The largest employment growth rates are found in the manufacturing industry followed by some services and agriculture subsectors (Saygili et al., 2018). As intra-African trade has a higher skill and technology content than Africa's trade with others, the AfCFTA can improve diversification, and the industrial product and technology content of AU member States' exports. In that context, liberalization of trade within the African continent has merits.

However, these headline figures for the whole of Africa mask the distributional impacts of tariff liberalization under AfCFTA between as well as within countries (in terms of sectors, income groups, gender). Some of these impacts might be mitigated by a carefully calibrated schedule of tariff concessions.

Such calibration might also involve the development of customized offers to different countries. Products might be sensitive if originating from certain countries, but not from others, depending on the (relative) competitiveness of producers in the concerned countries.

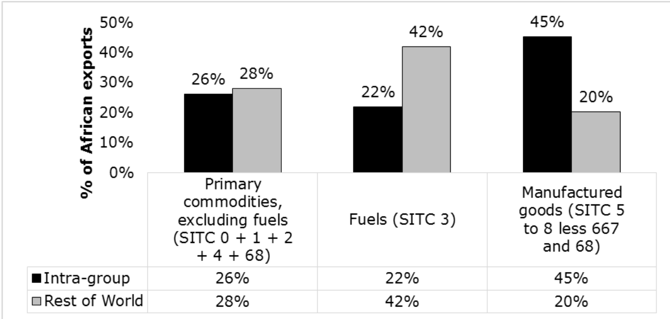
### *2.2 Adjustment costs*

Studies point out that there are various short term losses, in particular tariff revenue losses. According to Saygili et al. (2018) Africa-wide tariff revenue loss would be equivalent to between 7.2 percent (free trade agreement (FTA) with 'Special Product Categorization') to 9.1 percent of current revenues (a 'full FTA').

The presumption is often that the long-term benefits are greater than the short-term losses and other adjustment costs. Table 2 below shows the various components of adjustment costs.

Trade liberalization can have a negative impact on labour in the short and medium term, especially if these sectors were protected. Labour mobility across sectors is limited in developing countries.[4] In other words, tariff elimination under the AfCFTA might cause unemployment and lower wages in certain sectors and involve increased health care costs and costs for retraining. This may create social tensions and problems unless compensatory or 'flanking' measures are set in place.

**Graph 1 - Structure of Africa's exports to its internal market vs Rest of World (2015-2017)**




*Source*: UNCTADStat (http://unctadstat.unctad.org/), Table 'Merchandise: Intra-trade and extra-trade of country groups by product, annual', using data from the years 2015 to 2017.

*Note*: SITC stands for Standard International Trade Classification.

Besides labour costs, other adjustment costs can include the lower utilization of productive assets and the need to make new investments in order to respond to new competitive conditions.

Many types of adjustment costs are difficult to model, among others due to the lack of data, and therefore the results of CGE simulations, especially for the long term, need to be interpreted with caution. As the famous British economist J.M. Keynes once wrote: "(the)…long run is a misleading guide to current affairs. In the long run we are all dead. Economists set themselves too easy, too useless a task, if in tempestuous seasons they can only tell us, that

**Table 2 - Components of adjustment costs**

| | | |
|---|---|---|
| Private adjustment costs | Labour | • Unemployment<br>• Lower wage during transition<br>• Obsolescence of skills<br>• Costs for (re)training<br>• Health care costs<br>• Personal costs (e.g. mental suffering) |
| | Capital | • Underutilized capital<br>• Obsolete machines or buildings<br>• Transition cost of shifting capital to other activities |
| Public sector adjustment costs | | • Lower tax revenue<br>• Social safety net spending<br>• Implementation costs of trade reform |

*Source*: Adapted from Francois, Jansen, Peters, 'Trade, Adjustment Costs and Assistance: The labour market dynamics' (2011) at page 6.







最高的就业增长率出现在制造业，其次是部分服务业和农业子部门（Saygili等人，2018年）。由于非洲内部贸易比非洲与其他地区的贸易具有更高的技能和技术含量，非洲大陆自由贸易区（AfCFTA）可以促进多样化，并提升非盟成员国出口的工业产品和技术含量。在此背景下，非洲大陆内部的贸易自由化具有优势。

然而，这些关于整个非洲的头条数字掩盖了非洲大陆自由贸易区（AfCFTA）下关税自由化在国家之间和国家内部（就行业、收入群体、性别而言）的分配影响。其中一些影响可能通过精心校准的关税减让时间表得到缓解。

此类校准可能还涉及为不同国家制定定制化报价。某些产品若源自特定国家可能具有敏感性，但若源自其他国家则不然，这取决于相关国家生产商的（相对）竞争力。

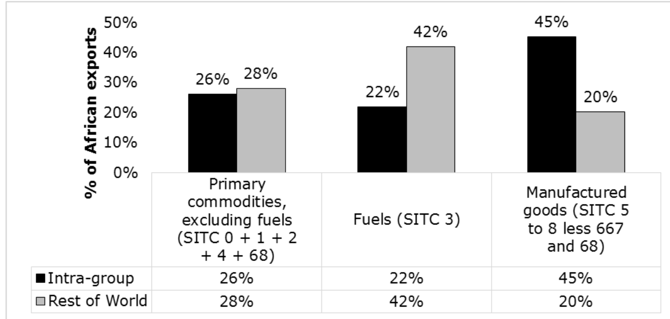
### *2.2* 调整成本

研究指出存在多种短期损失，尤其是关税收入损失。根据Saygili等人（2018年）的研究，非洲范围内的关税收入损失将相当于当前收入的7.2%（采用'特殊产品分类'的自由贸易协定（FTA））至9.1%（'全面自由贸易协定'）。

通常的假设是长期利益大于短期损失及其他调整成本。下表2展示了调整成本的各个组成部分。

贸易自由化可能在短期和中期对劳动力产生负面影响，尤其是当这些行业曾受保护时。发展中国家的跨行业劳动力流动性有限。[4] 在其他

**图表1 - 非洲对其内部市场与世界其他地区的出口结构（2015-2017年）**




来源：联合国贸易和发展会议统计数据库(http://unctadstat.unctad.org/),表'商品：国家组别按产品划分的区内贸易与区外贸易，年度'，使用2015年至2017年数据。

注：SITC 是标准国际贸易分类（Standard International Trade Classification）的缩写。

简言之，非洲大陆自由贸易区（AfCFTA）下的关税取消可能导致某些行业失业和工资下降，并涉及增加的医疗保健成本和再培训成本。除非实施补偿性或'配套'措施，否则这可能引发社会紧张和问题。

除了劳动力成本外，其他调整成本可能包括生产性资产利用率降低以及需要为新竞争条件做出新投资。

许多类型的调整成本难以建模，尤其是由于缺乏数据，因此对CGE模拟的结果，特别是长期结果，需要谨慎解读。正如英国著名经济学家J.M.凯恩斯曾写道："（这个）...长期是对当前事务的误导性指南。长期来看，我们都死了。如果经济学家在动荡时期只能告诉我们，那么他们给自己设定的任务就太简单、太无用了。"

**表2 - 调整成本的组成部分**

| | | |
|---|---|---|
| 私人调整成本 | 劳动力 | • 失业<br>• 转型期间的低工资<br>• 技能过时<br>• （再）培训成本<br>• 医疗保健成本<br>• 个人成本（如精神痛苦） |
| | 资本 | • 未充分利用的资本<br>• 过时的机器或建筑物<br>• 将资本转移到其他活动的过渡成本 |
| 公共部门调整-成本 | | • 税收减少<br>• 社会安全网支出<br>• 贸易改革的实施成本 |

来源：改编自Francois、Jansen、Peters所著的《贸易、调整成本与援助：劳动力市场动态》（2011年）第6页。

when the storm is long past, the ocean is flat again."[5]

### *2.3 AfCFTA adjustment/compensation facility*

While tariff elimination under the AfCFTA is expected to be generally positive and its negative impact muted due to relatively low levels of intra-African trade, any trade agreement generates distributional effects within countries and across countries. The AfCFTA will generate winners and losers.

It would be important to monitor the implementation of the agreement, and provide adjustment assistance and/or compensate countries that are the 'losers' from this process. Tariff revenue losses incurred by elimination of tariffs on imports from other African countries might not always be recouped, either through introduction of other taxes or increased economic activity. In such scenario, there is a case for a facility at the African level to compensate the 'losing' countries or help them adjust.

Within African Regional Economic Communities (RECs), broader regional integration support programmes have been implemented that go beyond compensation. Compensation to Rwanda and Burundi for the adoption of the East African Community (EAC) Customs Union and the Common External Tariff was implemented by the Common Market for Eastern and Southern Africa (COMESA) through the Regional Integration Support Mechanism (RISM) programme, which also supported infrastructure development and broader adjustment objectives. In CEMAC (Economic and Monetary Community of Central Africa), fiscal compensation is allocated 40% of funds from the *Fonds de Développement de la Communauté* (FODEC) while 60% is to target regional integration projects (including infrastructure). The Economic Community of West African States (ECOWAS) Regional Development Fund (ERDF) has been responsible for lending to support regional infrastructure projects as well as fiscal compensation.

## 3. The AfCFTA tariff negotiation modalities

### *3.1 Tariff negotiation modalities: the framework for negotiations*

Most elements of the Modalities for Tariff Liberalization were agreed by September 2017.[6] These modalities provide a framework for negotiations. The most important elements include the following:

- Negotiating parties - who will negotiate? Individual member States or customs unions.

- Categories of products. Countries should assign products to 3 product groups/lists: 'Non-Sensitive' products, 'Sensitive' products and the 'Exclusion List'. The difference between 'non-sensitive' and 'sensitive' products is a longer timeframe for implementation for 'sensitive' products. Least developed countries (LDCs) will enjoy a longer timeframe for implementation compared to non-LDCs, for sensitive as well as non-sensitive products.

- The size of the non-sensitive product list (in terms of tariff lines). The 'Non-Sensitive' product list will account for 90% of tariff lines.

- Timeframe for implementation. Tariffs on non-Sensitive Products to be eliminated after 5 years (non-LDCs) or 10 years (LDCs). Tariffs on Sensitive Products to be eliminated after 10 years (non-LDCs) or 13 years (LDCs). A group of countries ('Special Needs' or 'G7')[7] has additional flexibility to liberalize 85% of tariff lines in 10 years and the other 5% of tariff lines in 15 years, for Non-Sensitive Products.[a]

- Base rate. The basis for negotiations will be the MFN rate as of entry into force of the AfCFTA (i.e. 2019).

In December 2018, several outstanding elements were agreed:

- The size of the sensitive product list (in terms of tariff lines) – 7%

- The size of exclusion list (in terms of tariff lines) – 3%

- Additional criteria to ensure that countries effectively liberalize and do not concentrate exclusions in tariff lines with imports, sometimes referred to as 'anti-concentration clause', or 'double qualification': the exclusion list cannot represent more than 10% of imports.

Table 3 provides a summary of the level of liberalization and timeframes for liberalization.

Several issues are ambiguous or need attention, in particular

- To whom are offers made (see Section 5.1 below)

- The treatment of LDCs in customs unions. According to the modalities, LDCs and non-LDCs have different timeframes for implementation but in a customs union both LDCs and non-LDCs in that customs union must apply the same timeframes for implementation, if a common external tariff is to be maintained (see Section 5.2 below).

### *3.2 Liberalisation under AfCFTA modalities in comparison with other trade agreements between developing countries*

According to the agreed modalities, tariff agreements between African countries under the AfCFTA will eventually liberalize at least 97% tariff lines and 90% of imports at the end of their implementation period. In other words, duties will remain on maximum 3% of tariff lines and 10% of imports.

How does this level of liberalization compare with other trade agreements between developing countries? To answer this question, data is compiled from the factual presentations of FTAs between developing countries that are notified to the World Trade Organization (WTO). Each factual presentation usually contains a subsection called "Liberalization of trade and tariff lines" (in the section 'Provisions on trade in goods').

In order to arrive at a good benchmark, only FTAs





当风暴早已过去，海面又恢复了平静。"[5]

### ***2.3 AfCFTA***调整/补偿机制

尽管非洲大陆自由贸易区（AfCFTA）下的关税取消预计总体上是积极的，且由于非洲内部贸易水平相对较低，其负面影响较为有限，但任何贸易协定都会在国家内部和国家之间产生分配效应。AfCFTA将造就赢家和输家。

监测协议的实施情况，并为这一过程中的'受损国'提供调整援助和/或补偿至关重要。由于取消对其他非洲国家进口商品征收关税而导致的关税收入损失，未必总能通过开征其他税种或经济活动增长来弥补。在此情形下，有必要在非洲层面设立一项机制，以补偿'受损国'或帮助其进行调整。

在非洲区域经济共同体（RECs）内部，已实施的区域一体化支持计划不仅限于补偿，范围更为广泛。东南非共同市场（COMESA）通过区域一体化支持机制（RISM）计划，对卢旺达和布隆迪因采纳东非共同体（EAC）关税同盟及共同对外关税所遭受的损失进行了补偿，该计划同时支持基础设施发展和更广泛的调整目标。在中非经济与货币共同体（CEMAC）中，财政补偿资金占*Fonds de Développement de la Communauté*（FODEC）拨款的40%，其余60%则用于区域一体化项目（含基础设施）。西非国家经济共同体（ECOWAS）的区域发展基金（ERDF）一直负责通过贷款支持区域基础设施项目及财政补偿。

## 3. AfCFTA关税谈判模式

### *3.1* 关税谈判模式：谈判框架

截至2017年9月，关税自由化模式的大部分要素已达成一致。[6] 这些模式为谈判提供了框架。其中最重要的要素包括：

- 谈判方——由谁参与谈判？单个成员国或关税同盟。

- 产品类别。各国应将产品归入3个产品组别/清单：'非敏感'产品、'敏感'产品及'排除清单'。'非敏感'与'敏感'产品的区别在于'敏感'产品享有更长的实施时间框架。最不发达国家（LDCs）在敏感和非敏感产品上均比非最不发达国家享有更长的实施时间框架。

- 非敏感产品清单的规模（以关税税目计）。'非敏感'产品清单将涵盖90%的关税税目。

- 实施时间框架。非敏感产品的关税将在5年（非最不发达国家）或10年（最不发达国家）后取消。敏感产品的关税将在10年（非最不发达国家）或13年（最不发达国家）后取消。一组国家（'特殊需求国家'或'七国集团'）[7]在非敏感产品方面有额外的灵活性，可在10年内自由化85%的关税税目，其余5%的关税税目在15年内自由化。[a]

- 基准税率。谈判的基础将是非洲大陆自由贸易区生效时（即2019年）的最惠国税率。

2018年12月，几项未决事项达成一致：

- 敏感产品清单的规模（以关税税目计）——7%

- 排除清单的规模（以关税税目计）——3%

- 额外标准以确保各国有效自由化且不将排除集中在有进口的关税税目上，有时称为'反集中条款'或'双重资格'：排除清单不能超过进口的10%。

表3总结了自由化水平及自由化时间框架。

若干问题存在模糊性或需特别关注，尤其是

- 向谁提出要约（参见下文第5.1节）

- 关税同盟中最不发达国家的待遇问题。根据模式规定，最不发达国家与非最不发达国家实施期不同，但若需维持共同对外关税，同一关税同盟内的最不发达国家与非最不发达国家必须采用相同的实施时间框架（参见下文第5.2节）。

### *3.2* 非洲大陆自由贸易区模式下的自由化与其他发展中国家间贸易协定的比较

根据商定模式，非洲国家在非洲大陆自由贸易区下达成的关税协定最终将在实施期结束时实现至少97%关税税目和90%进口商品的自由化。换言之，最多保留3%关税税目和10%进口商品的关税。

这一自由化水平与其他发展中国家之间的贸易协定相比如何？为回答这一问题，我们汇编了向世界贸易组织（WTO）通报的发展中国家间自由贸易协定（FTAs）的事实陈述数据。每份事实陈述通常包含一个名为"贸易和关税自由化"的小节（位于"货物贸易条款"部分下）。

为了得出一个良好的基准，仅考虑自由贸易协定