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The level of taxation on imports applied by the US and the EU

Jacques Gallezot and Vincent Aussilloux***

1. INTRODUCTION

The aim of the Doha Development Agenda is to pursue the liberalisation of trade policy among World Trade Organisation (WTO) Members. It is the occasion for fierce discussions on finding a multilateral consensus over additional reductions of trade barriers. However, discussions centre on "bound" customs duties notified to the WTO which comply with the Most Favoured Nation (MFN) clause. These are «ceiling» customs duties, defined by "a product that countries have committed not to increase". In many respects this type of duties can differ from the duties actually applied, and even more so from actual market access conditions when other types of trade barriers or special arrangements come into play. Hence, the bound tariff does not correspond to the right measure of taxation of imports.

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Instead of trying to measure the real level of import taxation from a legal point of view by computing all preferential agreements and specific exemptions that exist, this paper proceeds by computing the real amount of duties effectively paid to get foreign goods into the US and EU markets. It means taking into account the customs duty that is actually applied in all its dimensions (exceptions, suspensions, preferential duties, quotas, MFN duties, etc.) and emphasizing what is actually collected as tax, which constitutes a tax revenue.

2. MERITS AND LIMITATIONS OF MEASURING COLLECTED DUTIES

Duties notified to the WTO constitute a commitment undertaken by Members to not exceed a level of taxation which must also comply with the MFN clause. In fact, the MFN duty actually applied can be far lower, as is the case for a great number of developing countries which have notified high ceiling duties to the WTO. This difference provides further flexibility in multilateral negotiations insofar as the negotiated reductions only concern notified duties (Bchir et al., 2005). As a result, the difference between the notified multilateral duty, and the duty actually applied, dilutes the actual ambition of a great market opening.

A customs duty's form of expression is often complex, the simplest being a tax percentage of the good's value (*ad-valorem* duty). However, this tax is also often expressed in specific duties (tax in monetary amount per unit of measure of the good, for example 30 euros per 100kg), or by a combination of the two. This situation makes comparative analyses or operations of aggregation very delicate. As a result, attempts to reduce tariff peaks, which constitute one of the objectives of current multilateral negotiations, have run into difficulty. This debate has notably driven the WTO Members' work throughout the course of 2005 in preparation of the Hong Kong Ministerial meetings and reach an agreement on a common method for translating all duties into "*ad-valorem* equivalents" (AVE). Although rather technical, this is an

important result of the negotiations. Furthermore, this transformation of specific or complex duties into AVEs is a methodological advance that allows the simple classification of goods in different rate bands. Nonetheless, the duty applied upon a product's entry into the market continues to be expressed as a specific or complex tax.¹

In addition to this difficulty of translating duties into AVEs, there is the fact that certain tariff measures concern only a limited volume of imports. Such quotas are usually associated with non-tariff barriers (certificates, licences, conditions of allocation, etc.). This is the reason why the system of quotas is sometimes used only partially by the exporters due to administrative costs entailed.

Concerning the openness of certain markets, the reality differs even more from the level of taxation discussed at the WTO if the numerous preferential agreements are taken into account. Indeed, the last few years have seen the number of such agreements become widespread between WTO Members and more particularly between the developed and developing countries. These preferential agreements nevertheless need to comply with WTO rules, in particular Article XXIV of the General Agreement on Tariffs and Trade (GATT). These bilateral or regional free trade agreements constitute one of the main reasons why the actual degree of openness of certain markets can depart from the level computed when looking only at WTO bound tariffs. Under a preferential regime, however, it must be proved that the imported products actually originate from countries that have a preferential agreement, as defined by the rules of origin of the agreement. This is the reason why exporters, faced with this constraint of

¹ A duty expressed in amount per unit of measure will give a very different AVE estimate depending on the product's price. The AVE will be higher if this price is low. Given the great variability of prices for a same product, depending on the origin and sometimes the period, the annual AVE can only be very rough.

having to comply with rules of origin, sometimes prefer to give up this advantage (Gallezot and Bureau, 2004; Brenton and Manchin, 2002) and opt for the MFN tariff.

Analyzing collected duties has the advantage of integrating simultaneously and in a homogenous and comprehensible manner (in monetary amounts) all the dimensions of a tariff regime, however complex including: the level and structure of ad valorem duties and of specific duties, seasonal variations in agricultural duties, anti-dumping duties, preferential trade arrangements, the utilisation rate of trade preferences, eventual additional elements, etc. Thus, relating the collected duty to the value of imports enables to estimate a more comprehensive AVE of the actual rate of applied duty by integrating all the applied duty's components.

Nonetheless, collected duties measure the overall effects of taxation without translating perfectly the whole level of protection. As the level of imports depends on the level of protection, the existence of tariff peaks may, for example, explain why there are no imports in such a case, resulting in the lack of collected duties. This problem of endogenous taxation and levels of trade is not a precise limit specific to the analysis of collected duties. This bias can be found in most models simulating the trade impact resulting from a modification of taxes under prohibitive tariffs. More generally, the difficulty lies in translating the levels of market protection from taxes, particularly when it comes to getting an aggregated estimate of the level of duties of a country or of an economic sector. In this case, the simple arithmetic mean of duties is tantamount to considering that all products have the same importance, while the imports-weighted average takes into account the importing country's preferences and the geographic orientation of exports. None of the methods are without inconveniences, in other words, without bias.

3. COMPUTATION OF EU COLLECTED DUTIES

With regards to taxation, EU Member States retain their national prerogatives. This is the reason why there exists no detailed European statistics on collected duties beyond the global amount transmitted to the Union's budget.² The operation carried out in this study relies, therefore, on an evaluation of levies based on the declaratory administrative files of companies when clearing customs (Single Administrative Document, SAD) and on customs regulations addressed at the most detailed level (TARIC).

In order to undertake this evaluation, it is necessary to mobilise the concerned administrative files and to rectify those tax declarations that do not comply with regulations (see Appendix). This operation, relatively cumbersome with regards to the processing of information, benefits from the experience already acquired through previous research papers on estimating the utilisation rate of trade preferences (Gallezot, 2003; Gallezot and Bureau, 2005). Analysing the conditions of preference utilisation is important as third countries, in addition to multilateral market access conditions (MFN duties or quotas) to the EU or US markets, benefit from preferential agreements that may or may not be used.

In sum, duties effectively levied are directly linked to the import regime under which each good enters the EU market (MFN, bilateral or unilateral preference). In addition, the real collected duty depends on some specific measures such as tariff suspensions and MFN or preferential in- and out-quota duties.

The analysis of such complex import scheme shows that 73.4 per cent of EU imports enter under the MFN regime contributing to 85.7 per cent of total custom receipts. 26.6

² No detailed customs tax statistics are forwarded by the Member States to the Directorate General Budget, and neither to the Directorate General Trade or Directorate General Taxud of the European Commission.

per cent benefit from a preferential access to the EU market, contributing to 14.3 per cent to total custom receipts (Table 1). Almost half of overall EU imports (49.2 per cent) enter under zero MFN tariff.

Table 1: EU structure of collected duties in 2003

Tariff Measure	Import		Collected		AVE % [2]/[1]
	1 000 € [1]	%	1 000 € [2]	%	
MFN (0% tax)	459 126 568	49.2	0	0.0	0
MFN dutiable	184 006 307	19.7	11 730 174	81.7	6.4
MFN suspensions	33 145 977	3.6	5 570	0.0	0.0
MFN quotas	8 749 957	0.9	565 970	3.9	6.5
Preferential duties	244 225 121	26.2	1 857 953	12.9	0.8
Preferential quotas	4 092 456	0.4	193 380	1.3	4.7
Total	933 346 386	100	14 353 047	100	1.5

Sources: SAD (Eurostat); TARIC (DG Taxud)

4. OVERALL RATE OF LEVY OF THE EU AND THE US

In 2003 the final accounts of the EU budget (at 15) show a custom revenue of 11,594 million euros for customs duties.³ However, a 25 per cent levy by Member States, which corresponds to “collection costs”, reduces at the source the total amount of this EU budget contribution (11,594 million euros). When taking into account this fact, duties collected by the EU in 2003 amounted to 14,492 million euros. As a result, relating the amount of collected duties to the EU’s overall imports, which in 2003 amounted to 933,346 millions euros,⁴ gives a corresponding tax rate of 1.5 per cent.

³ Sources: (http://www.europa.eu.int/int/eur-lex/budget/data/D2003_v1) Europa Eur-Lex, Budget 2003, Title 1, own resources. 2003 Budget makes a distinction between collected custom duties of 10,714 million euros and the amount of 880 million euros levied on imports of agricultural products that fall under a Common Market Organization including sugar and isoglucose. For their part, customs duties come from the application of the common customs tariffs on the customs value of goods imported from third countries.

⁴ These imports take into account trade exchanges that fall under outward processing activities (statistical procedure 3) to the tune of 15,048 million euros. The tax base for these trade

For the US, the statistics on collected duties published by the USITC (2004) show an amount of 18,253 millions dollars, for an amount of total imports of 1,226,915 million dollars.⁵ The US tax rate on imports amounts therefore to 1.5 per cent and is thus equivalent to the EU's tax rate.

Table 2: Levels of EU and US collected duties in 2003

Bands of MFN duties %	EU					USA				
	Number lines	Import 1,000 €	Collected 1,000 €	AVE %	MFN %	Number lines	Import \$1,000	Collected \$1,000	AVE %	MFN %
	Tariffs	[1]	[2]	[2]/[1]		Tariffs	[1]	[2]	[2]/[1]	
0	2,214	459,126,568	0	0.0	0	3,117	564,109,796	0	0.0	0
0.1 - 4.9 %	3,721	238,025,958	2,618,284	1.1	2.5	3,487	468,632,681	6,010,791	1.3	2.8
5 - 15%	3,271	211,202,847	8,393,935	4.0	8.3	2,733	125,101,168	4,939,436	3.9	8.3
> 15%	936	24,991,013	3,340,828	13.4	32.3	637	69,164,094	7,346,788	10.6	27.8
Total	10,142	933,346,386	14,353,047	1.5	6.6	9,974	1,227,007,740	18,297,015	1.5	5

The MFN duty is an arithmetic mean of nominal rates

Sources: SAD (Eurostat); TARIC (DG Taxud); USITC

The processing of collected duties, based on budgetary data as highlighted in the introduction, shows that the customs duties' rate of levy on imports is equivalent for the US and the EU (Table 2). Overall, it can also be noted that in the American and European schemes the rates of collected duties are well below the level of MFN duties. This situation can be explained by taking into account preferential regimes and all suspensive measures.

By considering the collected duties according to the different MFN tax thresholds, it appears that there is little difference between the EU and US rates of levies with

exchanges only concerns the re-imported added value, following processing activities undertaken outside the EU (Eurostat, 2003). An added value flat rate of 30 per cent has been considered here.

⁵ See: <http://dataweb.usitc.gov/>.

regards to MFN duties that are below 15 per cent (Table 2). However, for the highest MFN duties (above 15 per cent) the EU's rate of levy is higher on the whole (13.4 per cent compared to 10.6 per cent for the US). For these imported products subjected to high duties, the average corresponding MFN duties are 32 per cent for the EU and 27.8 per cent for the US. Thus, for products that are highly taxed on the multilateral level there are preferential agreements that lead, for the EU and US, to distinctly lower applied rates of duties (about 50 per cent less than the MFN duty). It must be remembered that the higher the duties, the lower the imports, and this even leads in instances of prohibitive duties to an absence of imports and therefore of collected duties.

If the AVE computed here puts the US and the EU on an equal footing, such a figure, as noted by Gresser (2002a), offers little interest.⁶ The essential point here being how these taxes are levied on the exports of partner countries, and which products are the most affected by such a tax level.

5. COMPARATIVE LEVEL OF TAXATION VIS-A-VIS LDCS AND DEVELOPING COUNTRIES

The rate of collected duties in 2003, according to countries' development category, reveals that US taxes on the poorest countries' exports are higher than those of the EU. Thus, the rate of duties actually applied by the US on Least Developed Countries (LDCs) and developing countries is 5.3 per cent and 1.9 per cent respectively, compared to only 1.7 per cent and 1.8 per cent for the EU (Table 3).⁷ Setting aside those products which enter MFN free of duty, the rate of taxation applied by the US with regards to LDCs is 15 per cent, whereas in the EU's case it is only 3.7 per cent.

⁶ See also Bourcieu (2004).

⁷ For the sake of clarity, the group of developing countries excludes the Least Developed Countries in all the text and tables.

The consequences of the « Everything But Arms » (EBA) European initiative are almost certainly related to this situation. Nevertheless, the EU's rate of applied duties with regards to LDCs is still higher than zero. This can be explained by remaining quotas regarding sugar, rice or bananas which are progressively dismantled vis-à-vis LDCs with an end date in 2009. This may also be related to the current rules of origin⁸. However, as shown by Curran et al. (2006), utilisation rates of preferences accorded to developing countries are high – generally above 90 percent.⁹ This indicates that criticisms of the EU's preferences due to its 'restrictive' rules of origin are misplaced.¹⁰ Where there does seem to be an issue with utilisation is in clothing, but difficulties seem to be concentrated in non-knitted clothing (HS 62). Knitted clothing (HS61) and other made up textiles (HS63) have relatively high rates of utilisation. It is likely that the double transformation origin rule (requiring clothing to be made up from yarn) may be an issue in this underutilisation in HS62.¹¹ The need to take into account the development needs of beneficiaries will be one of the issues considered in the revision of the rules of origin currently being considered within the EU (CEC, 2005).

Table 3: EU and US collected duties according to countries' development category

⁸ Gallezot and Bureau (2005).

⁹ See also OECD (2005).

¹⁰ Cf. for example Brenton and Manchin (2002).

¹¹ See Candau and Jean (2005).

Countries Categories year 2003	UE					US				
	Import	Dutiable	Collected	AVE		Import	Dutiable	Collected	AVE	
				applied	dutiable				applied	dutiable
1,000 €	1,000 €	1,000 €	%	%	\$1,000	\$1,000	\$1,000	%	%	
[1]	[2]	[3]	[3]/[1]	[3]/[2]	[1]	[2]	[3]	[3]/[1]	[3]/[2]	
Developed	443,440,146	247,528,231	5,691,887	1.3	2.3	613,255,383	196,664,543	6,173,933	1.0	3.1
Developing	477,016,468	205,699,886	8,440,062	1.8	4.1	602,696,680	186,175,514	11,535,892	1.9	6.2
LDCs	12,889,772	5,898,451	221,099	1.7	3.7	11,055,682	3,921,895	587,191	5.3	15.0
Total	933346387	459126568	14353047	1.5	3.1	1227007745	386761952	18297016	1.5	4.7

Sources: SAD (Eurostat); TARIC (DG Taxud); USITC

In general, the rate of taxation applied by the EU is much more balanced with regards to the development categories of countries than that of the US. As a result, for dutiable products (excluding products entering duty free) the differences between rates of levies by import origin are smaller in the case of the EU (two points compared to twelve for the US) and penalize less developing countries and LDCs. By considering the MFN duties that are higher than five per cent, it can also be noted that duties actually applied by the EU correspond to an even bigger preferential margin for LDC exports (Table 4). The average rate of MFN duties applicable on LDC exports to the EU is 12.2 per cent, whereas the rate of duties actually applied is 3.4 per cent, and conversely the poorest countries' exports to the US face a rate of levy (12.5 per cent) which is close to the average rate of MFN duties (13.9 per cent).

Table 4: EU and US collected duties for the most highly taxed products

MFN>5%	UE				US			
	Import	Collected	AVE (%)		Import	Collected	AVE (%)	
			Collected	MFN			Collected	MFN
1,000 €	1,000 €			\$1,000	\$1,000			
Developed	113,107,306	4,216,241	3.7	10.7	68,083,155	2,390,565	3.5	10.9
Developing	116,557,047	7,296,853	6.3	11	121,498,531	9,311,185	7.7	11.7
LDCs	6,529,507	219,054	3.4	12.2	4,683,577	584,475	12.5	13.9
Total	236193860	12620486	5.3	10.9	194265263	12286225	6.3	11.4

Sources: SAD (Eurostat); TARIC (DG Taxud); USITC

Most of EU and US duty receipts are levied on imports coming from Asian countries (Table 5). The first two contributors to the EU and the US import tax receipts are China

and Japan. Other Asian countries rank high in the list of both the EU and the US. From the point of view of the importance of collected duties, the first 50 countries represent approximately 95 per cent of the total tax revenue of the US (96.3 per cent) and the EU (94.8 per cent), and cover almost 90 per cent of US (90.4 per cent) and EU (84.9 per cent) imports.

Beyond this relative concentration of exporting countries, the table highlights more precisely the countries whose exports are the most taxed. In the US case, the stylized facts already emphasized by Gresser (2002b) can be noted, particularly with the situation of Bangladesh (LDC) which is taxed as heavily as France even though it exports 15 times less than France to the US market (56th importer and 15th contributor to the American tax revenue). This situation reflects a particularly high tax rate which exists in the American system in relation to developing countries such as Cambodia (15.6 per cent), Vietnam (12.2 per cent), Sri Lanka (13.9 per cent), Pakistan (10.6 per cent), or Nicaragua (8 per cent). Although it concerns a smaller number of developing countries and does not affect LDCs, this situation also exists in the European system, for example in relation to Sri Lanka, Ecuador or Panama.¹² American and European real taxation with regards to developing countries can therefore be explained, notably, by the differentiated level of taxation according to the type of product exported.

¹² The case of Burma being, as for the US, linked to this LDC's exclusion from the advantages of preferential regimes due to its situation with regards to human rights.

Table 5: EU and US collected duties for the first 50 contributing countries in 2003

EU Import From Countries	Import 1,000 €	Collected 1,000 €	Import Rank	Collec Rank	GNI Rank	Rate %	USA Import From Countries	Import \$1,000	Collected \$1,000	Import Rank	Collect Rank	GNI Rank	Rate %
2003	[1]	[2]				[2]/[1]	2003	[1]	[2]				[2]/[1]
China	94,357,400	2,572,532	2	1	152	2.7	China	140,245,728	3,693,426	2	1	152	2.6
Japan	61,678,220	1,907,786	3	2	6	3.1	Japan	118,386,640	2,101,662	4	2	6	1.8
USA	129,002,376	1,606,651	1	3	5	1.2	Germany	66,433,064	1,164,262	5	3	17	1.8
South Korea	22,840,978	664,663	11	4	56	2.9	South Korea	36,858,500	939,426	7	4	56	2.5
Brazil	17,055,994	469,426	13	5	108	2.8	Taiwan	31,325,400	806,331	8	5	36	2.6
India	12,890,658	435,304	18	6	184	3.4	Italy	24,048,484	771,527	12	6	26	3.2
Thailand	10,704,373	420,301	23	7	121	3.9	Hong Kong	8,707,221	751,527	26	7	11	8.6
Norway	40,112,884	322,559	6	8	2	0.8	Indonesia	8,612,448	483,739	27	8	160	5.6
Taiwan	19,814,018	306,001	12	9	36	1.5	India	12,516,236	465,912	19	9	184	3.7
Indonesia	9,532,938	304,981	25	10	160	3.2	Vietnam	3,586,652	437,523	44	10	188	12.2
New Zealand	2,785,218	289,042	48	11	49	10.4	Thailand	14,167,777	435,320	17	11	121	3.1
Hong Kong	8,989,504	282,723	26	12	11	3.1	United Kingdom	42,364,440	432,934	6	12	10	1.0
Turkey	23,580,168	264,383	10	13	112	1.1	Philippines	9,972,674	393,146	25	13	148	3.9
Argentina	5,737,190	229,849	36	14	87	4.0	France	28,862,378	320,942	9	14	20	1.1
Switzerland	52,800,836	220,831	4	15	3	0.4	Bangladesh	1,990,248	302,299	56	15	196	15.2
Singapore	13,333,786	217,656	17	16	21	1.6	Pakistan	2,530,064	267,031	50	16	182	10.6
Vietnam	4,453,482	215,098	38	17	188	4.8	Turkey	3,773,818	264,836	39	17	112	7.0
Ecuador	1,100,772	197,388	65	18	134	17.9	Sri Lanka	1,781,666	248,081	59	18	157	13.9
Costa Rica	2,371,402	191,925	52	19	89	8.1	Brazil	16,470,262	247,253	15	19	108	1.5
Poland	31,048,392	171,001	7	20	80	0.6	Macao	1,347,561	236,675	61	20	30	17.6
Malaysia	13,623,932	167,367	15	21	99	1.2	Malaysia	25,307,758	229,344	11	21	99	0.9
Colombia	2,241,874	159,290	53	22	125	7.1	Guatemala	2,931,464	203,773	48	22	128	7.0
Russian Federation	42,482,092	156,956	5	23	116	0.4	Cambodia	1,261,987	196,379	63	23	204	15.6
Hungary	25,587,896	131,882	9	24	77	0.5	Mexico	136,581,888	193,405	3	24	74	0.1
Canada	13,432,773	127,063	16	25	18	0.9	Canada	222,322,704	170,167	1	25	18	0.1
Slovakia	12,221,152	126,841	19	26	88	1.0	Spain	6,387,246	152,004	29	26	44	2.4
South Africa	14,119,485	121,926	14	27	111	0.9	Switzerland	10,465,252	145,649	22	27	3	1.4
Bangladesh	3,564,276	120,808	40	28	196	3.4	Sweden	11,134,839	138,853	20	28	9	1.2
Czech rep.	29,359,486	100,377	8	29	75	0.3	Belgique-luxembourg	10,365,258	120,304	23	29	15	1.2
Australia	8,160,346	99,520	27	30	23	1.2	Netherlands	10,954,076	110,438	21	30	14	1.0
Pakistan	2,921,231	80,015	47	31	182	2.7	Australia	6,376,734	107,920	30	31	23	1.7
Mauritius	1,062,164	78,088	66	32	95	7.4	Russian Federation	8,129,880	102,729	28	32	116	1.3
Panama	458,733	77,604	93	33	91	16.9	El Salvador	2,002,999	83,127	55	33	117	4.2
Philippines	6,227,932	68,998	31	34	148	1.1	Honduras	3,210,374	82,269	46	34	154	2.6
Sri Lanka	1,323,570	66,837	62	35	157	5.0	Singapore	14,251,659	79,339	16	35	21	0.6
Chile	4,813,678	64,508	37	36	86	1.3	Egypt	1,124,626	75,078	64	36	135	6.7
Macao	681,941	61,258	78	37	30	9.0	AUSTRIA	4,312,971	65,107	36	37	13	1.5
Cameroon	1,710,330	50,214	57	38	175	2.9	New Zealand	2,288,300	64,683	53	38	49	2.8
Iceland	1,603,449	49,524	59	39	8	3.1	Saudi Arabia	17,103,616	62,709	13	39	68	0.4
Romania	11,076,273	46,485	21	40	124	0.4	Nicaragua	699,629	55,646	69	40	164	8.0
Mexico	5,752,274	40,603	35	41	74	0.7	Dominican Republic	4,315,864	54,888	35	41	114	1.3
Ukraine	3,147,346	37,682	43	42	163	1.2	Portugal	1,865,887	52,006	58	42	61	2.8
United Arab Emirates	3,496,730	37,186	41	43	48	1.1	United Arab Emirates	1,121,572	49,536	65	43	48	4.4
Guyana	187,860	35,827	119	44	156	19.1	Colombia	6,312,807	43,368	31	44	125	0.7
Croatia	2,547,038	35,596	50	45	81	1.4	Argentina	3,015,224	41,385	47	45	87	1.4
Morocco	6,030,968	34,869	33	46	143	0.6	Denmark	3,653,212	39,002	42	46	7	1.1
Uruguay	563,266	34,207	82	47	84	6.1	Myanmar	256,415	38,463	95	47	200	15.0
Bulgaria	3,662,547	33,618	39	48	127	0.9	Brunei	334,320	35,420	89	48	59	10.6
Tunisia	5,971,370	32,755	34	49	122	0.5	Venezuela	16,596,961	34,057	14	49	93	0.2
Myanmar	379,420	32,365	96	50	200	8.5	Bahrain	378,090	30,053	86	50	55	7.9
Total Selection [1]	792,602,021	13,600,369					Total Selection [1]	1,109,044,873	17,620,953				
Total EU2003 [2]	933,349,386	14,352,672					Total USA 2003 [2]	1,227,007,745	18,297,016				
Selection in % ([1]/[2])	84.9	94.8					Selection in % ([1]/[2])	90.4	96.3				

Countries selection in grey for GNI rank >100 and rate of collected duties over imports >5 per cent

Sources : SAD (Eurostat); TARIC (DG Taxud); USITC ; UN Statistics Division

6. COMPARATIVE LEVEL OF TAXATION BY SECTOR

The first 40 groups of products (HS 2), from the point of view of collected duties, represent 94 per cent of EU and 96 per cent of US customs duties revenues (Table 6).

Although the order of the first four products that contribute to the American or European tax revenue differs slightly, they are the same: vehicles other than railways (HS 87), articles of apparel and clothing accessories (knitted and others, HS 62 and HS 61), video and sound electric and electronic machinery and equipment (HS 85).

However, products on the European or American markets are affected differently by the intensity of the applied duties' level of taxes. Except for the dairy sector which remains protected in both markets, the other sectors differ more greatly. For the US market, the sectors that are the most highly taxed upon importation are more those of apparel and clothing (HS 62 and HS 61), textiles (HS 63 and HS 60), fibres and synthetic filaments (HS 54 and HS 55), cotton (HS 52) and articles of leather (HS 42). All these sectors combined represent in total 48 per cent of all US collected duties, with an average rate of applied duties of 11 per cent.¹³ For the EU, on the other hand, it is more agricultural and food products which are the most highly taxed, and in particular the sectors of fruits and preserves (HS 8 and HS 20), meats (HS 2), sugar (HS 17), cereals (HS 10 and HS 19) and edible preparations (HS 21). All these agri-food sectors combined represent 18 per cent of European collected duties, with an average rate of applied duties of 12 per cent.¹⁴

¹³ On entering the US market, the most highly taxed sectors represent 8,777,175,000\$ in collected duties and 82,602,488,000\$ worth of imports, for a total of collected duties of 18,297,016,000\$ in 2003 (Table 5).

¹⁴ On entering the EU market, the most highly taxed sectors represent 2,611,438,000 Euros in collected duties and 21,971,352,000 Euros worth of imports, for a total of collected duties of 14,352,672,000 Euros.

Table 6: Main products contributing to the European and American import tax revenue

HS 2 digits	Description (short)	Import	Collected	Import	Collected	Rate	HS 2 digits	Description (short)	Import	Collected	Import	Collected	Rate
		1,000 € [1]	1,000 € [2]	Rank	Rank	% [2]/[1]			1,000 € [1]	1,000 € [2]	Rank	Rank	% [2]/[1]
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK	54,859,084	2,099,374	4	1	3.8	62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT	33,134,660	3,684,548	8	1	11.1
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT	28,717,212	1,376,221	7	2	4.8	61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNIT	29,683,020	3,526,032	9	2	11.9
85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF	117,310,352	1,217,692	3	3	1.0	87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK	178,294,752	2,434,323	1	3	1.4
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNIT	21,185,276	993,672	9	4	4.7	85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF	156,230,584	1,099,250	3	4	0.7
8	EDIBLE FRUIT AND NUTS, PEEL OF CITRUS FRUITS OR MELONS	9,341,701	972,010	22	5	10.4	84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL	169,231,584	830,630	2	5	0.5
29	ORGANIC CHEMICALS	24,984,380	601,700	8	6	2.4	42	ARTICLES OF LEATHER, SADDLERY AND HARNESS, TRAVEL	7,300,445	740,641	25	6	10.1
64	FOOTWEAR, GAITERS AND THE LIKE, PARTS OF SUCH ARTICLES	10,668,847	554,332	18	7	5.2	39	PLASTICS AND ARTICLES THEREOF	22,717,410	521,994	13	7	2.3
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL	123,650,952	526,962	2	8	0.4	63	OTHER MADE-UP TEXTILE ARTICLES, SETS, WORN CLOTHING	6,669,288	428,671	26	8	6.4
2	MEAT AND EDIBLE MEAT OFFAL	3,570,559	519,735	37	9	14.6	94	FURNITURE, BEDDING, MATTRESSES, MATTRESS SUPPORTS,	29,658,244	280,943	10	9	0.9
39	PLASTICS AND ARTICLES THEREOF	17,655,066	435,420	12	10	2.5	29	ORGANIC CHEMICALS	38,002,504	267,652	6	10	0.7
17	SUGARS AND SUGAR CONFECTIONERY	1,698,345	359,786	63	11	21.2	69	CERAMIC PRODUCTS	4,286,574	241,170	34	11	5.6
10	CEREALS	2,239,413	316,318	55	12	14.1	71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS	28,151,200	240,415	12	12	0.9
3	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC	9,840,057	284,603	19	13	2.9	27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR	145,355,168	223,255	4	13	0.2
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER	3,196,880	241,541	45	14	7.6	90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,	38,559,508	215,451	5	14	0.6
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING,	33,400,034	239,593	5	15	0.7	73	ARTICLES OF IRON OR STEEL	15,133,228	198,133	17	15	1.3
76	ALUMINIUM AND ARTICLES THEREOF	9,708,781	216,391	20	16	2.2	92	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF B	5,168,576	196,928	29	16	3.8
4	DAIRY PRODUCE, BIRDS' EGGS, NATURAL HONEY, EDIBLE	1,314,544	216,006	69	17	16.4	70	GLASS AND GLASSWARE	4,528,456	180,340	32	17	4.0
95	TOYS, GAMES AND SPORTS REQUISITES, PARTS AND ACCESSORIES	10,864,065	199,347	17	18	1.8	91	CLOCKS AND WATCHES AND PARTS THEREOF	3,290,109	177,554	40	18	5.4
63	OTHER MADE-UP TEXTILE ARTICLES, SETS, WORN CLOTHING	5,057,014	192,861	31	19	3.8	72	IRON AND STEEL	10,217,271	172,530	22	19	1.7
42	ARTICLES OF LEATHER, SADDLERY AND HARNESS, TRAVEL	5,855,862	167,729	28	20	2.9	40	RUBBER AND ARTICLES THEREOF	11,337,622	165,993	20	20	1.5
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS	3,078,336	167,481	47	21	5.4	20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER	3,180,081	150,157	41	21	4.7
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK, PASTES	682,733	120,572	80	22	17.7	95	TOYS, GAMES AND SPORTS REQUISITES, PARTS AND ACCESSORIES	21,036,440	133,235	14	22	0.6
40	RUBBER AND ARTICLES THEREOF	9,296,678	112,222	23	23	1.2	52	COTTON	1,817,413	127,731	55	23	7.0
73	ARTICLES OF IRON OR STEEL	11,910,994	108,506	16	24	0.9	54	MAN-MADE FILAMENTS	1,834,690	112,280	54	24	6.1
54	MAN-MADE FILAMENTS	2,877,846	89,339	50	25	3.1	4	DAIRY PRODUCE, BIRDS' EGGS, NATURAL HONEY, EDIBLE	1,350,306	105,389	64	25	7.8
38	MISCELLANEOUS CHEMICAL PRODUCTS	6,100,958	89,132	26	26	1.5	44	WOOD AND ARTICLES OF WOOD, WOODCHARCOAL	16,558,313	97,936	16	26	0.6
94	FURNITURE, BEDDING, MATTRESSES, MATTRESS SUPPORTS,	16,811,876	87,023	13	27	0.5	96	MISCELLANEOUS MANUFACTURED ARTICLES	2,898,887	97,878	42	27	3.4
32	TANNING OR DYEING EXTRACTS, TANNINS AND THEIR DERIVATIVES	3,096,986	86,688	46	28	2.8	83	MISCELLANEOUS ARTICLES OF BASE METAL	5,358,251	94,316	27	28	1.8
21	MISCELLANEOUS EDIBLE PREPARATIONS	1,241,921	81,476	70	29	6.6	32	TANNING OR DYEING EXTRACTS, TANNINS AND THEIR DERIVATIVES	2,468,855	84,033	48	29	3.4
22	BEVERAGES, SPIRITS AND VINEGAR	3,527,545	81,365	38	30	2.3	60	KNITTED OR CROCHETED FABRICS	1,025,506	83,416	76	30	8.1
82	TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF B	3,991,088	79,984	34	31	2.0	38	MISCELLANEOUS CHEMICAL PRODUCTS	5,320,942	77,855	28	31	1.5
72	IRON AND STEEL	13,887,896	78,822	14	32	0.6	55	MAN-MADE STAPLE FIBRES	1,137,466	73,856	71	32	6.5
70	GLASS AND GLASSWARE	3,623,684	77,831	36	33	2.1	65	HEADGEAR AND PARTS THEREOF	1,357,377	73,683	63	33	5.4
7	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	2,759,484	77,218	52	34	2.8	76	ALUMINIUM AND ARTICLES THEREOF	9,541,731	63,002	23	34	0.7
28	INORGANIC CHEMICALS, ORGANIC OR INORGANIC COMPOUNDS	5,129,534	75,658	30	35	1.5	24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	1,297,765	63,167	66	35	4.9
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR	144,610,624	74,154	1	36	0.1	16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS	2,773,228	61,949	44	36	2.2
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAN	2,384,454	71,159	53	37	3.0	21	MISCELLANEOUS EDIBLE PREPARATIONS	1,789,370	60,262	56	37	3.4
52	COTTON	3,307,629	70,881	42	38	2.1	67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS	1,233,728	59,958	69	38	4.9
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	1,550,097	67,119	65	39	4.3	37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	2,145,026	56,532	51	39	2.6
91	CLOCKS AND WATCHES AND PARTS THEREOF	3,817,260	58,698	35	40	1.5	92	MUSICAL INSTRUMENTS, PARTS AND ACCESSORIES OF SUCH INSTRUMENTS	1,362,510	51,478	62	40	3.8
	Total Selection (1000 E)	738,805,847	13,486,411	-	-	1.8		Total Selection (1000 \$)	1,020,437,083	17,554,466	-	-	1.7
	Total EU (1000 E)	933,349,386	14,352,672	-	-	1.5		Total USA (1000 \$)	1,227,007,745	18,297,016	-	-	1.5
	Selection in %	79.2	94					Selection in %	83.2	95.9			

Selection in grey for rate of collected >5 per cent

Sources : SAD (Eurostat); TARIC (DG Taxud); USITC

7. SUMMARY AND CONCLUSIONS

Relating the collected customs duty to the value of imports enables to estimate a rate of applied duty that takes into account all the pricing components and their utilisation. This AVE of the duty actually applied is not without bias on the measurement of protection, because the importance of imports and collected duties remain dependent upon the level of taxes and other non-tariff barriers, such as quotas. Nevertheless, processing collected duties has the advantage of revealing customs duties' actual level of levies. It emerges from this analysis that even if the EU and US rate of applied duties is equivalent (1.5 per cent), the US taxes LDCs and developing countries much more than the EU. For the US market the sectors that are the most highly taxed after import are primarily textiles, apparel and clothing, cotton and articles of leather, whereas for

the EU it is more agricultural and food products (fruits and preserves, meats, sugars and cereals). This assessment is important in relation to current WTO discussions, for it shows that concessions regarding agricultural market access cannot be dissociated from those concerning industrial products, as protection in both agriculture and industry persists for the poorest countries.

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APPENDIX

Methodology for the analysis of collected duties

Declarations made by importing companies form the basis of European trade statistics, and records for that operation are based on customs declarations using the Single Administrative Document (SAD). This declaration includes all of the information which constitutes the basis of EU external trade statistics (value, quantity, origin, supplementary units). These elements are the object of a statistical treatment by the National Statistical Offices. They are transmitted to Eurostat which constructs the official European external trade database (COMEXT). At this level, the operations done by Eurostat consist in harmonising the data in accordance to the different import regimes.¹⁵ The COMEXT database concerns only extra-EU imports as it is also the case for all the figures shown in the present paper. In addition, only the 15 former Member States of the European Union are under study as the statistics used are from the year 2003, before EU enlargement.

Complementary to this information, the SAD form specifies (box 36) the import regime chosen by the importer (MFN or specific preferential treatment). This regime corresponds to the one required by the importer under its sole responsibility. It does not always correspond to the regime effectively applied by the customs administration as the goods in question, i.e. their origin, may not allow for the regime requested. Systems are in place to correct such type of mistakes by the importer.

The Member States do not transmit detailed information on type and origin of the products which enter the European market over their national borders. Only the total amount of duties collected is accessible for the public as it corresponds to a specific part of the transfers to the European budget by the Member States (25 per cent are not

¹⁵ These regimes allow distinguishing between inward for or after processing trade, outward for or after processing trade, and normal imports (Eurostat, 2003).

transferred as a compensation for administrative costs). At EU level, there is no more information than the total amount of money perceived from each Member State.

Utilising the TARIC database allows to estimate the collected duty's amount according to the good's regime and value. The corresponding forms of taxation (*ad-valorem*, specific, complex, additional or suspensive) are then applied according to the origin of the product, and the total volume of the duty collected by the EU is matched to the amount levied by all the Member States.

Table 7 (continuation of Table 5): EU and US collected duties for the 50 to 100 contributing countries in 2003

EUimport from countries	Import 1,000 € [1]	Collected 1,000 € [2]	Import Rank	Collected Rank	GNI Rank	Rate % [2]/[1]	USimport from countries	Import \$1,000 [1]	Collected \$1,000 [2]	Import Rank	Collected Rank	GNI Rank	Rate % [2]/[1]
Israel	7,143,909	29,837	28	51	28	0.4	Mongolia	183,420	28,832	103	51	189	15.7
Ivory Coast	2,511,224	28,521	51	52	171	1.1	Chile	3,729,447	28,680	41	52	86	0.8
Slovenia	7,139,310	28,269	29	53	62	0.4	Ireland	25,763,320	27,463	10	53	16	0.1
Yugoslavia	1,246,972	27,141	63	54	138	2.2	Finland	3,594,213	27,094	43	54	12	0.8
Saudi Arabia	11,796,464	26,975	20	55	68	0.2	Bulgaria	432,447	27,060	77	55	127	6.3
Fiji	108,424	26,519	133	56	118	24.5	South Africa	4,857,622	25,563	33	56	111	0.5
Jamaica	459,424	24,428	90	57	110	5.3	Romania	670,624	25,560	71	57	124	3.8
Yugoslav Rep. of Maced	632,915	24,290	79	58	131	3.8	Slovakia	980,247	23,720	66	58	88	2.4
Cuba	312,260	23,203	104	59	120	7.4	Oman	592,809	22,658	74	59	69	3.8
Liechtenstein	952,571	23,097	70	60	4	2.4	Poland	1,294,878	22,631	62	60	80	1.7
Sw aziland	128,444	22,162	128	61	142	17.3	Mauritius	295,884	22,476	92	61	95	7.6
Dominican Republic	329,490	19,910	101	62	114	6.0	Hungary	2,675,582	22,196	49	62	77	0.8
Cambodia (Kampuchea)	491,537	19,395	86	63	204	3.9	Nepal	171,238	21,300	107	63	213	12.4
Libya	10,325,429	19,196	24	64	79	0.2	Norw ay	5,030,323	19,619	32	64	2	0.4
Cyprus	733,448	18,730	75	65	50	2.6	Greece	600,913	16,396	73	65	57	2.7
Egypt	3,077,862	18,270	44	66	135	0.6	Qatar	331,576	15,979	90	66	53	4.8
Lithuania	2,925,561	17,873	46	67	98	0.6	Ecuador	2,424,197	14,466	51	67	134	0.6
Belize	79,133	16,355	141	68	105	20.7	Morocco	393,315	14,320	83	68	143	3.6
Namibia	458,998	14,797	92	69	132	3.2	Costa Rica	3,315,552	13,987	45	69	89	0.4
Estonia	3,035,539	11,407	45	70	82	0.4	Israel	12,750,957	13,811	18	70	28	0.1
Malaw i	187,006	11,403	120	71	221	6.1	Fiji	172,165	13,523	106	71	118	7.9
Venezuela	1,719,223	10,097	56	72	93	0.6	Ukraine	278,601	13,393	93	72	163	4.8
Zambia	143,290	10,053	125	73	198	7.0	Czech rep.	1,385,240	12,031	60	73	75	0.9
Belarus	1,029,244	9,485	68	74	140	0.9	Peru	2,391,173	10,723	52	74	119	0.4
Botsw ana	1,506,686	9,325	61	75	109	0.6	Maldives	94,072	10,284	115	75	115	10.9
Trinidad and Tobago	450,095	8,388	94	76	71	1.9	Kuw ait	2,125,244	10,102	54	76	27	0.5
Zimbabw e	484,642	8,130	87	77	167	1.7	Lithuania	346,972	10,043	88	77	98	2.9
Latvia	1,950,731	7,920	55	78	97	0.4	Uruguay	236,243	9,367	98	78	84	4.0
Iran	6,829,692	7,490	30	79	129	0.1	Haiti	331,430	8,904	91	79	187	2.7
Algeria	10,971,411	7,445	22	80	130	0.1	Turkmenistan	79,554	8,446	121	80	159	10.6
Kazakhstan	3,436,792	7,055	42	81	133	0.2	Iraq	3,762,774	8,305	40	81	151	0.2
Moldova	247,720	6,866	111	82	183	2.8	Slovenia	476,012	7,592	76	82	62	1.6
Malta	851,039	6,100	73	83	63	0.7	Kazakhstan	396,836	7,073	81	83	133	1.8
St. Lucia	23,349	6,087	158	84	96	26.1	Belarus	218,206	6,450	99	84	140	3.0
Peru	2,211,099	5,957	54	85	119	0.3	Yugoslav Rep.	61,276	6,448	126	85	131	10.5
Kenya	786,110	5,477	74	86	197	0.7	Algeria	4,433,566	6,429	34	86	130	0.1
Honduras	264,439	5,195	109	87	154	2.0	Tunisia	98,443	6,341	114	87	122	6.4
Bahrain	309,844	5,136	105	88	55	1.7	Syria	241,437	6,065	97	88	146	2.5
Barbados	38,110	4,656	155	89	66	12.2	Uzbekistan	83,593	6,044	118	89	186	7.2
Netherlands Antilles	102,524	4,394	135	90	51	4.3	Latvia	395,305	5,336	82	90	97	1.3
Sudan	202,654	4,348	117	91	192	2.1	Liechtenstein	261,867	5,019	94	91	4	1.9
St Vincent	52,789	3,951	149	92	106	7.5	Moldova	39,491	4,821	134	92	183	12.2
Paraguay	287,686	3,890	107	93	144	1.4	Malta	368,854	4,735	87	93	63	1.3
Tanzania	608,037	3,446	80	94	202	0.6	Lesotho	393,056	3,592	84	94	177	0.9
Uzbekistan	500,600	3,331	83	95	186	0.7	Sw aziland	162,033	3,213	110	95	142	2.0
Laos	120,032	3,285	130	96	199	2.7	Jordan	673,290	2,957	70	96	126	0.4
Kuw ait	1,692,027	3,088	58	97	27	0.2	Zimbabw e	66,570	2,923	123	97	167	4.4
Gibraltar	131,404	2,964	127	98	46	2.3	Estonia	170,500	2,843	108	98	82	1.7
Aruba	105,848	2,868	134	99	58	2.7	Aruba	842,201	2,345	68	99	58	0.3
Guatemala	250,883	2,626	110	100	128	1.0	Kenya	248,037	2,311	96	100	197	0.9
Total Selection [1]	91,383,920	620,831					Total Selection [1]	90,922,605	641,469				
Total EU2003 [2]	933,349,386	14,352,672					Total USA 2003 [2]	1,227,007,745	18,297,016				
Selection in % ((1)/[2])	9.8	4.3					Selection in % ((1)/[2])	7.4	3.5				

Countries selection in grey for GNI rank >100 and rate of collected >5 per cent

Sources : SAD (Eurostat), TARIC (DG Taxud), USITC, UN Statistics Division