99079	101249	156007
Rest of the World	13030424	13280503	13535350	13793607	14054184	14321916	14589366	22362353
Of which 12351 products (80,78%)	10880505	11129668	11383425	11640690	11900277	12167012	12433469	19157825
Of which 52 products (0,70%, GR: 50%)	85791	86707	87797	88789	89779	90776	91769	1140400
Of which 53 products (18,53%, capped)	2064128	2064128	2064128	2064128	2064128	2064128	2064128	2064128
World	20468531	20863642	21266173	21674166	22085830	22507327	22929830	34615783
Charging the trade diversion of 12351 products of the EU28-UK between imports from intra-CEMAC and the RoW								
Diverted imports: 20% M 12351	1165584	1192278	1219460	1247020	1274828	1303130	1331668	2051870
Of which from RoW (96,57% of total)	1125604	1151383	1177633	1204247	1231101	1258433	1285992	1981491
Of which from CEMAC (3,43% of total)	39980	40895	41827	42773	43727	44697	45676	70379
Falling IDs and VAT of 12351 products linked to trade diversion to the detriment of CEMAC and the RoW								

IDs on diverted imports 12351	39742	33695	27657	21006	15584	9554	3527	5443
Of which from the RoW	38379	32539	26708	20285	15049	9226	3406	5256
M + IDs on diverted M 1351	1163983	1183922	1204341	1224532	1246150	1267659	1289398	1986747
VAT on 12351 diverted M from RoW	209517	213106	216781	220416	224307	228179	232092	357614
VAT on 1/2 diverted 12351 M CEMAC	3598	3681	3764	3850	3935	4023	4111	6334
Net loss VAT+IDs on CEMAC+RoW	251494	249326	247253	244551	243291	241428	239609	369204
CEMAC unchanged IDs and VAT revenues on not diverted imports from CEMAC and the RoW								
M nettes RdM 12351	9714921	9937390	10163965	10393670	10625449	10863882	11101801	17105955
DD RdM 12351	744843	761900	779271	796883	814653	832934	851175	1311514
M + DD sur 12351 du RdM	10459764	10699290	10943236	11190553	11440102	11696816	11952976	18417469
TVA sur ABCD1 du RdM	1882758	1925872	1969782	2014300	2059218	2105427	2151536	3315144
DD sur 52 (20%)	17158	17341	17559	17758	17956	18155	18354	228080
DD sur 53 (30%)	619238	619238	619238	619238	619238	619238	619238	619238
TVA sur 52+53 du RdM	501537	501735	501970	502184	502398	502613	502828	729332
M 1235 de CEMAC	478307	448366	458589	468952	479409	490053	500785	771623
TVA sur CEMAC (50%, pas de DD)	43048	44033	45037	46055	47082	48128	49181	75780
Total DD+TVA sur RdM et CEMAC	3808582	3870119	3932857	3996418	4060545	4126495	4192312	6279088

Table 17 - Total CEMAC losses of IDs + VAT on M from EU28-UK, RoW and intra-CEMAC

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Annual	-266536	-163697	-60548	44779	139385	234140	329205	405546	468541	531846	599776	659196
	308080	298658	289428	279933	272283	264724	257197	251494	249326	247253	244551	243291
Total	41544	134961	228880	324712	411668	498864	586402	657040	717867	779099	844327	902487
Cumul	41544	176505	405385	730097	1141765	1640629	2227031	2884071	3601938	4381037	5225364	6127851
	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Annual	723295	787560	807170	827268	847868	868980	890618	912794	935522	958817	982691	1007160
	241428	239609	244617	249729	254949	260277	265717	271270	276940	282728	288637	294670
Total	964723	1027169	1051787	1076997	1102817	1129257	1156335	1184064	1212462	1241545	1271328	1301830
Cumul	7092574	8119743	9171530	10248527	11351344	12480601	13636936	14821000	16033462	17275007	18546335	19848165
	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	
Annual	1032239	1057942	1084284	1111283	1138954	1167314	1196380	1226170	1256702	1287994	1319513	
	300828	307116	313534	320087	326777	333606	340579	347697	354964	362382	369204	
Total	1333067	1365058	1397818	1431370	1465731	1500920	1536959	1573867	1611666	1650376	1688717	
Cumul	21181232	22546290	23944108	25375478	26841209	28342129	29879088	31452955	33064621	34714997	36403714	

IX - The impact of imports from intra-CEMAC and RoW not affected by trade diversion

The bottom of Tables 15 and 16 shows that the annual CEMAC customs revenue losses due to trade diversion in favour of the EU28-UK do not affect those perceived on the remaining imports from the RoW and intra-CEMAC. These revenues remain very large, since the trade diversion concerns only 5.5% of the total CEMAC imports, i.e. 20% of the 12351 imports from the EU28-UK, which in 2015 represent only 80% of the 34.09% of total CEMAC imports. However, if the percentage of total customs revenue losses on imports due to the EPA is only 1.45% of net revenues in 2016, it will rise to 22% in 2022, 32.5% in 2029 and 36.8% in 2050. This underlines the growing weight of net customs losses due to the EPA in spite of the large imports other than from the EU28-UK that will remain.

Table 19 - Annual net customs losses compared to revenues not affected by the EPA

€ 1000	2015	2016	2017	2018	2019	2020	2021	2022
Losses due to the EPA		41544	134961	228880	324712	411668	498864	586402
Revenues not affected by the EPA	3104233	2907667	2963996	3021012	3078701	3137286	3196740	3256856
Net revenues with the EPA	3104233	2860859	2825902	2791086	2755080	2728565	2702662	2677091
Losses/net revenues	0%	1,45%	4,77%	8,20%	11,79%	15,10%	18,49%	21,96%
	2023	2024	2025	2026	2027	2028	2029	2050
Losses due to the EPA	657040	717867	779099	844327	902487	964723	1027169	1688717
Revenues not affected by the EPA	3808582	3870119	3932857	3996418	4060545	4126495	4192312	6279088
Net revenues with the EPA	3271551	3282859	3295023	3304783	3320758	3335263	3349452	4589971
Losses/net revenues	20,852%	22,77%	24,70%	26,79%	28,58%	30,51%	32,45%	36,79%

Conclusion

The present study focused on CEMAC's customs revenue losses in the event of the finalization and implementation of the regional EPA. These losses would be very heavy, rising from €41.5 M in 2016 to €586 M in 2022, €1.027 bn in 2029 and €1.689 bn in 2050, and cumulative losses would jump to €2.222 bn in 2022, €8.120 bn in 2029 and €36.404 bn in 2050. In the current slump of commodities prices, starting with oil which accounts for the

bulk of CEMAC exports and fiscal revenues, industrialization should be the first objective, which demands an enhanced regional integration. The implementation of the EPA by Cameroon alone poses a serious threat to the other CEMAC Member States, due to the laxity of the rules of origin within CEMAC, as they would be invaded by EU products imported duty free by Cameroon. But the EPA would also greatly restrict political leeway for regional integration and long-term sustainable development. Critical analyses of the West African EPA are largely valid for Central Africa¹⁷.

Annex 1 – EU28 subsidies on its exports of cereals and preparations to CEMAC in 2015

Code and label	Exported final products			Cereal equivalent		Subsidies	Dumping
	euros	tonnes	FOB/t	tce/t	tonnes	66,75 €/t	rate %
1001 wheat	118621187	632452	187,6	1	632452	42216171	35,59%
1003 barley	2256338	9595,5	235,1	1	9595,5	640500	28,39%
1004 oats	13811	11,9	1160,6	1	11,9	794,3	5,75%
1005 maize	32312	19,2	1682,9	1	19,2	1281,6	3,97%
1006 rice	1649008	2855,2	577,5	1	2855,2	190584,6	11,56%
1007 grain sorghum	231	0	#0	1	0	0	0
1008 other cereals	16225	4,8	3380,2	1	4,8	320,4	1,97%
All raw cereals	122589112	644938,6	190,1	1	644938,6	43049651,6	35,12%
1101 wheat flour	32961862	100102,5	329,3	1,33	133136,3	8886849,7	27%
1102 other flours	160079	250,4	639,3	1,33	333	22229,9	13,89%
1103 groats, pellets	8040339	27083,1	296,9	1,33	36020,5	2404369,9	29,90%
1104 grains otherwise worked	658333	429,4	1533,1	1,02	438	29235,7	4,44%
1107 malt	52708510	141967,4	371,3	1,15	163262,5	10897772,5	20,68%
1108 starches, inulin	583732	1898,3	307,5	1,18	2240	149519,6	25,61%
1109 wheat gluten	747574	492,2	1518,8	10	4922	328543,5	43,95%
19 cereals preparations	110609714	45830,4	2413,5	1,25	57288	3823974	3,46%
2203 beer from malt	88112156	112574,1	782,7	0,17	19137,6	1277434,6	1,45%
220830 whiskies	20150266	2636,8	7641,9	1,12	2953,2	197127,2	0,98%
220850 gin & geneva	2381542	1449,5	1643	1,12	1623,4	108364,6	4,55%
220860 vodka	586979	197,9	2966	1,12	221,6	14795	2,52%
Total	440290198	1079851	407,7		1066514,9	71189867,8	16,17%

Source: Eurostat

Annex 2 – EU28 subsidies on its exports of poultry meat and eggs to CEMAC in 2015

	Exported final products			Tonne carcass-equivalent		Subsidies (120 €/tec)	
	euros	tonnes	FOB/t	tce/t	tec	euros	Tx dumping
0105 Live poultry	3506455	70,2	49949,5	0,79	55,5	6660	0,8%
020711 Fresh or chilled fowls of gallus domesticus	56663	53,7	1055,2	1,3	69,8	8376	6,3%
020712 Frozen fowls of gallus domesticus	31143561	24574,5	1267,3	1,3	31946,9	3833628	5,2%
020713 Fresh or chilled cuts and offals of gallus	999562	978,3	1021,7	1,3	1271,8	152616	6,9%
020714 Frozen cuts and offals of gallus domesticus	38653327	42669,2	905,9	1,3	55470	6656400	7,3%
020724 Fresh or chilled turkeys, not cut in pieces	56181	76,8	731,5	1,3	99,8	11976	9,1%
020725 Frozen turkeys, not cut in pieces	207166	105,1	1971,1	1,3	136,6	16392	3,4%
020726 Fresh or chilled cuts and offals of turkeys	1890671	1799,2	1050,8	1,3	2339	280680	6,3%
020727 Frozen cuts and edible offals of turkeys	13789346	13753,9	1002,6	1,3	17880,1	2145612	6,6%
020741 Fresh or chilled fowls of ducks, not in pieces	234	0,1	2340	1,3	0,1	12	2,8%
020742 Frozen ducks, not cut in pieces	213860	171,1	1249,9	1,3	222,4	26688	5,3%
020743 Fatty livers of ducks, fresh or chilled	4357	0,3	14523,3	1,3	0,4	48	0,5%
020744 Fresh or chilled cuts and offals of ducks	73178	30,6	2391,4	1,3	39,8	4776	2,8%
020745 Frozen cuts and edible offals of ducks	237060	70,6	3357,8	1,3	91,8	11016	2%
020752 Frozen domestic geese, not cut in pieces	592	0,1	5920	1,3	0,1	12	1,2%
020754 Fresh or chilled cuts and offals of geese	2796	0,77	3631,2	1,3	1	120	1,8%
020755 Frozen cuts and edible offals of geese	1142	0	#0	1,3	0	0	0
020760 Meat and offal of domestic guinea fowl	124393	66,6	1867,8	1,3	86,6	10392	3,5%
020990 Poultry fat	1080	0,4	2700	1,3	0,5	60	2,5%
Sub-total meat of poultry	87455169	8435127	1036,8	1,3	109656,7	13158804	6,4%
16022010 Preparations of goose or duck livers	181877	22,6	8047,7	1,3	29,4	3528	0,8%
160231 Meat or offal of turkeys	321257	105	3059,6	1,3	136,5	16380	2,2%
160232 Meat or offals of gallus domesticus	1141486	397,3	2873,1	1,3	516,5	61980	2,3%
160239 Prepared meat of ducks, geese, guinea fowl	564575	296,8	1902,2	1,3	385,8	46296	3,5%
Sub-total preparations	2209195	821,7	2688,6		1068,2	128184	0
0407 shelled eggs	8279042	6591,4	1256	1	6591,4	790968	4,1%
0408 not sheeled eggs	62011	34,5	1797,4	1,7	58,7	7044	4,8%

¹⁷ *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/>

Sub-total eggs	8341053	6625,9	1258,9		6650,1	798012	4,1%
TOTAL poultry and eggs	101511872	91869,1	1105	2,09	117430,4	14091648	5,5%

Source: Eurostat

Annex 3 – EU28 subsidies on its exports of pig meat and preparations to CEMAC in 2015

	Exported final products			Tonne carcass-equivalent		Subsidies (217 €/tec)	
	euros	tonnes	FOB/t	tce/t	tce	euros	Dumping rate
0103 Live pigs	103939	4,5	23097,6	0,79	3,6	771,4	0,7%
0203 Meat of swine, fresh, chilled or frozen	35421485	25441,4	1392,3	1,15	29257,6	6348901,4	17,9%
020630 Freshed or chilled edible offals	187802	173,6	1081,8	1,15	199,6	43321,9	23,1%
020641 Frozen edible livers of swine	97182	121	803,2	1,15	139,2	30195,6	31,1%
020649 Frozen edible offal of swine	13703829	15205,7	901,2	1,15	17486,6	3794582,4	27,7%
Sub-total pig meat	49514237	40946,2	1209,3	5,39	47086,51	10217772,7	20,6%
021011 Hams, shoulders and cuts in brine	138988	411	338,2	1,3	534,3	115943,1	83,4%
021012 Bellies and cuts of swine in brine	622738	1888	329,8	1,3	2454,4	532604,8	85,5%
021019 Meat of swine salted, in brine	234022	339	690,3	1,3	440,7	95631,9	40,9%
160100 Sausages of meat-offal (66% total)	6857388	36625,3	187,2	1,3	47612,9	10331997,1	150,7%
160241 Hams of swine and cuts prepared	714101	1867	382,5	1,3	2427,1	526680,7	73,8%
160242 Prepared shoulders and cuts	896272	3279	273,3	1,3	4262,7	925005,9	103,2%
160249 Prepared meat and offal of swine	2288536	9076	252,2	1,3	11798,8	2560339,6	111,9%
Sub-total preparations	11752045	53485,3	2453,5	1,3	69530,89	15088203,1	128,4%
Total	61266282	94431,5	648,8		116617,4	25305976	41,3%

Source: Eurostat

Annex 4 – EU28 subsidies on its exports of bovine meat and preparations to CEMAC in 2015

	Exported final products			Tonne carcass-equivalent		Subsidies (525 €/tec)	
	euros	tonnes	FOB/t	tce/t	tce	euros	Dumping rate
0201 Fresh or chilled bovine meat (BM)	165376	28,5	5802,7	1	28,5	14962,5	26,8%
0202 Frozen BM	10724057	4222,6	2539,7	1	4222,6	2216865	61,1%
021020 BM salted, in brine, dried, smoked	30575	20,6	1484,2	1	20,6	10815	104,6%
020610 Fresh or chilled offals of BM	36442	8,8	4141,1	1	8,8	4620	37,5%
020621 Frozen tongues of BM	706936	919,9	768,5	1	919,9	482947,5	202,1%
020622 Frozen livers of BM	3529322	2598,3	1358,3	1	2598,3	1364107,5	114,3%
020629 Frozen offal excl.tongue, liver	7850	0,3	26166,7	1	0,33	173,25	5,9%
160250 Prepared BM or offal	5697624	2602,9	2189	1	2602,9	1366522,5	70,9%
Sub-total	20898182	10401,9	2009,1	1	10401,9	5460997,5	77,3%
Moins produits ci-dessous	10535203	6121,5	1721		5352,4	2810010	90,2%
02013000 Fresh or chilled boneless BM	144230	22,6	6382	1,3	29,4	15435	24,3%
02023010 Frozen boneless BM	582344	230,3	2528,6	1,3	299,4	157185	61,4%
02023090 Frozen boneless BM	7844914	2997,0	2617,6	1,3	3896,1	2045452,5	59,3%
02102090 Boneless BM salted, brine, dried	7850	0,3	26166,7	1,7	0,5	262,5	5,9%
16025095 Prepared, preserved BM or offal	1783641	1030,2	1731,4	0,8	824,2	432705	89,7%
Sub-total	10362979	4280,4	2421		5049,5	2650987,5	64,1%
Total	200898182	10401,9	2009,1		10401,9	5460997,5	77,3%

Source: Eurostat

Annex 5 – EU28 subsidies on its exports of dairy products to CEMAC in 2015

	0401	0402	040210	0402-040210	0403	0404	0405	0406	1702	3501	Total
€ 1000	10593232	62057585	2532310	59525275	3356733	491756	4773550	8348730	9580	726294	90457460
1000 tonnes	12626,1	22780,3	1105	21675,2	2292,4	381,6	1121,3	1705,4	0,7	247,1	41154,9
FOB price €/t	839	2724,2	2291,7	1464,3	1464,3	1288,7	4257,2	4895,5	13685,7	2939,3	2198,1
tme per t product	1	6,6	5	7,1	2,1	2,5	11,4	8,2	20	14	
1000 tme.	12626,1	1503508	5525	153893,9	4814	954	12782,8	13984,3	14	3459,4	198980,4
FOB/tme	839	412,8	458,3	386,8	697,3	515,5	373,4	597	977,6	209,9	454,6
Subsidies €1000	650244,2	7743024	284537,5	7925536	247923,1	49131	658315,2	720190,4	504,7	178159,1	10247492
Dumping rate	6,1%	12,5%	11,2%	13,3%	7,4%	10%	13,8%	8,6%	5,3%	24,5%	11,3%

Source: Eurostat; 0401: milk and cream not concentrated; 0402: milk and cream concentrated; 0403: butter milk, curdled milk; 0404: whey; 0405: butter; 0406: cheese; 1705: lactose; 3101: caseins and caseinates

Annex 6 – Summary of losses of import duties per category and rate from 2015 to 2020

Category	ID rate	Exports	ID (2015)	2016	2017	2018	2019	2020
5	30%	222995351	66898607	66898607	66898607	66898607	66898607	66898607
5	20%	39276056	7855210	7855210	7855210	7855210	7855210	7855210
5	10%	39729684	3952969	3952969	3952969	3952969	3952969	3952969
5	5%	2921	292	292	292	292	292	292
5	5 à 30%	302004012	78707078	78707078	78707078	78707078	78707078	78707078
3	30%	134330557	40209168	40209168	40209168	40209168	40209168	36188251
3	20%	37802480	7560496	7560496	7560496	7560496	7560496	6804446
3	10%	218133112	21813311	21813311	21813311	21813311	21813311	19631980
3	5%	16058067	830279	830279	830279	830279	830279	747251
3	5 à 30%	406324216	70413256	70413256	70413256	70413256	70413256	63371930
2	30%	413678	124103	124103	105488	86872	68257	49641
2	20%	45778905	9155782	9155782	7782415	6409047	5035680	3662313
2	10%	312098331	31209833	31209833	26528358	21846883	17165408	12483933
2	5%	3314319	165717	165717	140859	116002	91144	66287
2	5 à 30%	361605233	40655436	40655436	34557121	28458805	22360490	16262174
1	30%	2380899	714269	535701,75	357135	178567	0	0
1	20%	12919140	2583828	1937871	1291914	645957	0	0
1	10%	200557561	20055756	15041817	10027878	5013939	0	0
1	5%	190154032	9507701	7130776	4753851	2376925	0	0
1	0%	10147351	0	0	0	0	0	0
1	0 à 30%	1449711923	32861554	24646166	16430777	8215389	0	0
123		3877425326	495675048	135714858	121401154	107087450	92773746	79634105
1235		4971838736	789021662	214421936	200108232	185794528	171480824	158341183
123/1235		78%	62,82%%	63,29%	60,67%	57,64%	54,10%	50,29%

Annex 7 – Summary of losses of import duties per category and rate from 2021 to 2029

Caté	Taux	2021	2022	2023	2024	2025	2026	2027	2028	2029
5	30%	66898607	66898607	66898607	66898607	66898607	66898607	66898607	66898607	66898607
5	20%	7855210	7855210	7855210	7855210	7855210	7855210	7855210	7855210	7855210
5	10%	3952969	3952969	3952969	3952969	3952969	3952969	3952969	3952969	3952969
5	5%	292	292	292	292	292	292	292	292	292
5	5-30%	78707078	78707078	78707078	78707078	78707078	78707078	78707078	78707078	78707078
3	30%	32167334	28146418	24125501	20104584	16083667	12062750	8041834	4020917	0
3	20%	6048397	5292347	4536298	3780248	3024198	2268149	1512099	756050	0
3	10%	17450649	15269318	13087987	10906656	8725324	6543993	4362662	2181331	0
3	5%	664223	581195	498167	415140	332112	249084	166056	83028	0
3	5-30%	56330605	49289279	42247954	35206628	28165302	21123977	14082651	7041326	0
2	30%	31026	12410	0	0	0	0	0	0	0
2	20%	2288946	91557	0	0	0	0	0	0	0
2	10%	7802458	312098	0	0	0	0	0	0	0
2	5%	41429	16572	0	0	0	0	0	0	0
2	5-30%	10163859	4065544	0	0	0	0	0	0	0
1	30%	0	0	0	0	0	0	0	0	0
1	20%	0	0	0	0	0	0	0	0	0
1	10%	0	0	0	0	0	0	0	0	0
1	5%	0	0	0	0	0	0	0	0	0
1	0%	0	0	0	0	0	0	0	0	0
1	0-30%	0	0	0	0	0	0	0	0	0
123		66494464	53354823	42247954	35206628	28165302	21123977	14082651	7041326	0
1235		145201542	132061901	120955032	113913706	106872380	99831055	92789729	85748404	78707078
		45,79%	40,40%	34,93%	30,91%	26,35%	21,16%	15,18%	8,21%	0

Annex 8 – EU28-UK FOB exports and import duties (IDs) to CEMAC and
Cameroun in 2015 according to groups of HS chapters, category and rate of IDs

HS chapters	Category	ID rate	CEMAC (6 Etats)		Cameroun	
			EU FOB exports	ID on EU FOB	EU FOB exports	ID on EU FOB
01-04	5	30%	18265693	5479708	2934545	880364
05-08		30%	16055144	4816543	1810815	543245
09-12		30%	36763071	11028921	1713706	514112
13-19		30%	120794614	36238384	27841723	8352517
20-24		30%	324716770	97415031	55354035	16606211
29-39		30%	111509574	33452872	27689492	8306848
40-49		30%	48762875	14628863	13412791	4023837
50-60		30%	4301892	1290568	2830672	849202
61-70		30%	166207688	49862306	81229191	24368757
71-83		30%	9958078	2987423	2344738	703421
86-97		30%	63759789	19127937	5833643	1750093
Sub-total	5	30%	921095188	276328556	222995351	66898607
01-04	5	20%	3610394	180520	27818882	5563776
09-12		20%	245987	49197	18551	3710
19-24		20%	9135699	1827140	5427192	1085438
25-28		20%	2709378	541876	1514411	302882
29-39		20%	9657930	1931586	2009410	401882
40-49		20%	6179941	1235988	1964395	392879
50-60		20%	3074905	614981	523215	104643
Sub-total	5	20%	34614234	6381288	39276056	7855210
09-12	5	10%	61310466	6131047	32807951	3280795
13-19		10%	1710274	171027	845237	84524
25-28		10%	518548	51855	11396	1140
40-49		10%	9706645	970665	5874611	587461
50-60		10%	16784	1678	3667	367
61-70		10%	433756	43376	186822	18682
71-83		10%	334914	33491	25959	2596
Sub-total	5	10%	74031387	7403139	39755643	3955564
01-04		5%	64669580	3233479	22801602	1140080
50-60	5	5%	3021	152	2921	146
Sub-total	5	5%	64672601	3233631	22804523	1140226
Total	5	5 à 30%	1094413410	293346614	324831573	79849608
01-04	3	30%	9987405	2996222	1286867	386060
05-08		30%	2884445	865334	816833	245050
09-12		30%	131617	39485	21148	6344
13-19		30%	1453734	436120,2	87602	26281
20-24		30%	23910887	7173266	11592377	3477713
29-39		30%	5063093	1518928	841176	252353
40-49		30%	18565772	5569732	3019732	905920
50-60		30%	6658348	1997504	2460057	738017
61-70		30%	74378796	22313639	15996170	4708851
71-83		30%	55686073	16705822	11017787	3305336
84-85		30%	46377392	13913218	12406622	3721987
86-97		30%	199213531	59764059	74784186	22435256
Sub-total	3	30%	444311093	133293329,2	134330557	40209168
01-04	3	20%	878043	175609	39007	7801
09-12		20%	1629375	325875	15474	3095
29-39		20%	15922729	3184546	5649025	1129805
40-49		20%	385832	77166	116615	23323

50-60		20%	726353	145271	172479	34496
71-83		20%	139436563	27887313	13178496	2635699
84-85		20%	57811703	11562341	18295839	3659168
86-97		20%	45516985	9103397		
Ss-total	3	20%	262307583	52461518	37466935	7493387
09-12	3	10%	122287948	12228795	84062548	8406255
13-19		10%	15164	1516	10946	1095
25-28		10%	87932101	8793210	30160690	3016069
29-39		10%	83762583	8376258	21237875	2123788
40-49		10%	21513442	2151344	10638190	1063819
50-60		10%	2501252	250125	294828	29483
61-70		10%	1340357	134036	10169	1017
71-83		10%	51513691	5151369	11199347	1119935
84-85		10%	149066082	14906608	31304806	3130481
86-97		10%	87930942	8793094	16030561	1603056
Sub-total	3	10%	607863562	60786356	204949960	20494996
09-12	3	5%	2010	101	1162313	58116
13-19		5%	44054942	2202747	14895754	772163
29-39		5%	704252	35213	38852	1943
Sub-total	3	5%	44761204	2238061	16096919	832222
Total	3	5 à 30%	1359243442	248779263	392844371	69029775
05-08	2	30%	18858	5657		
40-49		30%	2146910	644073	380897	114269
61-70		30%	1591683	477505	593562	178069
86-97		30%	81293	24388	32781	9834
Sub-total	2	30%	3838744	1151623	1007240	302172
61-70	2	20%	912979	182596	866273	173255
71-83		20%	54719628	10943926	11237659	2247532
84-85		20%	77419630	15483926	18281149	3656230
86-97		20%	39715470	7943094	15393824	3078765
Sub-total	2	20%	172767707	34553542	45778905	9155782
13-19	2	10%	2333038	233304	1598130	159813
20-24		10%	1093848	109385	348999	34900
25-28		10%	35747697	3574770	33044388	3304439
29-39		10%	114033728	11403373	59396509	5939651
40-49		10%	18382501	1838250	12075599	1207560
50-60		10%	587615	58762	136389	13639
61-70		10%	6674071	667407	1935177	193518
71-83		10%	147756421	14775642	19275861	1927586
84-85		10%	454809472	45480947	133826955	13382696
86-97		10%	104796216	10479622	50460324	5046032
Sub-total	2	10%	886214607	88621461	312098331	31209833
29-39	2	5%	5489146	274457	3248195	162410
40-49		5%	105776	5289	38393	1920
50-60		5%	53981	2700	27731	1387
Sub-total	2	5%	5648903	282446	3314319	165717
Total	2	5 à 30%	1068469961	124609073,3	362198795	40833505
01-04	1	30%	71302	21391	66141	19842
05-08		30%	24625	7387,5	16871	5061
Ss-total	1	30%	95927	28778,5	83012	24903
84-85		20%	45251784	9050357	12712121	2542424
86-97		20%	2789694	557939	207019	41404
Sub-total	1	20%	48041478	9608296	12919140	2583828
09-12		10%	275350	27535	103623	10362
13-19		10%	325078	32508	234565	23457
20-24		10%	90653	9065	55758	5576
25-28		10%	39912935	3991294	13374423	1337442
29-39		10%	67857508	6785751	34544002	3454400
40-49		10%	158111	15811	134032	13403
50-60		10%	2541282	254128	697840	69784
61-70		10%	6451110	645111	1494552	149455
71-83		10%	8757035	875704	1262938	126294
84-85		10%	449284718	44928472	105078410	10507841
86-97		10%	358786528	35878653	43577418	4357742
Sub-total	1	10%	934440308	93444031	200557561	20055756
01-04	1	5%	3610394	180520	2533229	126662
05-08		5%	410846	20542	199912	9996
09-12		5%	3290879	164544	1836527	91826
20-24		5%	34350	1718	423	21
25-28		5%	1774543	88727	749780	37489
29-39		5%	320737084	16036854	147927529	7396376
40-49		5%	14474787	723739	7783029	389152
61-70		5%	10981	550		

71-83		5%	101137	5057	11428	571
84-85		5%	653147	32657	110601	5530
86-97		5%	38463241	1923162	6524655	326233
Sub-total	1	5%	383561389	19178070	167677113	8383856
40-49	1	0%	16528392	0	6506629	0
84-85		0%	575879	0	278842	0
86-97		0%	66468550	0k	3361880	0
Sub-total	1	0%	83572821	0	10147351	0
Total	1	0 à 30%	1449711923	122286711,5	391384177	31048343
TOTAL	123		3877425326	495675047,7	1146427343	140911623
TOTAL	1235		4971838736	789021662	1471258916	220761231
123/1235			77,99%	62,82%	77,92%	63,83%