

Table 10 - Share of ECOWAS LDCs’ extra-ECOWAS imports from selected African countries and customs unions

ECOWAS Import from..	ECOWAS total	ECOWAS non LDCs	ECOWAS LDCs	Share LDCs
Morocco	708,216	383,550	324,666	46%
Egypt	240,954	171,261	69,693	29%
EAC	47,472	41,334	6,138	13%
SACU	1,393,176	963,937	429,239	31%

Source: calculations based on import data from ITC TradeMap, average 2015-2017 (USD Thousands)

Table 11 – Share of EAC LDCs’ extra-EAC imports from Africa

EAC imports from	EAC total	EAC non LDC (Kenya)	EAC LDCs	Share LDCs
Africa	4,690,385	1,614,284	3,076,101	66%
EAC	2,309,484	442,041	1,867,442	81%
Extra-EAC imports	2,380,901	1,172,243	1,208,659	51%

Source: calculations based on import data from ITC TradeMap, average 2015-2017 (USD Thousands)

case of the EAC, the share of LDC imports from African countries in total imports from African countries (excluding EAC trade) was 51%. (See Table 11.)

• *Allow a longer implementation period for some but not all tariff lines for countries in the customs union, for tariff lines of particular interest to LDCs.* A midway solution between either the short non-LDC vs the longer LDC implementation period for all tariff lines is to allow the longer LDC implementation periods for some tariff lines. These tariff lines should be of particular interest to LDCs in the customs union. The challenge is how to objectively identify which tariff lines are ‘of particular interest to LDCs’ as well as achieving agreement on the number of tariff lines and/or trade involved for which the longer implementation period would apply.

• *Allow for certain carve-outs that apply to LDCs within the customs union.* LDCs could agree to a shorter transition period (i.e. 5 years for Non-Sensitive Products) provided that they receive something in return. For instance, several LDCs within ECOWAS maintain charges equivalent to import tariffs on oil imports, which should be eliminated pursuant to the AfCFTA Agreement. However, agreement could be reached for them to maintain such charges.

• *Allowing reciprocity in timeframes for implementation between negotiating partners.* For instance if ECOWAS offers a 10 year implementation period for Non-Sensitive Products, negotiating partners (e.g. SACU or Egypt) could offer the same to ECOWAS (10 years instead of 5). This option might lead to implementation issues if the other negotiation partner would continue to apply a 5 year implementation period for imports from other African origins. At the same time, it could be argued that some negotiating partners have gained some experience in the application of other preferential trade agreements, within and outside the continent.

5.3 The process of negotiations

At present, there are some aspects relating to the pro-

cess of negotiations that would need to be considered:

• To whom initial offers are made. Offers could be made with respect to

♦ All African countries (other than the countries belonging to the customs union, if the offer is made by a customs union)

♦ All African countries that have ratified the AfCFTA

♦ All African countries with whom there is no existing preferential agreement

♦ Differentiated offers by customs unions / regions or countries, depending on the sensitivities involved. For instance, sugar from a country with competitive producers might be sensitive and could be excluded from liberalization. Nonetheless, sugar could be liberalized for countries with less competitive producers, or having no or limited sugar production.

• The extent to which offers should be made public and/or timing of offers. For instance, in bilateral negotiations, the initial offers might be exchanged at (around) the same time.

• Whether tariff preferences agreed in bilateral negotiations after tabling the initial offer should be offered to all within the AfCFTA? For instance, if Kenya (EAC) requests South Africa (SACU) to move a product from the exclusion list to the non-sensitive or sensitive list (i.e. tariff will be eliminated for that product) and South Africa (SACU) would agree, could other African countries enjoy such preference? The MFN clause contained in Article 18 of the Agreement establishing the AfCFTA (see Section 4 above) suggests that this is not the case. This implies that the final tariff offer will apply between SACU and EAC, not between SACU and all other African countries, or between EAC and all other African countries.

• How to measure the compliance with the modalities.

表10 - 西非国家经济共同体最不发达国家从部分非洲国家及关税同盟的西非国家经济共同体外进口占比

西非国家经济共同体进口来自..	西非国家经济共同体总计	西非国家经济共同体非最不发达国家国家	西非国家经济共同体最不发达国家	最不发达国家份额
摩洛哥	708,216	383,550	324,666	46%
埃及	240,954	171,261	69,693	29%
EAC	47,472	41,334	6,138	13%
SACU	1,393,176	963,937	429,239	31%

来源: 基于国际贸易中心贸易地图进口数据的计算，2015-2017年平均值（千美元）

表11 – 东非共同体最不发达国家从非洲的东非共同体外进口占比

东非共同体进口自	东非共同体总计	东非共同体非最不发达国家 (肯尼亚)	东非共同体最不发达国家	最不发达国家份额
非洲	4,690,385	1,614,284	3,076,101	66%
EAC	2,309,484	442,041	1,867,442	81%
东非共同体外进口	2,380,901	1,172,243	1,208,659	51%

来源: 计算基于国际贸易中心贸易地图的进口数据，2015-2017年平均值（千美元）

以东非共同体为例，最不发达国家从非洲国家进口的商品占从非洲国家进口总额（不包括东非共同体内部贸易）的比例为51%。（见表11。）

• 对关税同盟国家中部分而非全部关税税目（尤其是最不发达国家特别关注的税目）允许更长的实施期。介于短期非最不发达国家与长期最不发达国家实施期之间的折中方案是：针对部分关税税目延长最不发达国家的实施期。这些税目应是关税同盟内最不发达国家特别关注的领域。难点在于如何客观界定哪些税目属于‘最不发达国家特别关注’，并就适用延长实施期的税目数量及/或贸易规模达成一致。

• 允许对关税同盟内最不发达国家实行特定豁免。最不发达国家可同意缩短过渡期（如非敏感产品5年），前提是获得相应补偿。例如，西非国家经济共同体（ECOWAS）内多个最不发达国家仍对石油进口征收等同于关税的费用，根据《非洲大陆自由贸易区协定》本应取消此类费用。但可通过协商允许其保留这些费用。

• 允许谈判伙伴之间在实施时间框架上互惠。例如，如果西非国家经济共同体为非敏感产品提供10年的实施期，谈判伙伴（如南部非洲关税同盟或埃及）也可以对西非国家经济共同体提供相同的期限（10年而非5年）。如果其他谈判伙伴对来自非洲其他地区的进口产品继续适用5年的实施期，这一选择可能会导致实施问题。同时，也可以认为一些谈判伙伴在非洲内外其他优惠贸易协定的应用方面已经积累了一定经验。

5.3 谈判过程

目前，关于该提案存在一些相关方面——

需要考量的谈判过程包括：

• 初始报价对象。报价可针对

♦ 所有非洲国家（若报价方为关税同盟，则不包括该关税同盟成员国）

♦ 所有已批准非洲大陆自由贸易区的非洲国家

♦ 所有未与之签订现行优惠协议的非洲国家

♦ 关税同盟/地区或国家根据敏感度差异提供差异化报价。例如，来自具有竞争力生产国的糖可能较为敏感，可被排除在自由化范围外。但对于竞争力较弱或无糖/低糖产量的国家，糖仍可实现自由化。

• 出价应公开的程度和/或出价的时机。例如，在双边谈判中，初始出价可能（大约）在同一时间交换。

• 双边谈判中在提交初始出价后达成的关税优惠是否应向非洲大陆自由贸易区所有成员提供？例如，如果肯尼亚（东非共同体）要求南非（南部非洲关税同盟）将某产品从排除清单移至非敏感或敏感清单（即对该产品取消关税）且南非（南部非洲关税同盟）同意，其他非洲国家能否享受此类优惠？非洲大陆自由贸易区协定第18条中的最惠国条款（参见上文第4节）表明情况并非如此。这意味着最终关税优惠仅适用于南部非洲关税同盟与东非共同体之间，而非南部非洲关税同盟与所有其他非洲国家之间，或东非共同体与所有其他非洲国家之间。

• 如何衡量对模式的遵守情况。

The requirement is that the exclusion list (3% of tariff lines) does not represent more than 10% of total African imports. Would this be 10% of African imports in a given permutation (e.g. SACU imports from EAC in an offer by SACU to EAC, or EAC imports from non-Tripartite FTA countries in an offer by EAC to non-Tripartite FTA countries) or 10% of total African imports (i.e. the cumulative value of imports under all the agreed exclusion lists).

The second interpretation poses several challenges: First, assessing compliance would only be possible after all African countries ratified the AfCFTA and tariff schedules with all African countries have been concluded. Second, if countries or customs unions do not provide offers to all African countries, for instance, they only provide offers to countries with whom they do not have an existing FTA, there is no liberalization under AfCFTA for the other African countries. In other words, technically 100% of imports from countries under FTAs is excluded from these countries under the AfCFTA.

Therefore, it appears that compliance with the modalities would be measured on the basis of imports from the countries to whom the offers are made.

5.4 A Non-Sensitive offer for imports from all African countries?

For African countries that have concluded a limited number of preferential agreements, it appears to be burdensome to negotiate and implement more than 20 different tariff schedules. It would imply very time-consuming and lengthy negotiations and result in tariff concessions that might be difficult to administer by customs authorities. Importers could abuse such differentiation by declaring an African country of origin that has the best tariff treatment.

One method that would lead to uniform tariff offers, while providing flexibility for tailoring tariff offers vis-à-vis a negotiating partner could be to break the negotiations into two steps:

As a first step, each customs union and country would submit an initial offer for Non-Sensitive Products (90% of tariff lines) that would apply to imports from all African countries. This implies that for 90% of products the tariff treatment will be the same, regardless of where a product originates in Africa.

Such offer should be automatically accepted by other countries. There is no negotiation needed on the tariff lines proposed to be Non-Sensitive.

On the yet unresolved issue of timelines for implementation for LDCs in customs unions, there could be an element of reciprocity between customs unions. For instance, if ECOWAS offers a 10 year transition period for Non-Sensitive Products, SACU could either stick with its proposed transition period for imports from all African countries (e.g. 5 years) or choose to apply a different transition period for imports from ECOWAS

(e.g. also 10 years). Allowing for reciprocity would result in differentiated offers: in this example the SACU-ECOWAS offer would differ from the SACU-non ECO-WAS offer (but only in respect of transition periods).

Technical verification by the AU Secretariat would be needed to ensure *inter alia* that the offers accurately represent the MFN tariffs as of date of entry into force of the AfCFTA for all tariff lines. The offers would be collected by the AU Secretariat which would make them public to AU Member states once (substantially) all offers are received. There would be no check on import values for compliance purposes, as this only applies to the exclusion list. Nonetheless the amount of import value covered by these 90% offers could be calculated for transparency purposes.

Various indicators could be used to guide the selection of tariff lines for Non-Sensitive Products. A selection based on tariffs only for instance could look at low MFN or preferential tariffs including

- MFN duty free / 0%
- MFN tariff is 5% or lower, or 10% in the case of agricultural products¹⁹
- Most recently available preferential tariff with any third party that is 0%
- Most recently available preferential tariff with any third party that is 5% or lower
- Duty-free tariff lines under an African FTA (should not include the customs unions).

If import data is available, there are various other indicators that could be calculated, such as

- Statutory²⁰ tariff revenue loss: identify tariff lines where tariff multiplied by imports from African countries to which the offer is made is low
- Share of intra-African imports: identify tariff lines where share of imports from African countries is lower than a certain value or the average for the country
- Revealed Comparative Advantage (RCA): identify tariff lines where the RCA with respect to the African market is > 1.

These are some illustrative examples, but other selection criteria should be used as well to identify tariff lines (not) to be placed in the Non-Sensitive product category, such as pre-existing sensitive lists, food security concerns, producer concerns etc.

As a second step, there would be bilateral negotiations, in principle on the remaining 10% of tariff lines. In other words, we would have a request/offer process in which tariff lines could be moved between the sensitive list (slated for liberalization) and the exclusion list. Removals from the exclusion list that resulted from bilateral negotiations would in principle not be extended to other African countries.

This scenario assumes that the 10% of tariff lines is

要求是排除清单（占关税税目的3%）不得超过非洲总进口额的10%。这是指某一特定排列组合中非洲进口额的10%（例如南部非洲关税同盟向东非共同体提出报价时，南部非洲关税同盟从东非共同体的进口；或东非共同体向非三方自由贸易区国家提出报价时，东非共同体从非三方自由贸易区国家的进口），还是非洲总进口额的10%（即所有已达成协议的排除清单下进口额的累计值）。

第二种解释面临若干挑战：首先，合规性评估只有在所有非洲国家批准非洲大陆自由贸易区协定并与所有非洲国家完成关税时间表谈判后才可进行。其次，若国家或关税同盟未向所有非洲国家提出出价（例如仅向无现有自贸协定的国家提出），则其他非洲国家在非洲大陆自由贸易区框架下无法实现自由化。换言之，从技术层面看，这些国家100%来自自贸协定伙伴国的进口将被排除在非洲大陆自由贸易区之外。

因此，似乎将根据向提出报价的国家进口的情况来衡量是否符合模式要求。

5.4 面向所有非洲国家的非敏感产品报价？

对于已签订有限数量优惠协议的非洲国家而言，谈判和实施20多份不同的关税时间表似乎是一项繁重任务。这将导致极其耗时且漫长的谈判，并可能产生海关当局难以管理的关税减让结果。进口商可能通过申报享有最优关税待遇的非洲原产国来滥用这种差异化安排。

一种既能实现统一关税报价，又能为特定谈判对手定制关税方案提供灵活性的方法，是将谈判分为两个步骤：

第一步，各关税同盟和国家需提交适用于所有非洲国家进口的非敏感产品（占关税税目90%）初始报价。这意味着90%的产品将享受相同关税待遇，无论其原产于非洲哪个地区。

此类提议应自动获得其他国家的接受。对于被提议列为非敏感类别的关税税目，无需进行谈判。

关于最不发达国家在关税同盟中实施时间表这一尚未解决的问题，关税同盟之间可能存在互惠因素。例如，如果西非国家经济共同体对非敏感产品提供10年过渡期，南部非洲关税同盟可以选择坚持其对所有非洲国家进口产品提出的过渡期（如5年），或选择对来自西非国家经济共同体的进口产品适用不同的过渡期。

（例如同样为10年）。若考虑互惠原则，将导致差异化报价：在此例中，南部非洲关税同盟-西非国家经济共同体的报价会与南部非洲关税同盟-非西非国家经济共同体的报价不同（但仅就过渡期而言）。

需经非盟秘书处进行技术验证，以确保除其他外，这些出价准确反映了非洲大陆自由贸易区生效当日所有关税税目的最惠国关税。非盟秘书处将收集这些出价，并在（基本）所有出价收到后向非盟成员国公开。出于合规目的，不会对进口值进行检查，因为这仅适用于排除清单。尽管如此，为透明起见，可以计算这些90%出价所覆盖的进口值金额。

可采用多种指标来指导非敏感产品关税税目的选择。例如，仅基于关税的选择可以考虑最低惠国关税或优惠关税，包括

- 最惠国免税/0%
- 最惠国关税为5%或更低，或农产品情况下为10%¹⁹
- 与任何第三方最近可用的0%优惠关税
- 最近可用的与任何第三方的优惠关税（5%或更低）

• 非洲自由贸易协定下的免税关税税目（不应包括关税同盟）。若有进口数据可用，还可计算其他多种指标，例如

• 法定²⁰ 关税收入损失：识别关税税目中关税乘以来自非洲国家（报价对象）的进口额较低者

• 非洲内部进口份额：识别关税税目中来自非洲国家的进口份额低于特定值或该国平均值者

• 显性比较优势（RCA）：识别关税税目中针对非洲市场的RCA值为> 1者

这些仅为示例性说明，但还需采用其他筛选标准来确定应（或不应）归入非敏感产品类别的关税税目，例如既有的敏感清单、粮食安全问题和生产者关切等。

第二步将开展双边谈判，原则上针对剩余10%的关税税目。换言之，我们将通过请求/出价流程，允许关税税目在敏感清单（计划自由化）与排除清单之间转移。双边谈判达成的排除清单移除决定原则上不适用于其他非洲国家。

该情景假设10%的关税税目是

enough to cater for all the sensitivities. This might not always be the case, for instance:

- ECOWAS classified apples in the non-sensitive product list and cars in the exclusion list
- SACU requests that cars are moved to the sensitive product category (i.e. liberalized)
- ECOWAS can agree on the condition that apples are moved to exclusion.

In the end, the reality is that there will be bargaining between different negotiating partners. So a step wise approach might have the potential to reduce the scope of bilateral negotiations, but it would not reduce the number of bilateral negotiations between African countries.

6. Conclusion

The African Continental Free Trade Area (AfCFTA), which entered into force on 30 May 2019, represents a unique collaborative effort by African countries to bolster regional and continental economic integration, in a world marked by increasing protectionism and use of unilateral trade measures.

For its operationalization, agreement would need to be reached particularly in the following areas: (1) Rules of origin; (2) Schedules of tariff concessions on trade in goods and (3) Annexes to the Protocol on Trade in Services, including the schedules of tariff concessions on trade in services. The focus of these ‘Phase 1B’ negotiations are tariff negotiations.

The expected economic impacts of tariff liberalization under the AfCFTA are positive in general but there are costs and distributional impacts involved with tariff elimination. There are various legal and practical issues relating to the implementation of these modalities, including the relationship between AfCFTA and African regional trade agreements, MFN treatment, making tariff concessions an integral part of the AfCFTA Agreement and rules of origin. With respect to tariff negotiations, various issues relating to the process need to be considered, including the scope of offers, whether results from bilateral negotiations should be available/offered to all and whether the negotiations could be broken down into 2 steps – starting with a Non-Sensitive list with 90%, with future negotiations on the remaining 10% of tariff lines.

Endnotes:

¹ AU press release, 29 April 2019. Available from <https://au.int/en/pressreleases/20190429/afcfta-agreement-secures-minimum-threshold-22-ratification-sierra-leone-and>.

² Mesut Saygili, Ralf Peters, & Christian Knebel, “African Continental Free Trade Area: Challenges and Opportunities of Tariff Reductions”, UNCTAD Research Paper No. 15 (February 2018).

³ Simon Mevel & Stephen Karingi, “Deepening Regional Integration in Africa: A Computable General Equilibrium Assessment of the Establishment of the Continental Free Trade Area followed by a Continental Customs Union” (2012).

⁴ Pinelopi K. Goldberg and Nina Pavcnik, “Trade, Inequality, and Poverty: What Do We Know? Evidence from Recent Trade Liberalization Episodes in Developing Countries”, NBER Working Paper No. 10593 (June 2004).

⁵ https://en.wikiquote.org/wiki/John_Maynard_Keynes

⁶ TI/CFTA/AMOT/3/TIG/MOD/FINAL, Annex IV - ‘Modalities for Continental Free Trade Area on Tariff Negotiations’, version 21 September 2017.

⁷ Djibouti, Ethiopia, Madagascar, Malawi, Sudan, Zambia, and Zimbabwe

⁸ AU/TI/AfCFTA/NF/14/FINAL/REPORT, Final Report of the Fourteenth Meeting of the African Continental Free Trade Area Negotiating Forum (AfCFTA-NF).

⁹ Even through the agreement(s) resulting from the AfCFTA tariff negotiations would comply with Article XXIV GATT, it would be advisable to notify the AfCFTA under the Enabling Clause. This issue is not dealt with as it falls outside the scope of this paper.

¹⁰ The text of the Abuja Treaty can be retrieved at https://www.wipo.int/edocs/lexdocs/treaties/en/aec/trt_aec.pdf.

¹¹ Report of the meeting of African Union Ministers of Trade (24 May 2016), Annex III, ‘Definitions for the Continental Free Trade Area (CFTA) Negotiations Guiding Principles’.

¹² If the MFN clause would apply, Egypt and Tunisia should already have 100% duty free for imports from all African countries.

¹³ African Union, “Key Decisions of the 32nd Ordinary Session of the Assembly of the African Union”, Press release, 12 February 2019. Available from <https://au.int/en/pressreleases/20190212/key-decisions-32nd-ordinary-session-assembly-african-union-january-2019>.

¹⁴ African Union, “Key Decisions of the 32nd Ordinary Session of the Assembly of the African Union”, Press release, 12 February 2019. Available from <https://au.int/en/pressreleases/20190212/key-decisions-32nd-ordinary-session-assembly-african-union-january-2019>.

¹⁵ TI/CFTA/AMOT/3/TIG/MOD/FINAL, Annex IV - ‘Modalities for Continental Free Trade Area on Tariff Negotiations’, version 21 September 2017.

¹⁶ Report of the Seventh Meeting of African Union Ministers of Trade, December 2018, AU document TI/AfCFTA/AMOT/7/FINAL/REPORT.

¹⁷ Proposal For A Common And Enhanced Trade Preference System For Least Developed Countries (LDCs) And Low Income Countries (LICs), 7th Ordinary Session of AU Conference Of Ministers Of Trade, 29 November – 3 December, 2011, Accra, Ghana, AU document AU/MIN/TD/11 (VII). Available from https://au.int/sites/default/files/newsevents/workingdocuments/26498-wd-ti6204_e_original_td11.doc

¹⁸ WTO document WT/L/540 and Corr.1. Available from https://www.wto.org/english/tratop_e/trips_e/implement_para6_e.htm.

足以照顾到所有的敏感问题。但情况并非总是如此，例如：

- 西非国家经济共同体将苹果列为非敏感产品清单，汽车列入排除清单
- 南部非洲关税同盟要求将汽车移至敏感产品类别（即自由化）
- 西非国家经济共同体可以在将苹果移至排除清单的条件下达成一致。

最终的现实情况是，不同谈判伙伴之间将进行讨价还价。因此，分阶段的方法或许有可能缩小双边谈判的范围，但不会减少非洲国家之间的双边谈判数量。

6. 结论

非洲大陆自由贸易区（AfCFTA）于2019年5月30日生效，标志着非洲国家在一个保护主义抬头、单边贸易措施盛行的世界中，为加强区域和大陆经济一体化所作出的独特合作努力。

为实现其可操作性，需在以下领域达成协议：(1) 原产地规则；(2) 货物贸易关税减让表；(3) 《服务贸易议定书》附件，包括服务贸易关税减让表。这些‘第一阶段B’谈判的重点是关税谈判。

非洲大陆自由贸易区（AfCFTA）框架下关税自由化的预期经济影响总体上是积极的，但关税取消也伴随着成本与分配效应。关于这些模式的具体实施，存在诸多法律与实践问题，包括非洲大陆自由贸易区与非洲区域贸易协定的关系、最惠国待遇、将关税减让纳入非洲大陆自由贸易区协定的核心条款以及原产地规则等。在关税谈判方面，需综合考虑谈判进程中的各类问题，例如出价范围、双边谈判成果是否应向全体成员开放/提供，以及是否可将谈判分为两个阶段——首先就覆盖90%税目的非敏感清单达成一致，剩余10%关税税目的谈判留待后续进行。

尾注：

¹ 非洲联盟新闻稿，2019年4月29日。参见<https://au.int/en/pressreleases/20190429/afcfta-agreement-secures-minimum-threshold-22-ratification-sierra-leone-and>。

² 梅苏特·萨伊吉利、拉尔夫·彼得斯与克里斯蒂安·克内贝尔合著，《非洲大陆自由贸易区：关税削减的挑战与机遇》，联合国贸易和发展会议研究论文第15号（2018年2月）。

³ 西蒙·梅维尔与斯蒂芬·卡林吉，《深化非洲区域一体化：对建立非洲大陆自由贸易区随后成立非洲大陆关税同盟的可计算一般均衡评估》（2012年）。

⁴ 皮内洛皮·K·戈德堡与尼娜·帕夫尼克，《贸易、不平等与贫困：我们已知什么？来自发展中国家近期贸易自由化案例的证据》，美国国家经济研究局工作论文第10593号（2004年6月）。

⁵ https://en.wikiquote.org/wiki/John_梅纳德_凯恩斯

⁶ TI/CFTA/AMOT/3/TIG/MOD/FINAL，附件四——《非洲大陆自由贸易区关税谈判模式》，2017年9月21日版本。

⁷ 吉布提、埃塞俄比亚、马达加斯加、马拉维、苏丹、赞比亚和津巴布韦

⁸ AU/TI/AfCFTA/NF/14/FINAL/REPORT，非洲大陆自由贸易区谈判论坛第十四次会议最终报告（AfCFTA-NF）。

⁹ 尽管非洲大陆自由贸易区关税谈判产生的协议将符合关贸总协定第二十四条，但建议根据授权条款对非洲大陆自由贸易区进行通报。此问题因超出本文范围不予讨论。

¹⁰ 《阿布贾条约》文本可查阅：https://www.wipo.int/edocs/lexdocs/treaties/en/aec/trt_aec.pdf。

¹¹ 非洲联盟贸易部长会议报告（2016年5月24日），附件三，《非洲大陆自由贸易区（CFTA）谈判指导原则定义》。

¹² 若最惠国条款适用，埃及和突尼斯本应对来自所有非洲国家的进口商品实行100%免税。

¹³ 非洲联盟，“非洲联盟第三十二届常会关键决定”，新闻稿，2019年2月12日。可从<https://au.int/en/pressreleases/20190212/key-decisions-32nd-ordinary-session-assembly-african-union-january-2019>获取。

¹⁴ 非洲联盟，“非洲联盟第三十二届常会关键决定”，新闻稿，2019年2月12日。可从<https://au.int/en/pressreleases/20190212/key-decisions-32nd-ordinary-session-assembly-african-union-january-2019>。

¹⁵ TI/CFTA/AMOT/3/TIG/MOD/FINAL，附件四 - ‘非洲大陆自由贸易区关税谈判模式’，2017年9月21日版本。

¹⁶ 非洲联盟贸易部长第七次会议报告，2018年12月，非盟文件TI/AfCFTA/AMOT/7/FINAL/REPORT。

¹⁷ 最不发达国家(LDCs)和低收入国家(LICs)共同强化贸易优惠体系提案，非盟贸易部长会议第七届常会，2011年11月29日–12月3日，加纳阿克拉，非盟文件AU/MIN/TD/11 (VII)。获取地址：https://au.int/sites/default/files/newsevents/workingdocuments/26498-wd-ti6204_e_original_td11.doc

¹⁸ 世贸组织文件WT/L/540及Corr.1。可从https://www.wto.org/english/tratop_e/trips_e/implement_para6_e.htm。

¹⁹According to WTO secretariat note RD/RO/78 dated 14 May 2019, preference utilization rates for agricultural products are below 50% when the preference margin is 10% or lower.

²⁰In practice, not all the tariffs that are ‘in the book’ (statutory) are collected. Tariff exemptions may apply to certain imports, e.g. because of investment incentives and waivers.

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¹⁹根据世贸组织秘书处说明RD/RO/78（2019年5月14日），当优惠幅度为10%或更低时，农产品的优惠利用率低于50%。

²⁰实际上，并非所有‘账面’（法定）关税都会被征收。某些进口商品可能适用关税豁免，例如由于投资激励和豁免政策。

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