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Hong Kong Duty-Free Quota-Free Market Access Decision

Implications For South Asian LDCs

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Introduction

The development challenges for least developed countries (LDCs) have been to alleviate poverty and reduce income inequality. The prescribed policy at the domestic façade is pro-poor, broad based development programmes and at the external front is the establishment of multilateral trading system that addresses their development needs. LDCs' efforts, in searching for 'development dimension', within the multilateral trading system dates back to 1960s, when trade rules of General Agreement on Tariffs and Trade (GATT) incorporated provisions to facilitate the growth and development of LDCs and other developing countries, by providing special rights to protect and increase access to export markets. The provisions of the so-called special and differential treatment (S&DT) were further broadened and expanded in the agreements, declarations and arrangements of the World Trade Organisation (WTO). Though there have been efforts to phase out trade restrictive measures it took a long time to bring it to reality.

Further with the objective of converting rhetoric of S&DT into reality, LDCs put forward the proposal of duty-free and quota-free (DFQF) market access for their exports in the first WTO Ministerial Meeting held in Singapore in 1996. It took about a decade for WTO Members to address the demand of LDCs, with less than 0.6 percent collective share in world exports, of DFQF market access. The Ministers agreed to provide DFQF market access in December 2005 in the Hong Kong Ministerial Conference. The Ministerial Declaration text states: "*...building upon the commitment in the Doha Ministerial Declaration, developed-country Members, and developing-country Members declaring themselves in a position to do so, agree to implement DFQF market access for products originating from LDCs*".

Given the fact that Quad countries' market (Canada, EU, Japan and US) constitutes 57.2 percent of total LDCs exports (WTO 2006) and the weighted average tariffs faced by LDCs in the Quad markets are 20 percent, the Hong Kong Ministerial Declaration, at the first glance seems impressive to address the development needs of LDCs. In fact, the Declaration is loaded with conditions and loopholes. Given the export concentration and high dependency of most of the LDCs in a few products, the flexibility provided to developed countries to exclude three percent of tariff lines under DFQF initiatives, there might not be any additional and effective market access for LDCs. Interestingly, it is an LDC-specific provision, but it talks about the export interest of other developing countries, rather than that of LDCs. Furthermore, it not only diluted the decision during Doha Ministerial conference, but also opened the door to rollback the existing preferences received by some of the LDCs.

Although the Declaration obliges Members to take steps to progressively achieve the obligation of providing DFQF market access to LDCs, because of the lack of clarity on the term 'progressively' and the missing deadline for achieving full obligation, the value of the proposal has become dubious. Regarding DFQF market access in developing countries, the decision urges them to provide such preferences on voluntary basis, without any legal effect.

Against these backgrounds, this paper aims to analyse the value and utility of the proposal of DFQF access agreed in the Hong Kong Ministerial meeting, from the perspectives of South Asian LDCs, in particular Bangladesh and Nepal, and recommends the negotiating position for these countries in the process of defining modalities of the initiative.

This paper is structured in five sections. While Section I outlines the overview of the DFQF in the context of GATT/WTO, Section II analyses the export structures and directions. Section III assesses the market access conditions in developed and developing countries, including discussion on the system of non-reciprocal preferences enjoyed by South Asian countries. Section IV highlights the trade structure of South Asian developing countries, so as to assess the implications of DFQF market access preferences to these countries. Section V presents the conclusion, with the recommendations.

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Section II

Export Performance

The prerequisite for the desired benefits of any non-reciprocal trade preference scheme is that the preference-receiving country must have exportable surplus, on the one hand, and such scheme should cover the products that are exported, or potentially exported, to the preference-granting country, on the other. It also requires that the Rules of Origin (RoO) matches the existing levels of manufacturing activity in the preference-receiving countries and there is no unnecessary administrative hassle in the preference-granting countries. This section briefly presents the exports performance, exports composition, direction of exports and identifies potentially exportable products.

Product and Market Profiles

The economic reform policies, particularly focusing on trade regime were adopted in the mid-1980s by both Bangladesh and Nepal, with the expectation that removal or reduction of tariffs and non-tariff barriers (NTBs) or reduction in transaction costs, due to procedural simplification, would improve allocative efficiency and international competitiveness, which would increase exports and change export composition. The increasing degree of openness in trade policy is evident from the increasing trade/GDP ratios. It is also evident that the liberal trade policies had paid off in the export performance. The exports recorded satisfactory growth and increased the share in world trade for both countries, except in 2004. The exports of Nepal declined during the period 2000-04, mainly due to domestic insurgency and its impact on the production process.

Bangladesh experienced a significant change in the sectoral composition of exports during the period 1990 to 2004; the dominant primary products have been replaced by manufacturing sector. The share of manufactured goods in the export basket increased from 77 percent in 1990 to 92 percent in 2004. However, the share of manufacturing sector has declined in the recent past. Both the countries are not successful in diversifying their export structures, as carpet and readymade garments (RMGs) constitute more than 40 percent of total exports in Nepal and the share of textiles and RMGs is more than 80 percent in the total exports of Bangladesh. The export concentration indices show that the commodity concentration of Bangladesh has increased over the period, but Nepal has witnessed some improvement in diversifying the export base.

It is not only the product concentration that both South Asian countries, Bangladesh and Nepal, are facing in their exports, but also the market concentration. About 80 percent of the exports of Bangladesh are destined to developed countries and the magnitude of market concentration has not changed over the period. Among the developed countries, EU and US are the major markets for Bangladesh. However, the dependency of Nepal on developed countries' markets has decreased from 85 percent in 1990 to 43 percent in 2004. Moreover, developed countries' markets are replaced by India, implying no significant change in market concentration. As in the case of Bangladesh, EU and US are the major markets among the developed countries for Nepal.

Table1: Direction of Bangladesh's Exports

Year	Developed Countries						CIS and Eastern Europe	Developing Countries			
	Total	EU	Other European Countries	US and Canada	Japan	Others		Total	America	Africa	Asia
1990	75.2	35.4	1.9	32.2	3.9	1.9	4.6	19.7	0.5	4.1	16.1
1995	83.3	44.8	0.6	34.0	3.3	0.6	1.0	15.4	0.7	2.3	12.4
2000	75.9	40.2	0.6	33.6	1.2	0.3	0.3	9.2	0.4	0.7	8.0
2004	78.3	50.0	0.4	26.5	1.0	0.2	0.1	8.7	0.4	0.9	7.4

Source: UNCTAD 2005.

Table 2: Direction of Nepal's Exports

Year	Developed Countries						CIS and Eastern Europe	Developing Countries			
	Total	EU	Other European Countries	US and Canada	Japan	Others		Total	America	Africa	Asia
1990	85.0	60.0	6.2	24.0	0.8	0.1	0.0	15.0	0.1	0.1	14.8
1995	89.2	53.3	3.5	31.6	0.5	0.3	0.1	10.7	0.5	0.1	10.2
2000	62.0	22.5	1.7	33.6	3.8	0.4	0.0	36.6	0.1	0.0	36.5
2004	43.0	17.5	0.8	23.4	1.0	0.3	0.0	54.0	0.0	0.0	54.0

Source: UNCTAD 2005.

The above discussion implies that the reason for aggressive posture of the South Asian LDCs on the proposal of DFQF market access is because of the prevalence of high levels of product and market concentration of exports, along with the existing and potential preference erosion, due to tariff reductions under various rounds of trade negotiations. The existing market share is also put into risk due to the conclusions of bilateral free trade agreement (FTA) by destination country with other trading partners and the abolition of Multi-fibre Arrangement (MFA). Thus, the new arrangement for duty-free market access should not exclude any product Bangladesh and Nepal are enjoying comparative advantages for.

Both Bangladesh and Nepal have not been successful in diversifying their export products and export markets, despite trade policy reforms. Exports of few products in selected markets have been the deep-seated characteristics of these countries. But, the importance of developed country's market is quite stark in Bangladesh than in Nepal. In terms of the exportable products to developed countries, 0.5 percent of the tariff lines, at HS 6 digit level, cover more than 80 percent of the export value for both the countries, in most of the countries. The calculated values of RCA show that both Bangladesh and Nepal have comparative advantages in limited product categories. It means that preferential market access scheme should be crafted in such a manner that it does not bar preferential market access in products of their comparative advantages. The next section discusses the existing generalised system of preference under which Nepal and Bangladesh are getting preferential market access.

Section III

Overview of EU, US, Japan and Canada GSP Schemes

In 1968, the United Nations Conference onTrade and Development (UNCTAD) recommended the creation of a "Generalised System of Preferences" (GSP) under which industrialised countries would grant trade preferences to all developing countries. The overall objectives of the GSP scheme in favour of developing countries were: to increase their export earnings; to promote their industrialisation, and to accelerate their economic growth rates. There are currently 13 national GSP schemes but the US and EU GSP schemes are the most important of all.

Currently, the EU extends preferential market access to 146 developing countries under its GSP scheme, which was first implemented in 1971 and was subsequently revised a number of times. The most recent revised scheme was adopted in June 2005 and came into effect on January 01, 2006 and will be in place until December 31, 2008. At present there are 3 types of arrangements under the EU GSP scheme:

- Under the General Arrangement, duty free access is given to 3300 non-sensitive products while for 3900 sensitive products, there is a duty reduction of 3.5 percentage points from the MFN rate and 30 percent from the specific duties. For textile and textile articles, a 20 percent tariff reduction from MFN rates is granted. All beneficiary countries including India and Pakistan enjoy benefits under the General Arrangement
- Under the GSP-plus scheme, 14 countries including Sri Lanka are given DFQF access to the EU in turn for signing onto international conventions governing standards in human and labour rights, environmental protection, fight against drugs, and good governance. Sri Lanka is the only South Asian country enjoying benefits of the GSP-plus scheme.
- Under the Everything But Arms (EBA) initiative, EU grants LDCs DFQF access to its market. Both Bangladesh and Nepal are EBA beneficiaries with DFQF access for 9800 products to the EU market.

US GSP scheme was first implemented in 1976 under the Trade Act of 1974. Since then it has been in operation initially for two 10-year periods and thereafter it has been renewed every one or two years with the most recent renewal in 2002. The US GSP distinguishes between two categories of countries. Among 127 recipient countries, 40 countries are considered least developed beneficiary countries and enjoy two advantages over other beneficiaries: a much wider range of products that are eligible for GSP treatment and they are not subject to the "competitive-need" limitations (UNCTAD 2003). Products for preferential treatment are defined at the 8-digit level of the Harmonised Tariff Schedule of the United States (HTSUS). The products eligible for GSP treatment include most dutiable manufactures and semi-manufactures, as well as selected agricultural, fishery and primary industrial products. But most importantly, the scheme excludes most textiles items, watches, footwear, handbags, luggage, flat goods, work gloves, leather articles and any article determined to be import sensitive.

Japan originally established its GSP on August 01, 1971 and, since then, four decennial GSP schemes have been established. There are 155 beneficiaries of Japan's GSP, including 140 developing countries and 15 territories. Of these, 108 are GSP beneficiaries and 47 are LDCs. To obtain GSP treatment, a country must: (i) be a developing economy; and (ii) in the case of a territory, have its own tariff and trade system. To obtain LDC treatment, a country must be designated as an LDC by the UN.

The Japanese GSP scheme includes: a general preferential regime; and a special preferential regime. Under the former, preferential tariffs are applied to imports of designated items from designated GSP beneficiaries. Under the latter, duty-free treatment is granted to imports of designated items from LDCs. However, for agriculture and specific manufactured products, there are special provisions.

In case of Japan instead of wide country coverage of the GSP, the product coverage is narrow. Japan's Tariff Schedules consists of 9272 Items at the 9-digit level, including 2017 agricultural-fishery items (HS Chapters 1-24) and 7255 industrial-mining items (HS Chapters 25-97). Of the 2017 agricultural-fishery items, MFN duty-free and MFN dutiable items account for 379 and 1638, respectively. Of the 7255 industrial-mining items, 2823 are MFN duty-free and 4432 are MFN dutiable items. Of the 1638 MFN dutiable agricultural-fishery items, 1299 items, i.e. 80 percent are excluded from the GSP scheme. GSP-covered items in the Positive List total only 339, i.e. 20 percent. Primary examples include maize seed, frozen octopus, burdock, truffles, *Matsutake* mushroom and vegetable juices.

Currently, Canada provides non-reciprocal tariff preferences to developing countries, under the Generalised Preferential Tariff (GPT), the Least Developed Country Tariff (LDCT) and under the Caribbean-Canada Trade Agreement known as

‘CARIBCAN’. The evolution of Canada’s tariff preferences in favour of developing countries witnessed a number of special measures introduced for LDCs. In 1983, LDCs were granted a zero rate on GPT-covered products, with exception of clothing, footwear, certain labour-intensive industrial products as well as some agricultural products. In order to be eligible for GPT rates and LDCT duty-free access, products from beneficiary countries must meet origin criteria and comply with the rule of direct consignment prescribed by Canada. The origin of the goods must be supported by the prescribed documentary evidences and goods must satisfy the requirement of certification and direct shipment.

Australia first extended unilateral trade preferences to developing countries in 1976, under the Australian System of Tariff Preferences. Australia’s non-reciprocal preferential tariff schemes can be grouped into four categories: developing country preferences, special rates for specific countries, Forum Island Country (FIC) preferences and preferences applicable mainly to LDCs. Following a decision announced by Prime Minister John Howard, at an Asia-Pacific Economic Cooperation (APEC) summit meeting on October 25, 2002, the Australian Government amended the Customs Tariff to provide DFQF access to the Australian market for the LDCs.

Market Access Conditions in Quad Countries

All these non-reciprocal preferences, along with MFN duty-free market access, have resulted in lowered import tariffs for LDC exports. In agriculture sector, imports of substantially all products from the LDCs enter duty-free in Quad countries. In Canada, almost all imports from LDCs enter duty-free; 98.9 percent under MFN duty-free and 1.1 percent under preferential regimes. In terms of tariff lines, Canada provides duty-free access to 93 percent of tariff lines, but LDCs trade only with the products of about 14 percent tariff lines. In EU, all imports from LDCs have entered without any duty in 2003 and 97.1 percent tariff lines attach zero tariffs for LDCs.

In Japan, more than 93 percent of LDC exports have entered MFN duty free and the remaining seven percent is divided roughly equally between duty free preferential access and MFN dutiable trade with no preference. However, only about half of the tariff lines attach duty free for LDCs in the Japanese market. In US, out of 99.9 percent of the total imports from LDCs, which enter duty-free, 81.5 percent is MFN duty-free and 18.4 percent is preferential duty-free. In terms of tariff lines, US provide duty-free access to 21.2 percent under MFN and 63.6 percent under the preferential regime.

Non-reciprocal Preferential Market Access by Developing Countries

As noted in Section II, the importance of developing countries for export market is increasing for Nepal. Its share in total exports has increased from 15 percent in 1990 to 54 percent in 2004. But, the share of developing countries has decreased for Bangladesh. Therefore, preferential market access, in the form of DFQF market access in the developing countries, is crucial for Nepal and would play a significant role in export expansion. Some of the developing countries provide preferential market access to products originating from LDCs. However, the depth and the coverage of these preference schemes are often limited. Among the preferential schemes, the importance of non-reciprocal preferential market access schemes and the Global System of Trade Preferences (GSTP) has limited utility for Nepal and Bangladesh, but preferential market access granted on a bilateral basis by India bears a significant importance for Nepal. The bilateral trade agreement between Nepal and India provides duty-free market access of Nepalese products in the Indian market, albeit with some conditions. China has also announced in September 2005 to grant duty-free treatment to certain products from 39 LDCs.

Non-Tariff Measures

This section briefly discusses the non-tariff measures faced by LDC export. Broadly, non-tariff measures (NTMs) are understood as a measure not being tariff. Based on the notification, WTO (WTO 2006a) compiles NTMs adopted by the WTO members. Since the notified measures are not specific to LDCs, it does not assess the extent to which the measures affect the market access opportunities of LDCs. But, it gives an idea to identify the NTMs on products of export interest to LDCs. It indicates that SPS measures are the most frequently cited NTMs faced by LDC exports, in particular for their agricultural exports (e.g., fruits and vegetables), fish and fish products, wood and wood products, etc.

The Rules of Origin (RoO) associated with preference schemes represent the major NTMs of concern to a number of LDCs for their non-agricultural exports (mainly clothing). The other types of NTMs, which are of concern to LDCs are technical barriers to trade (TBT), customs and administrative measures and trade remedies (anti-dumping measures). Since 1995, out of nearly 6,200 SPS notifications, 26 notifications have explicitly identified one or more LDCs as being potentially affected by the proposed measure, or by including emergency measures.

As has been noted before, the RoO associated with some non-reciprocal preference schemes represent a major concern, mainly for non-agricultural exports from LDCs. As far as the Bangladesh and Nepal are concerned, the reported specific case of NTMs is limited, but, as pointed out above, there exist NTMs in the products of export interest of these countries and one cannot undermine the potential use of NTMs. It is interesting to note that Bangladesh and Nepal face NTMs, mostly on non-agriculture products. Exportable products of Bangladesh, subject to NTMs, are jute yarn and jute products, toiletry products, pharmaceutical products, and juices, jam jelly, pickles, spices and lead acid batteries. Similarly, Nepal faces anti-dumping measures on zinc oxide and acrylic fibres in Indian markets. In addition, Nepalese products also face para-tariffs and SPS measures in the Indian markets.

Section IV

Impact on other Developing Countries

During the Hong Kong Ministerial conference, two South Asian countries, namely, Pakistan and Sri Lanka, had objected to the proposal of providing DFQF market access for all products originating in LDCs, arguing that they compete in international market with LDCs in the same products. The declaration states that, while taking steps to achieve compliance with the decisions, members would take into account the impact on other developing countries at similar levels of development. This section analyses how other South Asian countries, namely, Pakistan and Sri Lanka, might be affected by providing DFQF market access to Nepal and Bangladesh.

The magnitude of exports of Pakistan and Sri Lanka shows that exports account 30.3 percent and 64.7 percent of the total domestic output. It has increased substantially over the period. Pakistan's exports grew at an average of 11 percent during the period 2000- 04, compared to 0.8 percent during 1995-2000 and 6.1 percent during 1990-1995. However, the export growth of Sri Lanka is not remarkable compared to those of Pakistan's. Its average growth rates were 15.1 percent, 6.4 percent and 1.9 percent during 1990-1995, 1995-2000 and 2000-2004, respectively.

The direction of export trade shows that developed countries' markets still count as a critical export market for both Pakistan and Sri Lanka. The share of developed countries in the exports has been declining over the period and stands at 53 percent and 66 percent for Pakistan and Sri Lanka, respectively. However, the export to US has been increasing whereas the share of other developed countries has dropped. that the major exports of Pakistan include textiles, clothing, rice, leather and carpets, among others.

However, unlike Bangladesh and Nepal, Pakistan is exporting fabrics rather than ready-made garments, which constitute less than 15 percent of total exports. Sri Lanka's major exports constitute tea, precious and semi-precious stones and ready made garments, among others. Although ready made garment is one of the major exports of Sri Lanka, its dependency on it is not as high as that of Bangladesh and Nepal. Moreover, Sri Lanka's exports are mostly concentrating on inner garments, coats and jersey. The share of men's shirts and trouser, which are the major export items of Nepal, is quite low.

The above discussion indicates that, despite the fact that developed countries' markets are important for Pakistan and Sri Lanka to expand their exports, but its importance has been declining over the period. With regard to export composition, textiles and ready made garments have a significant share in the total exports of these countries, but, if we go deep inside the export composition, at the tariff line level, we find low resemblance of exportable products with Bangladesh and Nepal. Given the existing tariff rates in developed countries in ready-made garments, these countries may lose some of the market share in some of the ready-made garment products, if DFQF market access is provided to LDCs, including Bangladesh and Nepal.

Section V

Conclusion

The Hong Kong Decision on DFQF market access for LDCs has both commercial and diplomatic values for Bangladesh and Nepal. Quad countries' markets (Canada, EU, Japan and US) constitute about four-fifths for Bangladesh and two-fifths for Nepal (WTO 2006) exports and about 20 percent of exports of LDCs face customs duties, along with tariff peaks, in a substantial number of products. It is natural to expect significant trade expansion of these countries after its implementation.

In principle, DFQF initiatives might not bring the desired effects on South Asian LDCs, if their interest is not properly reflected in the design. In particular, in the light of the past experience with several preferential trade arrangements, like GSP, DFQF treatment should be bound, covering all products and incorporate the Rules of Origin requirements, matched with the industrial capacity of LDCs. Unless such conditions are met, the various initiatives currently undertaken would constitute no more than a modest improvement of the current market access that LDCs are already granted under the existing GSP schemes or other preferential arrangements.

Furthermore, despite the fact that developed countries' markets are important for Pakistan and Sri Lanka to expand their exports, however, their importance has been declining over the period. These countries are competing on the same product categories in developed countries' markets. However, if we go deep inside the export composition at the tariff line level, the intensity of competition gets reduced

The conclusion that an be drawn from the above discussion is that, first, the exports of Bangladesh and Nepal are highly concentrated in few tariff lines in bilateral markets and thus, the flexibility provided to developed countries to exclude three percent of tariff lines, under DFQF initiatives may exclude virtually all exportable products of LDCs.

Second, mere granting duty-free market access to the exports originating in the LDCs does not ensure that LDCs are effectively utilising the preferences. It should be supplemented by the measures that address structural problems of the LDCs, such as Rules of Origin exclusion from the preference scheme, including competitive tests and safeguard measures and administrative procedures.

Third, developing countries have been emerging as major markets for South Asian LDCs and, thus, preferential access in these markets would go a long way in export expansion of these countries.

Fourth, the export composition of South Asian LDCs and other developing countries resemble at the product categories, but at the more disaggregated level, such similarity tends to shrink.

In the light of the above caveats and the past experience with several preferential trade arrangements, one has reason to doubt the efficacy of the Hong Kong Declaration on the DFQT market access meaningful and effective market access for LDCs. If we go along with the existing escape routes and ambiguities, it would not constitute anything more than the current market access that LDCs are already granted and, at the worst, it may run the risk of rolling back existing preferences. Thus, it has been argued that the decision needs to be further corroborated with the following interpretations and explanations:

a. If the full flexibility is provided to developed countries to designate/exclude the tariff lines from the proposed scheme of DFQF market access, there is every possibility that the scheme would cover the products that are enjoying duty-free market access under the existing non-reciprocal preferential schemes. Therefore, in order to have incremental value of the scheme, the flexibility provided to developed countries to exclude from DFQF market access should be interpreted as three percent of the existing non-zero tariff lines and should also be capped by the volume of imports (for example, not exceeding 10 percent of imports at tariff lines). The provision of Tariff Rate Quota (TRQ) could be worked out for the excluded products and a timeline should also be defined to integrate the excluded list of tariff lines into the scheme.
b. As the landscape of market access has been changing over the period and developing countries are major markets for South Asian LDCs, therefore, developing country should also provide DFQF market access, but, taking into account the problems they might face in the initial stage, they should commit DFQF access for at least half of the tariff lines, comprising of half of the export value of South Asian LDCs.
c. LDCs should be allowed to designate specific percentage of tariff lines, e.g., 0.5 percent in the case of developed countries and 0.1 percent in the case of developing countries, not to be included in the exclusion lists. Immunity should be provided to these products from the 'impact test' on other developing countries.
d. The Rules of Origin for preferential market access should incorporate the stage of development for the LDCs and be harmonised for all preference-granting countries. The provisions of the Canadian GSP scheme could be a starting point. A product originating in any of the LDCs or any of the regional trading partners should be considered as a product originating in the exporting LDC.
e. On the other area of the negotiation under the Doha Round, particularly in aid for trade and trade facilitation, special consideration should be given to the ways to improve supply capacity, as well as to reduce the administrative costs in the exports to preference-granting countries.

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