EU-WCO RULES OF ORIGIN
AFRICA PROGRAMME
World Customs Organization

Comprehensive Comparative Study on the Applicable Rules of Origin in the Western and Central Africa Region

October 2025

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Funded by
the European Union

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ABOUT THE EU-WCO RULES OF ORIGIN AFRICA PROGRAMME

This research is conducted under the EU-WCO Rules of Origin Africa Programme, with financial support from the European Union (EU).

The Programme aims to strengthen the capacities of Customs administrations, economic operators, and trade stakeholders across Africa to effectively understand, implement, and apply rules of origin (RoO). It supports the harmonized and well-coordinated implementation of RoO under Annex 2 of the African Continental Free Trade Area (AfCFTA) Protocol on Trade in Goods, as well as under other Free Trade Agreements (FTAs). In doing so, it contributes to the facilitation and expansion of intra-African trade, as well as trade between Africa, Europe, and the rest of the world. The Programme represents a concrete commitment by the EU and the World Customs Organization (WCO), developed in consultation with key stakeholders, to support the operationalization of the AfCFTA.

The Programme provides tailored technical assistance and capacity building at the continental level (AfCFTA Secretariat and African Union Commission), regional level (Regional Economic Communities), and national level (Customs administrations, government agencies, and private sector stakeholders).

For more details, please contact **EU-WCORoOAfrica.Program@wcoomd.org**

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ACRONYMS

AfCFTA	African Continental Free Trade Area
CTC	Change in tariff classification
CEMAC	Economic and Monetary Union of Central Africa
DCI	Drafting Complexity Index
ECCAS	Economic Community of Central African States
ECOWAS	Economic Community of West African States
EEZ	Economic Exclusive Zone
HS	Harmonized System
PSR	Product-specific RoO
REC	Regional Economic Community
RKC	Revised Kyoto Convention
RoO	Rules of origin
TR	Technical requirement
UNCLOS	United Nations Convention on the Law of the Sea
WAEMU	West African Economic and Monetary Community
WCA	Western and Central Africa
WCO	World Customs Organization
WTO	World Trade Organization

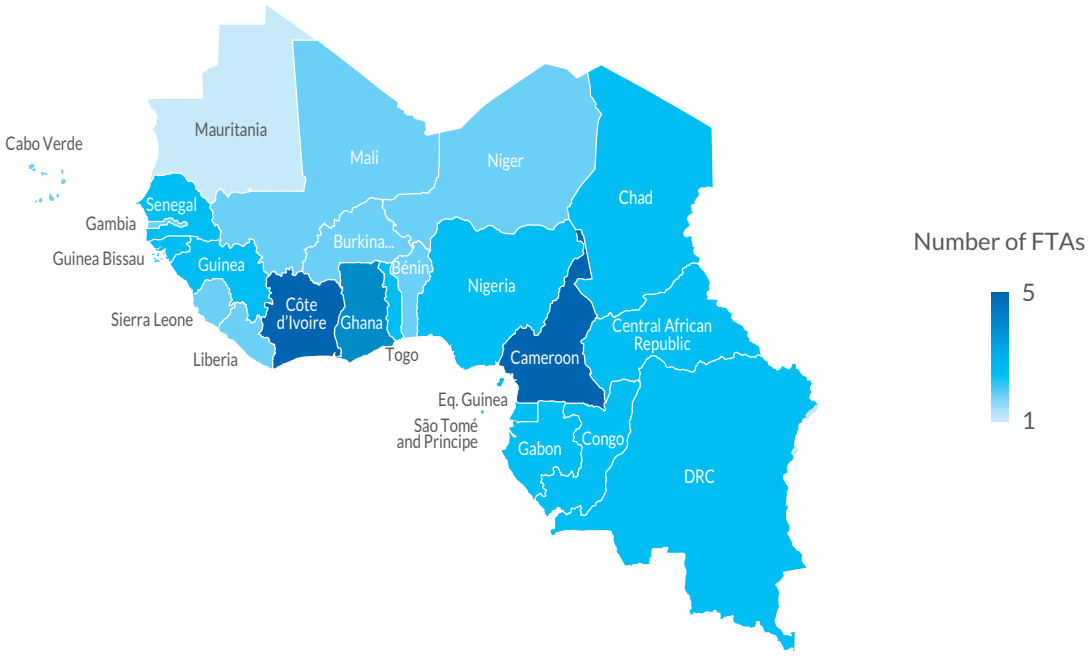
1. INTRODUCTION

1.1. Background

The Western and Central Africa (WCA) region[1] represents a significant portion of the African economic landscape and features numerous crisscrossing trade agreements (cf. Figure 1).

The region is notably home to several key trade agreements and Regional Economic Communities (RECs), including the Economic Community of West African States (ECOWAS), the West African Economic and Monetary Union (WAEMU) and the Economic Community of Central African States (ECCAS). These agreements function alongside the African Continental Free Trade Area (AfCFTA), creating a complex trade governance system.[2]

Figure 1: Selected number of WCA FTAs



Note: The darker the colour, the higher the number of FTAs (ranging from 1 to 5). For instance, Mauritania shows the lightest colour with one FTA, whereas Côte d'Ivoire and Cameroon show the darkest colour with five FTAs.

Sources: WTO RTAIS and WCO (2024a)

1 In the sense of the regional groupings at the World Customs Organization (WCO). For more information, see the *WCO membership webpage*. For this reason, three ECCAS members, namely Angola, Burundi and Rwanda, are not featured in the present report and were included in the Eastern and Southern Africa study (WCO, 2024a).

2 In particular, Article 19 of the AfCFTA Agreement represents a governance challenge of integrating RECs with varying levels of integration into a continent-wide framework, while simultaneously seeking to preserve their autonomy and higher levels of integration, creating an intricate multi-layered system with insufficient clarity on practical implementation. (Tralac, 2019)

Table 1: Adjusted list of WCA FTAs

	WTO notified	Adjusted	Adjusted list of FTAs
Benin*	3	2	ECOWAS, WAEMU
Burkina Faso**	2	2	AfCFTA, WAEMU
Cabo Verde	1	2	AfCFTA, ECOWAS
Cameroon*	4	5	AfCFTA, CEMAC, ECCAS, EU-CAM EPA, UK-CAM EPA
Central African Republic	1	3	AfCFTA, CEMAC, ECCAS
Chad	1	3	AfCFTA, CEMAC, ECCAS
Côte d'Ivoire	4	5	AfCFTA, ECOWAS, EU-CIV EPA, UK-CIV EPA, WAEMU
Republic of Congo	1	3	AfCFTA, CEMAC, ECCAS
DRC	2	3	AfCFTA, COMESA, CEEAC
Equatorial Guinea	1	3	AfCFTA, ECOWAS, WAEMU
Gabon	1	3	AfCFTA, ECOWAS, WAEMU
Ghana*	4	4	AfCFTA, ECOWAS, EU-GHA EPA, WAEMU
Guinea*	2	3	AfCFTA, ECOWAS, WAEMU
Guinea-Bissau	1	3	AfCFTA, ECOWAS, WAEMU
Liberia	1	2	ECOWAS, WAEMU
Mali**	2	2	AfCFTA, WAEMU
Mauritania	0	1	AfCFTA
Niger**	2	2	AfCFTA, WAEMU
Nigeria*	2	3	AfCFTA, ECOWAS, WAEMU
Senegal	2	3	AfCFTA, ECOWAS, WAEMU
Sao Tome and Principe	0	2	AfCFTA, ECCAS
Sierra Leone	1	2	AfCFTA, ECOWAS
The Gambia	1	2	AfCFTA, ECOWAS
Togo	2	3	AfCFTA, ECOWAS, WAEMU

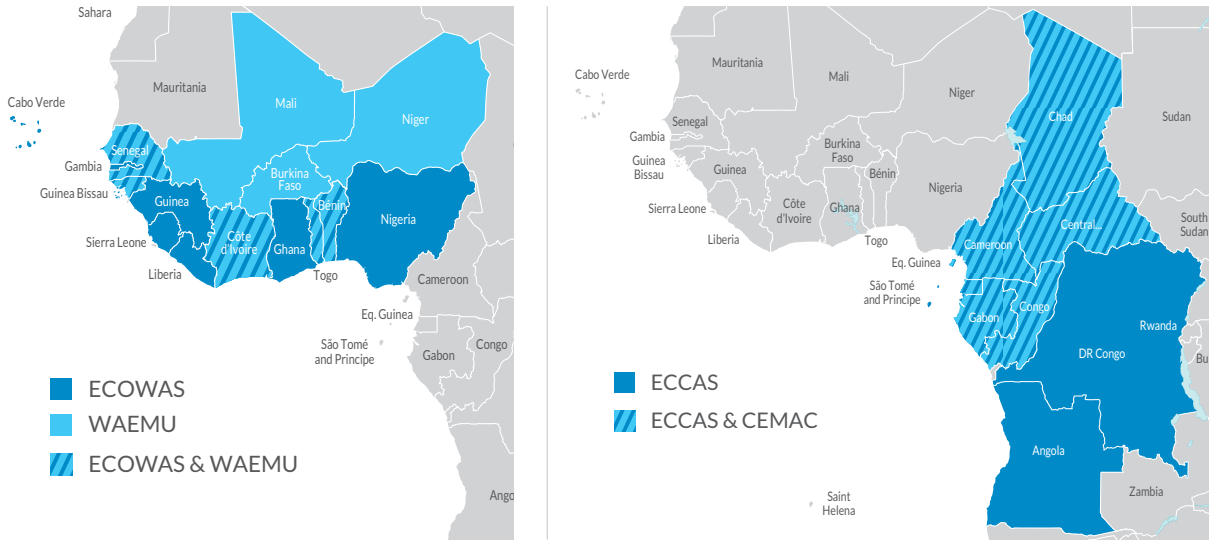
*Notes: * Countries having notified participation in the Global System of Trade Preferences among Developing Countries*
*** Countries having withdrawn from ECOWAS, with effect from 1 January 2025*
AfCFTA is not a WTO-notified FTA. However, being covered by this study, it has been included in the adjustment

Sources: WTO RTAIS and WCO (2024a)

Furthermore, the WCA region features a unique characteristic in the African economic integration landscape. Both RECs have created or are in the process of establishing Customs unions, even though there are already existing customs unions within these RECs (cf. Figure 2). Notably,

- ECOWAS comprises 12 members, of which five also belong to WAEMU;
- ECCAS comprises 11 members, of which six belong to the Economic and Monetary Union of Central Africa (CEMAC, for its French name).

Figure 2: Sub-regional institutional arrangements (left: West Africa, right: Central Africa)



Sources: ECCAS, ECOWAS and WAEMU websites

Despite their dynamic economic integration initiatives, the ECCAS and ECOWAS still have varying performance in terms of trade integration.

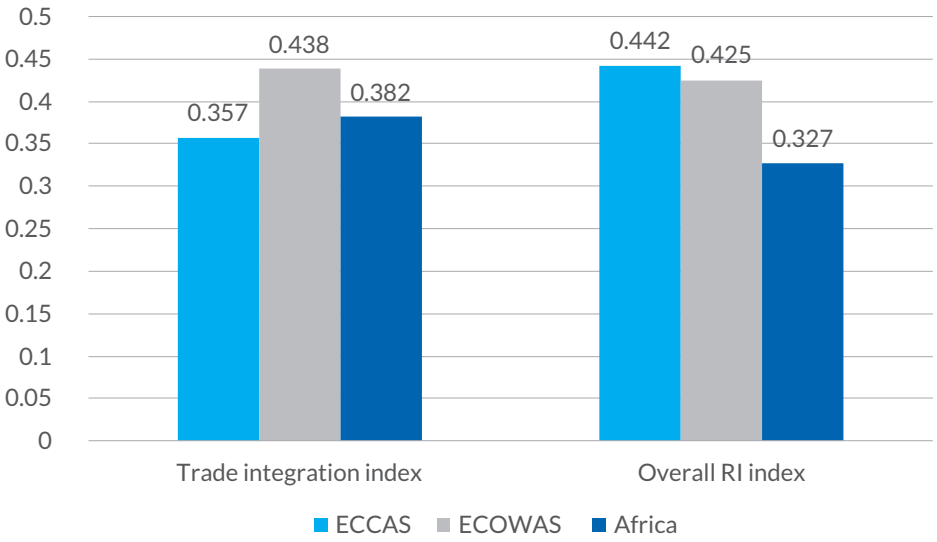
To measure it, the African Development Bank, African Union Commission and the United Nations Economic Commission for Africa have developed the African Regional Integration Index (AfDB & AU & UNECA, 2019). This index is a composite indicator built on five dimensions of economic integration, namely: trade integration (measuring trade openness), productive integration (measuring economic complementarity of trade goods), macroeconomic integration (measuring price differences and investment environment), infrastructural integration (measuring connectivity), and free movement of people (measuring visa regimes and participating in the protocol to the Abuja Treaty on the free movement of people).

Although ECCAS and ECOWAS have an overall score above the continental average, ECOWAS overperforms in trade integration scores compared to the continental average, whereas ECCAS scores lower than the continental average (cf. Figure 3). This can be notably explained by the significantly higher level of intra-regional trade within ECOWAS (approximately 10.6% of total trade), against low intra-regional trade in ECCAS (approximately 3.1% of total trade).[3]

Zooming in at the national level, ECOWAS countries tend to perform better in the trade integration dimension than ECCAS countries (cf. Figure 4). This may also be explained by a higher degree of intra-regional trade and the level of applied trade-weighted tariffs.

3 Calculations from Trade Map

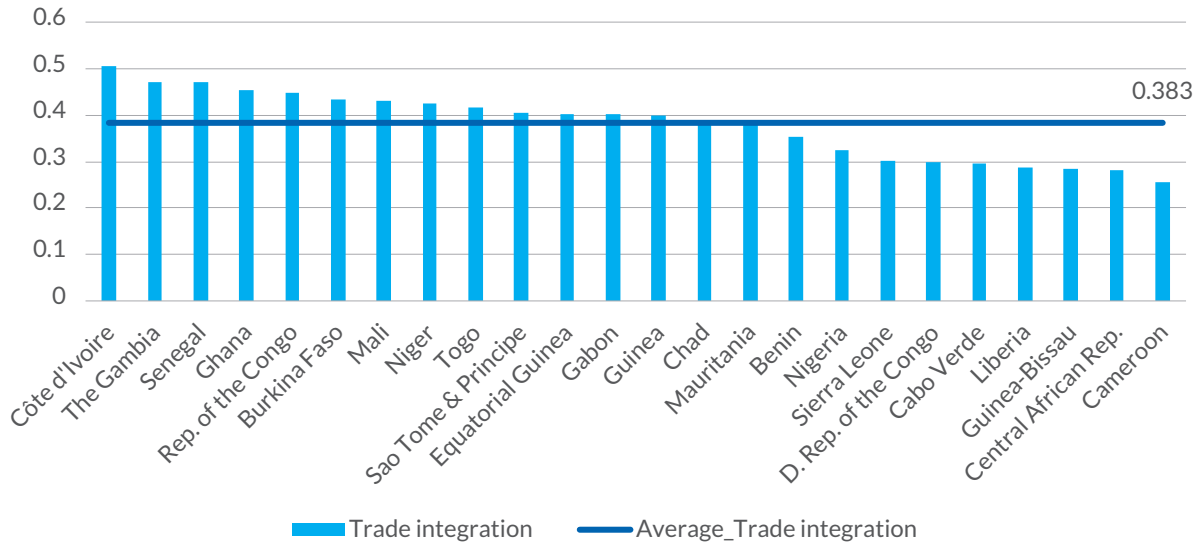
Figure 3: Selected regional integration index scores



Note: The bars on the left side show the trade integration dimension of the overall index, with ECCAS scoring 0.357 and ECOWAS 0.438, compared to the continental average score of 0.382. The bars on the right side show the overall index and read similarly to the left side.

Source: Adaptation from AfDB & AU & UNECA (2019)

Figure 4: Trade integration scores, corrected WCA region



Note: The bars show the WCA countries' national trade integration dimension scores, against the continental average score 0.383. For instance, Côte d'Ivoire scores 0.505 and Cameroon 0.255.

Source: Calculations from AfDB & AU & UNECA (2019)

In the Central African subregion, the unification, in 2024, of the ECCAS and CEMAC rules of origin (RoO) marks a significant step toward regional harmonisation. Indeed, the two institutions have adopted a single trade instrument for origin acquisition purposes under both the ECCAS and CEMAC regimes. For this reason, this measure can be expected to increase tariff preference compliance, thereby reducing the applied trade-weighted tariff and, hopefully, boosting regional trade and the overall trade integration performance.

1.2. Objective of the study

Each trade scheme has its specific origin regime, with differences in key provisions.[4] However, the literature on RoO in Africa has primarily focused on the Northern, Western, Eastern and Southern African regions,[5] and largely overlooking the Central African region with only a few exceptions.[6]

This study addresses a research gap by comparing the RoO in the WCA region. As mentioned earlier, this region covers various trade agreements, including several that have recently been adopted or are currently being negotiated. Furthermore, some agreements in force have not yet been notified to the World Trade Organization (WTO), thereby underestimating the actual number of trade agreements in the region.

This comparative study, therefore, aims to systematically document the similarities and differences between the reciprocal preferential trade regimes operating in the WCA region. The analysis focuses specifically on the origin frameworks established under ECOWAS, WAEMU, ECCAS, and the AfCFTA, examining both their general provisions and product-specific RoO (PSR).

The results will benefit various stakeholders. For policymakers, the analysis provides insights into potential regulatory alignments that could boost inter- and intra-regional trade while minimising administrative burdens and compliance costs. For Customs officials, it identifies areas where administrative processes may be optimised. For the private sector, it deepens awareness of the differing requirements across regional markets, which could enhance the use and compliance rates of preferential arrangements and lower the cost of doing business.

The second section of the report provides a brief explanation of the methodological approach used to conduct the comparison. Sections 3 and 4 present the key findings at product-specific and regime-wide levels, respectively. A comprehensive technical report is annexed for provision-by-provision comparisons.

4 See UNCTAD (2019)
5 For reference, see Gourdon et al. (2020), Signé & Madden (2021) and WCO (2024c)
6 For instance, Tsowou & Davis (2021)

2. METHODOLOGICAL REMARKS

2.1. Approach

The present study documents four origin regimes: the AfCFTA, ECCAS, ECOWAS, and WAEMU. It may cross-reference other instruments, as listed below (cf. Table 2).

Table 2: List of legal instruments

Origin regime	Relevant legal instruments
AfCFTA	AfCFTA Framework Agreement Protocol on Trade in Goods Annex 2 on RoO Appendix IV to Annex 2 on rules of origin Manual on Rules of origin
ECCAS[7]	Revised ECCAS treaty ECCAS Customs Code Decision no. 15/ CEEAC/CCEG/XIX/24 Establishing the ECCAS-CEMAC Harmonised Rules of Origin for Products To Be Traded Between the Member States of the ECCAS
ECOWAS	Revised ECOWAS treaty ECOWAS Customs Code Supplementary Act A/SA.7/12/18 Fixing the Community Rules of Origin Regulation C/REG.4/7/23 determining the list of exceptions to the Community origin criterion of change of tariff heading Regulation C/REG.17/12/21 on the procedures for the certification and recognition of products of the Economic Community of West African States Regulation C/REG.18/12/21 relating to the determination of the component of the ex-works price and the value of non-originating materials
WAEMU[7]	Revised WAEMU Treaty WAEMU Customs Code Additional Protocol no. III/2001 Establishing the WAEMU RoO Regulation no. 12/2002/CM/WAEMU determining the list of exceptions to the tariff change criterion in the WAEMU nomenclature

7 The texts were originally sourced from French and translated by the authors for this study. They should not be considered as representing the official status of the reviewed instruments.

Origin regime	Relevant legal instruments
	Regulation no. 13 /2002/CM/WAEMU determining the components of the community added value of industrial products within the West African Economic and Monetary Union (WAEMU) Implementing Regulation No. 014/2002/COM/WAEMU determining the procedures for requesting and issuing certificates of origin for WAEMU products Decision no.01/2003/COM/WAEMU determining the characteristics and rules for drawing up the WAEMU certificate of origin Decision no. 03/2004/COM/WAEMU amending article 7 of Decision No. 01/2003/COM/WAEMU of 3 February 2003 determining the characteristics and rules for drawing up the WAEMU certificate of origin Additional Protocol No. I/2009/CCEG/WAEMU amending Additional Protocol No. III/2001

Source: Compilation

The study conducts a comparative analysis of the general provisions of the abovementioned trade agreements and related additional or complementary legal instruments, where available and relevant for preferential origin purposes.

This report builds on a previous comparative framework for analysing regime-wide rules in Eastern and Southern Africa. It also incorporates a readability measurement indicator for evaluating PSR.[8] This report aims to provide a comprehensive and comparative overview of the similarities and differences among key trade agreements in the WCA region.

2.2. Methods

2.2.1. PSR comparative framework

In 2024, the WCO published a report on textiles and automotive PSR, in which it developed a methodology to measure drafting complexity, referred to as "Drafting Complexity Index" (DCI).[9]

One of the key aspects of this methodology is its parameter-based measurement system. The DCI quantifies the complexity of each rule by counting the number of parameters involved, assigning scores that range from simple one-parameter rules to more intricate four-parameter rules. It allows for identifying the degree of drafting complexity of any given rule. The higher the DCI, the more technical knowledge is required to interpret. The study enables a cross-agreement comparison, encompassing eight different trade agreements – namely the AfCFTA, East African Community, the Southern African Development Community, the Regional Comprehensive Economic Partnership and the US-Mexico-Canada Agreement – in the textiles and vehicles sectors.

This present study builds on the DCI methodology with some methodological adaptations for simplification purposes. Notably,

- The categorisations "alternatives" and "split" were removed;[10]

8 For more information, consult respectively WCO (2024a; 2024b)

9 See footnote 8

10 For information, the other categories are "Wholly obtained", "Change of tariff classification" (CTC), "Ad valorem", "Technical requirement" (TR), and composite (i.e., a combination of two or more of the aforementioned criteria) and their respective variations. For more methodological details, refer to footnote 8

- Alternative rules are anticipated to yield similar economic effects. Therefore, we consider the first alternative to be equivalent to the others. Consequently, only the first alternative is taken into consideration when analysing the distribution of origin criteria by agreement;
- "Splitting" is a RoO drafting technique used to create subcategories not represented in the Harmonised System (HS) structure. This drafting is specific to RoO and complicates the interpretation of the rules, while it does not serve as a primary criterion. Therefore, when a split is applicable, it is regarded as an additional parameter. As a result, the split is not treated as a criterion but rather as a factor that adds complexity (cf. Table 3).

Table 3: Example: HS 0305.69 of the AfCFTA

Heading	Description	Subheading	Rule	Remarque	DCI
0305	Not elsewhere specified salted fish	0305.69	Manufacture in which all Materials of this Chapter used must be wholly obtained	Applicable to any salted fish not classified elsewhere, except salted snoek	0.25
	Salted snoek	0305.69ex	Manufacture in which the value of all the non-originating materials used does not exceed 60% of the ex-works price of the product for 5 years after which the materials from HS Chapter 3 used are wholly obtained	Applicable to salted snoek only	0.50

Note: All goods classified under 0305.69 are associated with the PSR listed in column 4 (Rule) next to them, except for those goods whose descriptions correspond to the ones specified in column 2 (Description). For these particular goods, the applicable PSR is the one found in column 4 (Rule) next to them.

2.2.2. Regime-wide RoO comparative framework

Also in 2024, the WCO published another report comprehensively comparing RoO in eight trade agreements of the Eastern and Southern Africa region, in which it further developed the comparative methods used in earlier WCO comparative studies.[11] The analysis mobilises text-mining techniques to analyse the regime-wide RoO related to origin acquisition, assigning codes to various provisions and facilitating a summary of the content. A legal comparative analysis complements the text-mining techniques. However, a methodological change has been adopted for the text-mining to use a benchmarking standard in view of comparing the eventual presence, absence or difference of a provision against the benchmark. The chosen benchmark for comparability is the Revised Kyoto Convention (RKC), completed by the practice referenced in the WCO Origin Compendium,[12] whenever the RKC is silent.

11 For more methodological details, refer to footnote 8

12 See WCO (2017b)

However, the analytical methods used for origin certification and verification are adapted from previous research.[13]

2.3. Limitations

Although the present report refines the methodologies from the previous analyses, the same limitations continue to apply. Notably,

- Regarding the DCI dataset, only the parameters outlined in the PSRs are considered. As a result, the regime-wide RoO and any additional criteria established outside the PSR are not included, even though they influence the style and readability of the rule.
- Concerning the text-mining technique applied in the Regime-wide RoO comparative framework, the analysis focuses on the instruments listed under Table 2 for assessing origin criteria across various agreements. It potentially omits some related appendices, annexes, regulations, or decisions laid down under other legal instruments, resulting in some provisions appearing incomplete. Consequently, where it was obvious that the provisions were incomplete, a detailed review was conducted to clarify the substantive content of the provisions.

13 See Tanaka (2011)

3. DESCRIPTION AND DRAFTING STYLE OF THE PSRs

3.1. Dataset description

The PSR dataset lists applicable RoO at the subheading level.[14] All the datasets have been transposed to the HS 2022 version for comparison purposes.

The HS 2022 accounts for 5,612 subheadings, which match ECCAS, ECOWAS and WAEMU data entries. The AfCFTA also accounts for the same number of subheadings. However, the AfCFTA also accounts for 44 splits – hence a total of 5,656 entries – making a total of 22,505 data entries (cf. Table 4).

Table 4: Number of subheadings by agreement

AfCFTA	ECCAS	ECOWAS	WAEMU
5,656	5,612	5,612	5,625

Note: The figures represent the number of PSRs disaggregated at the subheading level. ECCAS and ECOWAS, accounts are equal to the number of subheadings under HS 2022 because they do not have any splits. The higher figure for AfCFTA and WAEMU are due to the number of subheadings plus the splits.

Across all agreements, CTC criteria account for the majority of all criteria (cf. Table 5).

At this stage, it is important to note that ECCAS, ECOWAS, and WAEMU have alternative rules of origin that apply across their tariff structures. However, a few exceptions may limit the available options within a limited number of subheadings.

This feature explains why the three agreements have almost 100% CTC-based encoded entries. In the cases of ECOWAS and WAEMU, the exceptions preventing the use of CTC-based rules account for only 0.4% and 1%[15] respectively, of all subheadings. Meanwhile, ECCAS has either not adopted these restrictions, or the necessary information was inaccessible for this study.

14 All references to a "subheading" should be interpreted as the 6-digit code according to the HS nomenclature. Accordingly, "chapter" and "heading" refer to the 2- and 4-digit codes in the HS nomenclature, respectively.

15 To clarify, the exceptions for WAEMU have been approximated using VNOM criteria for easier comparison, although they are actually based on VA criteria. Since the calculation methods differ, VA criteria cannot be strictly equated to the inverse of VNOM criteria (i.e., VA = 1 – VNOM). However, for the sake of simplifying the comparison, they have been approximated in this manner.

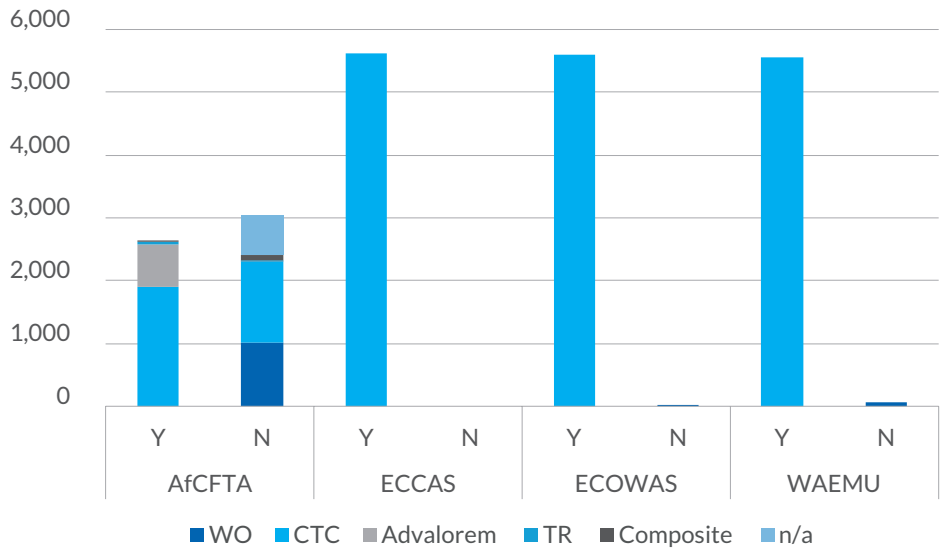
Table 5: Distribution of origin criteria by agreement

Origin criteria	AfCFTA	ECCAS	ECOWAS	WAEMU
Wholly obtained	17.9%	0.0%	0.0%	0.0%
Ad valorem	12.2%	0.0%	0.4%	1.0%
CTC	**56.6%**	**100.0%**	**99.6%**	**99.0%**
TR	0.6%	0.0%	0.0%	0.0%
Composite	1.6%	0.0%	0.0%	0.0%
n/a	11.1%	0.0%	0.0%	0.0%

Note: The figures represent the distribution of PSR by origin criteria, the sum of each column totalling 100%. For instance, under the AfCFTA, 56.6% of all PSRs are CTC-based, 17.9% are wholly obtained, 12.2% are ad valorem-based, 1.6% are composite PSRs and 0.6% are TR-based. The remaining 11.1% of all AfCFTA PSRs are encoded as "not applicable" because they are still under negotiations; thus, it is not possible to attribute any category to these PSRs.

Under the AfCFTA, only 5% of all alternatives are associated with a RoO that is not a CTC. In other words, when an alternative is possible, it is almost always interchangeable with a CTC. For ECOWAS, all alternatives, unsurprisingly, given almost all RoO are encoded as CTC, also concern a CTC-based primary requirements (cf. Figure 5).

Figure 5: Distribution of alternative requirements by agreement and origin criteria



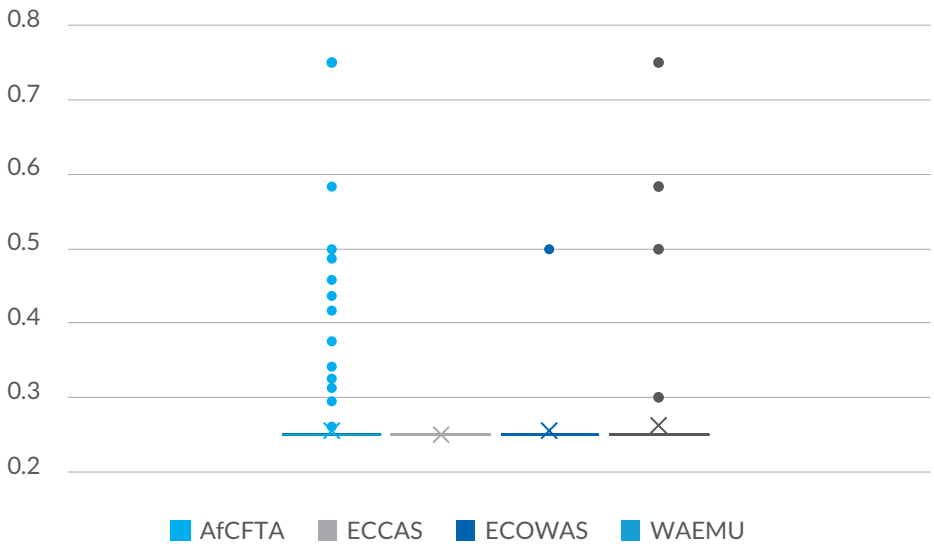
Note: The chart shows the proportion of PSRs with alternative criteria. Y bars indicate the number of subheadings by category with an alternative, and N bars show the number of subheadings without an alternative. For instance, the AfCFTA has about 2,600 subheadings with alternatives compared to about 3,000 without.

3.2. Findings

As indicated under Section 2.2.1, the PSR comparison uses the DCI method. This index establishes a score between 0 and 1.[16]

A high-level description of the DCI distribution across the four trade agreements (cf. Figure 5) shows that the AfCFTA exhibits a notably wide distribution of DCI scores, ranging from approximately 0.25 to 0.75, with a significant concentration of fourth quartile values between 0.30 and 0.50. Similar distribution is found under WAEMU, although the multiple transpositions from HS 2002 to HS 2022 have generated technical complexity. This dispersion suggests that the AfCFTA encompasses a highly heterogeneous set of PSRs, varying significantly in their drafting complexity. In contrast, the ECCAS and ECOWAS regimes display remarkably uniform DCI scores, all clustered tightly around the 0.25 to 0.30 mark, with minimal or no internal variability. These scores reflect a simplified and harmonised drafting approach within these regional economic communities, potentially resulting in lower compliance burdens for traders and streamlined implementation by customs administrations. The average complexity score for the AfCFTA is marginally higher than those of the other regional agreements, showing the higher number of DCI scores in the 0.2-0.3 bracket (cf. Figure 6).

Figure 6: Distribution of DCI scores by agreement, by DCI score[17]

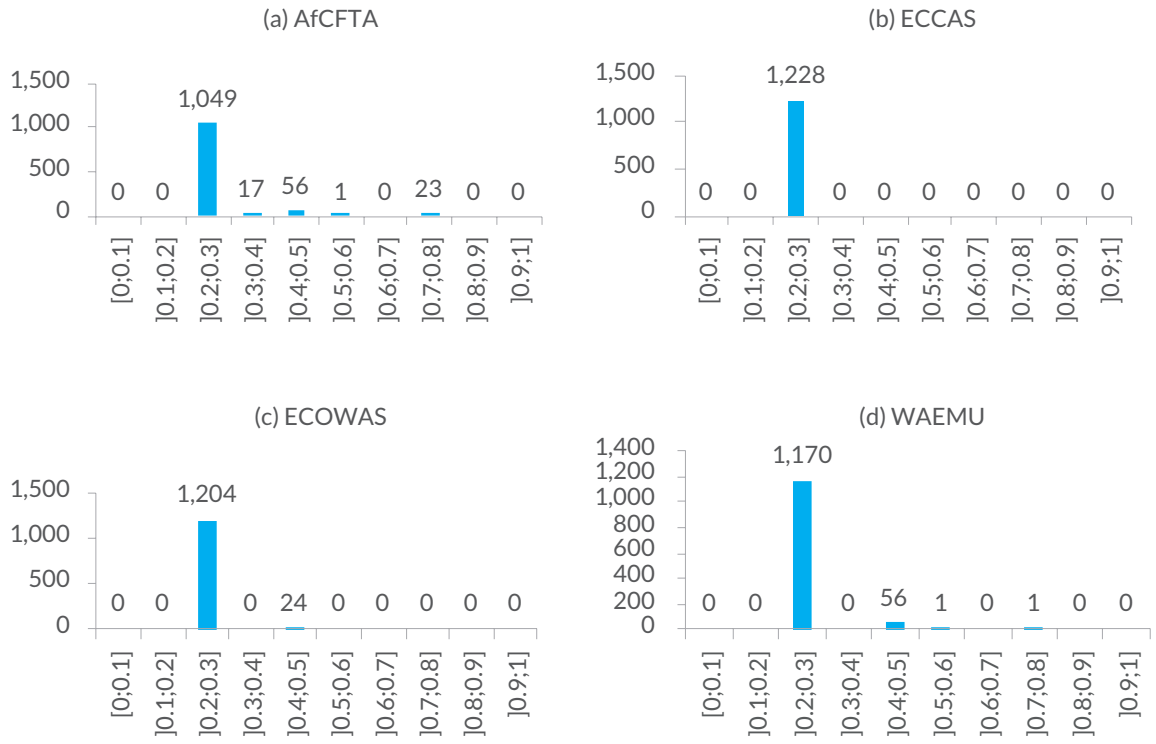


Note : For each agreement,
(1) The line represents the distribution of the second and third quartiles of the scores
(2) The cross sign represents the average score
(3) The dots represent scores of the fourth quartile (i.e. the DCIs of the 25% highest scoring PSR)

16 A score of 0 is the least possible complex drafting – i.e., no listed criterion, interpreted as any good would comply with the origin requirements without any transformation. A score of 1 is the most complex drafting in the dataset– i.e. the highest number of criteria, interpreted as the goods requiring the most cumulative conditions to acquire the originating status.

17 The pending headings under the AfCFTA are excluded from this infographic; hence, there are fewer entries under the AfCFTA than under other considered FTAs.

Figure 7: Distribution of DCI scores by agreement, by DCI score by agreement



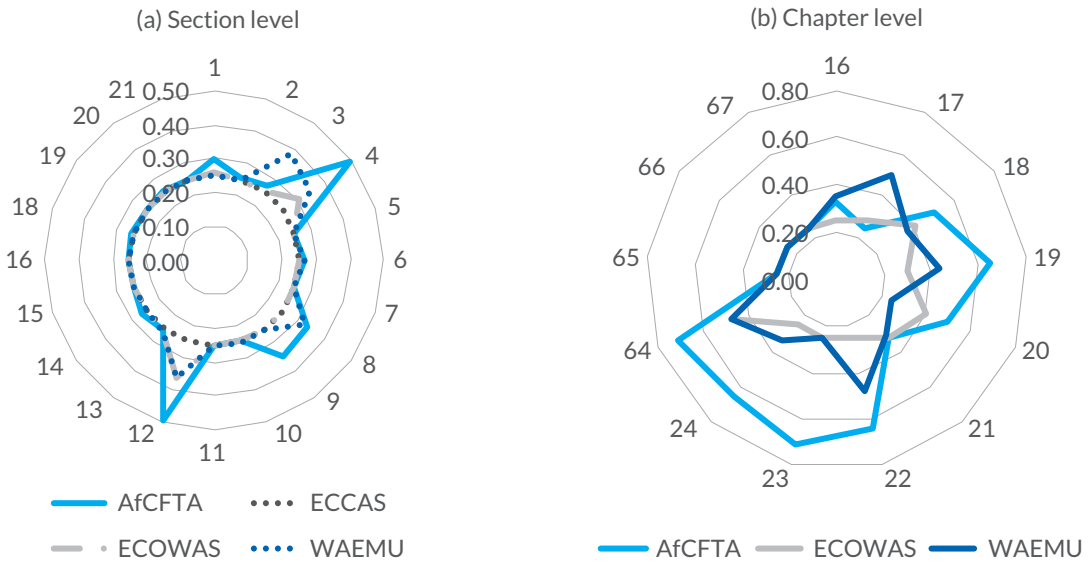
Note: The bars indicate the PSR included in each scoring tranche. For instance, the AfCFTA has 1,049 PSR scores that are strictly superior to 0.2 but inferior to or equal to 0.3.

For the reasons mentioned earlier, the ECCAS PSRs also exhibit a similar distribution across the entire nomenclature. It is noted that the higher DCI peaks for ECOWAS and WAEMU correspond with the DCI peaks observed under the AfCFTA (cf. Figure 7), particularly in sections IV (prepared foodstuff) and XII (footwear, headgear, etc.).

When examining the HS sections where these peaks occur, one can still observe a degree of correspondence in the distribution of ECOWAS's peaks at the HS chapter level that aligns with those seen under the AfCFTA. Although the analysis covers a broader regional context that includes the Eastern and Southern regions, it raises questions about the relationship between DCI scores and economic interests. This remark is particularly striking for HS chapters 18 (cocoa and cocoa preparations), 20 (preparations of vegetables, fruits, nuts or other parts of plants) and 64 (Footwear, gaiters and the like; parts of such articles).

At a more granular level, the higher scores for ECOWAS can be explained by reducing the number of alternative options for origin acquisition through exceptions to the CTC requirements.

Figure 8: DCI by HS section and by agreement (4a) and by selected HS chapter and by agreement (4b)



Notes:

(1) Chart 4a illustrates the average DCI at the section level for all four agreements. Each radial branch indicates the average score for the corresponding HS Section. For example, the average DCI for Section I is 0.30 for the AfCFTA, 0.26 for the ECOWAS and WAEMU, and 0.25 for the ECCAS.

(2) Chart 4b illustrates the average DCI at the chapter level for the AfCFTA, ECOWAS and WAEMU. Each radial branch indicates the average corresponding HS Chapter. For readability purposes, only the chapters in the HS sections with peak DCIs – namely Section IV (including Chapters 16 through 24) and Section XII (including Chapters 64 through 67). For example, the average DCI for HS 16 is 0.33 for the AfCFTA, 0.25 for the ECOWAS and 0.35 for the WAEMU.

4. COMPARISON OF THE REGIME-WIDE PROVISIONS

4.1. Definition of the territory

4.1.1. General remarks

The benchmark text – the Specific Annex K of the RKC – refers to a country to define the originating status of goods obtained or produced there. Definition E12/F25 defines a "'Customs territory' as the territory in which the Customs law of a Contracting Party applies".

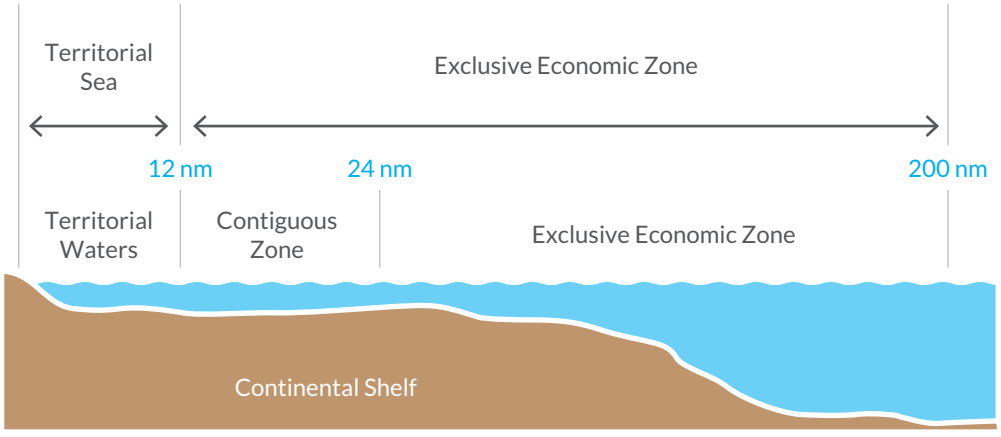
Under international maritime law, the sovereignty of a coastal State extends, beyond its landmass and internal waters, to the airspace, seabed and subsoil upon the limits of the territorial sea (Art. 2 of the United Nations Convention on the Law of the Sea (UNCLOS)), which constitutes the belt of sea not exceeding 12 nautical miles (about 22 km) from the coastal baselines (Art. 3 UNCLOS).

For this reason, the Customs territory – and, by extension, the country – under the RKC is interpreted as the terrestrial and maritime spaces up to the territory's limits, in accordance with UNCLOS provisions.

As a basic principle, the continental shelf is understood as the seabed and its subsoil extending beyond the territorial sea up to a distance of 200 nautical miles (about 370 km) from the baselines. The super-jacent waters are called the Economic Exclusive Zone (EEZ)(cf. Figure 9). An extension of the continental shelf, up to 350 nautical miles (about 648 km), is possible upon request to and subsequent recommendations from the Commission on the Limits of the Continental Shelf (Art. 76 UNCLOS).

In this belt of seabed and subsoil comprised between 12 and 200, or 350 where applicable, the coastal state has exclusive sovereign rights to explore and exploit the living and non-living national resources, provided that these resources are immobile or move in constant physical contact with the continental shelf (Art. 77 UNCLOS).

Figure 9: Delimitations of the maritime spaces per UNCLOS



Source: Origin Compendium (WCO, 2017b)

The super-jacent waters to the continental shelf up to the 200 nautical mile limit are referred to as the exclusive economic zone, in which the coastal state has exclusive sovereign rights to explore and exploit the living and non-living national resources and has exclusive management rights for economic exploration and exploitation purposes only (Art. 56 UNCLOS).

4.1.2. Provisions under the AfCFTA, ECCAS, ECOWAS and WAEMU

The agreements differ in their treatment of resources extracted from outside designated territorial boundaries.

Firstly, the definition of "territory" varies significantly. The AfCFTA, the ECCAS and the WAEMU generally adhere to definitions established by the UNCLOS, setting the territory's limits up to the territorial sea. In contrast, the ECOWAS adopts a more expansive definition within its Customs legislation, including the EEZ and the continental shelf in its conception of territory for all Customs matters related to resource exploitation. ECCAS applies a mixed definition extending the territory up to the limits of the territorial sea as indicated above. However, it includes the continental shelf as part of the territory as well, thereby extending the territory for the purpose of resources extracted from the continental shelf up to the limits of the EEZ.[18]

Regarding fishery products, the regime governing their origin is intricately linked to the specific definitions of territory. The regime of fisheries activities – whether conducted within or extending beyond the limits of the territory – leads to different origin regimes. For instance, the AfCFTA, ECCAS, and WAEMU all draw the line for territorial waters at the limits of the coastal Members' territories, while ECOWAS considers its territory to include the EEZ. Consequently, the originating status of fishery products harvested outside these territories is based on the vessels' nationality. Each agreement – except ECCAS – stipulates different qualifications for a qualifying vessel, creating a landscape of regulatory diversity.[19]

ECCAS notably lacks any provisions for fisheries outside territorial limits, which contrasts with the AfCFTA, ECOWAS and WAEMU. The AfCFTA defines a qualifying vessel as one that is registered, flies the national flag, and meets at least one of the following criteria: either half of the officers are nationals, at least half of the equity is held by nationals, or 40% of the crew are nationals. In a notable exception for island states, a temporary rule allows for a reduction of crew nationality requirements to 30% for five years. ECOWAS, on the other hand, requires that vessels be registered, carry a national flag, and have at least half of the officers and crew as nationals. WAEMU's definition is somewhat aligned, specifying that vessels must have at least half of their officers and crew as nationals, and they must either be registered in or fly the flag of a WAEMU member country.

In terms of mineral resources, the distinctions become even clearer. Neither ECCAS nor WAEMU recognises minerals extracted from areas beyond territorial limits, which contrasts the AfCFTA and ECOWAS, where such resources can be conferred with originating status, as long as the coastal state has sole sovereignty over them. The implications of this are shaped by the definitions of territory each agreement upholds. The AfCFTA limits its definition to the territorial sea, thereby including only the continental shelf within its provisions related to mining outside the territory. Meanwhile, ECOWAS has already integrated the continental shelf as part of its territory according to its Customs Code. This integration brings forward additional complexity, as ECOWAS countries may aspire to extend their continental shelf up to 350 nautical miles in accordance with UNCLOS provisions. Consequently, this ambition necessitates that the Customs Code reflects these broader territorial aspirations, potentially altering the region's resource governance landscape.

18 For information, Angola and Gabon have submitted a request to extend their continental shelf. The cases have not been initiated yet.

19 For more details, see Section 1.1 of the Annex 2

4.2. Description of cumulation rules

4.2.1. General remarks

First and foremost, the literature refers to cumulation rules using directional terminology, such as bilateral, diagonal, and full cumulation – most often concomitantly.[20] This conception has historical justifications and was used by the WCO until recent years.[21] However, such categorisation does not satisfactorily account for new or innovative types of cumulation – notably found in African FTAs, such as cross-cumulation or 0% MFN cumulation.[22]

For this reason, the present study will refer to more systematic cumulation descriptions, focusing on a matrix-based conception of "whose elements can be cumulated" and "which elements can be cumulated".[23]

For this reason, the matrix is adapted as follows (cf. Table 6):

Table 6: Types of cumulation

	Materials (g)	Production (p)
With FTA members (p)	Cumulation of originating materials from within the FTA (e.g. bilateral, diagonal) *Code: def_cum_gp*	Cumulation of processes from within the FTA (e.g. partial, full) *Code: def_cum_pp*
With non-FTA members (t)	Cumulation of materials from outside the FTA (e.g. cross, 0% MFN) *Code: def_cum_gt*	Cumulation of processes from outside the FTA (e.g. cumulation with OCT, other ACP countries) *Code: def_cum_pt*

4.2.2. Provisions under the AfCFTA, ECCAS, ECOWAS and WAEMU

Most agreements, except for WAEMU, provide for cumulation of both material and production , with the AfCFTA and ECCAS rules sharing comparable wording. Meanwhile, ECOWAS takes a different approach by focusing on goods of community origin instead of national origin, as seen in Article 3(2) of the Supplementary Act A/SA.7/12/18, which allows goods that are wholly obtained or transformed within the ECOWAS territory to be considered as originating from the community as a whole.

A comparison between the AfCFTA and ECCAS reveals their distinct approaches to cumulation. Both agreements treat raw materials or semi-finished goods processed in one state as originating from the state where final processing occurs, and establish that all member states are treated as a single territory for these purposes. Essentially, this aligns the workings of the agreements while ensuring that the final products meet the criteria for origin acquisition based on necessary transformations, provided they go beyond the insufficient transformation criteria.

20 For instance, Gourdon et al. (2021), Inama (2022), UNCTAD (2019)
21 Notably in WCO (2014)
22 For reference, see WCO (2024a, pp. 16-18)
23 See WCO (2024c)

4.3. Comparison of key procedural provisions

Several key differences and similarities emerge in terms of accepted proofs of origin.

Firstly, regarding the types of documentation accepted as proof of origin, the AfCFTA, ECCAS, and ECOWAS recognise both certificates and declarations of origin. In contrast, WAEMU has a stricter approach, accepting only the certificate as valid proof of origin.[24]

Second, the validity duration of the certificates of origin varies significantly from 6 months for ECCAS to 18 months for WAEMU, while AfCFTA and ECOWAS provide a validity period of 12 months.

Third, the criteria for utilising origin declarations reveal significant differences among these agreements. Under the AfCFTA, approved exporters and any exporter of consignments valued at a maximum of $5,000 can produce an origin declaration. In contrast, ECCAS and ECOWAS restrict it to approved exporters only.

The four agreements exhibit marked divergence regarding exemptions of proof of origin. The AfCFTA allows exemptions for small packages sent by private individuals valued up to $1,200 and occasional imports up to $500. ECCAS establishes a $1,000 threshold for private-person-to-private-person small packages and occasional imports. WAEMU sets the threshold at about $350. ECOWAS defers to national legislation for defining such limits.

Fourth, ECCAS, ECOWAS, and WAEMU consider certain categories of goods to be exempt from the requirement to submit a proof of origin. ECCAS offers exemptions for wholly obtained goods and goods traded by small-scale cross-border traders, reflecting an understanding of the challenges faced by these traders. Meanwhile, both ECOWAS and WAEMU extend exemptions to agricultural goods and handicrafts, although ECOWAS notably excludes fishery products from this exemption. This highlights a nuanced approach to specific sectors within the agreements, recognising the importance of informal and small-scale cross-border trade in the WCA region at large.[25]

24 During an interview with a senior staff member of the WAEMU Commission, it was noted that WAEMU is in the process of introducing self-certification in its revised origin legislation.

25 See for instance, Nkendah (2010) and Soprana & Miyake (2020)

5. CONCLUSION

The comprehensive comparative analysis reveals significant insights into both the commonalities and divergences across the AfCFTA, ECCAS, ECOWAS, and WAEMU agreements. These findings have important implications for regional trade integration and harmonising trade rules across Africa.

Regarding PSRs, the study has demonstrated a notable contrast in complexity and approach. The AfCFTA exhibits a broader range of drafting complexity scores and employs a more diverse set of origin criteria, including wholly obtained, ad valorem, CTC, and technical requirements. In contrast, ECCAS, ECOWAS, and WAEMU demonstrate uniformity in their approaches, with almost exclusive reliance on CTC criteria. This uniform approach in the RECs reflects a simpler and more harmonised drafting strategy, potentially offering lower compliance burdens for traders within these regions.

The comparative analysis of provisions points to the coexistence of origin regimes with varying levels of complexity in the WCA region. The AfCFTA generally presents a more comprehensive and detailed framework. The other agreements, particularly ECOWAS with its distinctive approach to community origin, reflect their specific regional contexts and integration goals.

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ANNEXES

ANNEX 1 – PSR COMPARISON

1. At Section level

HS Section	AfCFTA	ECCAS	ECOWAS	WAEMU
1	0.30	0.25	0.26	0.26
2	0.26	0.25	0.25	0.25
3	0.27	0.25	0.25	0.39
4	0.49	0.25	0.31	0.35
5	0.25	0.25	0.25	0.25
6	0.26	0.25	0.25	0.27
7	0.25	0.25	0.25	0.25
8	0.34	0.25	0.25	0.33
9	0.35	0.25	0.25	0.25
10	0.25	0.25	0.25	0.25
11	0.25	0.25	0.25	0.25
12	0.49	0.25	0.37	0.37
13	0.25	0.25	0.26	0.26
14	0.27	0.25	0.25	0.25
15	0.25	0.25	0.25	0.25
16	0.25	0.25	0.25	0.25
18	0.26	0.25	0.25	0.25
19	0.25	0.25	0.25	0.25
20	0.25	0.25	0.25	0.25
21	0.25	0.25	0.25	0.25

2. At Chapter level

HS Section	AfCFTA	ECCAS	ECOWAS	WAEMU
1	0.25	0.25	0.25	0.25
2	0.50	0.25	0.25	0.25
3	0.25	0.25	0.25	0.25
4	0.27	0.25	0.37	0.31
5	0.25	0.25	0.25	0.25
6	0.25	0.25	0.25	0.25
7	0.25	0.25	0.25	0.25
8	0.25	0.25	0.25	0.25
9	0.25	0.25	0.25	0.25
10	0.25	0.25	0.25	0.25
11	0.34	0.25	0.25	0.25
12	0.25	0.25	0.25	0.25
13	0.25	0.25	0.25	0.25
14	0.25	0.25	0.25	0.25
15	0.27	0.25	0.25	0.39
16	0.33	0.25	0.25	0.35
17	0.25	0.25	0.28	0.50
18	0.50	0.25	0.41	0.36
19	0.64	0.25	0.30	0.43
20	0.50	0.25	0.40	0.25
21	0.33	0.25	0.33	0.31
22	0.64	0.25	0.25	0.48
23	0.71	0.25	0.25	0.25
24	0.66	0.25	0.25	0.34
25	0.25	0.25	0.25	0.25
26	0.25	0.25	0.25	0.25
27	0.25	0.25	0.25	0.25

HS Section	AfCFTA	ECCAS	ECOWAS	WAEMU
28	0.25	0.25	0.25	0.27
29	0.25	0.25	0.25	0.25
30	0.27	0.25	0.25	0.26
31	0.25	0.25	0.25	0.25
32	0.25	0.25	0.25	0.36
33	0.25	0.25	0.25	0.25
34	0.25	0.25	0.25	0.29
35	0.25	0.25	0.25	0.25
36	0.25	0.25	0.25	0.25
37	0.25	0.25	0.25	0.43
38	0.34	0.25	0.25	0.25
39	0.25	0.25	0.25	0.25
40	0.25	0.25	0.25	0.25
41	0.41	0.25	0.25	0.38
42	0.25	0.25	0.25	0.25
43	0.25	0.25	0.25	0.29
44	0.34	0.25	0.25	0.25
45	0.25	0.25	0.25	0.25
46	0.50	0.25	0.25	0.25
47	0.25	0.25	0.25	0.25
48	0.25	0.25	0.25	0.25
49	0.25	0.25	0.25	0.28
50	0.25	0.25	0.25	0.25
51	0.25	0.25	0.25	0.25
52	0.25	0.25	0.25	0.25
53	0.25	0.25	0.25	0.25
54	0.25	0.25	0.25	0.25
55	0.25	0.25	0.25	0.25

HS Section	AfCFTA	ECCAS	ECOWAS	WAEMU
56	0.25	0.25	0.25	0.25
57	0.25	0.25	0.25	0.25
58	0.25	0.25	0.25	0.25
59	0.25	0.25	0.25	0.25
60		0.25	0.25	0.25
61		0.25	0.25	0.25
62		0.25	0.25	0.25
63	0.29	0.25	0.25	0.25
64	0.71	0.25	0.47	0.47
65	0.25	0.25	0.25	0.25
66	0.25	0.25	0.25	0.25
67	0.25	0.25	0.25	0.25
68	0.25	0.25	0.28	0.28
69	0.25	0.25	0.25	0.25
70	0.25	0.25	0.26	0.26
71	0.27	0.25	0.25	0.25
72	0.25	0.25	0.25	0.25
73	0.25	0.25	0.25	0.25
74	0.25	0.25	0.25	0.25
75	0.25	0.25	0.25	0.25
76	0.25	0.25	0.25	0.25
78	0.25	0.25	0.25	0.25
79	0.25	0.25	0.25	0.25
80	0.29	0.25	0.25	0.25
81	0.25	0.25	0.25	0.25
82	0.27	0.25	0.25	0.25
83	0.25	0.25	0.25	0.25
84	0.25	0.25	0.25	0.25

HS Section	AfCFTA	ECCAS	ECOWAS	WAEMU
85	0.25	0.25	0.25	0.25
86	0.25	0.25	0.25	0.25
87	0.25	0.25	0.25	0.25
88	0.39	0.25	0.25	0.25
89	0.25	0.25	0.25	0.25
90	0.26	0.25	0.25	0.25
91	0.25	0.25	0.25	0.25
92	0.25	0.25	0.25	0.25
93	0.25	0.25	0.25	0.25
94	0.25	0.25	0.25	0.25
95	0.25	0.25	0.25	0.25
96	0.26	0.25	0.25	0.25
97	0.25	0.25	0.25	0.25
Grand Total	**0.28**	**0.25**	**0.25**	**0.26**

ANNEX 2 – PROVISION-BY-PROVISION COMPARISON

1. Origin acquisition

1.1. Wholly obtained

The criterion "wholly obtained or produced" primarily concerns natural products and products derived entirely from them. It applies to goods like live animals and products harvested in one country. The definition is strict; a product containing imported parts or materials cannot be deemed wholly obtained or produced. Instead, such products must undergo substantial transformation according to specific rules to qualify as originating under free trade agreements. In practice, the notion of import is dependent on the relevant Customs territory.

RoO provide for the requirements for goods to be considered wholly obtained or produced. These requirements can vary across different FTAs. This criterion has particularly specific definitions in the sea fishing industry, where the origin criteria are closely linked to the definition of the territory. Furthermore, for fisheries outside of the territory, the definitions of what qualifies as an eligible vessel may further clarify these provisions.

The RKC provides the list below as recommended practices for the definition of wholly obtained or produced goods:[26]

- mineral products extracted from its soil, from its territorial waters or from its seabed;
- vegetable products harvested or gathered in that country;
- live animals born and raised in that country;
- products obtained from live animals in that country;
- products obtained from hunting or fishing conducted in that country;
- products obtained by maritime fishing and other products taken from the sea by a vessel of that country;
- products obtained aboard a factory ship of that country solely from products of the kind covered by the bullet above;
- products extracted from marine soil or subsoil outside that country's territorial waters, provided that the country has sole rights to work that soil or subsoil;
- scrap and waste from manufacturing and processing operations, and used articles, collected in that country and fit only for the recovery of raw materials;
- goods produced in that country solely from the products referred to in the bullets above.

All considered agreements treat the resources taken inside the territory similarly, in line with the RKC (i.e. animals, animal products, vegetables, fisheries within the territorial limits, onshore mining and manufactured goods).

However, several differences appear regarding the treatment of resources taken outside of the territory:

- The definition of "territory" varies among different agreements. The AfCFTA, ECCAS and WAEMU generally align their definitions with those set out by the UNCLOS, which pertains to the coastal state and its territorial sea. In contrast, the ECOWAS defines its territory in

26 See Standard practice no. 2 of the RKC Specific Annex K

its Customs legislation to include the EEZ and the continental shelf for all Customs matters related to resource exploitation. This broader definition impacts aspects such as determining preferential origin under the ECOWAS Trade Liberalisation Scheme.[27] ECCAS includes the continental shelf in the definition of its territory.[28]

- The determination of fishery products depends on the agreement-specific definition of the territory. Indeed, fisheries conducted within or beyond the territorial limits – beyond the territorial sea in the AfCFTA, ECCAS, and WAEMU; and, beyond the EEZ for ECOWAS – have different origin regimes. When considering the originating status of fishery products taken outside the territory, the regime is based on the nationality of the vessels that harvested the resources. The nationality of the vessel is further qualified in each instrument. On the one hand, ECCAS does not provide for any rules about fisheries outside the territory. On the other hand, all three other agreements define the vessels differently:
  - The AfCFTA defines vessels as those that are registered and carry a national flag, meeting one of three conditions: either half of the officers are nationals, half of the equity is held by nationals, or 40% of the crew are nationals. Additionally, a temporary rule applies to island states, lowering their crew requirement to 30% for five years;
  - The ECOWAS defines vessels as those that cumulatively are registered, carry a national flag and have half of the officers and crew being nationals;

  The WAEMU defines vessels as those with at least half of the officers and crew being nationals, who are either registered in or fly the flag of a WAEMU country.

- ECCAS and WAEMU do not cover minerals extracted outside the territorial limits. Although the AfCFTA and ECOWAS confer the originating status to resources extracted outside the limits of their territory, provided that the coastal state has sole sovereignty over these resources, the implications are different. As the AfCFTA defines the territory up to the limits of the territorial sea, the provisions related to mining outside the territory cover the continental shelf. However, as per its Customs Code definition, ECOWAS already covers the continental shelf as part of the territory. For this reason, the Customs Code must reflect some ECOWAS countries' ambitions to extend their continental shelf up to 350 nautical miles, as per UNCLOS provisions.[29]

27 Art. 272 of the ECOWAS Customs Code

28 Art. 6(3) of the ECCAS Customs Code

29 All ECOWAS coastal states have initiated a request to extend their continental shelf under Art. 76(9) UNCLOS, as follows (Source: Commission on the Limits of the Continental Shelf):
- Individually: Côte d'Ivoire, Ghana, Liberia and Nigeria;
- Jointly: Benin, Cabo Verde, Guinea, Guinea-Bissau, Mauritania, Senegal, Sierra Leone, The Gambia and Togo.

Table 7: Comparison of wholly obtained provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Live animals	Equivalent	X	X	X	X
Animal products	Equivalent	X	X	X	X
Fishery in the territory	Equivalent	X	X	X	X
Fishery outside of the territory	Absent		X		
	Equivalent	X		X	X
Definition of vessels	Absent		X		
	Equivalent	X		X	X
Minerals in the territory	Equivalent	X	X	X	X
Minerals outside of the territory	Absent		X		X
	Equivalent	X		X	
Vegetables	Equivalent	X	X	X	X
Waste & scraps	Equivalent	X	X	X	X
Manufacture	Equivalent	X	X	X	X
Nes	Energy	X		X	X
	Crafts		X		

Provision	AfCFTA	ECCAS	ECOWAS	WAEMU
Live animals	Live animals born and raised therein Art (5)(1)(c)	• The living animals that were born and raised there • The poultry that were born and raised there Art. 4(1)(c) and (d)	Animals that are [deleted word][30] born and raised therein Art.4(1)(a)	Live animals born and raised in the member states Art.4(1)(a)
Animal products	Products obtained from live animals raised therein Art.5(1)(d)	The products and by-products obtained from animals referenced in paragraphs c) and d) above Art.4(1)(e)	Products obtained from live animals that are raised there Art.4(1)(e)	Products and animal by-products from live animals that are raised there Art.4(1)(b)
Fishery in the territory	Products obtained by hunting and fishing conducted therein Art.5(1)(f)	• Products from hunting or fishing that take place there • Products from marine fishing and other products extracted from the sea, waterways, and lakes in the member states, by ships registered or recorded in a member state and flying the flag of that member state or having a convention with that state in that regard	Products obtained from hunting and fishing activities conducted therein Art.4(1)(g)	Products of hunting and fishing conducted in the member states Art. 4(1)(c)

30 The in-text provision states: «Animals that are given born and raised therein» (emphasis added). However, a senior staff member of the ECOWAS Commission commented that the word «given» should be interpreted as a typographical error and deleted to reflect the wording in the table. The French version of the regulation uses wording identical to that of the corrected version, further supporting this interpretation.

	AfCFTA	ECCAS	ECOWAS	WAEMU
		• Products manufactured onboard factory vessels exclusively from the products referred to in paragraph g) Art.4(1)(f) through (h)		
Fishery outside of the territory	• Products of sea fishing and other products taken from the sea outside the Territory of a State Party by their Vessels • Products made aboard their Factory Ships exclusively from Products referred to in subparagraph (h) Art.5(1)(h) and (g)		• Products obtained from sea fishing and other products obtained from the sea by the ships of Member States **outside their territorial waters** • Products manufactured on board their factory ships solely from products mentioned in subparagraph (h) above Art4(1)(h) and (i)	• Marine fishery products and other products derived from the sea by their vessels; • Goods manufactured on board their factory ships exclusively from the products mentioned in the previous paragraph. Art. 4(1)(d) and (e)
Definition of vessels	The terms "their vessels" and "their factory ships" in paragraphs 1(h) and 1(i) shall apply only to vessels, leased vessels, bareboat and factory ships which are **registered in** a State Party in accordance with the national laws of a State Party **and carry the flag** of the State Party and, in addition, meet one of the following conditions:		The expressions « their ships » and « their factory-ships » mentioned in paragraph 1, subparagraph (h) and (i), only apply to ships and factory-ships which comply with the cumulative conditions hereafter: a. To be **registered in** a Member State ;	By "their vessels" and "their factory vessels" in paragraphs 1.d and 1.e of Article 4 of this protocol, we refer to vessels and factory vessels: - **registered or flying** the flag of a member state; - whose **crew, including the command staff, is composed**

	AfCFTA	ECCAS	ECOWAS	WAEMU
	1. at least, **50 per centum of the officers** of the vessel or factory ship are nationals of the State Party or State Parties; or 2. at least, **40 per centum of the crew** of the vessel or factory ship are nationals of the State Party or State Parties; with a temporary 5-year exception for Island State Parties during which at least 30 per centum of the crew of the vessel or factory ship are nationals of the State Party or State Parties; or 3. at least, **50 per centum of the equity holding** in respect of the vessel or factory ship are held by nationals of the State Party or State Parties or institutions, agency, enterprise or corporation of the government of the State Party or State Parties. Notwithstanding Article 41 under this Annex, the island states will apply a 40% threshold for the crew after 5 years. Subsequently, an assessment will be undertaken by the Council of Ministers with the view of an		b. **Fly the flag** of a Member State ; c. The **crew including its command staff should consist of at least 50%** of nationals from Member States. Art. 4(2)	**of at least 50% nationals** of the West African Economic and Monetary Union (WAEMU). Art. 4(2)

	AfCFTA	ECCAS	ECOWAS	WAEMU
	eventual increase of the requirement laid down under paragraph 2(b) for all State Parties from 40 per centum to 50 per centum after due consultation. The assessment guidelines are developed by the structures under this Agreement to frame the assessment process for approval by the Council of Ministers. The assessment guidelines, including amongst others the scope, specific assessment criteria, designation of the assessors, timelines, responsibilities, are agreed upon by the Council of Ministers. Art.5(2)			
Minerals in the territory	Mineral Products and other non-living natural resources extracted from the ground, sea bed, below the seabed and in the territory of a State Party in accordance with the provisions of UNCLOS Art. 5(1)(a)	The mineral products extracted from the soil or territorial waters or seabeds in the member states Art.4(1)(a)	Mineral products extracted from the Community's soil, seabed and seafloor Art.4(1)(b)	The substances and mineral products extracted from the soil, territorial waters, or seabeds of the member states Art.4(1)(g)
Minerals outside of the territory	Products extracted from marine soil or sub-soil outside their territorial waters provided that it has sole rights to work that soil or sub-soil Art. 5(1)(l)		Mineral products extracted from seabed located outside territorial waters, as long as the Member State has exclusive rights on this seabed for the purpose of exploitation Art.4(1)(c)	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Vegetables	Plants, including aquatic plants and plant products, vegetables and fruits, grown or harvested therein Art.5(1)(b)	The products of the plant kingdom that are harvested there Art.4(1)(b)	Vegetable products harvested there Art.4(1)(d)	The products of the plant kingdom harvested in the Member States Art.4(1)(f)
Waste & scraps	• Used articles fit only for the recovery of materials, provided that such articles have been collected therein • Scrap and waste resulting from manufacturing operations therein Art.5(1)(j) and (k)	The waste and scrap resulting from processing or production operations within the Member States, as well as items that are no longer in use, provided they have been collected from users within the Member States and can only be used for the recovery of raw materials. Art.4(1)(j)	• Used articles that are gathered only for the purpose of recovery of the raw materials or to be used as wastes • Wastes coming from manufacturing operations carried out there Art.4(1)(j) and (k)	• Waste and scrap resulting from manufacturing or industrial operations carried out in the Member States • Items that are no longer usable collected in the Member States that can only be used for the recovery of raw materials Art.4(1)(h) and (i)
Manufacture	Goods produced therein exclusively from the Products specified in subparagraphs (a) to (l) Art.5(1)(m)	The goods that are manufactured there exclusively from one of the following sources: - The products mentioned in paragraphs a) to e) of this paragraph, - Materials that do not contain any elements imported from third countries or of indeterminate origin. Art. 4(1)(k)	Goods manufactured solely from substances mentioned in paragraph (b) to (k), or from materials not having any element imported from countries other than Member States or of unknown origin Art. 4(1)(l)	Products made from substances listed in paragraphs b) to i), used alone or mixed with other materials, provided that their proportion by quantity is greater than or equal to 60% of the total raw materials used Art. 4(1)(k)
Nes	Electric energy produced therein Art.5(1)(n)	The local craft items obtained exclusively from the products referred to in paragraphs a), b), c) and d) of this paragraph Art.4(1)(i)	Electric power produced there Art. 4(1)(m)	Electric power produced in Member States Art. 4(1)(j)

1.2. Insufficient transformation

To ensure that only substantial transformation processes are recognised as origin-conferring, most origin legislations outline operations that have only minor effects on final goods. These minor operations do not confer origin, even if they meet the applicable rules of origin related to the substantial transformation methods. Whether performed individually or in combination, insufficient operations will not confer origin to a final product. However, if a product achieves its originating status through operations that exceed these minimal processes, it retains that status, regardless of any minor operations included.

Most origin provisions follow the RKC's recommendations[31] for listing or defining operations that are not substantial enough to confer origin. While the specific lists of such operations may vary by agreement, they generally include the same types of operations. Insufficient transformation or minimal operations are typically defined in specific articles of the broader origin provisions, and some agreements detail what is meant by terms like "simple mixing" or "simple assembly."

All the agreements analysed follow the operations of the RKC, with the exception of mixing, which is not included in the ECCAS agreement (cf. Table 8). However, a closer examination of the structure of provisions reveals that the scope covered by these clauses varies from one agreement to another.

According to the benchmarks, the ECOWAS and WAEMU agreements limit the provisions on insufficient transformation to those that do not meet the criteria for substantial transformation. In contrast, the AfCFTA and ECCAS agreements broaden this scope by allowing insufficient transformation to apply to any methods of acquiring origin, including products that are wholly obtained.

Table 8: Textual comparison, 'Insufficient transformation' between AfCFTA,ECCAS, ECOWAS and WAEMU

AfCFTA, Art. 7(1), chapeau	ECCAS, Art. 7, chapeau	ECOWAS, Art. 6(1), chapeau	WAEMU, Art. 9, chapeau
The following operations are insufficient to confer origin on a Product, **whether or not the requirements of Article 4 [Origin Conferring Criteria]** of this Annex are satisfied:	The following working, processing or other operations shall not confer originating status on a product, **whether or not the requirements of Articles 4 [Wholly obtained products] and 5 [Sufficiently worked or processed products]** are satisfied	The following operations are considered insufficient processing or transformations to confer the status of originating products whether or not the conditions under **Article 5 [Products sufficiently processed or transformed] above** are fulfilled	Notwithstanding the **provisions of Article 5 [Products having undergone sufficient working or processing]** of Additional Protocol N°III/2001 of December 19, 2001, establishing the rules of origin for WAEMU products, the following operations may not, under any circumstances, confer on third-party products the status of products originating in the Union:

31 See Recommended practice no. 6.

Table 9: Comparison of Insufficient transformation provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Assembly	Equivalent	X	X	X	X
Preservation	Equivalent	X	X	X	X
Mixing	Absent		X		
	Equivalent	X		X	X
Packaging	Equivalent	X	X	X	X
Nes	Additional provisions	X	X	X	X

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision				
Assembly	Simple assembling of parts of articles to constitute a complete article (Art. 7(n))	• The slaughter of animals from third countries to the Community; the mere gathering of parts of products to constitute a complete product[32] • The disassembly or change of use Art. 7(g) through (h)	Simple assembly of parts in order to create a full product (Art. 6(1) (f))	Simple assembly of parties to establish a complete article (Art 9, bullet 13)
Preservation	Operations exclusively intended to preserve Products in good condition during storage and transportation (Art. 7 (a))	The handling processes to ensure the preservation of goods during their transport or storage, such	Operations aimed at keeping the products in good condition during transportation and storage (ventilation,	Manipulations aimed at ensuring the preservation of goods in their current state (Art 9, bullet 1)

32 Slaughter and mere gathering are dealt with in the same subparagraph. However, it is likely that the intention was to treat the two elements separately.

	AfCFTA	ECCAS	ECOWAS	WAEMU
		as ventilation, spreading, drying, removing deteriorated items and other similar operations, displaying, freezing, preserving in brine with sulphur dioxide or any other aqueous solution (Art. 7(b))	spreading, drying, cooling, putting in salt water, addition of Sulphur or other substances, removal of damaged portions and similar operations) (Art. 6(1)(a))	
Mixing	Simple mixing of Materials, whether or not of different kinds; which does not include an operation that causes a chemical reaction (Art. 7(m))	n/a	Simple mixture of products even of different species, as far as one or many components of the mixture don't adhere to conditions fixed by this Supplementary Act to be considered as originating from the Member States (Art.6(1)(e))	Simple mixture of products of the same species or of different species (Art 9, bullet 12)
Packaging	• Breaking-up or assembly of packages • Simple sifting, screening, sorting, classifying, grading or matching • Simple packaging operations, such as placing in bottles, cans, flasks, bags, cases, boxes or fixing on cards or boards • Affixing or printing marks, labels, logos, and other like distinguishing signs on the Products or their packaging	• The processes aimed at improving the presentation or market quality of products or preparing them for transport, such as the division or assembly of parcels, the assortment and classification of goods, the change of packaging; the simple operations of dusting, sieving	• Simple operations like dust removing, screening, sorting out, classifying, assortment (including the make-up of sets of articles), washing, painting, cutting • Simple packaging operations a. Changing of packaging and division and gathering of parcels ;	• Susting, screening, sorting, classification, assortment, washing, painting, cutting (Art 9, bullet 2) • Change of packaging (Art 9, bullet 3)

	AfCFTA	ECCAS	ECOWAS	WAEMU
	Art. 7(b) and (j) through (k)	or screening, sorting, classifying, assorting, washing, cutting • The marking, labelling or affixing of other distinguishing signs of the same kind on the products or their packaging; the changes in packaging and the divisions and assemblies of parcels, the simple bottling, canning, placing in vials, bags, cases, boxes, cards, boards, as well as all other simple packaging operations • Simple operations such as dusting, sieving or filtering, sorting, classifying and grouping, including the formation of groups of goods, washing, painting and cutting; the presentation of goods in assortments or sets or the presentation for sale Art. 7(c) through (e)	b. Simple placing in bottles, flasks, cans, bags, cases, boxes, fixing on cards or boards, etc., as well as any other simple packaging operations • Affixing trade labels or other similar distinctive signs on products directly or on the packaging Art. 6(1)(b) through (d)	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Nes	• Washing, cleaning or operations to remove dust, oxide, oil, paint or other coverings from a Product • Simple ironing or pressing operations; simple painting or polishing operations; husking, partial or total bleaching, polishing or glazing of cereals and rice • Operations to color sugar or form sugar lumps, partial or total milling of crystal sugar • Peeling, stoning or shelling of vegetables of Chapter 7, fruits of Chapter 8, nuts of Heading 08.01 or 08.02 or groundnuts of Heading 12.02, fruits, nuts or vegetables • Sharpening, simple grinding or simple cutting • A combination of two or more operations specified in sub-paragraphs (a) to (n); • Slaughter of animals Art. 7(c) through (i) and (o) through (p)	• The slaughter of animals from third countries to the Community • Any operation aimed at circumventing the application of the Rules of origin Art. 7(g) and (j)	• Husking, partial or total milling, polishing and glazing of cereals and rice • Peeling, stoning or debarking of fruits and vegetables • Sharpening, simple crushing or simple cutting • Slaughtering of animals • Salting, brining, drying or smoking meats, fishes, crustaceans, mollusks and shellfishes • Freezing meats, offal, fishes, crustaceans, mollusks, shellfishes, fruits, vegetables and vegetable crops • The combination of two or more operations mentioned from items a) to l) Art. 6(1)(g) through (m)	• Division and assembly of parcels • Filling into containers such as bottles, bags, boxes, etc., application of labels or similar distinguishing signs, and all other packaging operations even if they affect the tariff classification of the products; • Combining two or more operations mentioned above; • Slaughtering of animals • Curing, brining, drying, or smoking of meats, fish, crustaceans, molluscs, and shellfish • Freezing of meats, offal, fish, crustaceans, molluscs, shellfish, fruits, vegetables, and garden plants; • Preparation and preservation of meats, offal, blood, fish, crustaceans, and molluscs from products of chapters 2 and 3 of the WAEMU Tariff and Statistical Nomenclature; • Cutting and shaping of sheets and strips of all kinds Art 9, bullets 4 through 11

	AfCFTA	ECCAS	ECOWAS	WAEMU
Commentary		Explicitly disassembly only, the interpretation could be made that putting together parts equates to assembly	n/a	n/a

1.3. Cumulation

Cumulation refers to the ability of countries within a preferential trade scheme to collectively share production and comply with the rules of origin. This concept allows products from one participating country to be processed with inputs from another, treating them as if they originate from the latter country. Widening the definition of originating products enhances opportunities for sourcing materials and promotes regional economic integration.

Traditionally, rules of origin state that goods are considered originating if they are wholly obtained or substantially transformed within the free trade area. Cumulation extends these rules by allowing inputs from partner countries to count towards an originating product. Some agreements even enable the cumulation of production processes.

While broad cumulation rules can enhance competitiveness and attract foreign investment, they can also lead to unintended misuse of preferences by non-member countries. Conversely, narrow rules may incentivize value addition within the trade area but could impose higher costs on producers, potentially resulting in compliance challenges.

As indicated in Section 4.1.1 of the report (General remarks), this analysis transitions from directional denominations to a matrix-based approach that examines two dimensions: what is being accumulated and with whom. This shift is justified by the changing practices and the increasing variety of cumulation types, which the traditional nomenclature fails to describe adequately.[33]

Except for WAEMU, both cumulation of materials and production are provided under all considered agreements. Whereas the AfCFTA and ECCAS rules are designed in a similar manner (cf. Table 10), ECOWAS provides for goods of community origin (as opposed to national origin in the other agreements). Consequently, Art. 3(2) of the Supplementary Act A/SA.7/12/18 extends the origin acquisition to wholly obtained or substantially transformed goods within the community of all ECOWAS member states, thereby considering ECOWAS as a single territory for origin acquisition purposes (cf. Table 11).

33 For more information, see WCO (2017a; 2017b; 2024c)

Table 10: Textual comparison, Cumulation between AfCFTA and ECCAS

AfCFTA, Article 8	ECCAS, Article 6
	When the working or processing has been carried out in two or more ECCAS States, the Certificate of Origin will be issued by the customs authorities where the last working or processing took place.
For purposes of implementing this Article, all State Parties shall be considered as a single territory.	For the purposes of this Article, all the States of the Community shall be regarded as a single territory.
Raw materials or semi-finished goods originating in any of the State Parties and undergoing working or processing in another State Party, shall be deemed to have originated in the State Party where the final processing or manufacturing takes place.	Raw materials or semi-finished products originating in one of the States and undergoing working or processing in another State shall be deemed to originate in the State where the final working or processing takes place.
Working or processing carried out in any of the State Parties shall be considered as having been carried out in the State Parties when the Materials undergo further working or processing in a State Party.	Working or processing carried out in any one of the States shall be considered as having been carried out in the States when the materials undergo further working or processing in a State.
Notwithstanding paragraphs 1 and 2 of this Article, products further manufactured in a State Party shall be considered as originating in a State Party where the last manufacturing process takes place provided that the last working or processing operations exceed those operations **under Article 7 of this Annex**.	Notwithstanding paragraphs 2 and 3, products which undergo further working in a State shall be considered as originating in a State where the last of the manufacturing processes takes place, provided that the last working or processing is more extensive than the operations referred to in **Article 7 of this Decision**.

When considering the minimal transformation for the final product to acquire the origin in the last country of transformation, both refer to their respective provisions on insufficient transformation. In both cases, they have the same product coverage (i.e. all goods).[34]

34 For more elaboration on the issues pertaining to insufficient transformation, refer to Section 1.5 of the Technical report

Table 11: Comparison of cumulation provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Cumulation of goods within the FTA	Absent				X
	Equivalent	X	X	X	
Cumulation of goods outside the FTA	Absent	X	X	X	X
Cumulation of processes within the FTA	Absent				X
	Equivalent	X	X	X	
Cumulation of processes outside the FTA	Absent	X	X	X	X

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision				
Of production	• For purposes of implementing this Article, all State Parties shall be considered as a single territory (Art. 8(1)) • Working or processing carried out in any of the State Parties shall be considered as having been carried out in the State Parties when the Materials undergo further working or processing in a State Party (Art. 8(3))	The operations or transformations carried out in any of the states are considered to have been performed in the states when the materials undergo further operations or transformations in a state. (Art. 6(4))	Originating products made of materials wholly obtained or sufficiently transformed in two or many Member States are regarded as products originating from the Member State where the last processing or transformation took place as long as the processing or transformation carried out goes beyond those covered under article 6 of this Supplementary Act (Art. 3(2))	

Of materials	Raw materials or semi-finished goods originating in any of the State Parties and undergoing working or processing in another State Party, shall be deemed to have originated in the State Party where the final processing or manufacturing takes place (Art. 8(2))	Raw materials or semi-finished products originating from one of the States that undergo processing or transformation in another State are deemed to originate from the State where the final transformation or manufacturing takes place (Art. 6(3))	Originating products made of materials wholly obtained or sufficiently transformed in two or many Member States are regarded as products originating from the Member State where the last processing or transformation took place as long as the processing or transformation carried out goes beyond those covered under article 6 of this Supplementary Act (Art. 3(2))	
Commentary	n/a	n/a	ECOWAS provides for definition of the originating status as Community origin. For the purpose of all origin acquisition requirements, ECOWAS is deemed as a single territory	n/a

1.4. Absorption

The absorption – also referred to as the roll-up – principle provides flexibility by allowing intermediate products that have gained originating status to be treated as entirely originating when used in further manufacturing. Therefore, in virtue of this principle, all non-originating intermediate materials contained in the material eligible for absorption are disregarded when determining the origin of the final product.

As a result,

- When calculating value-added criteria, the non-originating content of these intermediate materials is counted as originating.
- When evaluating tariff classification changes or specific processing requirements, non-originating components in these intermediate products are ignored.

The principle is reflected under the ECCAS RoO instrument in equivalent terms to the RKC, whereas ECOWAS and WAEMU do not provide for absorption.

The AfCFTA Agreement includes a provision suggesting that the scope of the absorption principle be restricted to ad valorem rules. However, the AfCFTA Rules of Origin Manual provides additional – and, insofar as CTC and technical requirements are concerned, contradictory – information in line with the benchmark. In this context, the information contained in the Manual is considered prevailing and is deemed equivalent to the benchmark (cf. Table 12).

Table 12: Comparison of 'absorption' provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Absorption	Absent			X	X
	Equivalent	X	X		

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	The value of the non-originating Materials used by the Producer in the production of a Product shall not include, **for purposes of calculating the value of the product**, the value of non-originating Materials used to produce originating Materials that are subsequently used in the production of the Product (Art. 8A)	If a product has acquired originating status by meeting the above conditions and is used in the manufacture of another product, the conditions applicable to the final product do not apply to it, and any non-originating materials that may have been used	n/a	n/a

	AfCFTA	ECCAS	ECOWAS	WAEMU
	The absorption principle provides flexibility by allowing the use of more non-originating Materials than the amounts of non-originating Materials under the limitations provided for in the rules contained in Appendix IV of Annex 2 on Rules of Origin. It allows intermediate products produced in a given State Party to maintain their originating status when they are used for further manufacturing operations of originating Goods in the same State Party and to disregard the part of all former non-originating Materials contained in intermediate products for the determination of the origin of the finished Product. The effect of this is that: • the value of the non-originating Materials contained in intermediate products which acquire originating status is disregarded in the calculation of the Value of Non Originating Materials; or • the non-originating parts contained in intermediate products are not considered for the determination of origin under a change of tariff Heading rule; or	in its production are not taken into account (Art.5(2))		

	AfCFTA	ECCAS	ECOWAS	WAEMU
	• the manufacturing processes of non-originating Materials contained in intermediate Products are not taken into account when assessing the requirements of other technical operations for the origin determination of a final Product. Section 2.3.1			
Commentary	The provision suggests limiting the consideration of the value of non-originating materials used in the manufacture of an input that has obtained originating status «for the purposes of calculating the value» only. Building on the principles of treaty interpretation, notably the general rules of interpretation under Art .31 of the Vienna Convention on the Law of Treaties, the circumstances of the adoption of the rules show an incremental development of the rules intending to clarify the provisions of the Annex using the manual's explanations. For this reason, the Annex provides for a limited scope of the absorption principle, whereas the manual extends it to cover substantially the same definition of the benchmark.	Substantially the same as the definition under the Compendium	n/a	n/a

1.5. Tolerance

Tolerance – or de minimis – rules allow for exceptions in cases where not all origin requirements are fully met, enabling products to still qualify as originating or preventing the loss of acquired origin status. These rules ease the origin criteria by permitting the use of "otherwise prohibited" non-originating inputs or materials to a certain extent. For instance, a product that includes non-originating materials that do not meet the applicable origin criteria can still be considered to have originating status if the amount of non-originating materials falls within a specified limit.

The de minimis or tolerance rules can be applied with varying percentages and calculation bases, such as ex-works price, FOB price, or total cost. The application of these rules may depend on the value or the weight of the goods. In some cases, the rule might not apply to specific product categories or be subject to certain restrictions.

Currently, only the AfCFTA includes these provisions, which are set at a maximum threshold of 15% of the EXW price of the final product (cf. Table 13).

Table 13: Comparison of tolerance provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Tolerance	Absent		X	X	X
	Equivalent	X			

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	1. Notwithstanding, the provisions of Article 6, non-originating Materials which, according to the conditions set out in Appendix IV to this Annex should not be used in the Manufacture of a given Product, may, nevertheless be used, provided that: a. their total value does not exceed 15 per cent of the Ex-works Price of the final Product; b. the percentage given in paragraphs (a) of this paragraph shall not exceed any of the percentages	n/a	n/a	n/a

	AfCFTA	ECCAS	ECOWAS	WAEMU
	for the maximum content of non-originating Materials as outlined in the Product Specific Rules laid out in Appendix IV. 2. Paragraph 1 of this Article shall not apply to Products falling within Chapters 50 through 63. 3. The tolerance in this Article shall be applied subject to the provisions of Article 7. Art. 6A			
Commentary	15% EXW price, except for advalorem-based PSR and products classified under HS Section XI	n/a	n/a	n/a

1.6. Unit of qualification

In nearly all origin legislations, the determination of the origin of a product is closely linked to its tariff classification. This means that the basic unit for classification within the HS also serves as the basis for establishing origin. Therefore, correctly classifying a product under the appropriate tariff code is essential for determining its origin.

Consequently, when a product consists of various components but is regarded as a single item under the HS for classification in application of GIR 2(a), it is also treated as a single unit for origin determination. In this case, all components are considered together for both classification and origin purposes. However, if a shipment includes several identical products classified under the same heading, each product must be evaluated individually for origin determination.

Some origin legislations include specific articles that detail the relationship between HS classification and origin determination. In contrast, other legislations may only reference HS classification rules without further explanation. Despite these differences in presentation, the practical approach to origin determination remains the same across various legislations.

The language used in the context of the AfCFTA, ECCAS, and ECOWAS provides essentially the same meaning as the practice described above (cf. Table 14).

Table 14: Comparison of unit of qualification provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Unit of qualification	Absent				X
	Equivalent	X	X	X	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	1. The unit of qualification for the application of the provisions of this Annex shall be the particular product, which is considered as a basic unit when determining classification. 2. For purposes of this Annex: a. the tariff classification of a particular product or material shall be determined according to the Harmonized System; b. a product composed of a group or assembly of articles or components is classified pursuant to the terms of the HS under a single heading or subheading, the whole shall constitute a unit of qualification; and c. where a shipment consists of a number of identical products classified	1. The unit to be considered for the application of this Decision is the product selected as the basic unit for determining the classification based on the Harmonized System nomenclature. 2. It follows that: a. When a product made up of a group or assembly of items is classified under the Harmonized System in a single position, the whole constitutes the unit to be considered; b. When a shipment consists of a number of identical products classified under the same position	The unit to be considered in the implementation of this Supplementary Act is the product that was chosen as base unit to determine the classification based on the nomenclature of the ECOWAS Tariff and Statistic Nomenclature (TSN). It follows that a. When a product which consist of a group or assembly of items is classified based on the ECOWAS TSN under a single heading, the whole forms the unit to be taken into consideration ; b. When a shipment is made up of a certain number of identical	n/a

	under the same heading or subheading of the Harmonized System, each product shall be considered separately. Art. 10	of the Harmonized System, the provisions of this Decision apply to each of these products considered individually. Art. 11	products which are classified under the same subheading of the ECOWAS TSN, the provisions of this Supplementary Act apply to each of these products taken individually. Art. 12(1)
Commentary			n/a

1.7. Accessories, spare parts and tools

Products such as machinery, equipment, vehicles and other capital goods are often sold with accessories, spare parts, tools, and instructional materials, including manuals.

Most origin provisions provide guidelines on how to determine the origin of supplementary items shipped alongside the primary goods. Typically, accessories, spare parts and tools are considered to have the same origin as the main product for which the origin provisions apply, as per the RKC's recommended practice.

In these cases, tariff classification serves as the primary basis for applying rules of origin across various legislative systems. Therefore, accurate tariff classification is crucial for correctly applying rules of origin.

In this light, the RKC's recommended practice provides for accessories, spare parts and tools to be considered to have the same origin as the primary good if they are imported and typically sold with it and match its standard equipment in type and quantity.[35]

Concerning origin determination based on ad valorem rules, most origin legislation considers the value of accessories, spare parts or tools in the origin conferral calculation. This implies that these items, which are dispatched with equipment, machinery or vehicles, are included as part of the overall consignment value. Consequently, origin determination is conducted based on the entire consignment for the ad valorem calculation.

However, they can be disregarded when examining wholly obtained goods, goods having undergone a change in tariff classification or for technical requirements.

All agreements, except for WAEMU, which does not address this issue, generally treat accessories, spare parts, and tools similarly as stated in the RKC (cf. Table 15).

35 See Recommended practice no. 7 of the RKC, Specific Annex K.

Table 15: Comparison of 'accessories, spare parts and tools' provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Accessories, spare parts and tools	Absent				X
	Equivalent	X	X	X	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	Accessories, spare parts and tools despatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question (Art. 13)	Accessories, spare parts, and tools supplied with equipment, machinery, devices, or vehicles, which are part of the normal equipment and are included in the price or not charged separately, are considered to form a whole with the relevant equipment, machinery, device, or vehicle (Art. 12)	Accessories, spare parts and tools that are supplied with a material, a machine, a device or a vehicle that form part of the normal equipment and are included in the price or are not charged separately, are considered to form a whole with the material, the machine, the device or the vehicle in question (Art. 14)	n/a
Commentary	n/a	n/a	n/a	n/a

1.8. Accounting segregation

In principle, if manufacturers use both originating and non-originating materials, they must stock these materials separately. This requirement enables traceability of the different origins of the materials used in the production of goods. By doing so, manufacturers ensure that only originating inputs are utilised in the creation of goods intended for export under trade preferences.

However, maintaining separate inventories for originating and non-originating materials can be a significant financial burden for manufacturers. To alleviate this, provisions for accounting segregation of fungible goods and materials allow manufacturers to employ accounting methods to identify the origins of input materials or goods that are identical and interchangeable. This means they can avoid physically keeping separate stocks of non-originating and originating materials.

The terms "identical and interchangeable materials," "accounting segregation," or "fungible goods and materials" are often used in this method. In most origin legislation, the physical mixing of non-originating and originating input materials is generally restricted to fungible commodities, which are identical and interchangeable. It is important to note that this method is applicable only to input materials and is not permitted for finished products. However, some origin legislations do not make this distinction.

Notably, only the AfCFTA provides for accounting segregation for the storage of originating and non-originating fungible goods. Additionally, the provisions specify that this flexibility is available only to operators who have consistently used the same inventory methods for at least one year, effectively excluding newcomers from this benefit (cf. Table 16).

Table 16: Comparison of 'accounting segregation' provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Accounting segregation	Absent		X	X	X
	Equivalent	X			

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	Where originating and non-originating fungible Materials are used in the production of Products, the following methods shall be adopted in determining whether the Materials used are originating: a. physical separation of the Materials; or b. an inventory management	n/a	n/a	n/a

	method recognized in the Generally Accepted Accounting Principles of the exporting State Party, provided that the inventory management method selected is **used for at least one (1) fiscal year** (Art. 12A)			
Commentary	Consequently, new operators without proven records of at least one fiscal year (which in practice involves more than one year of existence) cannot invoke this provision.	n/a	n/a	n/a

1.9. Neutral elements

Factors or means of production, such as energy, fuel, tools, machinery, equipment and facilities, are utilised in the manufacturing process of a product but are not included in the final product. These are referred to as indirect materials or neutral elements.

Although different origin legislations may have varying approaches to the rules governing neutral elements and indirect materials, it is generally understood that there is no significant difference in the practical application of these rules.[36]

All agreements, except for WAEMU, use essentially the same language in their provisions (cf. Table 17).

36 See Recommended practice no. 11 of the RKC, Specific Annex K.

Table 17: Comparison of neutral elements provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Neutral elements	Absent				X
	Equivalent	X	X	X	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	For purposes of determining whether a Product is originating, it shall not be necessary to determine the origin of the following, which might be used in its production: a. energy and fuel; b. plant and equipment; c. machines and tools; and d. materials which do not enter and which are not intended to enter into the final composition of the product. Art. 15	To determine whether a product is of origin, it is not necessary to ascertain the origin of the following elements that may be used in its manufacture: a. Energy and fuels; b. Facilities and equipment; c. Machines and tools; d. Goods that do not enter and are not intended to enter into the final composition of the product. Art. 9	To ascertain whether a product is originating, it is not necessary to ascertain the origin of indirect materials used in the manufacturing, trials or inspection which are not physically incorporated into it, or materials used in the maintenance of buildings or functioning of equipment linked with the manufacturing of a product including. a. Energy and combustibles ; b. Installations and Equipment ; c. Machines and Tools ; d. Gloves, glasses, boots, clothes, equipment and security supplies; e. Lubricants, greases, composition materials and other materials used in the manufacturing or to make equipment and buildings work;	n/a

	f. Spare parts and materials used in maintaining equipment and buildings; g. Goods that are not included and are not meant to be included in the composition of final product. Art. 12	
Commentary		n/a

1.10. Packaging

Most origin legislations align with the Revised Kyoto Convention's recommended practice no. 9, that packaging materials share the origin of the goods they contain unless a separate declaration is required for tariff purposes. The handling of packaging for origin determination is linked to the general interpretative rules of the HS. While most jurisdictions agree on this principle, interpretations may vary. In some cases, if packaging is included with the product for classification, it is also considered for origin purposes, while in others, shipment packing is ignored. Additionally, certain provisions may disregard retail packaging for the purpose of specific origin determinations.

All agreements, except for WAEMU, use essentially the same language in their provisions (cf. Table 18).

Table 18: Comparison of packaging provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Packaging	Absent				X
	Equivalent	X	X	X	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	1. Where for purposes of assessing customs duties, a State Party treats goods separately from their packing, it may also, in respect of its imports consigned from another State Party, determine separately the origin of such packing. 2. Where paragraph 1 of this Article is not applicable, packing shall be considered as forming a whole with the goods and no part of any packing required for their transportation or storage shall be considered as having been imported from outside the State Party when determining the origin of the goods as a whole. 3. For purposes of paragraph 2 of this Article, packing with which goods are ordinarily sold at retail shall not be regarded as packing required for the transportation or storage of goods.	When, in application of the general rule No. 5 of the harmonised system, the packaging is classified with the product it contains, it must be considered as forming a whole with the product for the purposes of determining origin. Art. 14	When, by the application of the general rule n°5 of the harmonized system, the packaging are classified with the products they contain, they should be regarded as a single item with the product for the purpose of determining the origin. Art. 12(2)	n/a

	AfCFTA	ECCAS	ECOWAS	WAEMU
	4. Containers, which are used purely for the transportation and temporary storage of goods and are to be returned shall not be subject to customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the goods contained in them and be subject to import duties and other charges of equivalent effect. Art. 11			
Commentary		The provision refers to packaging though the title mentions «mixtures»		n/a

1.11. Sets

Goods packaged as sets, consisting of two or more distinct components that fall under a single HS heading according to Rule 3 of the General Rules for the Interpretation (GIRs) of the HS, often create challenges for Customs. These sets must be classified based on the component that imparts the set its essential character. Additionally, if the components of a set originate from different sources, it complicates the determination of the set's overall origin. Some origin regulations do not specifically address sets, implicitly including the origin determination within the classification process as outlined by the HS GIRs. Conversely, other origin regulations treat this topic separately in dedicated articles.

The AfCFTA and ECCAS implement similar rules that allow for up to 15% of the value of non-originating elements based on the ex-works price of a product. In contrast, ECOWAS only recognises a product as originating if all of its components are sourced from within the region. WAEMU does not provide for sets (cf. Table 19).

Table 19: Comparison of sets provisions

Provision category	Comparison against benchmark	AfCFTA	ECCAS	ECOWAS	WAEMU
Set	Absent				X
	Equivalent	X	X	X	

	AfCFTA	ECCAS	ECOWAS	WAEMU
Provision	1. Sets as defined in General Rule 3 of the Harmonized System shall be regarded as originating when all component products are originating. 2. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of non-originating Products does not exceed 15% of the ex-works price of the set. 3. The value of non-originating component Products shall be calculated in the same manner as the value of non-originating materials. Art. 14	1. Assortments under the general rule No. 3 of the Harmonized System are considered to be originated, provided that all the items included in their composition originate as defined in Articles 4 and 5 above. 2. Notwithstanding the provisions of paragraph 1 of this article, when an assortment consists of originated products, the assortment is regarded as originating in its entirety, provided that the price of non-originating products does not exceed 15% of the ex-factory price of the assortment. 3. The value of non-originating products that make up the assortment is calculated in the same manner as the value of non-originating materials. Art. 15	Sets, under the General Rule n° 3 of the Harmonized System, are considered as originating, provided that all the items involved in their composition are originating. Art. 15	n/a

Commentary	Sets deemed originating if all the components are originating or if non-originating components do not exceed 15% of the EXW price of the set. For calculation purposes, components are to be considered as materials	Sets deemed originating if all the components are originating or if non-originating components do not exceed 15% of the EXW price of the set. For calculation purposes, components are to be considered as materials	Sets deemed originating only if all components are originating	n/a

2. Origin certification

2.1. Type of proofs

Across the four trade regimes, the certificate of origin is a commonly required document that formally proves a product's origin compliance for preferential treatment. However, regarding origin declarations, only the AfCFTA, ECCAS, and ECOWAS allow their use. During an interview, representatives of the WAEMU Commission, however, informed that self-certification will be introduced in the ongoing revision of the WAEMU origin legislation (cf. Table 20).

Table 20: Proofs of origin

Code	AfCFTA	ECCAS	ECOWAS	WAEMU
Certificate of origin	X	X	X	X
Origin declaration	X	X	X	

	AfCFTA	ECCAS	ECOWAS	WAEMU
	Products originating in a State Party shall, on importation into another State Party, benefit from the provisions of the Protocol on Trade in Goods upon submission of either: a) a Certificate of Origin, whether in hard or electronic copy in the form of Appendix I of this Annex. Issuance and acceptance of electronic Certificate of Origin shall be in accordance with each State Party's national legislation; or b) in the cases specified in Article 19 of this Annex, a declaration, subsequently referred to as the 'Origin Declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. Art. 17(1)	The Community origin of products obtained in the Community is attested by either : a) A certificate of origin in printed or electronic form, a model of which is shown in Annex 1 to this Decision, b) A declaration called a «declaration of origin» submitted by the exporter on an invoice, delivery note or any other commercial document describing the products concerned in sufficient detail to facilitate their identification. The text of the declaration of origin is set out in Annex 2 to this Decision. Art.16(1)	The proof of community origin is established through : a) A certificate of community origin issued by an appropriate authority of the exporting Member State, b) The invoice declaration of community origin Art. 16(1)	The Community origin of products must be attested by a certificate of origin, the model for which shall be determined by decision of the Commission. Art.11(1)

2.1.1. Competent authority for the issuance of the certificate of origin

All four agreements adopt a non-prescriptive approach to the definition of the issuing authority. Indeed, all refer to the competent authority without prejudice to the national legislation, stipulating the agency or agencies responsible for the certification.

2.1.2. Conditions for issuing an origin declaration

The AfCFTA, ECCAS and ECOWAS all provide for an origin declaration as an alternative proof of origin.

Table 21: Origin declaration

	AfCFTA	ECCAS	ECOWAS	WAEMU
Who	Approved exporters without any value limitation Any exporter up to $5,000 (Art. 19(1))	Approved exporters (Art. 21)	Approved exporters (Art. 14, Regulation C/Reg.17/12/21)	

2.1.3. Validity

All agreements provide for the duration of the CO's validity.

Table 22: Duration of the CO's validity

	AfCFTA	ECCAS	ECOWAS	WAEMU
Duration	12 months (Art. 17(4))	6 months (Art. 16(3))	12 months (Art. 12(4), Regulation C/Reg.17/12/21)	18 months (Art. 7)[37]

2.2. Exemptions

All agreements present cases where a proof of origin is not required.

The AfCFTA adopts a clear-cut system based on monetary value thresholds, allowing simplified origin requirements for small consignments up to $1,200 or $500, but does not specify exemptions based on product categories. In contrast, ECCAS, ECOWAS, and WAEMU combine value-based thresholds with product-specific exemptions, such as for wholly obtained goods, agricultural products, and handicrafts, highlighting a dual strategy that supports informal trade and key economic sectors.

37 The period was amended from its initial 6 months by Decision 03/2004/COM/UEMOA

Table 23: Exemptions from proofs of origin

Code	AfCFTA	ECCAS	ECOWAS	WAEMU
Value thresholds	Yes	Yes	Yes	No
Remark	Small packages from private persons, or personal luggage (up to $1,200), or occasional imports (up to $500) (Art. 28)	Small packages from private persons, personal luggage, or occasional imports (up to $1,000 in either case) (Art. 19)	Small packages from private persons or personal luggage or occasional imports (threshold determined nationally) (Art. 19(2))	Small packages from private persons or personal luggage or occasional imports (up to 200,000 XOF)[38] (Art. 1 Decision no. 01/2003 COM/UEMOA)
Category of goods	No	Yes	Yes	Yes
Remark		All wholly obtained goods (Art.16(2)) Goods borne by cross-border traders Samples (Art. 19(1)(c) and (d))	Agricultural goods (excluding fishery (Art. 16(2)) Handicrafts (Art. 19.1)	Agricultural goods (excluding fishery)[39] and handicrafts (Art. 11(1))

Beyond the general exemption from proving the origin of the goods, the agreements also specify additional conditions related to specific cases in international trade. In such cases, the AfCFTA, ECCAS and ECOWAS specify that in case of goods presented dismantled in several shipments, a single proof may by accepted if requested and presented with the first instalment.

38 About $350 (conversation rate as of 23 June 2025, XOF/USD)

39 Although no provision was found to ascertain whether fishery products are considered or not as agricultural products, an interview with a senior staff member of the WAEMU Commission clarified that a negotiated peace clause was agreed in principle to exclude fishery products from the scope of the provision.

Table 24: Proof of origin requirements for every single import?

Code	AfCFTA	ECCAS	ECOWAS	WAEMU
Is proof of origin required for every single importation?	Yes	Yes	Yes	Yes
Remark	Except for consignments exempted, dissassembled goods if presented upon importation of the first instalment	Except for consignments exempted, dissassembled goods if presented upon importation of the first instalment	Except for consignments exempted, dissassembled goods if presented upon importation of the first instalment	

3. Verification procedures

3.1. Initiation

The AfCFTA, ECCAS, and ECOWAS explicitly require Customs services in the importing country to initiate a verification. WAEMU only requires cooperation from member states.

Table 25: Initiation of verification

Remark	AfCFTA	ECCAS	ECOWAS	WAEMU
Customs	X	X	X	
Unspecified				X

The language used in the various agreements is very different regarding the conditions under which the process can be triggered.

Table 26: When can a verification be initiated?

Remark	AfCFTA	ECCAS	ECOWAS	WAEMU
After entry	X		X	
Whenever		X		
Unspecified				X

Motives for such initiations are primarily reasonable doubts on the originating status of the goods or the authenticity of the proofs. However, the AfCFTA also provides for random or risk-based assessments. WAEMU only provides for a generic clause related to the correct application of the rules.

Table 27: Motives for initiating a verification

Remark	AfCFTA	ECCAS	ECOWAS	WAEMU
Reasonable doubt	X	X	X	
Radom or risk-based assessment	X			
Unspecified				X

3.2. Methods of verification

Table 28: Verification methods

Remark	AfCFTA	ECCAS	ECOWAS	WAEMU
Mutual cooperation	X	X	X	X
Joint on-site visit	X			

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