





Presentation on Tariffs and the Market Access Map

-  Market Access Conditions
-  Tariff Calculations
-  MAcMap Tools
-  Trade Remedies

TRADE STATISTICS FOR INTERNATIONAL
BUSINESS

MASTER OF INTERNATIONAL BUSINESS

What is Market Access Map for ?

Information related to
market
access
conditions



Access a Market



Compare Access



Analyse a Market



Download data

Who can use Market Access Map?



Exporters and importers



Policymakers and Trade and Investment Support Institutions (TISIs)



Researchers and trade analysts



Trade negotiators

What does “Market Access” mean?

Market access for goods refers to the conditions - **customs tariffs and non-tariff measures** - applied by countries to goods imported into their markets.



Mandatory market requirements in Market Access Map

Customs tariffs

Other market access conditions

Applied and
bound tariffs

Ad valorem,
specific,
compound,
mixed and
technical

Tariff rate
quotas

Ad valorem
equivalents

Trade
agreements
and Rules of
Origin

Trade
remedies

Non-tariff
measures

Data availability

- Tariff rate quotas of **85 countries** applying this instrument
- Ad valorem equivalent of non-ad valorem tariffs and tariff rate quotas
- Information and documents of **400+** trade agreements, including timeline, members, official text, rules and certificates of origin
- Trade remedies applied by more **70+ countries**
- Import and export requirements
- Bilateral import & export values of **237 countries and territories.**

Data sources



International
Trade
Centre

- Customs tariffs
- Tariff rate quotas
- Trade agreements and related documents
- Trade remedies
- Trade data (Trade Map)



International
Trade
Centre



& other organizations
including the World Bank,
African Development
Bank, ERIA & others

- Import and export requirements: also known as Non-tariff measures (NTM)

* Other organizations are World Bank, African Development Bank, ERIA and others.

Features of Market Access Map

Powerful and overlooked features that can **strengthen** and **deepen** your analysis!

- Aggregated tariff indicators
- Trade agreements of South-Sudan
- 'Monitor Measures' new module



Customs Tariffs vs NTMs

Customs Tariffs

- ❖ **Taxes** imposed on goods.
- ❖ Collected **at the time of importation** by Customs (**at the border**).
- ❖ Published and administered by national **customs authorities**, generally every fiscal year.
- ❖ Expressed in percentage or value per quantity.
- ❖ Include:
 - General tariffs
 - Most Favoured Nation (MFN) tariffs
 - Preferential tariffs

Non-Tariff Measures

- ❖ **Mandatory requirements**, rules or regulations imposed by governments on internationally traded goods.
- ❖ Inhabit the twilight zone between **trade policy and national regulation**.
- ❖ Applicable **at every step of the value chain**: supply, production, transportation and distribution.
- ❖ Applicable on **Imports and Exports**.
- ❖ Published and administered by **various national institutions**.
- ❖ Can take the form of a prohibition, MLR, technical requirements, taxes, etc.
- ❖ Include:
 - SPS
 - TBT
 - Technical and non-technical measures.
 - Export-related measures

What is Market Access Map?

www.macmap.org

“MAcMap”

- Online application to display and analyse market access conditions
 - **Market Access** for goods refers to the conditions - **customs tariffs** and **non-tariff measures** - applied by countries to goods imported into their markets.
- Provides market access information and allows comparison for markets and competitors
- Graphic presentation of outputs to facilitate analysis
- User-friendly interface, report-ready outputs (data or charts)

QUIZ

Who pays the tariff?

(a) Exporter

(b) Importer

(c) Consumer

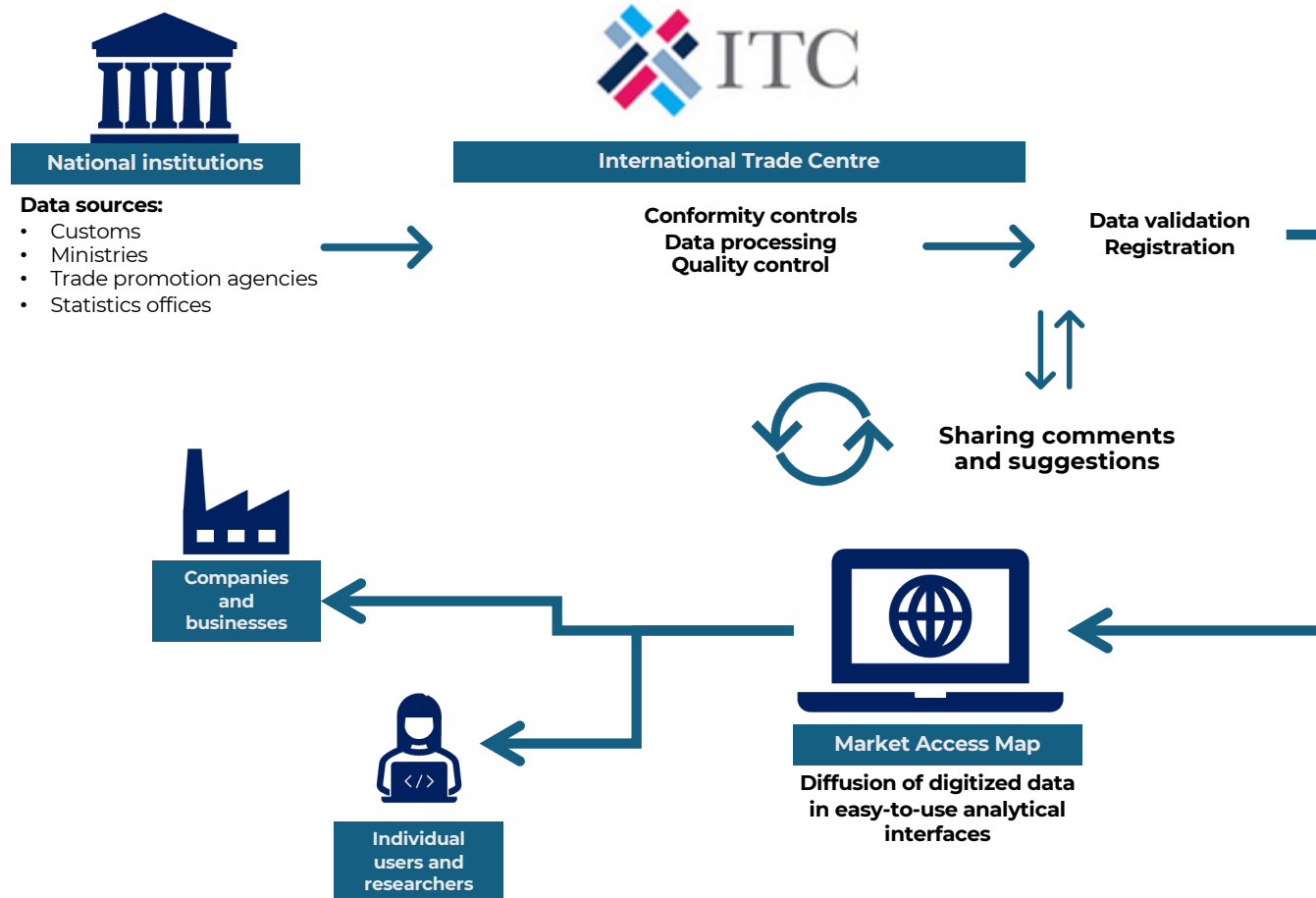
Pay attention: legal obligation vs. contractual obligation vs. incidence

INCOTERMS 2020

Responsibility Matrix for Contract of Sale

INCOTERMS 2020	FREIGHT COLLECT TERMS					FREIGHT PREPAID TERMS						
	EXW	FCA	FCA	FAS	FOB	CFR	CIF	CPT	CIP	DPU	DAP	DDP
Mode of Transport	Any Mode	Any Mode	Any Mode	Ocean Only	Ocean Only	Ocean Only	Ocean Only	Any Mode	Any Mode	Any Mode	Any Mode	Any Mode
Obligations and Charges												
Export Packaging	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Export Formalities	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Loading at Point of Origin	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Inland Freight	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Origin Port charges	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Forwarder Fees	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Ocean / Air Freight	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller	Seller	Seller	Seller	Seller
Destination Port Charges	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller	Seller
Customs Clearance	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Import Duties & Taxes	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller
Delivery Charges to Final Destination	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Buyer	Seller	Seller

Data collection process in MAcMap



What market access data is covered in MAcMap?

Goods

- ✓ Customs tariffs (MFN and preferential, TRQs)
- ✓ Trade remedies
- ✗ Taxes, fees and charges (*ongoing*)
- ✓ Trade agreements and ROO

- ✓ Export and import requirements

- FTA calendars* * Only in Download module
- ✓ Bound tariffs
- ✗ Trade (via Trade Map)
- ✓ COVID / Geopolitical tension, emergency measures

Services

- ✗ Taxes, fees and charges
- ✗ GATS and FTA specific opening commitments
- ✗ Domestic regulations

Collected by (data source)



How frequent are data updates?

Goods

- ✓ Customs tariffs (MFN and preferential, TRQs)
- ✓ Trade remedies
- ✗ Taxes, fees and charges (*ongoing*)
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- ✓ Export and import requirements

- ✓ FTA calendars* * Only in Download module
- ✗ Bound tariffs
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- ✓ COVID / Geopolitical tension, emergency measures

Services

- ✗ Taxes, fees and charges
- ✗ GATS and FTA specific opening commitments
- ✗ Domestic regulations

Annually

2x a year

Annually

Daily

On demand

None

None

Annually

Monthly

Collected by



Tariff updates

- A country is updated **at least** once a year, on a rolling basis.
- Implications:
 - Preferential tariffs under new FTAs, for example, RCEP (in force 01.01.2022) normally will not be shown on MAcMap until Spring 2022
 - Some complex seasonal tariffs are not reflected (e.g. EU oranges tariff)
 - Some countries are not updated for several years (data gaps), e.g. Sudan not updated since 2021, Turkmenistan not updated since 2002, Somalia and Eritrea never reported their tariff.

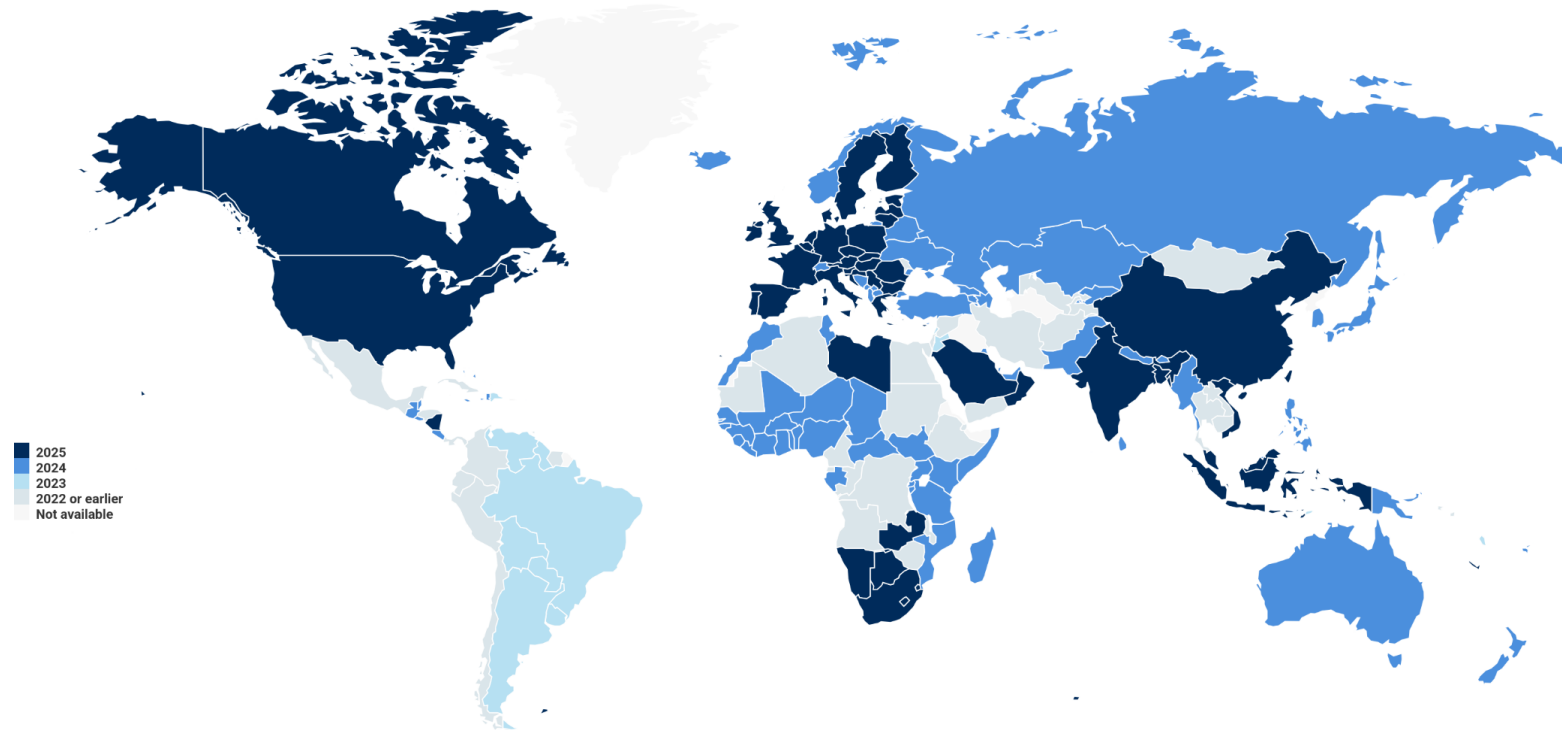
Always check **Data Availability** module!

<https://www.macmap.org/en/about/data-availability>

Data availability module of MAcMap

- <https://www.macmap.org/en/about/data-availability>

Availability of Applied tariffs data in Market Access Map



2025
2024
2023
2022 or earlier
Not available

Data source : Market Access Map (www.macmap.org) - 2019
Disclaimer: This map has been generated using Highcharts.com © Natural Earth, borders may not be accurate. © Natural Earth

Common mistake – checking only 1st national tariff line code (NTLC) for tariff

The screenshot shows a search interface with the following fields:

- EXPORTING COUNTRY: Iran (Islamic Republic of)
- DESTINATION COUNTRY: China
- PRODUCT: 080251 - Other nuts, fresh or dried, whethe...
- HS6: NATIONAL TARIFF LINE CODE:
- SEARCH button
- Advanced product search link
- PRODUCT NATIONAL TARIFF LINE CODE: 0802510000 – Other nuts, fresh or dried, whether or not shelled or peeled: Pistachios, fresh or dried, in shell

- NTLC = national tariff line code
 - name implies that tariffs often differ at NTLC level
- Every importer has its own tariff lines (i.e. they are not harmonized like HS6)
 - consequence: importers' tariffs can be compared only at HS6 level
- HS6 change every 5 years; some NTLC can change from year to year

AVOID this mistake?

Types of tariff regimes under the WTO system

Applied tariffs in Market Access Map

Customs tariffs ^①

For product **1006302090** – Rice: Long grain Semi milled or wholly milled rice, long grain, whether or not polished or glazed (out of quota)

Exported from **All** to **China**

Tariff year: **2024 (HS Rev.2022)**

MFN Tariff

Non-MFN
Tariff

Preferential
Tariffs

Tariff regime ^①	Applied Tariff ^①	AVE ^①	Note
MFN duties (Applied) ^②	65%	65%	Duty applicable over the TRQ [▼]
Non-MFN tariff ^②	180%	180%	
Preferential tariff (RCEP) for ASEAN countries ^②	0%	0%	Trade agreement details [▼]
Preferential tariff (RCEP) for Australia ^②	0%	0%	Trade agreement details [▼]
Preferential tariff (RCEP) for Japan ^②	0%	0%	Trade agreement details [▼]
Preferential tariff (RCEP) for Korea ^②	0%	0%	Trade agreement details [▼]
Preferential tariff (RCEP) for New Zealand ^②	0%	0%	Trade agreement details [▼]
Preferential tariff for ASEAN countries ^②	50%	50%	Trade agreement details [▼]
Preferential tariff for Hong Kong ^②	0%	0%	Trade agreement details [▼]
Preferential tariff for Macau ^②	0%	0%	Trade agreement details [▼]

Source : ITC (Market Access Map)

Key concepts reminder about market access

Reminder

- **Bound Tariffs**

Maximum level of customs tariffs to which a WTO Member is committed toward other Members.

- **MFN Tariff**

MFN tariffs are the tariffs **applied by WTO members** to goods imported from any other WTO member countries in respect of the Most Favoured Nation principle.

- **Preferential Tariff**

Preferential tariffs are tariffs **lower than the most favored nation tariffs**, levied on imports from a country that is being given favored treatment through a preferential trading arrangement or under unilateral tariff preferences.

- **Non-Ad-Valorem Tariff**

A non-ad-valorem tariff is a tariff that is **not expressed as a percentage** of the value of the good clear through customs.

Specific tariffs

Compound
tariffs

Mixed tariffs

Technical tariffs

Key concepts reminder about market access

Reminder

- **Tariff rate quota**

A tariff rate quota is a **combination of an import tariff and an import quota** in which imports below a specified quantity (contingent) enter at a low (or zero) tariff and imports above that quantity enter at a higher tariff. A tariff quota has thus two parts, the Inside Quota Tariff Rate and the Outside Quota Tariff Rate.

- **Ad-Valorem Equivalent**

An AVE is an **estimate of a non-ad valorem tariff** in the form of a percentage.

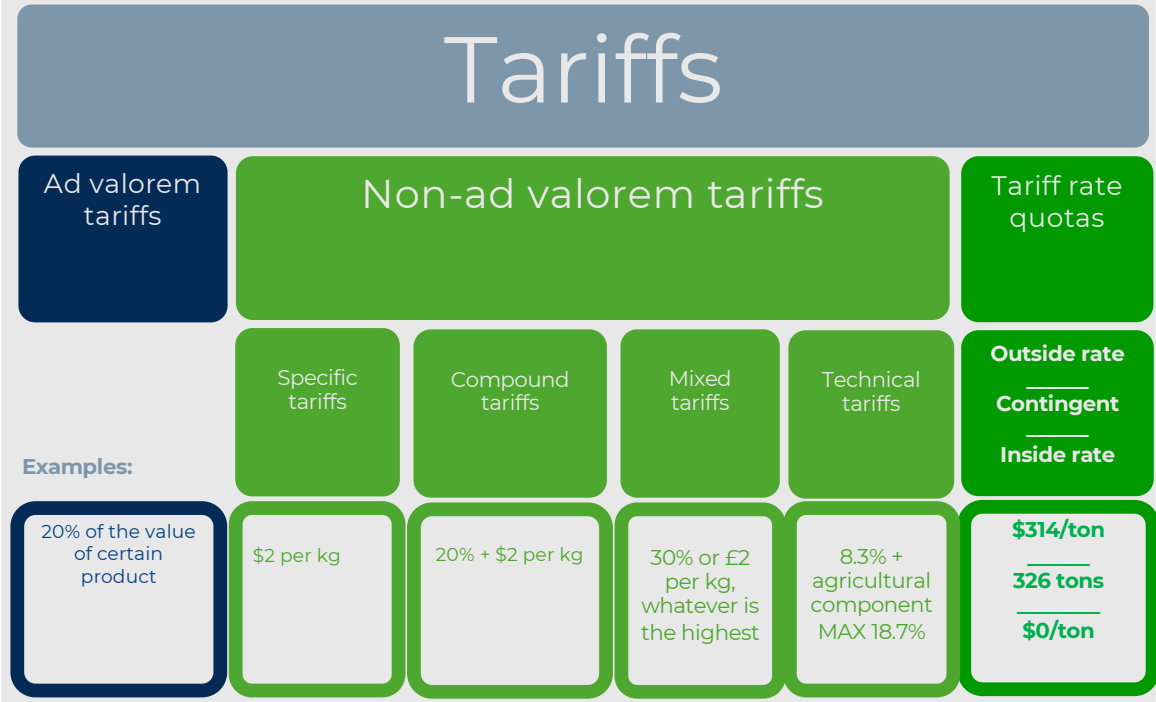
- **Non-tariff measures**

NTMs are **policy measures other than ordinary customs tariffs**, which can potentially have an economic effect on international trade in goods, changing quantities traded or prices or both.

- **Trade remedies**

Sub-type of NTMs in the form of certain trade policies that **allow governments to take remedial action against imports** which cause material injury to a domestic industry.



Format of customs tariffs



Ad Valorem Tariff

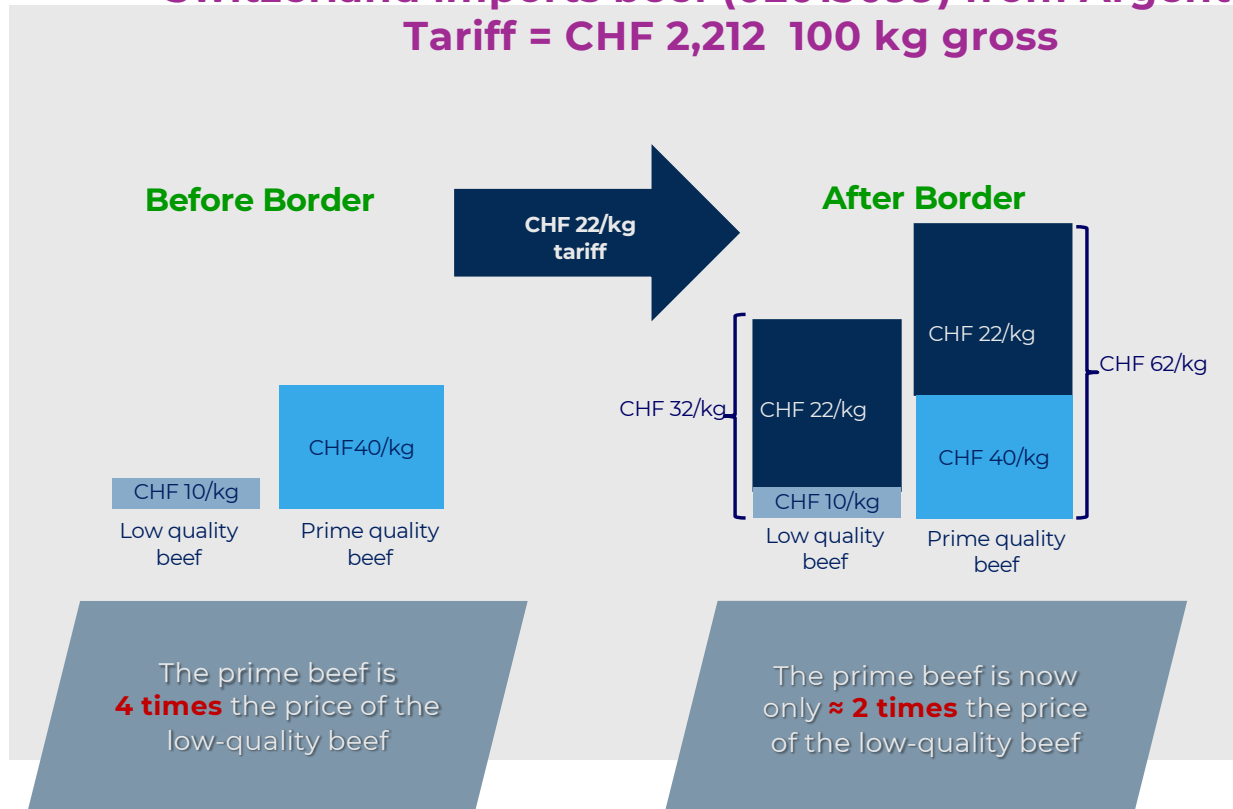
Australia applies MFN tariff of 5% on imported wine (2204.21.20)

French wine	New Zealand wine
Price without tariff AUD 8	Price without tariff AUD 6
Tariff paid = Price × Rate	
↓ Tariff paid AUD 0.40	↓ Tariff paid AUD 0.30
↓ Price including tariff: AUD 8.40	↓ Price including tariff: AUD 6.30



Specific Tariffs and their effects on price

Switzerland imports beef (02013099) from Argentina
Tariff = CHF 2,212 100 kg gross



Compound Tariffs



Price w/o tariff = 80 EUR
(package of 10 kg)

MFN Tariff 5.1%
+
12.7 EUR/100 kg



$$\text{Tariff} = (5.1\% \times 80 \text{ EUR}) + (0.127 \text{ EUR/kg} \times 10 \text{ kg}) \\ = 5.35 \text{ EUR}$$



Price with tariff = 85.35 EUR
(package of 10 kg)

Mixed Tariffs

Japanese tariff on shoes

Max. of 30% or US\$36/ pair,
whichever is greater

Branded shoes



US\$ 1,000 / pair

30% = US\$ 300 in tariff

or

US\$ 36 tariff

Tariff = **US\$ 300**
AVE= 30%
Final price = **US\$ 1,300**

Unbranded shoes



US\$ 30 / pair

30% = US\$ 9 in
tariff
or

US\$ 36 tariff

Tariff = **US\$ 36**
AVE= 120%
Final price = **US\$ 66**

Technical Tariffs

Tariffs that include product-specific technicalities. **Examples:**

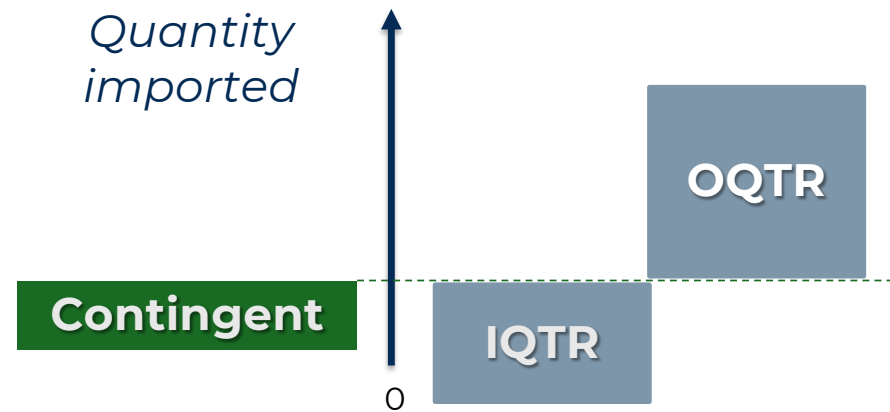
Importing country	N TLC	Product Description	Customs duty as reported
Yemen	2204.30.00	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09 : Other grape must	Prohibited
Russian Federation	8703.32.90.93	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars: Other vehicles, with compression-ignite	2.2 euro per cm ³ of engine volume
New Zealand	9508.10.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres: Travelling circuses and travelling menageries	The rates applicable to the separate components
United States	9109.10.10	Alarm clock movements, complete and assembled, electrically operated, with opto-electronic display only	3.9% on the movement + 5.3% on the battery

Tariff Rate Quota (TRQ)

A two-tiered tariff:

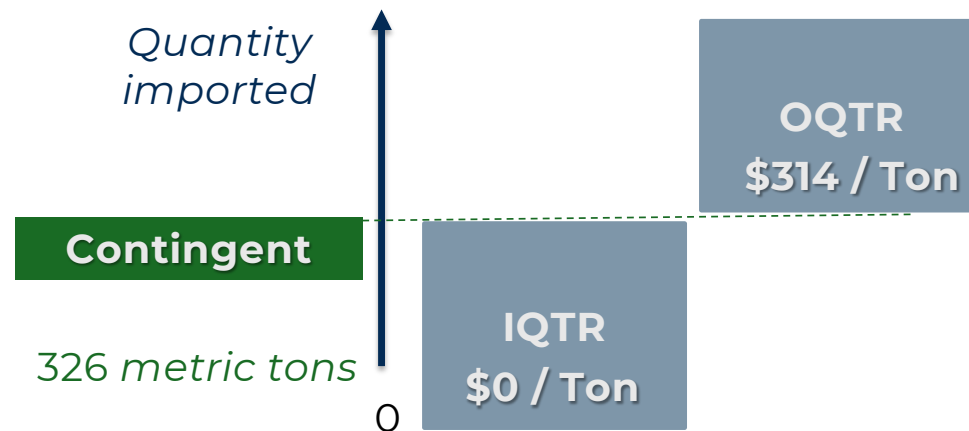
The first level of tariff, **inside-quota tariff rate** (IQTR), applies up to a specified quantity of import (**contingent**).

A higher customs tariff, **outside-quota tariff** (OQTR), is levied on the imported goods outside of the contingent .



Tariff Rate Quota (TRQ)

The **United States** applies TRQ on imports of (5201.00.18) **Cotton** originating from **Burkina Faso**



Tariff Rate Quota (TRQ)

Customs tariffs ⁱ

For product **100630090** – Rice: Semi-milled or wholly milled rice, whether or not polished or glazed: Other

Exported from **Tanzania, United Republic of** to **Japan**

Tariff year: **2023 (HS Rev.2022)**

Tariff regime ⁱ	Applied Tariff ⁱ	AVE ⁱ	Note
MFN duties (Applied) ⁱ	341 yen /kg	128.43%	Duty applicable over the TRQ [▲]

WTO Tariff Rate Quota

ⁱ **Inside-quota Tariff** ⁱ : 0%

ⁱ **Inside-quota NTLC** ⁱ : 100630010 - "Rice: Semi-milled or wholly milled rice, whether or not polished or glazed: Imported by Japanese Government according to Article 30 of ""The Law for Stabilization of Supply-Demand and Price of Staple Food"", imported to be purchased and sold by Japanese Government in response to a joint application by seller to and purchaser from Japanese Government according to Article 31 of the law, imported with certification of Minister of Agriculture, Forestry and Fishery according to the Cabinet Order concerning rice and others provided by the Cabinet Order provided in column 3 of paragraph 1 of Article 34 of the law or imported as repayment to Japanese Government loan according to paragraph 1 of article 49 of the law and by provided by the Cabinet Order"

ⁱ **TRQ Quantity limit** ⁱ : 682200 ton

ⁱ **Product coverage** ⁱ : 100610090; 100620090; 100630090; 100640090; 110290390; 110319590; 110320390; 110419290; 110429290; 190120128; 190120168; 190190148; 19... ^[+]

ⁱ **Country coverage** ⁱ : All countries

ⁱ **Administration method** ⁱ : Imports undertaken by state trading entities ^[-]

Source : ITC (Market Access Map)

<https://www.macmap.org/en/query/customs-duties?reporter=392&year=2023&partner=834&product=100630&level=6>

Tariff Rate Quota (TRQ)



Inside-quota NTLC:

- National Tariff Line Code (NTLC) used to define the product for claiming the inside-quota tariff.
- Generally the same as the outside-quota NTLC
- Some countries apply different NTLCs for the same product depending on whether it is imported inside the contingent or outside of it.



Product coverage: The list of products covered by the TRQ.



Country coverage: The list of countries that can claim an allocation or a portion of the TRQ.



Administration method: The method used to manage the TRQ allocation.

QUIZ

What is the difference between an **Absolute Quota** and a **Tariff Rate Quota**?

Tariffs comparison and aggregation

HOW TO

- Compare tariffs **across products** or product groups (e.g. agricultural products vs industrial products) ?
- Evaluate the **effects of tariffs on price** at the border (e.g. high-end vs low-quality shoes) ?
- Compare tariffs **across countries** at the product level or on aggregate (e.g. Tariffs applied by each country in the world on fridges from Turkey)
- Compute **tariff averages**

**Not straightforward for
non-ad valorem tariffs**



**Ad Valorem
Equivalent**

Ad Valorem Equivalent (AVE)



An AVE is an estimate of a non-ad valorem tariff in the form of a percentage.

Basic formula:

$$AVE(\%) = \frac{\textit{Specific tariff}}{\textit{Unit value}} * 100$$

Value Imported
Quantity Imported

Ad Valorem Equivalent (AVE)

Overview



EXPORTING COUNTRY

Argentina



IMPORTING COUNTRY

France



PRODUCT

0202301011 – "Frozen bovine boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; ""compensated"" quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece : High quality beef and veal Of bison"

Customs tariffs (i)



TARIFF YEAR

2024 (HS Rev.2022)

Tariff regime (i)	Applied Tariff (i)	AVE (i)	Note
MFN duties (Applied) (i)	12.8% + 221.1 EUR/100 kg	47.08%	Duty applicable over the TRQ ▼

What are Trade remedies?

Trade policy measures that allow governments to take **remedial action** against imports which cause **material injury** to a domestic industry.

- Actions taken **against dumping** (selling at an unfairly low price)
- Subsidies and special “**countervailing**” duties to offset the subsidies
- Emergency measures to limit imports temporarily, designed to “**safeguard**” domestic industries.
- Other remedial actions that are taken by governments outside of the scope of the three situations above.

Trade remedies

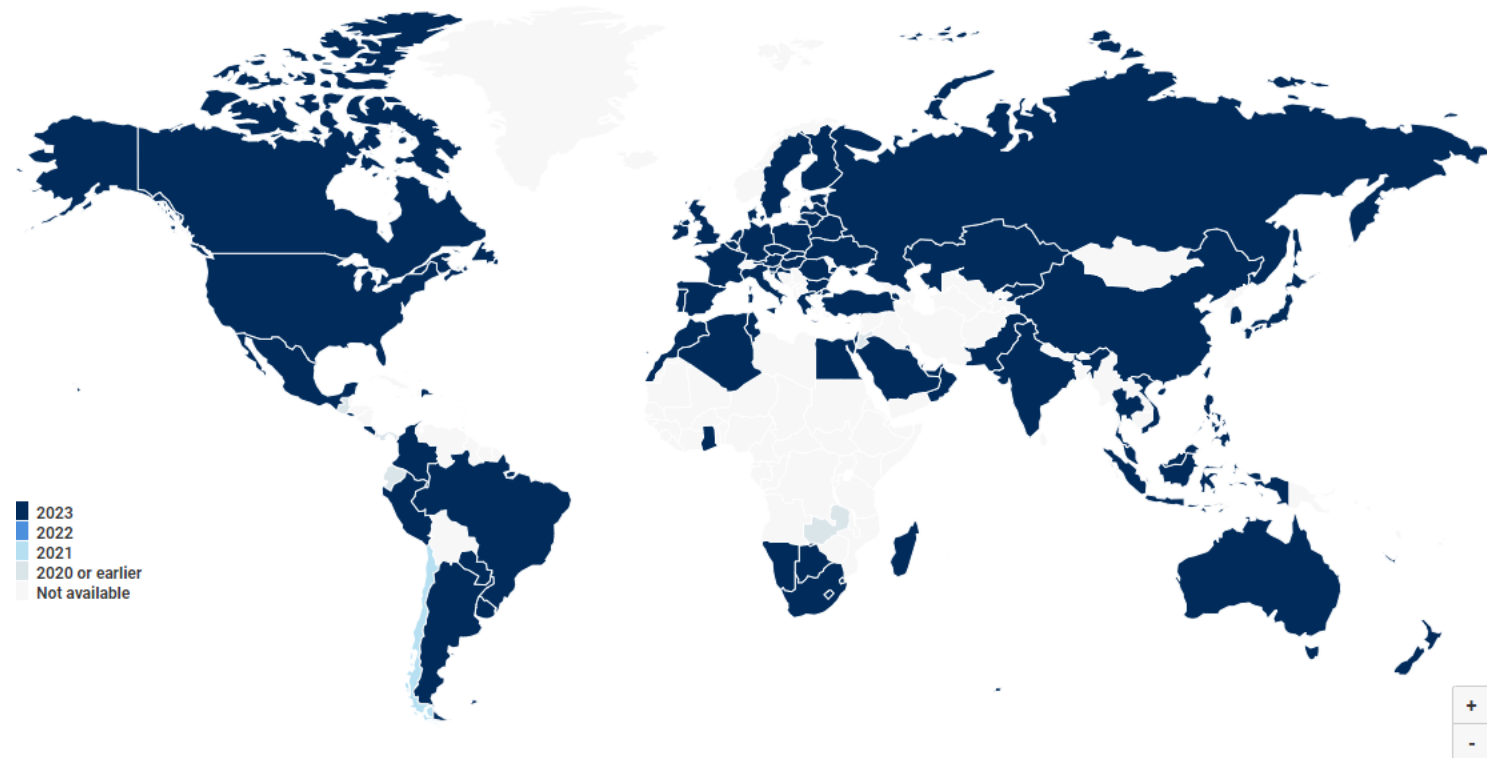
- Unlike MFN tariffs, trade remedies **target specific trade partners**, and even specific companies.
- Trade remedies cover only a limited list of products.

Measures	Situation	Applying Member
Anti-dumping measures	Dumping	WTO Member with domestic industry suffering injury
Countervailing measures	Subsidies	WTO Member with domestic industry suffering injury
Safeguard measures	Unforeseen increased imports	WTO Member with domestic industry suffering injury

Type	Examples	AD	CD	SV
Ad-valorem duty	20%	x	x	x
Specific duty	20 CHF/kg	x	x	x
Minimum export price	20 CHF	x	x	
Price undertaking	-	x	x	
Dumping Margin	20%	x		
Net Subsidy Rate	20%		x	
Quota	2,000 tons			x

Which countries apply trade remedies?

Availability of Trade remedies data in Market Access Map



70+ countries

<https://www.macmap.org/en/about/data-availability>

Data source : Market Access Map (www.macmap.org) - 2019
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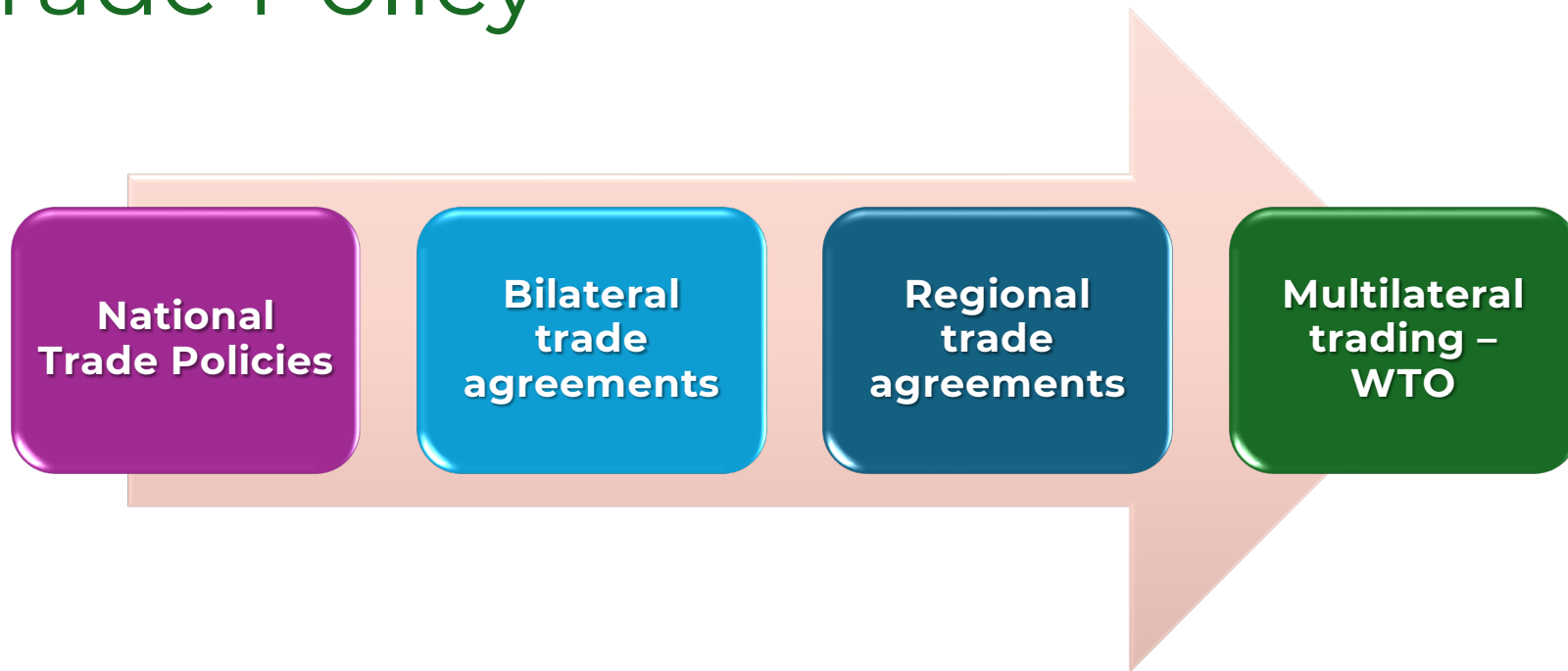
Features of Market Access Map

Powerful and overlooked features that can **strengthen** and **deepen** your analysis!

- Aggregated tariff indicators
- Trade agreements of South-Sudan
- 'Monitor Measures' new module



National, Regional and Global Trade Policy



What kind of agreements is South-Sudan part of? Are they all similar?

COUNTRY: South Sudan | RELATION: As exporter | PARTNER: All | SEARCH

FILTERS: In force | Roo Available

Showing 1 to 17 of 17 entries

Name		Status [ⓘ]	Year [ⓘ]	Detail
DCTS (Comprehensive preferences)	●	In force	2023	→
Belarus (EAEU) for LDCs	●	In force	2016	→
Kazakhstan (EAEU) for LDCs	●	In force	2016	→
Russian Federation (EAEU) for LDCs	●	In force	2016	→
Armenia for LDCs	●	In force	2015	→
Chile for LDCs	●	In force	2014	→
Kyrgyzstan for LDCs	●	In force	2006	→
Chinese Taipei for LDCs	●	In force	2003	→
Iceland for GSP countries (LDCs)	●	In force	2002	→
Turkey for LDCs	●	In force	2002	→
China for LDCs	●	In force	2001	→
United States for AGOA countries	●	In force	2000	→
Canada for LDCs	●	In force	1983	→
United States for GSP countries	●	In force	1976	→

What is the new Measures Monitoring service by MAcMap?

A. Emergency* trade measures

1. National security
 - *US-China, North Korea, **Ukraine**, Iran nuclear program, Israel-Palestine, AI race, Syria, etc.*
 - 1. Technologies (AI, military, etc.); 2. Critical minerals; 3. Other
2. Food security
3. Other domestic supply shocks
 - *Gasoline export ban by Russia*
4. Public health emergencies (incl. SPS & TBT)
 - ***COVID**, vapes, foot-and-mouth disease, **US fentanyl tariffs (Can, Mex, Chn)**, etc.*
5. Environment
6. Other economic and non-economic policies (incl. SDGs related)

B. Trade remedies

- *WTO-governed*
 - 1. Antidumping,
 - 2. Countervailing,
 - 3. Safeguard
 - 4. Other WTO (e.g. violation of bound tariffs)
 - *China's retaliatory tariffs on US*
- *Nationally-governed (US only)*
 - 5. Special (e.g. Sec. 301 tariffs on China)

C. Trade agreements

1. Classic FTAs, PTAs & GSP
 - *Renegotiations, new FTAs*
2. New-policy-areas / sectoral agreements
 - *Digital, services (visas), etc.*

* e.g. we do not capture FTA tariff cuts each 1 Jan, because it is a planned measure, not an emergency.

<https://www.macmap.org/monitor>

END