

Rahman, Mustafizur

**Working Paper**

## Annex 2 and 3 of the Draft NAMA Text of July 2007: Implications for Bangladesh

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## **Annex 2 and 3 of the Draft NAMA Text of July 2007: Implications for Bangladesh**

By

Mustafizur Rahman\*

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\*Mustafizur Rahman is Research Director Centre for Policy Dialogue, (CPD, Bangladesh). Author would like to thank you Asif Anwar, Research Associate, CPD for his research assistant. The views presented in this paper are those of the author and do not necessarily reflect the views of CPD, other ARTNeT members, partners and the United Nations. Any remaining errors are the responsibility of the authors. The author may be contacted at [mustafiz@cpd-bangladesh.org](mailto:mustafiz@cpd-bangladesh.org)

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## Background

On 17 July 2007, prior to the meeting of the WTO-TNC on July 26, 2007, the Chairman of the WTO Negotiating Group on Non-Agricultural Market Access (NAMA), Ambassador Don Stephenson of Canada, circulated a draft text on NAMA modalities titled *Chairman's Introduction to the Draft NAMA Modalities*. In the draft modalities the NAMA Chairman came up with a number of suggestions towards further liberalization of industrial tariffs.

As the Chairman noted, the NAMA text was drafted on the basis of his understanding of the various perspectives articulated during the NAMA negotiations. Although, during their deliberations in the TNC a number of countries have expressed their opposition to the idea that the draft be considered as a working document, there is a high likelihood that the draft modalities will serve at least as an important *reference point* for negotiations during the third quarter of the year 2007. It is thus important that Bangladesh and other developing countries closely examines this document to understand the possible consequences of the proposed NAMA modalities, and firms up their stance with respect to the proposals in the draft modalities.

This brief paper has been prepared with the aforesaid task in mind. The analysis particularly focuses on the possible implications of Annex 2 and Annex 3 of the NAMA modalities for Bangladesh which relates to the slower pace of implementation of the reduction commitments by the EU and the USA for certain selected items (23 items for EU in Annex-2 and 16 items in the USA in Annex-3 of the Draft Modalities). The analysis remains preliminary, however, and will need to be further extended and developed to understand the full impact of the NAMA modalities for Bangladesh.

## The NAMA Draft Modalities

There is by now a general consensus that a *Swiss type* formula will be adopted for tariff reduction under the NAMA, with varying coefficients for the developing and developed country members of the WTO in light of the principle of non-reciprocity in commitments by these two groups of countries. LDCs have not been asked to undertake reductions commitments; however, the expectation is that they will bind their industrial tariff lines<sup>1</sup>. In this connection the NAMA text states, "Individual LDCs shall determine the extent and level of tariff binding commitments in accordance with their individual development objectives". Para 14, Draft NAMA Modalities, 17 July 2007).

Reduction of tariffs to be implemented by the developed and Non-LDC developing country members of the WTO, as suggested in the draft NAMA modalities, is likely to have adverse impact on LDCs such as Bangladesh, through *preference erosion* in those tariff reducing countries that provide preferential treatment to the LDC exports<sup>2</sup>.

The draft modalities have suggested that the coefficient in the *Swiss formula*, to be used for tariff reduction purposes, would be 8 – 9 for industrial countries, whilst for the developing country members the coefficient will be between 19 and 23.<sup>3</sup> One of the major implications of these Swiss coefficients is that reductions will be much steeper for products with higher tariffs (*tariff peaks*). As is known, apparels, Bangladesh's major export item, face tariff peaks (high tariffs) in both the US and the EU markets. Accordingly, Bangladesh will need to closely study the impact of all proposals with regard to NAMA negotiations.

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<sup>1</sup> Most, including Bangladesh, have already bound their agricultural tariff lines.

<sup>2</sup> Rahman M. and Shadat W. B. (2006), "NAMA Negotiations in the WTO and Preference Erosion: Concerns of Bangladesh and Other Asia-Pacific LDCs", South Asia Economic Journal, Vol. 7(2).

<sup>3</sup> It is to be noted in this context that the developed countries wanted a coefficient of 10, while the developing countries sought a coefficient of no less than 30.

As is known, tariff reductions under the current negotiations are to take place from bound rates. It is to be noted in this connection that according to the US Trade Policy Review (2006), US's *Applied MFN tariffs* are at the bound rates 'to offer predictability to the US tariff regime'<sup>4</sup>. For the EU tariff rates have also been bound at applied rates<sup>5</sup> (for 98.2% of products, including apparels<sup>6</sup>). Accordingly, for all practical purposes, the reductions in both EU and the USA, under the NAMA negotiations, will begin from the applied rates.

As was stated above, in developed country markets where LDCs such as Bangladesh currently enjoy *Duty Free* access, any reduction in MFN tariffs will lead to erosion of preferences with consequent implications for price competitiveness. Also, similar impact is likely to be observed in the developing countries where LDCs receive preferential treatment through membership in the various RTAs. In some of the developing countries the proposed coefficient of 19-23 could result in tariffs coming down to below the applied rate, at least for some items. Consequently, margin of preference for LDCs such as Bangladesh, which are members of RTAs, could also be reduced i.e.; there could also be preference erosion of LDCs in developing countries as a result of NAMA negotiations.

The NAMA Chair has proposed Annex 2<sup>7</sup> and Annex 3<sup>8</sup> in the NAMA draft on modalities with a view to mitigating the adverse affect of preference erosion for the LDCs, and also developing countries. The idea is to slow down the pace of reduction in the preferential margins and to provide producers in these countries same breathing space to adjust. Instead of reductions of tariffs in 5 installments, the Chair has proposed reductions in 7 installments for selected items in the EU (Annex 2) and the USA (Annex 3). Annex 2 of the Draft Modalities contains 23 items at HS 8 digit level whilst Annex 3 has 16 items at the HS 8 digit level (The two lists are presented in Annexures 1 and 2 in this text in pgs 19-20). In both cases the selected items are predominantly apparels, but also include a few other items. The analysis below ascertains to what extent the proposed Annex 2 and Annex 3 will impact on Bangladesh's market access in the EU and the US market respectively.

## *Implications of Annex 2 and 3 for Bangladesh*

**Table 1: Estimates of Final Tariff Rate and Per Year Reduction Rate  
Applying the Swiss Formula with a Coefficient of 9**

Tariff Rate (%)	Coefficient	New Tariff Rate (%)	Tariff Reduction	Per Year Tariff Reduction	Per Year Tariff Reduction
				(5 installment)	(7 installment)
12	9	5.14	6.86	1.37	0.98

**Source:** Estimates based on NAMA Draft Modalities and TARIC database.

The analysis presented in Table 1 and Table 2 of the present text shows that with a *Swiss coefficient* of 9, the higher the rate of tariff the deeper will be the tariff reduction<sup>9</sup>, and consequently, the average annual tariff cuts will be higher in those cases. As was stated above, tariffs on apparels generally face *tariff peaks* in developed countries, so that the depth of tariff cuts will be significant for apparel products. The estimates presented in Table 1 of this document shows that with a current base tariff of 12% for apparels in the EU, the tariffs will come down to 5.14% i.e.; the reduction will be to the tune of 6.86%. If the reduction is carried out in 5 installments the average yearly tariff cut would be 1.4%; to compare, if it is done in 7 installments the average yearly tariff cut will be about 1.0%. Although, the tariff cut itself will be deep enough, the difference between the annual rates of

<sup>4</sup> Para 9; WT/TPR/S/160/Rev.1

<sup>5</sup> World Tariff Profiles 2006

<sup>6</sup> Para 11; WT/TPR/S/177/Rev.1

<sup>7</sup> See Annexure 1 for the detailed list of Annex 2 of the Draft NAMA Modalities for the EC

<sup>8</sup> See Annexure 2 for the detailed list of Annex 3 of the Draft NAMA Modalities for the USA

<sup>9</sup> As would be expected under the Swiss formula.

reduction under the two regimes (5 installments and 7 installments) are not significant, only to the tune of 0.39% each year. Since LDCs including Bangladesh, receive preferential treatment in the EU a slower pace of reduction is likely to result in slower pace of preference erosion.

**Text Table 2: Estimates of Final Tariff Rate and Per Year Reduction Rate  
Applying the Swiss Formula with a Coefficient of 9**

Tariff Rate (%)	Coefficient	New Tariff Rate (%)	Tariff Reduction	Per Year Tariff Reduction	Per Year Tariff Reduction
				(5 installment)	(7 installment)
8	9	4.24	3.76	0.75	0.54
16	9	5.76	10.24	2.05	1.46
32	9	7.02	24.98	5.00	3.57

**Source:** Estimates based on NAMA Draft Modalities and USITC.

The situation in the United States of America (USA) is somewhat different, since tariffs on items in Annex-3 vary widely, between 8 – 32%. As Table 2 of this text shows, the tariff peak of 32% will come down sharply to 7.0% i.e.; by about 25%. Thus, if carried out in 5 installments this will mean an average yearly tariff cut of 5.0%, whereas if done in 7 installments the average yearly cut will be about 3.6%, a difference of 1.4% each year is observed.

Bangladesh does not receive duty-free access to the US market. Thus, in contrast to trade with the EU, where slower pace of reduction will benefit Bangladesh, in the US a slower pace will be to the detriment of Bangladesh's interest. Thus, it is to Bangladesh's advantage to have faster reduction in tariff in the US market. Indeed, slower reduction is going to be advantage for AGOA and CBI LDCs which do enjoy duty-free access to US market.

As is quite evident from Table 1 of the text, the annual reduction in the tariff (1.4% as against 1.0%) in the EU, under the proposed NAMA modality (between the implementation period of 5 years and 7 years) is rather insignificant. Indeed this cannot and will not compensate for the significant preference erosion that Bangladesh will have to face ultimately<sup>10</sup>. The extension of the tariff reduction schedule by a mere couple of years is thus not going to help the LDCs to address the consequences of preference erosion in the EU. Consequently, the proposed protracted implementation of the tariff reduction schedule can be hardly termed as a *compensatory mechanism* in view of any likely *preference erosion*. In this context, other effective measures (immediate DFQF market access for all products from all LDCs in all markets, more specifically in the US, a global preference erosion fund, additional support under Aid for Trade etc.) must be considered on an urgent basis.

### *The Extent of the Impact*

As is known, in the EU Bangladesh receives Zero tariff market access under the EU's EBA (Everything But Arms) initiative. Annex Table 1 in the text reveals that for most of the items in Annex-2 of NAMA the MFN tariff is at the level of 12%. Accordingly, any reduction in the MFN applied rate as a result of application of the *Swiss coefficient* proposed in the NAMA draft will lead to considerable preference erosion. As Annex Table A shows, Bangladesh exported 14 of these 23 items in 2006. However, in only 9 of these Bangladesh had any significant export in 2006. Export of the other five items was insignificant (these are the shaded items in text Table-3). A slower pace of reduction of the proposed items may be of some benefit to Bangladesh, since this will slow down the pace of preference erosion. But as was earlier stated, this will not matter much as a compensatory mechanism.

As a matter of fact, the actual consequence in terms of preference erosion for Bangladesh in the EU market will depend on whether the list in Annex-2 of the NAMA Draft included items that are entering the EU market by making use of the GSP facilities or not. If any of the 9 items (mentioned

<sup>10</sup> First from 12% to 5.14% under the current negotiations and to (near) zero percentage through future negotiations.

above with significant export from Bangladesh to the EU market) was not being able to enjoy GSP facilities (because of inability to comply with the EU Rules of Origin), then it would be better for Bangladesh to have such items excluded from Annex 2 of the draft text. Similarly, in pushing for items to be included in Annex 2 of the draft text (during subsequent negotiations), Bangladesh will need to see whether such items are actually being able to enter the EU market at ‘zero’ tariff by utilizing the EC GSP facilities. Only if for those selected items the GSP utilization rate was found to be high, will it make sense to ask for inclusion of such items in Annex 2<sup>11</sup>.

It is seen from Table 3 that the GSP utilization rates for the 9 items of Bangladesh’s (considerable) export interest in Annex-2 of the NAMA draft vary across the various items. For some items the utilization rate is high, ranging between 85% and 100% (for five items). However, for the other three items the GSP utilization rate varies between 26% and 68% (Table-3). For the latter group of items, some of the exports in each tariff line enjoyed GSP facilities, but most did not (resulting in low GSP utilization rate). Indeed, if these three items, along with the four items noted above (where Bangladesh exports are negligible) are replaced by items for which Bangladesh’s GSP utilization rate was higher, Bangladesh would stand to gain from a protracted time line for tariff reduction in the EU. The strategy for Bangladesh thus should be to pursue negotiations along this line. It should be noted in this context that the EC is thinking of changing the RoO. Impact of any such possible change on Bangladesh’s GSP utilization rate should also be closely studied for the purpose of strategizing in the context of NAMA negotiations.

**Table 3: Bangladesh GSP Utilization Performance in EU(27) for Items in NAMA (Annex 2)**  
(Million USD)

<i>Products</i>	<i>GSP Zero (a)</i>	<i>Total Exports (b)</i>	<i>GSP Utilization Rate (%) (a/b)</i>
03037998 – frozen salt water fish(excl./3.79-87)	0.23	0.27	85.53
03042019 – frozen fillets of freshwater//salmon)	0.06	0.06	100.00
03042094 – frozen fillets of saltwater//renadier)	0.00	0.01	0.00
03061350 – frozen shrimps of the genus//water	59.31	118.87	49.89
03061380 – frozen shrimps and prawns//“penaeus”)	68.98	102.22	67.49
57011090 – carpets and other textil//byweight)	0.00	0.01	0.00
61051000 - men"s or boys" shirts o//thervests)	183.51	215.86	85.01
61091000 - t-shirts, singlets and other//rocheted	1218.14	1413.96	86.15
61101290 - jerseys, pullovers, cardigan//rticles)	18.85	19.08	98.79
61102099 - women"s or girls" jerseys//stcoats)	386.38	424.31	91.06
61103099 - women"s or girls" jerseys//stcoats)	559.50	639.39	87.51
62034235 - men"s or boys" trouser//underpants)	190.39	360.06	52.88
62052000 - men"s or boys" shirts o//thervests)	62.05	232.85	26.65
62142000 - shawls, scarves, mufflers//crocheted)	0.01	0.01	100.00
<b>Total (14 HSC)</b>	<b>2747.42</b>	<b>3526.97</b>	<b>77.90</b>

Source: Estimated from EuroStat Database (based on Annex Table-G).

On the other hand, Bangladesh currently does not receive GSP preferential treatment for most of its exports to the US market (including apparels). Indeed, in 2005 only about 1.07% of Bangladesh’s export (in value terms) to the US was under preferential treatment<sup>12</sup>. In 2006 Bangladesh exported all the 16 items listed in Annex-3 of the NAMA modalities. Indeed, all these items belonged to wovenwear and knitwear. As a matter of fact, none of these items are covered under the US GSP Scheme for LDCs. Reduction of tariffs on these items will allow Bangladesh to enter the US market at reduced tariff. Accordingly, the suggested protracted implementation of tariff reduction in the NAMA modalities for the 16 items proposed in Annex 3 will not help Bangladesh’s export to the US; rather this will harm Bangladesh’s market access because of the slower pace of reduction. Indeed a more prolonged reduction of tariffs on these items will help AGOA and CBI beneficiary LDCs which currently enjoy ‘zero’ tariff market access for apparel products in the US market – their

<sup>11</sup> This exercise will need to be done by analyzing the GSP utilization scenario of Bangladesh in the EU market at HS 8 digit disaggregate level.

<sup>12</sup> In 2005 Bangladesh exported 602 items at HS 8 digit level to the USA. Of these only 125 received ‘zero’ duty under the GSP facility accounting for 20.7% of Bangladesh’s export (no. of tariff lines) to US market in 2005

*preference erosion* will be slowed down. In contrast, slower pace of implementation of tariff liberalization will mean that Bangladesh will need to continue exporting the 16 items in Annex-3 at relatively higher MFN duties (compared to a situation whereby tariff would be reduced at normal pace i.e.; in 5 installments).

As was stated above Bangladesh exported 14 of the 23 items listed in Annex-2 (for EU) of the NAMA Draft Modalities. Evidence suggests that those 14 items do indeed include a number of items of major export interest of Bangladesh. This is clearly seen from Annex Table A of this document (Pg. 9). Exports of these 14 items was worth USD 3536.9 million or 53.6% of Bangladesh's total export to the EU market in 2006. As will be evident from this table, the MFN tariffs on these items are quite high – about 12% for almost all products. Application of the *Swiss formula*, with a coefficient 9, would reduce this tariff to the tune of 5.1% (a reduction of 6.9%) as was stated earlier. Annex Table B indicates that of the stated 14 items in Annex 2 of the NAMA text, only 8 belongs to Bangladesh's top 30 export items to the EU in 2006. These 8 items account for 53.3% of Bangladesh's total export to the EU<sup>13</sup>. The table shows that a number of articles of export interest to Bangladesh is not included in NAMA Annex 2. These are: HS 62046239 (Rank 5), 62034231 (Rank 6), 61102091 (Rank 9), 62046231 (Rank 10) etc. Thus, Bangladesh's interest will be to ensure inclusion of as many items of her top export interest (listed in Annex Table B of this document) as possible in the list presented in Annex 2 of the draft NAMA modalities.

As may be seen in Annex Table C, total export of the 23 items in Annex 2 from all LDCs was USD 6265.2 million (of which Bangladesh's export was USD 3536.9 million or 56.5% of the total LDC export). It is clearly evident from the table that although the LDC list includes some items of Bangladesh's export interest, there are others which cater to the interest of other LDCs. To reiterate, in case of possible revision of this list, Bangladesh should try to include those items from the list in Annex Table B of the present text which are of high interest to it, but are not at present included in Annex 2 of the NAMA draft. In doing so, as was stated earlier, the GSP utilization status ought to be closely studied.

The part of the NAMA draft pertaining to the US market (in its Annex Table 3) contains 16 items. As indicated in Annex Table D of the present text, in 2006 Bangladesh exported all the 16 items to the US, these 16 items accounted for about USD 1757.9 million or 50.3% of Bangladesh's total export to the US for that year. The MFN tariff rates of these items, as is seen from the table, vary between 7.4% and 32.0% (however, most of the tariff lines varied between 16% and 32%). Here also an application of the *Swiss coefficient* of 9 will result in substantial cut in the MFN tariff duties (as was stated earlier, for 16% MFN rate the tariffs will come down to 5.8%, or a reduction of 10.2 points; for MFN rate of 32% tariffs will come down to 7.0%, or a reduction of 25.0 points).

Annex Table E indicates that of these 16 items in Annex 2 of the NAMA text, only 11 items belong to Bangladesh's top 30 items of export to the USA. These 11 items accounted for 48.5% of Bangladesh's export to USA in 2006. As was mentioned earlier, since Bangladesh doesn't enjoy GSP facilities for apparels in the US market, any protracted reduction of the MFN duties (in 7 installments instead of 5) will have negative impact on Bangladesh's market access to the extent of the difference originating from the normal pace and the slower pace of tariff reduction. Accordingly, it should be in the interest of Bangladesh to have as small a number of items of export interest as possible included in the list in Annex 3 of the NAMA modalities.

Annex Table F shows that the 16 items that are listed in Annex-2 accounted for about 19.9% of LDC export to the USA in 2006. The table shows that the US list (in Annex 3) includes many items of export interest to Bangladesh in the US market. Out of the top 30 items of export interest to Bangladesh the NAMA Annex 3 table includes 11 items (accounting for 48.8% of Bangladesh's export in 2006). It will be to Bangladesh's interest to get at least some of these items excluded from this list to ensure faster pace of reduction of MFN tariff.

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<sup>13</sup> Indeed the other 6 items account for less than 0.5% of Bangladesh's total export to the EU in 2006.



## *Conclusion - Bangladesh Strategy in view of Annex 2 and Annex 3 of the NAMA Draft*

In the case of the EU market, Bangladesh's interest will be *to have* as many tariff lines of export interest included in Annex 2, provided Bangladesh is able to utilize GSP facility for these items. In the case of the US market Bangladesh's interest is *not to have* items of her export interest included in Annex 3.

It is to be noted that if the US provides 'zero' tariff market access to Bangladesh (for apparels or for all products) this scenario will be reversed. In this case, as is true for the EU, Bangladesh's strategy will be to have as many items of her export interest as possible included in Annex 3 of the NAMA draft. Although this seems quite unlikely at this point of time, Bangladesh should remain alerted to this possibility.

**Annex Table A**  
**Bangladesh's Export of Items in Annex 2 of the NAMA Draft (for EU market)**  
**and Respective Tariffs**

HSC	Value		Tariff (%)	
	2005 (mln USD)	2006 (mln USD)	Third Country Duty (MFN)	Tariff Preference (SPGA)
03037998	0.94	0.27	12.4	0.0
03042019	0.00	0.06	N/A	N/A
03042094	0.00	0.01	N/A	N/A
03061350	83.57	118.99	12.0	0.0
03061380	110.86	102.22	12.0	0.0
57011090	0.00	0.01	8.00 % MAX 2.80 EUR / m <sup>2</sup>	0.0
61051000	160.24	215.88	12.0	0.0
61091000	1078.24	1414.28	12.0	0.0
61101290	16.80	19.08	12.0	0.0
61102099	283.30	424.34	12.0	0.0
61103099	540.43	639.47	12.0	0.0
62034235	286.20	368.80	12.0	0.0
62052000	224.57	233.44	12.0	0.0
62142000	0.02	0.01	8.0	0.0
<b>(A) Total (14 HSC)</b>	<b>2785.18</b>	<b>3536.85</b>		
<b>(B) Total Export to EU (27)</b>	<b>5107.76</b>	<b>6594.82</b>		
<b>A as % of B</b>	<b>54.53</b>	<b>53.63</b>		

Source: Estimated from EuroStat Database; TARIC Database

Note:

BD exported 14 items out of the list of 23 selected items in NAMA Annex 2

**SPGA** - least developed countries benefitting from GSP

**Third countries:** MFN rates - applicable to imports from US

1 USD = 0.80453 Euro (2005)

1 USD = 0.79703 Euro (2006)

N/A = Not Available

**Annex Table B**  
**Bangladesh's Top 30 Export Items in the EU Market**  
**(Shaded Items are Included in the NAMA Annex 2 List)**

Rank	HSC	Mln USD	% Share	Third Country Duty (MFN)	SPGA
1	61091000	1414.28	21.45	12.00	0.00
2	61103099	639.47	9.70	12.00	0.00
3	61102099	424.34	6.43	12.00	0.00
4	62034235	368.80	5.59	12.00	0.00
5	62046239	301.44	4.57	12.00	0.00
6	62034231	262.93	3.99	12.00	0.00
7	62052000	233.44	3.54	12.00	0.00
8	61051000	215.88	3.27	12.00	0.00
9	61102091	187.53	2.84	12.00	0.00
10	62046231	164.45	2.49	12.00	0.00
11	61103091	160.58	2.43	12.00	0.00
12	03061350	118.99	1.80	12.00	0.00
13	62053000	118.79	1.80	12.00	0.00
14	03061380	102.22	1.55	12.00	0.00
15	61061000	71.13	1.08	12.00	0.00
16	62046318	66.96	1.02	12.00	0.00
17	61046200	60.67	0.92	12.00	0.00
18	62034290	59.34	0.90	12.00	0.00
19	62034319	57.47	0.87	12.00	0.00
20	63022100	52.00	0.79	12.00	0.00
21	61099030	51.78	0.79	12.00	0.00
22	62063000	44.82	0.68	12.00	0.00
23	61112090	38.97	0.59	12.00	0.00
24	63023100	38.24	0.58	12.00	0.00
25	62045200	37.17	0.56	12.00	0.00
26	62064000	33.36	0.51	12.00	0.00
27	63022290	33.12	0.50	12.00	0.00
28	62121090	29.96	0.45	12.00	0.00
29	61101190	28.81	0.44	6.50	0.00
30	61101130	28.48	0.43	12.00	0.00
<b>Total (Top 30 HSC)</b>		<b>5445.41</b>	<b>82.57</b>		
328	03037998	0.27	0.00	12.40	0.00
518	03042019	0.06	0.00	N/A	N/A
898	03042094	0.01	0.00	N/A	N/A
746	57011090	0.01	0.00	8.00 % MAX 2.80 EUR / m <sup>2</sup>	0.0
44	61101290	19.08	0.29	12.00	0.00
749	62142000	0.01	0.00	8.00	0.00
<b>Total (Top 30 + 6)</b>		<b>5464.85</b>	<b>82.87</b>		
<b>Total Export to EU(27)</b>		<b>6594.82</b>	<b>100.00</b>		

Source: Estimated from EuroStat Database; TARIC Database

Note:

SPGA - least developed countries benefiting from GSP

*Annex Table C*

**EU Import of the 23 Items in NAMA Annex 2 from WTO-LDC Members including Bangladesh  
(in 2006) and Respective Tariff Rates**

HSC	Import from WTO LDCs (mln USD)	of which Import from BD (mln USD)	Tariff (%)	
			Third Country Duty (MFN)	Tariff Preference (SPGA)
03023290	4.80		22.00	0.00
03026999	76.10		15.00	0.00
03037998	11.65	0.27	12.40	0.00
03041038	61.03		N/A	N/A
03042019	52.67	0.06	N/A	N/A
03042094	25.91	0.01	N/A	N/A
03061350	315.34	118.99	12.00	0.00
03061380	167.63	102.22	12.00	0.00
03074918	26.74		8.00	0.00
03075910	88.82		8.00	0.00
16041411	20.96		24.00	0.00
16041416	11.73		24.00	0.00
16041418	44.59		24.00	0.00
57011090	47.06	0.01	8.00 % MAX 2.80 EUR / m <sup>2</sup>	0.0
61051000	234.77	215.88	12.00	0.00
61091000	1513.38	1414.28	12.00	0.00
61101290	70.85	19.08	12.00	0.00
61102099	573.45	424.34	12.00	0.00
61103099	874.30	639.47	12.00	0.00
62034235	410.64	368.80	12.00	0.00
62052000	284.39	233.44	12.00	0.00
62142000	9.44	0.01	8.00	0.00
76011000	1338.99		3.00	0.00
<b>(A) Total (23 HSC)</b>	<b>6265.22</b>	<b>3536.85</b>		
(B) Total Imports by EU(27) from BD and LDCs	17762.31	6594.8		
(C) Total EU(27) Global Import	4640282.25	4640282.25		
A as % of B	35.27	53.63		
A as % of C	0.14	0.08		

**Source: Estimated from EuroStat Database; TARIC Database**

**Note:**

**SPGA** - ( least developed countries benefiting from GSP)

**Third countries:** (MFN rates - applicable to imports from U.S.)

LDCs currently receive GSP on all these 23 items; however, actual GSP utilization would vary from country to country and product to product

1 USD = 0.79703 Euro (2006)

**Annex Table D**  
**Bangladesh's Export of Items in Annex 3 of the NAMA Draft (for US market)**  
**and Respective Tariffs**

HTS	Description	Million USD		Tariff (%)	
		Vlaue		MFN	GSP
		2005	2006		
62034240	Men's or boys' trousers and shorts, not bibs, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	301.93	524.80	16.6	N/A
62052020	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi	330.30	355.97	19.7	N/A
62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi	208.67	322.55	16.6	N/A
61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi	113.69	140.23	16.5	N/A
61091000	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton	51.98	91.99	16.5	N/A
61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi	81.04	77.01	32.0	N/A
61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	49.23	56.73	7.6	N/A
61051000	Men's or boys' shirts, knitted or crocheted, of cotton	31.77	56.58	19.7	N/A
62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cotton, not cont. 15% or more by wt of down, etc	35.51	33.39	9.4	N/A
62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi	29.16	27.38	26.9	N/A
61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	19.86	23.92	7.4	N/A
62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi	19.65	20.44	28.6	N/A
62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton	5.93	10.07	8.1	N/A
61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	7.22	9.58	14.9	N/A
61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers	4.36	4.36	32.0	N/A
62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	2.56	2.94	16.0	N/A
<b>(A) Total (16 HSC)</b>		<b>1292.87</b>	<b>1757.96</b>		
<b>(B) Bangladesh's Total Export to USA</b>		<b>2881.04</b>	<b>3496.71</b>		
<b>A as % of B</b>		<b>44.88</b>	<b>50.27</b>		

Source: Estimated from USITC Trade & Tariff Database

Note: Not Applicable

**Annex Table E**  
**Bangladesh's Top 30 Export Items in the US Market**  
**(Shaded Items are Included in the NAMA Annex 3 List)**

Rank	HSC	Description	Mln USD	% Share	Tariff (%)	
					MFN	GSP
1	62034240	Men's or boys' trousers and shorts, not bibs, not knitted or crocheted, of cotton, not containing 15% or more by weight of down	557.50	15.95	16.6	N/A
2	62052020	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi	377.94	10.82	19.7	N/A
3	62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi	348.99	9.99	16.6	N/A
4	03061300	Shrimps and prawns, cooked in shell or uncooked, dried, salted or in brine, frozen	191.20	5.47	0	N/A
5	61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi	151.44	4.33	16.5	N/A
6	62063030	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, nesoi	103.93	2.97	15.4	N/A
7	61091000	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton	99.63	2.85	16.5	N/A
8	61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi	83.02	2.38	32.0	N/A
9	65059020	Headwear, of cotton, not knitted; certified hand-loomed and folklore hats & headgear, of cotton and/or flax, not knitted	61.59	1.76		
10	61051000	Men's or boys' shirts, knitted or crocheted, of cotton	61.00	1.75	19.7	N/A
11	61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	60.60	1.73	7.6	N/A
12	62053020	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, nesoi	58.54	1.68	7.5	N/A
13	62034340	Men's or boys' trousers, breeches & shorts, of synthetic fibers, con under 15% wt down etc, cont under 36% wt wool, n/water resist, not k/c	52.82	1.51	27.9	N/A
14	62019330	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi, water resistant	51.95	1.49	7.1	N/A
15	61034315	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	48.83	1.40	28.2	N/A
16	65059080	Hats and headgear, of mmf, made up from felt or o/textile material (but n/knitted or crocheted), not in part of braid	43.18	1.24	18.7 cents/kg + 6.8%	N/A
17	62045220	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, nesoi	38.86	1.11	8.2	N/A
18	62111110	Men's or boys' swimwear, not knitted or crocheted, of man-made fibers	38.79	1.11	27.8	N/A
19	62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cotton, not cont. 15% or more by wt of down	35.93	1.03	9.4	N/A
20	62121090	Brassieres, not containing lace, net or embroidery, containing under 70% by wt of silk or silk waste, whether or not knitted or crocheted	34.76	0.99	16.9	N/A
21	62029220	Women's or girls' anoraks, windbreakers & similar articles, nt knitted or crocheted, of cotton, nt cont. 15% or more by wt of down	34.22	0.98	8.9	N/A
22	62092030	Babies' trousers, breeches and shorts, except those imported as parts of sets, not knitted or crocheted, of cotton	34.10	0.98	14.9	N/A
23	63026000	Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	33.64	0.96	9.1	N/A

Rank	HSC	Description	Mln USD	% Share	Tariff (%)	
					MFN	GSP
24	62034335	Men's or boys' trousers and breeches, not knitted or crocheted, of synthetic fibers, nesoi, water resistant	33.38	0.96	7.1	N/A
25	62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi	29.90	0.86	26.9	N/A
26	63062290	Tents other than backpacking tents, of synthetic fibers	28.63	0.82	8.8	N/A
27	61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	25.44	0.73	7.4	N/A
28	61061000	Women's or girls' blouses and shirts, knitted or crocheted, of cotton	24.77	0.71	19.7	N/A
29	61034210	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	23.36	0.67	16.1	N/A
30	62082100	Women's or girls' nightdresses and pajamas, not knitted or crocheted, of cotton	23.18	0.66	8.9	N/A
<b>Total (Top 30)</b>			<b>2791.10</b>	<b>79.88</b>		
33	62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi	21.88	0.63	28.6	N/A
46	62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton	10.84	0.31	8.1	N/A
48	61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	10.30	0.29	14.9	N/A
79	61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers	4.70	0.13	32.0	N/A
93	62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	3.16	0.09	16.0	N/A
<b>Total (Top 30 + 5)</b>			<b>2841.98</b>	<b>81.33</b>		
<b>Total Export to USA</b>			<b>3494.27</b>	<b>100.00</b>		

**Source: Estimated from USITC Trade & Tariff Database**

*Note: Not Applicable*

**NOTES:**

- US list contains 16 items
  - Of these, all 16 items were exported by Bangladesh in 2006
- These 16 items accounted for 50.3% of Bangladesh's total export to USA
- These 16 items include 11 items out of Bangladesh's top 30 items of export to USA.
  - These 11 items accounts for 48.8% out of 79.9% of top 30 export to USA
- These 16 items include 7 items of Bangladesh's top 10 items of export to USA.
  - These 7 items accounts for 48.1% out of 58.3% of the top 10 items of BD's export to USA

*Annex Table F*

**US Import of the 23 Items in NAMA Annex 3 from WTO-LDC Members including Bangladesh  
(in 2006) and Respective Tariff Rates**

Rank	HSC	Description	Million USD	% Share	Tariff (%)	
					MFN	GSP
1	27090020	Petroleum oils and oils from bituminous minerals, crude, testing 25 degrees A.P.I. or more	11461.67	52.61	10.5 cents/bbl	A+
2	27090010	Petroleum oils and oils from bituminous minerals, crude, testing under 25 degrees A.P.I.	1915.14	8.79	5.25 cents/bbl	A+
3	62034240	Men's or boys' trousers and shorts, not bibs, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc	904.88	4.15	16.6	N/A
4	61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi	824.01	3.78	16.5	N/A
5	62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi	798.96	3.67	16.6	N/A
6	62052020	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi	424.35	1.95	19.7	N/A
7	27101905	Distillate and residual fuel oil (including blends) derived from petroleum or oils from bituminous minerals, testing under 25 degrees A.P.I.	414.84	1.90	5.25 cents/bbl	A+
8	61091000	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton	392.54	1.80	16.5	N/A
9	03061300	Shrimps and prawns, cooked in shell or uncooked, dried, salted or in brine, frozen	196.28	0.90	0	N/A
10	61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi	195.19	0.90	32.0	N/A
11	61051000	Men's or boys' shirts, knitted or crocheted, of cotton	179.20	0.82	19.7	N/A
12	71023100	Nonindustrial diamonds, unworked or simply sawn, cleaved or bruted	147.00	0.67	0	N/A
13	62063030	Women's or girls' blouses and shirts, not knitted or crocheted, of cotton, nesoi	145.65	0.67	15.4	N/A
14	61061000	Women's or girls' blouses and shirts, knitted or crocheted, of cotton	143.77	0.66	19.7	N/A
15	61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton	136.75	0.63	14.9	N/A
16	26060000	Aluminum ores and concentrates	123.17	0.57	0	N/A
17	27101125	Naphthas (exc. motor fuel/mtr fuel blend. stock) fr petroleum oils & bitumin minerals (o/than crude) or preps 70%+ by wt. fr petroleum oils	98.09	0.45	10.5 cents/bbl	A+
18	61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers	92.46	0.42	32.0	N/A
19	62034340	Men's or boys' trousers, breeches & shorts, of synthetic fibers, con under 15% wt down etc, cont under 36% wt wool, n/water resist, not k/c	90.52	0.42	27.9	N/A
20	61083100	Women's or girls' nightdresses and pajamas, knitted or crocheted, of cotton	89.83	0.41	8.5	N/A
21	61034315	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of synthetic fibers, nesoi	82.89	0.38	28.2	N/A
22	61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton	77.77	0.36	7.6	N/A
23	27111200	Propane, liquefied	74.88	0.34	0	N/A



Rank	HSC	Description	Million USD	% Share	Tariff (%)	
					MFN	GSP
24	62053020	Men's or boys' shirts, not knitted or crocheted, of manmade fibers, nesoi	74.53	0.34	29.1 cents/kg + 25.9%	N/A
25	61083200	Women's or girls' nightdresses and pajamas, knitted or crocheted, of man-made fibers	69.37	0.32	16	N/A
26	62045220	Women's or girls' skirts and divided skirts, not knitted or crocheted, of cotton, nesoi	67.59	0.31	8.2	N/A
27	65059020	Headwear, of cotton, not knitted; certified hand-loomed and folklore hats & headgear, of cotton and/or flax, not knitted	65.30	0.30	7.5	N/A
28	62019330	Men's or boys' anoraks, windbreakers and similar articles, not knitted or crocheted, of manmade fibers, nesoi, water resistant	64.53	0.30	7.1	N/A
29	62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi	59.74	0.27	28.6	N/A
30	61034210	Men's or boys' trousers, breeches and shorts, knitted or crocheted, of cotton	59.22	0.27		
<b>Total (Top 30)</b>			<b>19470.12</b>	<b>89.37</b>		
33	62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi	50.89	0.23	26.9	N/A
41	62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cotton, not cont. 15% or more by wt of down, etc	51.04	0.23	9.4	N/A
48	61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton	50.42	0.23	7.4	N/A
77	62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers	43.57	0.20	16.0	N/A
88	62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton	46.47	0.21	8.1	N/A
<b>Total (30 + 5)</b>			<b>19712.51</b>	<b>90.49</b>		
<b>Total LDC Export to USA</b>			<b>21785.18</b>	<b>100.00</b>		

Source: Estimated from USITC Trade & Tariff Database

Note: Not Applicable

A+ (Only imports from least-developed beneficiary developing countries eligible for GSP under that subheading (duty-free treatment))

**NOTES:**

- US list contains 16 items
  - Of these, all 16 items were exported by the LDCs in 2006
- These 16 items accounted for 19.9% of LDCs total export to USA in the year 2006
- These 16 items include 11 items out of LDCs top 30 items of export to USA.
  - These 11 items accounts for 18.8% out of 89.4% of top 30 export to USA
- These 16 items include 6 items of LDCs top 10 items of export to USA.
  - These 6 items accounts for 16.3% out of 80.5% of the top 10 items of LDCs export to USA

**Annex Table G**  
**Bangladesh GSP Utilization Performance in EU(27) for the Items in NAMA (Annex 2)**

*(Million  
USD)*

Products	GSP Zero (a)	Non GSP				Total Exports (b)	GSP Utilization Rate (%) (a/b)
		MFN Zero	MFN Non- Zero	Unknown	Others		
03037998 – frozen salt water fish(excl./3.79-87)	0.23	0.00	0.02	0.02	0.00	0.27	85.53
03042019 – frozen fillets of freshwater//salmon)	0.06	0.00	0.00	0.00	0.00	0.06	100.00
03042094 – frozen fillets of saltwater//renadier)	0.00	0.00	0.01	0.00	0.00	0.01	0.00
03061350 – frozen shrimps of the genus//water	59.31	0.00	0.00	59.57	0.00	118.87	49.89
03061380 – frozen shrimps and prawns//"penaeus")	68.98	0.00	0.00	33.23	0.00	102.22	67.49
57011090 – carpets and other textil//byweight)	0.00	0.00	0.01	0.00	0.00	0.01	0.00
61051000 - men"s or boys" shirts o//thervests)	183.51	0.00	17.12	15.23	0.00	215.86	85.01
61091000 - t-shirts, singlets and other//rocheted	1218.14	0.00	67.17	128.65	0.00	1413.96	86.15
61101290 - jerseys, pullovers, cardigan//rticles)	18.85	0.00	0.04	0.20	0.00	19.08	98.79
61102099 - women"s or girls" jerseys, //stcoats)	386.38	0.00	21.66	16.27	0.00	424.31	91.06
61103099 - women"s or girls" jerseys, //stcoats)	559.50	0.00	39.99	39.90	0.00	639.39	87.51
62034235 - men"s or boys" trouser//underpants)	190.39	0.00	156.15	13.52	0.00	360.06	52.88
62052000 - men"s or boys" shirts o//thervests)	62.05	0.00	158.31	11.52	0.97	232.85	26.65
62142000 - shawls, scarves, mufflers//crocheted)	0.01	0.00	0.00	0.00	0.00	0.01	100.00
<b>Total (14 HSC)</b>	<b>2747.42</b>	<b>0.00</b>	<b>460.48</b>	<b>318.10</b>	<b>0.97</b>	<b>3526.97</b>	<b>77.90</b>

Source: Estimated from EuroStat Database

## Annexure 1: Annex 2 of the Draft NAMA Modalities

### European Communities

Tariff line	Indicative product description
0302.32.90	Yellowfin tunas ( <i>Thunnus albacares</i> ), fresh or chilled, other than for the industrial manufacture of products of heading 16.04
0302.69.99	Other fish, fresh or chilled, excluding livers and roes
0303.79.98	Other frozen fish
0304.10.38	Other fish fillets and other fish meat, fresh or chilled
0304.20.19	Frozen fillets, of other freshwater fish
0304.20.94	Other frozen fillets
0306.13.50	Shrimps of the genus <i>Penaeus</i>
0306.13.80	Other shrimps and prawns
0307.49.18	Other cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ), frozen
0307.59.10	Other octopus ( <i>Octopus spp.</i> ), frozen
1604.14.11	Tunas and skipjack, in vegetable oil
1604.14.16	Tunas and skipjack, fillets known as 'loins'
1604.14.18	Other preserved or prepared tunas and skipjack
5701.10.90	Other carpets and other textile floor covering, knotted, whether or not made up, of wool or fine animal hair
6105.10.00	Men's or boys' shirts, knitted or crocheted, of cotton
6109.10.00	T-shirts, singlets and other vests, knitted or crocheted, of cotton
6110.12.90	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of Kashmir (cashmere) goats, for women's or girls'
6110.20.99	Other jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of cotton, for women's or girls'
6110.30.99	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted, of man-made fibres, for women's or girls'
6203.42.35	Other trousers, bib and brace overalls, breeches and shorts, of cotton, for men's or boys'
6205.20.00	Men's or boys' shirts, of cotton
6214.20.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair
7601.10.00	Unwrought aluminium, not alloyed

**Note:** The 23 tariff lines correspond to the tariff structure notified by the European Communities to the Integrated Database (IDB) for the year 2005, which is in the HS2002 nomenclature. The product descriptions are indicative only.

## Annexure 2: Annex 3 of the Draft NAMA Modalities

### United States

<b>Tariff line</b>	<b>Indicative product description</b>
61046220	Women's or girls' trousers, breeches and shorts, knitted or crocheted, of cotton
61051000	Men's or boys' shirts, knitted or crocheted, of cotton
61071100	Men's or boys' underpants and briefs, knitted or crocheted, of cotton
61082100	Women's or girls' briefs and panties, knitted or crocheted, of cotton
61091000	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of cotton
61099010	T-shirts, singlets, tank tops and similar garments, knitted or crocheted, of man-made fibers
61102020	Sweaters, pullovers and similar articles, knitted or crocheted, of cotton, nesoi
61103030	Sweaters, pullovers and similar articles, knitted or crocheted, of manmade fibers, nesoi
62019220	Men's or boys' anoraks, windbreakers & similar articles nesoi, not knitted or crocheted, of cotton, not cont. 15% or more by wt of down, etc
62034240	Men's or boys' trousers and shorts, not bibs, not knitted or crocheted, of cotton, not containing 15% or more by weight of down, etc
62046240	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of cotton, nesoi
62046335	Women's or girls' trousers, breeches and shorts, not knitted or crocheted, of synthetic fibers, nesoi
62052020	Men's or boys' shirts, not knitted or crocheted, of cotton, nesoi
62064030	Women's or girls' blouses and shirts, not knitted or crocheted, of manmade fibers, nesoi
62113200	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of cotton
62113300	Men's or boys' track suits or other garments nesoi, not knitted or crocheted, of man-made fibers

**Note:** The 16 tariff lines correspond to the tariff structure notified by the United States to the Integrated Database (IDB) for the year 2005, which is in the HS2002 nomenclature. The product descriptions are indicative only.