



EUROPEAN
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ANNEX 4 – PART 1/10

ANNEX

to the

Proposal for a Council Decision

on the conclusion of the Economic Partnership Agreement (EPA) between the West African States, ECOWAS and the UEMOA, of the one part, and the European Union and its Member States, of the other part

ANNEX C (Part 1)

CUSTOMS DUTIES ON PRODUCTS ORIGINATING IN THE EUROPEAN UNION

1. In accordance with Article 10 of the Agreement, West Africa shall liberalise some products originating in the European Union Party imported into its territory according to the tariff dismantling categories A, B and C. A fourth category, D, covers the list of sensitive products for the region, which are excluded from liberalisation.
2. The classification of products into the various liberalisation groups essentially follows the categorisation of products in the tariff bands of the ECOWAS Common External Tariff (ECOWAS CET). Consequently:
 - a) group A covers essential social goods, basic necessities, basic commodities, capital goods and specific inputs;
 - b) group B includes mainly inputs and intermediate goods; and
 - c) group C covers mainly final consumption goods.
3. Tariff dismantling is designed in such a way that the progressive reduction in duties is in line with the structure of the ECOWAS CET tariff bands for intermediate cuts. Tariffs on products to be liberalised shall be eliminated every five (5) years, at the end of each five-year period with effect from the first day of the following year. Liberalisation shall take place over a period of twenty (20) years from year T, which is the year that the Agreement enters into force, in accordance with Article 107.
4. A modulation shall, however, be introduced into this schedule for group A products already taxed at 0 per cent in the CET. These products shall be deemed to be liberalised as of the first year in which the Agreement enters into force. The other products in group A, group B and group C shall be liberalised progressively at the end of each of the four five-year periods following the entry into force of the Agreement. However, group B products taxed at 0 per cent shall be deemed to be liberalised as soon as the group is liberalised.
5. The tariff dismantling schedule shall be as follows:
 - a) For group A products, tariff dismantling shall take place in two phases:
 - i) when the Agreement enters into force, West Africa shall liberalise 73 tariff lines;
 - ii) on 1 January T+5, the other tariff lines shall be liberalised.
 - b) For Group B products, liberalisation shall take place between 1 January T+5 and 1 January T+15, i.e. over a period of ten (10) years;
 - c) For Group C products, liberalisation shall take place between 1 January T+5 and 1 January T+20, i.e. over a period of fifteen (15) years;
 - d) Group D products shall be excluded from liberalisation.
6. The liberalisation schedule is summarised in the following table:

Summary of tariff dismantling by five-year period and liberalisation group

GROUPS	Basic duties	T	1/01/T+5	1/01/T+10	1/01/T+15	1/01/T+20
Group D	0	Exclusion				
	10					
	20					
	35					
Group C	5	-0%	-0 %	-100 %	-100 %	-100 %
	10	-0 %	-0 %	-50 %	-100 %	-100 %
	20	-0 %	-0 %	-50 %	-75 %	-100 %
Group B	0	-0 %	-100 %	-100%	-100 %	-100 %
	5	-0 %	-0 %	-100 %	-100 %	-100 %
	10	-0 %	-0 %	-50 %	-100 %	-100 %
Group A	0	-100 %	-100 %	-100 %	-100 %	-100 %
	5	-0 %	-100 %	-100 %	-100 %	-100 %