Table 3 – AfCFTA tariff negotiation modalities: Level of liberalization and timeframes for implementation

Product Group	Level of Ambition for all State Parties	Timeframe for Implementation		
		Non-LDCs	LDCs	Special Needs/G-7[a]
Non-Sensitive Products	Not less than 90 per-cent of tariff lines	5 years	10 years	10 years for 85 per cent of tariff lines; 15 years for additional 5 percent of tariff lines (may be phased from year 11 to year 15)
Sensitive Products	Not more than 7 per-cent of tariff lines	10 years	13 years	13 years
		Liberalisation of sensitive products may commence in year 6, or earlier for those State Parties willing to do so.		
Exclusion List	• Not more than 3 percent of tariff lines[8] • Exclusion list shall at maximum constitute 10 percent of the value of imports from other African countries based on a 3-year reference period (2014-2016 or 2015-2017). • Subject to a review process after 5 years			

Note: [a] At moment of publication, the G-7 flexibility has not been fully resolved and might be subject to change.

which entered into force in 2007 or later are considered for analysis. Also, all parties to the FTA must be developing countries. In the compilation, FTAs with Organisation for Economic Co-operation and Development (OECD) countries (including Chile, Mexico, Korea), Chinese Taipei, Hong Kong and Singapore are not considered. Some exceptions were made, such as the Association of Southeast Asian Nations (ASEAN)-India FTA (which includes Singapore) and the Mexico-Central America FTA.

Both agreements notified under Article XXIV of the General Agreement on Tariffs and Trade (GATT) as well as the Enabling Clause were included in the compilation. The Enabling Clause has less strict requirements, among others, as it does not require tariff liberalization to take place for 'substantially all trade'. With respect to the AfCFTA, there has been agreement that it should comply with Article XXIV.[9]

Results

The results show that the share of tariff lines that remains dutiable is higher for agreements notified under the Enabling Clause compared to those under Article XXIV. (See Table 4.) For Enabling Clause Agreements, the share is on average 31.5% (i.e. 68.5% liberalization) but around 21% (i.e. 79% liberalization) for the most recent agreements with a factual presentation prepared by the WTO Secretariat (in 2010 and 2011).

Turning to FTAs notified to WTO under Article XXIV GATT, the share of tariff lines that remains dutiable is on average 6.6% for the analyzed agreements. In more recent years this share is lower (2.2%, 5.5%). In other words, an average Article XXIV-notified developing country FTA that entered into force in 2007 or later liberalizes 93.4% of

Table 4 - Developing country FTAs - Share of tariff lines that remain dutiable (%)

Year of entry into force	Developing country FTAs notified to WTO under Enabling Clause	Developing country FTAs notified to WTO under Article XXIV GATT	All developing country FTAs notified to WTO
2007	18		18
2008	40.2		40.2
2009	88.3	14.3	43.9
2010	21.2	6.8	19.9
2011	21	10.4	13.9
2012		2.2	2.2
2013		5.5	5.5
2015		3.3	3.3
2016		4.8	4.8
Average for all FTAs	**31.5**	**6.6**	**19.1**

Source: compiled on the basis of WTO Factual Presentations

表3 – 非洲大陆自贸区关税 谈判模式：自由化水平及实施时间框架 n

产品组	雄心水平 适用于所有缔约国	实施时间框架		
		非最不发达国家	LDCs	特殊需求/G-7[a]
非敏感性产品	不低于90%的关税税目	5年	10年	85%的关税细目适用10年 lines; 额外5%的关税细目适用15年 of tariff lines (may be phased from year 11 to year 15)
敏感产品-ucts	不超过7%的关-税税目	10年	13年	13年
		敏感产品的自由化可从第6年开始，或由愿意提前实施的缔约国更早启动。		
排除清单	• 不超过3%的税目[8] • 排除清单最多应占其他非洲国家进口价值的10%，基于三年参考期（2014-2016年或2015-2017年）的数据。 • 5年后需经过审查程序			

注: [a] 目前 截至出版时，七国集团灵活性尚未完全解决，可能仍有变动 e.

分析仅考虑2007年或之后生效的协定。此外，自由贸易协定的所有缔约方必须均为发展中国家。在汇编过程中，与经合组织成员国（包括智利、墨西哥、韩国）、中国台北、香港和新加坡的自由贸易协定未被纳入考量。但存在一些例外，例如东盟-印度自由贸易协定（包含新加坡）及墨西哥-中美洲自由贸易协定。

根据《关税及贸易总协定》（GATT）第24条以及《授权条款》通报的两项协议均被纳入汇编。《授权条款》的要求相对宽松，尤其是不要求对'实质上所有贸易'实行关税自由化。关于非洲大陆自贸区（AfCFTA），各方已达成共识认为它

应遵守第二十四条[9]。

结果

结果显示，根据授权条款通报的协定中仍有关税税目的比例高于根据第二十四条通报的协定。（见表4。）对于授权条款协定，该比例平均为31.5%（即68.5%的自由化程度），而对于世贸组织秘书处编制事实陈述的最新协定（2010年和2011年），该比例约为21%（即79%的自由化程度）。

就根据关贸总协定第二十四条向世贸组织通报的自由贸易协定而言，在分析的协定中，仍有关税税目的平均占比为6.6%。近年来这一比例更低（2.2%、5.5%）。换言之，2007年或之后生效的、按第二十四条通报的发展中国家自由贸易协定平均实现了93.4%的

表4 - 发展中国家自由贸易协定 - 仍有关税的税目比例 (%)

生效年份	发展中国家自由贸易协定 向世贸组织通报 授权条款	发展中国家 自由贸易协定通报 世界贸易组织根据条款 关贸总协定第二十四条	所有发展中 国家自由贸易协定未通- 知至世界贸易组织
2007	18		18
2008	40.2		40.2
2009	88.3	14.3	43.9
2010	21.2	6.8	19.9
2011	21	10.4	13.9
2012		2.2	2.2
2013		5.5	5.5
2015		3.3	3.3
2016		4.8	4.8
所有自由贸易协定的平均值	**31.5**	**6.6**	**19.1**

来源: 根据世界贸易组织事实陈述汇编