NAVIGATING THE AFRICAN CONTINENTAL FREE TRADE AREA (AfCFTA)

A Simplified Practical Guide for Traders in the East African Community

2025



TRADE MARK AFRICA

Growing Prosperity Through Trade

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1

INTRODUCTION TO AFRICAN CONTINENTAL FREE TRADE AREA (AfCFTA)

1.1 WHAT IS AfCFTA?

The African Continental Free Trade Area (AfCFTA) is a trade agreement that was established by the African Union. Its primary goal is to create a single continental market for goods and services, with free movement of natural persons and investments, paving the way for the establishment of a continental customs union. It is one of the key flagship projects of the African Union (AU) Agenda 2063 - a strategic framework for the socio-economic transformation of the continent over the next 50 years.

1.2 KEY OBJECTIVES OF AfCFTA

- **Create a Single Market:** Establish a single market for goods and services across Africa, facilitating the free movement of natural persons and investments.
- **Boost Intra-African Trade:** Significantly increase intra-African trade by reducing tariffs and non-tariff barriers.
- **Enhance Competitiveness:** Enhance the competitiveness of African industries and enterprises by fostering an efficient, integrated, and diversified market.
- **Industrial Development:** Promote industrial development through diversification and regional value chain development, agricultural development, and food security.
- **Economic Growth:** Contribute to the economic growth and development of African economies through the exploitation of economies of scale and increased market access.

1.3 SIGNATORIES AND RATIFICATIONS

Fifty-four (54) out of the fifty-five (55) African Union (AU) Member States have signed the (AfCFTA) Agreement except Eritrea. Ratification, which is the formal confirmation of the agreement by each country's legislative body, is essential for the agreement to take effect. As of March 2026, 50 of the 54 signatories (92.6%) have deposited their instruments of AfCFTA ratification. At present, Benin, Libya, South Sudan and Sudan are yet to ratify the Agreement.

1.4 BENEFITS OF AfCFTA

- **Tariff Reduction and Elimination:** AfCFTA aims to eliminate tariffs on 90% of goods traded between member countries. This reduction in tariffs lowers the cost of importing and exporting goods, making trade more affordable and attractive for traders.
- **Access to a Larger Market:** AfCFTA creates a single market of over 1.3 billion people, providing traders with access to a larger consumer base. This expanded market allows traders to scale their businesses and reach new customers in different African countries without facing significant trade barriers.
- **Streamlined Customs Procedures:** AfCFTA promotes simplified customs procedures and documentation requirements across member countries. This reduces the administrative burden and time required for traders to clear goods at borders, improving efficiency in cross-border trade.
- **Lower Production Costs:** By eliminating tariffs on imported goods and reducing trade barriers, AfCFTA enables traders to access cheaper raw materials and intermediate goods. This lowers production costs and enhances the competitiveness of locally manufactured products. This also makes it easier for raw materials from other African countries to be imported and sold at affordable prices, further reducing production costs.
- **Efficient Supply Chains:** Simplified trade procedures and reduced paperwork under AfCFTA lead to more efficient supply chains. Traders can optimise logistics and distribution processes, reducing overall operational costs.
- **Support for Small and Medium-sized Enterprises (SMEs):** AfCFTA provides SMEs with opportunities to participate in regional trade and access regional value chains.



2

RULES OF ORIGIN

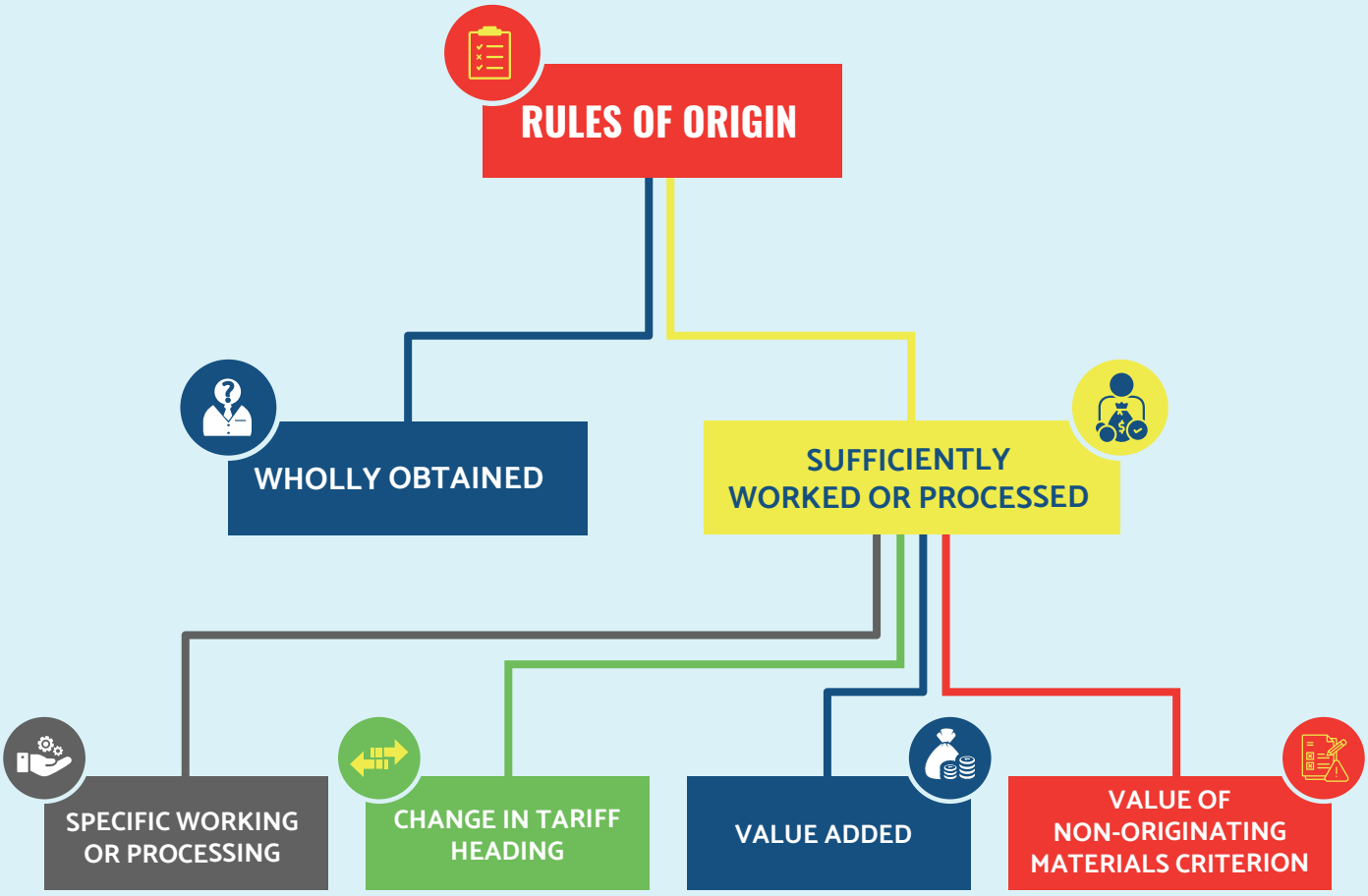
2.1 WHAT IS RULE OF ORIGIN?

Rules of origin are the rules to attribute a country of origin to a product to determine its "economic nationality". AfCFTA Rules of Origin (RoO) are contained in Annex 2 of the AfCFTA Agreement and these establish the criteria and conditions to determine if goods traded between State Parties qualify as originating goods. In simple terms, RoO determines whether a good or product is from Africa. These rules determine whether products are eligible for the benefits and preferences provided under the AfCFTA. This means that the goods must originate from one of the countries who are party to the agreement to be eligible for preferential tariff treatment. Each trader is required to obtain RoO certificate or endorse an origin declaration on an invoice or other commercial document when trading under AfCFTA. The RoO certificate or origin declaration endorsed on commercial documents aids the customs officials of the receiving (importing) State Party to clear the goods. Rules of Origin for **92.3%** of tariff lines (at 6-digit code under the 2017 version of the Harmonised System (HS)) have been agreed, general RoO and administrative rules have also been finalised.

2.2 HOW DO YOU DETERMINE THE ORIGIN OF GOODS?

2.2.1 Primary Origin Criteria

According to Article 4 of Annex 2 to the AfCFTA Agreement, a product is considered to originate from a State Party if it meets any of the following criteria or categories:



a) Wholly Obtained Products

Products are considered "wholly obtained" in a State Party when they are produced entirely within the territory, without incorporating materials from any other country. Therefore, if any external materials are used in the production process, the products do not meet the criteria of being "wholly obtained" according to AfCFTA rules. Examples of products that fall into this category are:

Category 1	**Mineral Products and Non-living Natural Resources**
Category 2	**Plants and Plant Products**
Category 3	**Live Animals and Animal Products**
Category 4	**Products from slaughtered animals**
Category 5	**Hunting, Fishing, Aquaculture and Mariculture Products**
Category 6	**Sea Fishing Products:**
Category 7	**Products made aboard Factory Ship**
Category 8	**Used Articles for Material Recovery**
Category 9	**Scrap and waste**
Category 10	**Marine Soil or Sub-soil Products**
Category 11	**Goods Produced Exclusively from Specified Products**
Category 12	**Electric Energy Produced Therein**

Example:

For instance, if gold is extracted from South African mines and then exported to Kenya. Gold is considered a mineral product extracted from the ground within South Africa's territory, with no use of materials from outside the AfCFTA region in its extraction and refinement processes. The entire production chain of gold–from mining to refining–is conducted solely within South Africa, meeting the criteria of being wholly obtained in accordance with the AfCFTA rules. Therefore, once the gold is obtained and processed within South Africa, it qualifies as a wholly obtained product eligible for export to Kenya under the AfCFTA agreement.

b) Sufficiently Worked or Processed Products

In cases where a product is not wholly obtained from the territory of any of the State Parties, they can still utilise preferential access under the AfCFTA on a condition that several processes are carried out on the product during manufacturing in the given State Party. The products that are not entirely obtained within a State Party are considered sufficiently processed if they meet one of the following conditions as listed in Appendix IV of Annex 2:

1. Specific working or processing

Products which incorporate materials not wholly obtained but have obtained sufficient processing or transformation qualify as originating products as per the AfCFTA rules of origin.

Example:

In the context of trade between Tanzania and Egypt, consider the case of exporting a finished textile product from Tanzania to Egypt. Tanzania imports raw silk yarn from third party. The raw silk fabric undergoes significant processing in Tanzania, where it is dyed using various colors and then woven into a colorful and textured textile fabric. This transformation from raw silk yarn to a finished textile fabric constitutes sufficient processing assuming that the agreed rule is, "Manufacture from yarn", thereby classifying the textile fabric as a product of Tanzania. Consequently, Tanzania can export this finished textile to Egypt, and it will be recognised as a Tanzanian product under the AfCFTA RoO.

2. Change in Tariff Heading or Sub-heading

The Change in Tariff Heading (CTH) or Change in Tariff Sub-heading (CTHS) criterion under the AfCFTA means that finished products are considered sufficiently worked or processed when the materials used in their production come from a different tariff heading or sub heading compared to the finished product itself. In simpler terms, if the materials used to make a product are classified under a certain category (or heading/sub heading) for import/export purposes, and the final product is classified under a different category, then the product is considered sufficiently processed or worked.

Example:

Consider the export of wooden dining tables (HS code 9403) from Uganda to Côte d'Ivoire under the AfCFTA. To meet the Change in Tariff Heading (CTH) criterion, the materials used in manufacturing these tables must come from tariff headings different from that of the final product (9403). For instance, the wood boards and lumber used in constructing the tables might be classified under HS code 4407 (Wood sawn or chipped lengthwise), which is a different heading than the finished product (9403 - Furniture). Similarly, the metal screws and fittings used in assembling the tables could be classified under HS code 7318 (Screws, bolts, nuts, etc.), which also differs from the heading of the final product. By using materials from different tariff headings, the wooden dining tables (9403) manufactured in Uganda are considered sufficiently processed or worked under the AfCFTA's CTH criterion. This demonstrates that substantial transformation has occurred during the manufacturing process, thereby meeting the origin requirements of the trade agreement and qualifying the product for preferential treatment when exported to Côte d'Ivoire.

3. Value Added Criterion

The Value-Added Criterion is used to determine the originating status of a product based on the value added through processing or working on non-originating materials. Under the AfCFTA, this criterion requires that a minimum percentage of a product's ex-works (Exworks) or Free on Board (FOB) value must result from processing or materials originating within AfCFTA State Parties. This is expressed as a minimum ad valorem percentage, representing the required domestic content. A product is considered substantially transformed and hence originating when the value added reaches a specified threshold, typically a minimum of 40% of its ex-works price made up of local content, as outlined in the Product-Specific Rules of Origin found in Appendix IV of Annex 2.

The formula used to calculate the value added is

$$VA\ (\%) = \left(\frac{VA}{EXW} \right) * 100$$

Where

VA is the difference between the ex-works price of the finished product and the customs value (FOB) of the non-originating materials used in production.

EXW is the ex-works price of the final product.

VA (%) is the value-added percentage that must meet or exceed the required threshold.

Example:

Consider the export of packaged black tea from Kenya to Ghana under the AfCFTA. To meet the Value-Added Criterion, the finished product must derive a specified minimum percentage of its ex-works value from processing or materials originating within AfCFTA State Parties. In this case, the Kenyan company sources all tea leaves locally, which are then dried, blended, and packaged domestically. However, it imports non-originating packaging materials such as foil wraps and cartons from China. The ex-works (EXW) price of the final product is $10 per box, while the customs value (FOB) of the non-originating packaging materials is $2 per box. The value added (VA) is therefore $8, and the value-added percentage is calculated as (8/10) x 100 = 80%. If the Product-Specific Rule of Origin for packaged tea under the AfCFTA requires a minimum of 40% value added, then the product clearly qualifies. This demonstrates that the tea has undergone substantial transformation in Kenya, with sufficient domestic content to meet the Value-Added Criterion, thus allowing it to receive preferential treatment when exported to Ghana under the AfCFTA.

4. Value of Non-Originating Materials Criterion

The allowable amount of non-originating content is determined by a specified threshold, which sets the maximum proportion of raw materials from non-AfCFTA countries that can be used in producing a product considered originating under AfCFTA. The goal is to ensure that a significant portion of the product's value is added within the AfCFTA region. Value of Non Origination Material (VNOM %) is calculated as the value of non-originating materials divided by the Ex-Works (EXW) price of the finished product, multiplied by 100. To qualify as originating under AfCFTA rules, the value of non-originating materials should not exceed a specified threshold (percentage) of the EXW price of the product. The value of non-originating materials ranges from 40-60 percent but varies according to products (Appendix IV of Annex 2).

Example:

For instance, if a company in Nigeria is manufacturing boilers of heading 84.02 for export to Kenya for example uses imported materials from outside the AfCFTA region: The VNOM is determined by calculating the value of these non-originating materials as a percentage of the EXW price of the boilers. If the EXW price of a boiler is $1,000 and the value of non-originating materials used is $550, the VNOM is calculated as ($550 / $1,000) * 100 = 55%. Since 55% is less than the 60% threshold, the boilers would qualify as originating in Nigeria under the AfCFTA rules and granted preferential tariff treatment when imported into Kenya.

2.2.2 Working or Processing Not Conferring Origin

Article 7 (1) of the Annex on Rules of Origin outlines a set of processes that, on their own, do not grant a product origin status–even if the product appears to meet the origin criteria set out in Article 4. These include:

- Simple packaging, assembling, washing, cleaning, grinding, sorting, labeling, etc.
- Repacking or relabeling bulk imports does not confer origin.

Example:

A company in Kenya imports bulk Compound D fertiliser from Brazil. Upon arrival, the company repackages the fertiliser into smaller branded bags for retail distribution and then exports it to Rwanda, another AfCFTA State Party. Although the repackaging was done in Kenya, no substantial transformation of the fertiliser occurred. According to Article 7 of Annex 2, simple packaging or repackaging does not confer origin.

2.2.3 Origin Conferring Conditions

Article 13 and sections 2.3 outlines supporting or special conditions that complement and refine the core origin rules in Article 4 on the Primary Origin Criteria. It provides flexibility, exceptions, and clarifications to support or modify how Article 4 rules are applied.



3

NEGOTIATED AND AGREED RULES

As of June 2024, rules for 92.3% of tariff lines (6-digit codes under HS 2017) had been finalised, along with the general Rules of Origin (RoO)[2] . However, product-specific criteria for the textiles, clothing and automotive sectors are still pending agreement. The agreed list rules for the different sectors are contained in Appendix I of these Guidelines.

3.1 UNDERSTANDING PRODUCT-SPECIFIC RULES USING APPENDIX IV OF ANNEX 2

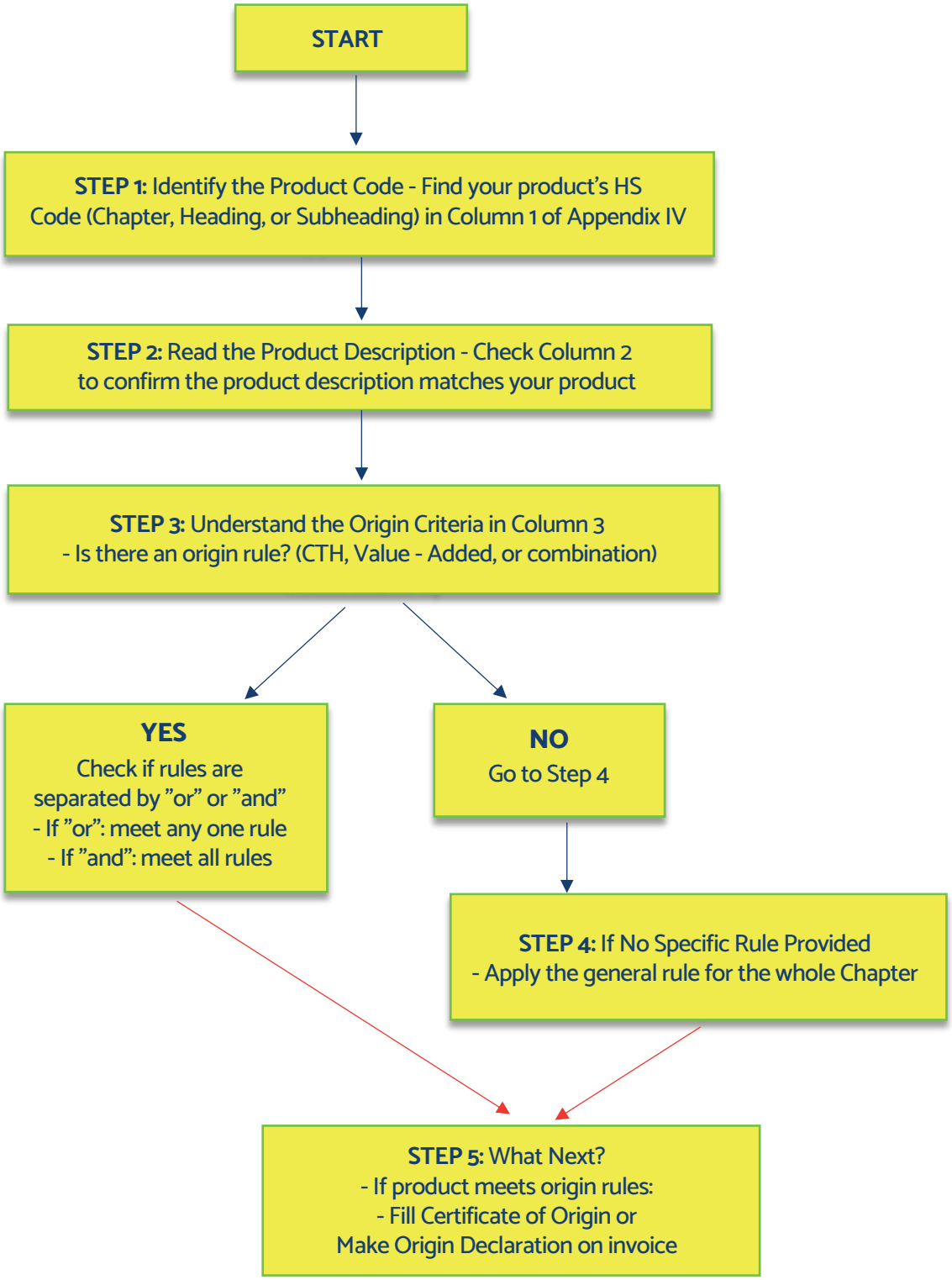
3.1.1 What is Appendix IV?

Appendix IV of Annex 2 provides specific Rules of Origin for products traded under AfCFTA. It explains the type of processing or transformation a product must undergo for it to qualify as originating and be eligible for duty-free access.



[2]AFRICAN CONTINENTAL FREE TRADE AREA: APPENDIX IV TO ANNEX 2 ON RULES OF ORIGIN AS APPROVED BY THE 3RD EXTRAORDINARY MEETING OF THE COUNCIL OF MINISTERS JULY 2023

3.1.2 How to Use Appendix IV



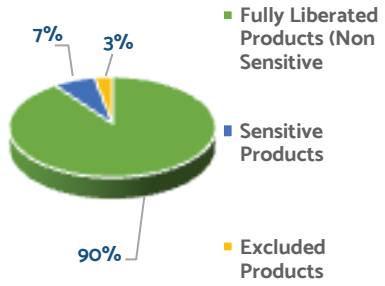


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WHAT ARE THE PREVAILING AfCFTA TARIFFS?

The tariff liberalisation approach of the AfCFTA involves a phased reduction and elimination of tariffs on traded goods with a goal of eliminating 97 percent of tariff lines over a 15-year period. The AfCFTA ambition is to gradually liberalise 90 percent of tariff lines on goods traded among the parties in 13-year period in Least Developed Countries (LDCs) and 10-year in non-Least Developed Countries. The Products categorise under sensitive list tariff reduction will be implemented for a total period of 13 years of which 5 years' period will be for transition while 8 years' period to liberalise in the LDCs. Non-LDCs sensitive products (7%), to be liberalise over 10-year period of which 5-year period is to transition and 5 years is to liberalise. The remaining 3 percent tariff list will be excluded from the liberalisation, however subject to review after every 5 years. This includes products that may impact food security, national security, fiscal revenue, livelihood, industrialisation hence excluded from the list.

Tariff Liberalisation and Elimination Timelines under the AfCFTA

Category		Least Developed Countries (LDCs)	Developing Countries (Non-LDCs)
	**Fully Liberated Products**	**90% of the tariff lines reduced to zero in 10 years**	**90% of the tariff lines reduced to zero in 5 years**
	Sensitive Products	**7% of the tariff lines reduced to zero in 13 years**	**7% of the tariff lines reduced to zero in 10 years**
	Excluded Products	**3% of all tariff lines to be excluded from liberalisation but to reviewed every 5 years.**	**3% of all tariff lines to be excluded from liberalisation but to reviewed every 5 years.**



5

SUMMARY OF THE EAC AfCFTA TARIFF SCHEDULE

East Africa Community Partner States have adopted EAC AfCFTA tariff offer for category A product for a total of 5,353[3] tariff lines out of 5688 tariff lines representing 94.1 percent and having 5 tariff bands, namely: zero rated, 10%, 25%, 35% and 25% or $200/MT. Within the EAC, 398 tariff lines are required under Category B. As of 2023, EAC Partner States have reached agreement on 308 of these, leaving 90 tariff lines still pending consensus. For Category C, a total of 171 tariff lines are required, of which 75 have been agreed upon, while 96 tariff lines remain unresolved[4] .

5.1 AFCFTA TARIFF ELIMINATION SCHEDULE FOR EAC CATEGORY A PRODUCTS

Product Band	Base Rate (%)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Low-Tariff Products	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
Medium-Tariff Products	25	22.5	20.0	17.5	15.0	12.5	10.0	7.5	5.0	2.5	0.0
High-Tariff Products	35	31.5	28.0	24.5	21.0	17.5	14.0	10.5	7.0	3.5	0.0

5.2 NUMBER OF TARIFF LINES IN THE OFFER BY CET/MFN RATE

CET Rate	Number of tariff lines in the offer	5 - year intervals - Reduction Schedule		
		2021	2025	2030
Zero rated/duty free	2,244			
25% or $200/MT or whichever is higher	11	22.5	12.5	Completely liberalised
10 percent	1,154	9.0	5.0	Completely liberalised
25 percent	1,594	22.5	12.5	Completely liberalised
35 percent	350	31.5	17.5	Completely liberalised
Total	**5,353**			

[3]Kenya Revenue Authority and EAC pdf Provisional Schedule for Tariff Concessions, 2022 (7.51 MB)
[4] TradeMark Africa



6

TARIFF RATES APPLIED BY OTHER KEY TRADING PARTNERS OF THE EAC

6.1 COMPARATIVE OVERVIEW OF AfCFTA TARIFF LIBERALISATION SCHEDULES

Customs Union	LDC Members	% of MFN/CET tariff lines covered by tariff offers[1]	Category A Tariff Lines	% of Total TLs (Cat. A)	Phase-Down Period (Cat. A)	CET/MFN in Category A	Category B (Sensitive Goods)	Category C (Excluded Goods)	Notes on Product Coverage and RoO
EAC	Yes (Burundi, Kenya, Rwanda, Tanzania, South Sudan, Uganda, DRC,Somalia)	71%	5353TLs	94.1%	10 years	0%, 10%, 25%, 35%	Target: 398 TLs; Agreed: 308	Target: 171 TLs; Agreed: 75	Only non sensitive goods offered; includes goods with and without agreed RoO
ECOWAS	Yes (Benin, Burkina Faso, Cape Verde, Gambia, Ghana, Guinea, Guinea Bissau, Côte d'Ivoire , Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, Togo)	90%	4,954 TLs	92.0%	10 years	0%, 5%, 10%, 20%, 35%	Not yet submitted	433 TLs not categorised	Tariff offer includes non-sensitive goods; includes RoO-agreed and non-agreed lines
CEMAC	Yes (Cameroon, Central African Republic, Chad, Congo, Equatorial Guinea, Gabon)	100%	4,867 TLs	90.3%	10 years	0%, 5%, 10%, 20%, 30%	408 TLs (6.8%)	175 TLs (2.8%)	Includes Categories A, B & C; tariff schedule covers broad product mix with partial RoO
SACU	No (South Africa, Botswana, Namibia, Lesotho, Eswatini.)	80%	4,893 TLs	90.8%	5 years	10% 15% 20% 25% 30% 37% 40% 45%	Not included	494 TLs not categorised	Only non-sensitive goods with agreed RoO; final offer awaits full RoO agreement

[5]https://www.tralac.org/documents/resources/infographics/4276-afcfta-comparative-tariff-offer-analysis-march-2021/file.html

6.2 ILLUSTRATIVE TARIFF LIBERALISATION SCHEDULES FOR KEY EXPORTS FROM SELECTED AFCFTA STATE PARTIES TO SELECTED WEST AFRICAN COUNTRIES

Tariff Reduction Schedule for Coffee Husks and Skins Substitutes: Kenyan Exports to Ghana (HS 6-Digit Level)

e-Tariff Book

Search Criteria

I am exporting from	Republic of Kenya	I am importing into	Ghana
Search for product	Coffee husks and skins; substitutes	Language	English
Category	All	Step Down Time Frame:	All
View Year	All		

HS / National Code	Description	AfCFTA Category	Time Frame	MFN Rate	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.													
0901.1	-- Coffee, not roasted :													
0901.11	-- Not decaffeinated													
0901.11.1	-- Arabica:													
0901.11.11.00	---- Cherry-red	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.12.00	---- Extra-prima, prima, superior	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.13.00	---- Normal, small, very small sized	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.19.00	---- Other	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.2	-- Robusta :													
0901.11.21.00	---- Cherry-red	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.22.00	---- Extra-prima, prima, superior excellent grade zero	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.23.00	---- Extra-prima, normal excellent, small, very small sized grade four	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.24.00	---- Normal extra prima, small, very small sized grade two	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.25	-- Extra prima, prima, superior:													
0901.11.25.10	---- Grade one	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.25.20	---- Grade two	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.25.90	---- Grade three	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.26	-- Normal, small, very small sized:													
0901.11.26.10	---- Grade one	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.26.20	---- Grade three	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.26.30	---- Grade four	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.26.90	---- Other	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.27.00	---- Green coffee, broken	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.28.00	---- Black coffee	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.29.00	---- Other	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.3	-- Arabusta :	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.31.00	---- Cherry-red	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.32.00	---- Extra-prima, prima, superior	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.33.00	---- Normal, small, very small sized	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.34.00	---- Other	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.4	-- Liberica :													
0901.11.41.00	---- Cherry-red	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
0901.11.42.00	---- Extra-prima, prima, superior	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0

Tariff Reduction Schedule for Green Tea in Immediate Packings: Tanzania Exports to Nigeria (HS 6-Digit Level)

e-Tariff Book

Search Criteria

I am exporting from	United Republic of Tanzania	I am importing into	Nigeria
Search for product	Green tea in immediate packings	Language	English
Category	All	Step Down Time Frame:	All
View Year	All		

HS / National Code	Description	AfCFTA Category	Time Frame	MFN Rate	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
09.02	Tea, whether or not flavoured.													
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg													
0902.10.00.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0

Tariff Reduction Schedule for Seamless iron or steel pipes Uganda Exports (HS6 Level) to Senegal

Search Criteria

I am exporting from	Republic of Uganda	I am importing into	Senegal
Search for product	Seamless iron or steel pipes	Language	English
Category	All	Step Down Time Frame:	All
View Year	All		

HS/ National Code	Description	AfCFTA Category	Time Frame	MFN Rate	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
73.04	**Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.**													
7304.1	**- Line pipe of a kind used for oil or gas pipelines :**													
7304.11	-- Of stainless steel													
7304.11.00.00	--- Of stainless steel	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.19	-- Other													
7304.19.00.00	--- Other	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.2	**- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :**													
7304.22	-- Drill pipe of stainless steel													
7304.22.00.00	--- Drill pipe of stainless steel	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.23	-- Other drill pipe													
7304.23.00.00	--- Other drill pipe	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.24	-- Other, of stainless steel													
7304.24.00.00	--- Other, of stainless steel	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.29	-- Other													
7304.29.00.00	--- Other	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.3	**- Other, of circular cross-section, of iron or non-alloy steel :**													
7304.31	-- Cold-drawn or cold-rolled (cold-reduced)													
7304.31.10.00	--- Of a kind used for supplies under pressure	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
7304.31.20.00	--- For the manufacture of bicycles and motorcycles	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.31.90.00	--- Other	A	10	20	18.0	16.0	14.0	12.0	10.0	8.0	6.0	4.0	2.0	0.0
7304.39	-- Other													
7304.39.10.00	--- Of a kind used for supplies under pressure	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
7304.39.20.00	--- Of a kind used for the manufacture of bicycles and motor cycle frames	A	10	5	4.5	4.0	3.5	3.0	2.5	2.0	1.5	1.0	0.5	0.0
7304.39.90.00	--- Other	A	10	20	18.0	16.0	14.0	12.0	10.0	8.0	6.0	4.0	2.0	0.0
7304.4	**- Other, of circular cross-section, of stainless steel :**													
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)													
7304.41.10.00	--- Of a kind used for supplies under pressure	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
7304.41.90.00	--- Other	A	10	20	18.0	16.0	14.0	12.0	10.0	8.0	6.0	4.0	2.0	0.0
7304.49	-- Other													
7304.49.10.00	--- Of a kind used for supplies under pressure	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0
7304.49.90.00	--- Other	A	10	20	18.0	16.0	14.0	12.0	10.0	8.0	6.0	4.0	2.0	0.0
7304.5	**- Other, of circular cross-section, of other alloy steel :**													
7304.51	-- Cold-drawn or cold-rolled (cold-reduced)													
7304.51.10.00	--- Of a kind used for supplies under pressure	A	10	10	9.0	8.0	7.0	6.0	5.0	4.0	3.0	2.0	1.0	0.0



7

REQUIRED DOCUMENTATION FOR TRADING UNDER THE AfCFTA

7.1 KEY REQUIRED DOCUMENTS

In the Rules of Origin Manual key documents required as proof of Origin under AFCFTA are;

1. Certificate of Origin (CoO)

Can be hard or electronic copy, confirms that goods meet the AfCFTA rules of origin criteria for preferential treatment, with specific exemptions for small packages and personal luggage. Supporting documents required to obtain CoO are;

a. Production processes in the originating country.
b. Purchase, cost, value of and payment of the product.
c. Shipment of the product.
d. Any other documents the designated authority may require.

2. The Origin Declaration (Self-certification)

Given by the exporter on an invoice, a delivery notes or any other commercial document which describes the Products concerned in sufficient detail to enable them to be identified.

7.2 AfCFTA SAMPLE CERTIFICATE OF ORIGIN

Form for a AfCFTA Certificate of Origin (Insert National Identifier such as National Flag)

AfCFTA Certificate of Origin	Competent Authority Ref	Country Code	Serial No.

1. Exporter (Name & Address)	2. Consignee (Name &Address)	3. For Official Use Only
4.Particulars of Transport		

5. Marks & No.s	6. Invoice No. & Date	7. No. & Kind of Package	8. Description of Goods	9. Gross Weight	10. Suppl. Quantity	11.HS Code	12. Origin Criterion

13. Declaration By The Exporter / Supplier	14. Certification of Origin	15. For Customs Purposes
I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate, and are originating in _____ (Country) Place and date: _____ _____ _____ (Full Names and Designation) _____ (Signature)	Origin Stamp _____ (Designated Authority) _____ (Full Names) _____ (Signature)	Export Document No.: _____ _____ Customs Office & Date _____ (Full Names) _____ (Signature)

Creating One African Market

In the Rules of Origin Manual key documents required as proof of Origin under AfCFTA are;

AfCFTA CERTIFICATE OF ORIGIN (PAGE 2 – BACK PART)

A. REQUEST FOR VERIFICATION BY IMPORTING STATE PARTY	B. RESULT OF VERIFICATION BY EXPORTING STATE PARTY
Verification of the authenticity and accuracy of this Certificate is requested for the following reasons: _____ _____ _____ _____ _____ (Place and Date) _____ (Signature and Stamp)	Verification carried out shows that this Certificate was issued by the Designated Competent Authority indicated and that the information contained therein: ☐ Is accurate ☐ Does not meet the requirement as to the authenticity / accuracy in Box _____ (insert the appropriate box number) _____ (Place and Date) _____ (Signature and Stamp)

Creating One African Market

7.3 SUBMISSION OF PROOF OF ORIGIN

After obtaining proof of origin, the exporter shares the proof of origin with the importer who in turn will submit the proof of origin to the Customs authorities of the importing State Party.

The proof of origin must be in any official African Union (AU) language (e.g., English, French, Arabic, Portuguese, etc.).
You must follow the customs procedures of the importing country.
Customs Authorities may ask for a translation of the proof of origin if needed.

7.4 VALIDITY OF PROOF OF ORIGIN

The proof of origin is valid for 12 months from the date of issue and must be submitted to Customs Authority of the importing State Party within this period.

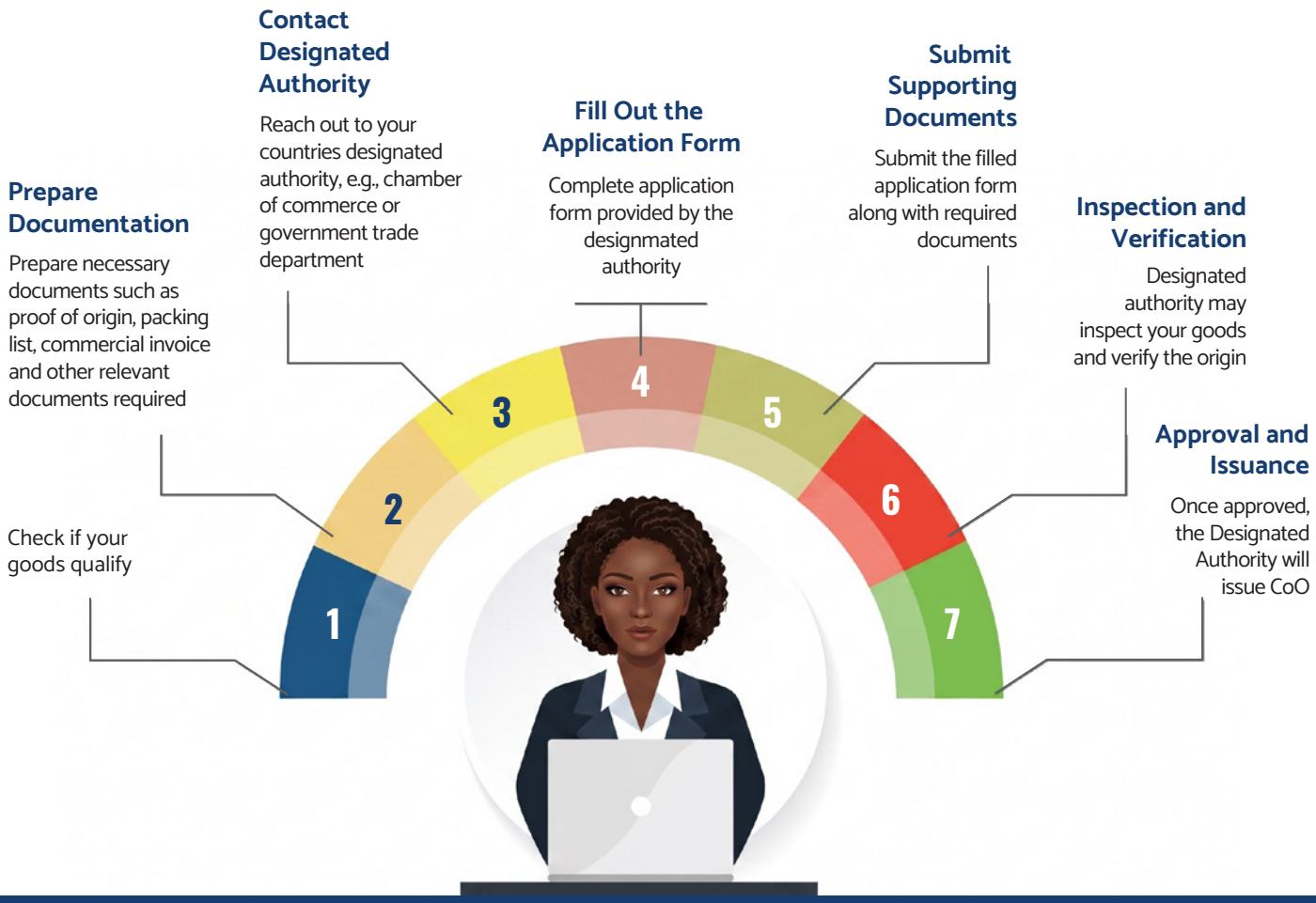


8

CERTIFICATE OF ORIGIN ISSUANCE PROCESS

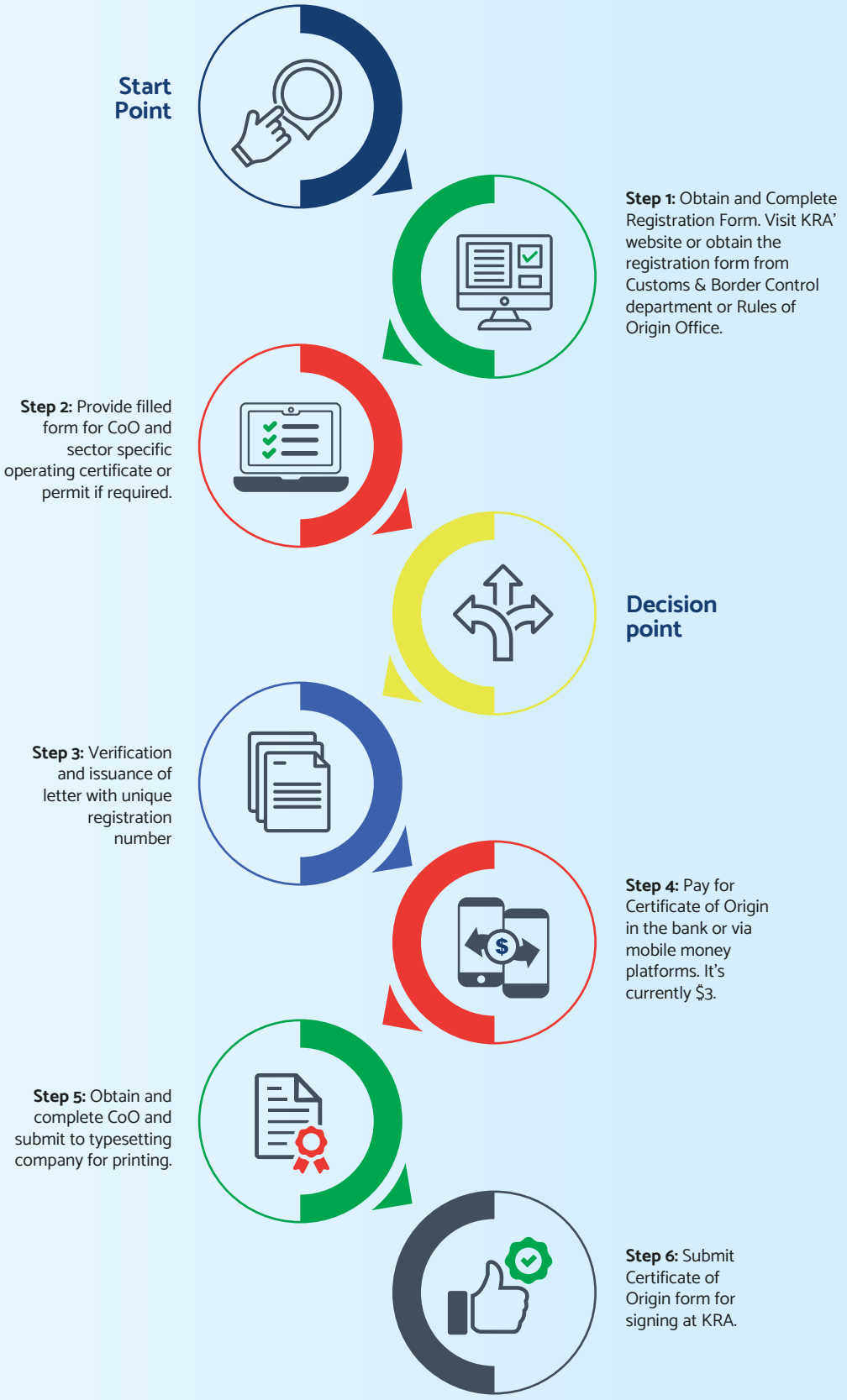
8.1 GENERAL PROCESS FOR OBTAINING A CERTIFICATE OF ORIGIN

A Certificate of Origin is issued by the designated competent authority of the exporting State Party. The exporter should obtain it before the actual exportation takes place. The general process for obtaining a Certificate of Origin is as follows:



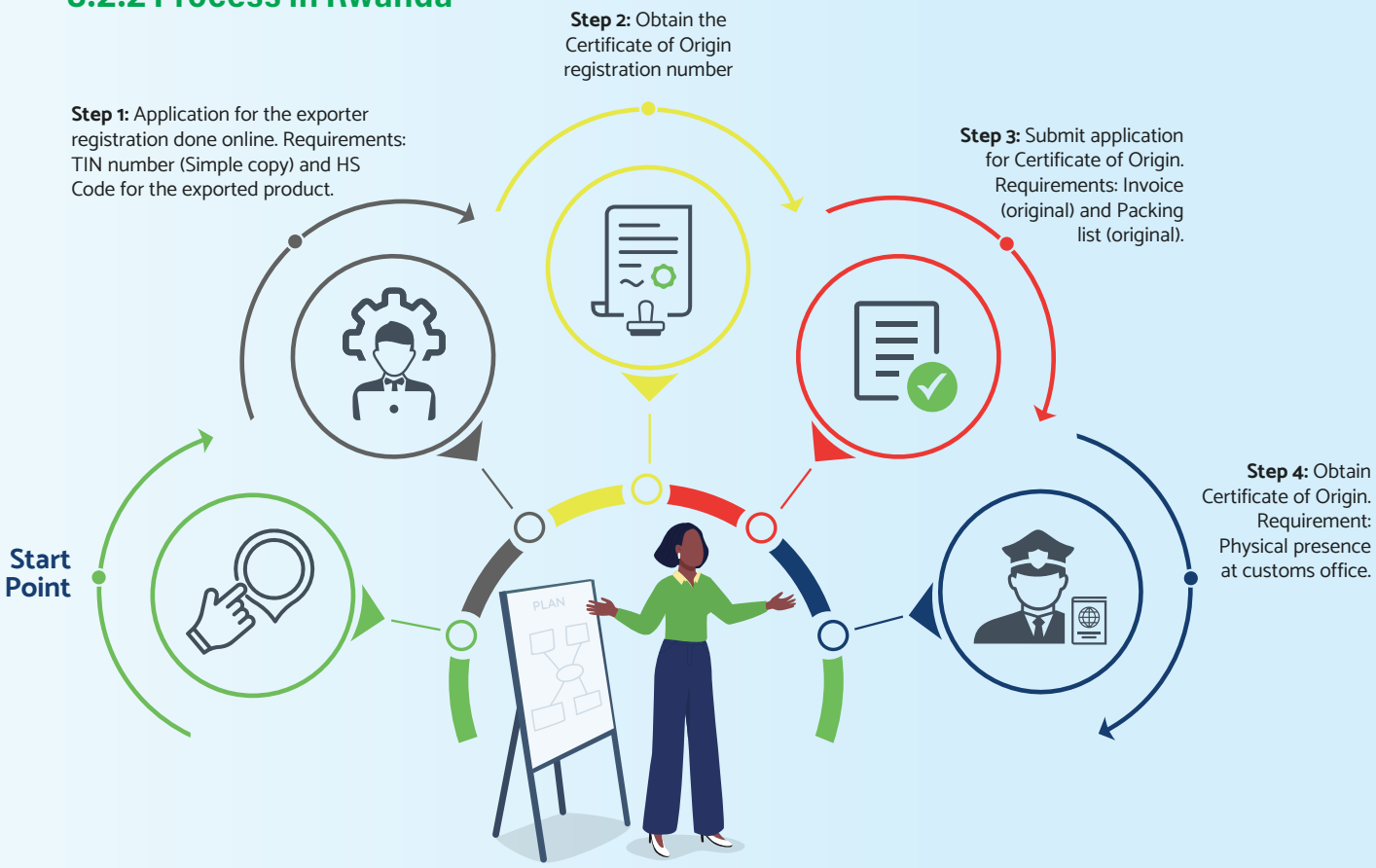
8.2 SPECIFIC PROCESSES IN SELECTED AfCFTA STATE PARTIES

8.2.1 Process in Kenya



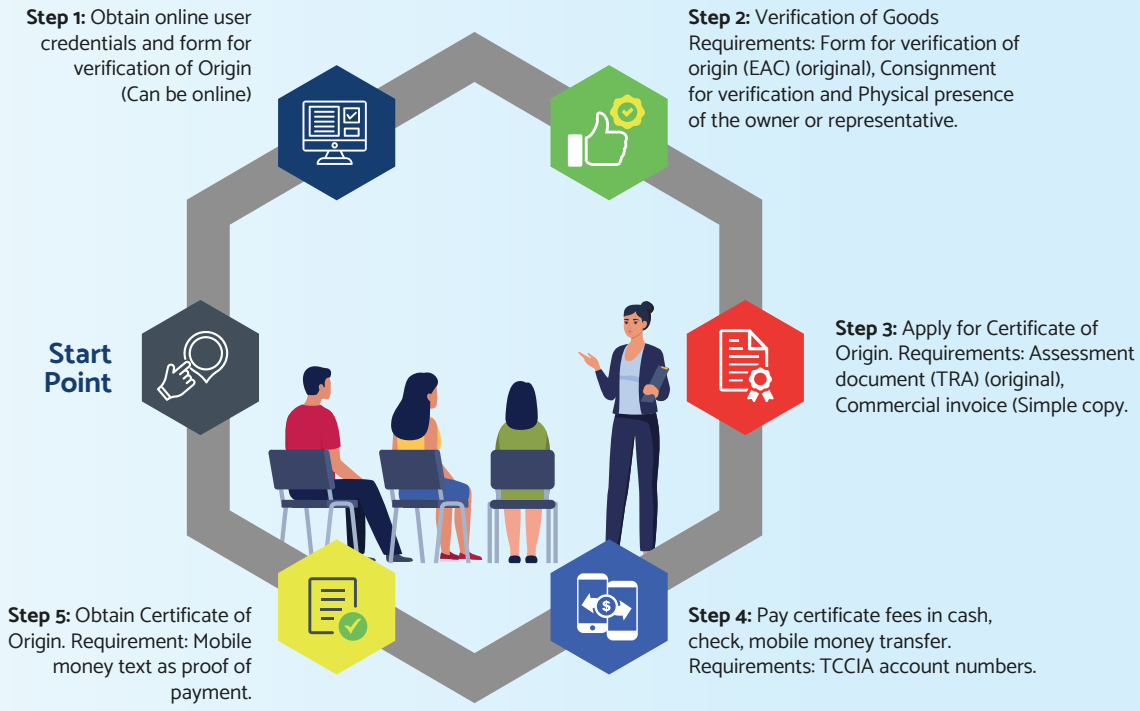
Source: Kenya Revenue Authority and InfoTradeKenya

8.2.2 Process in Rwanda



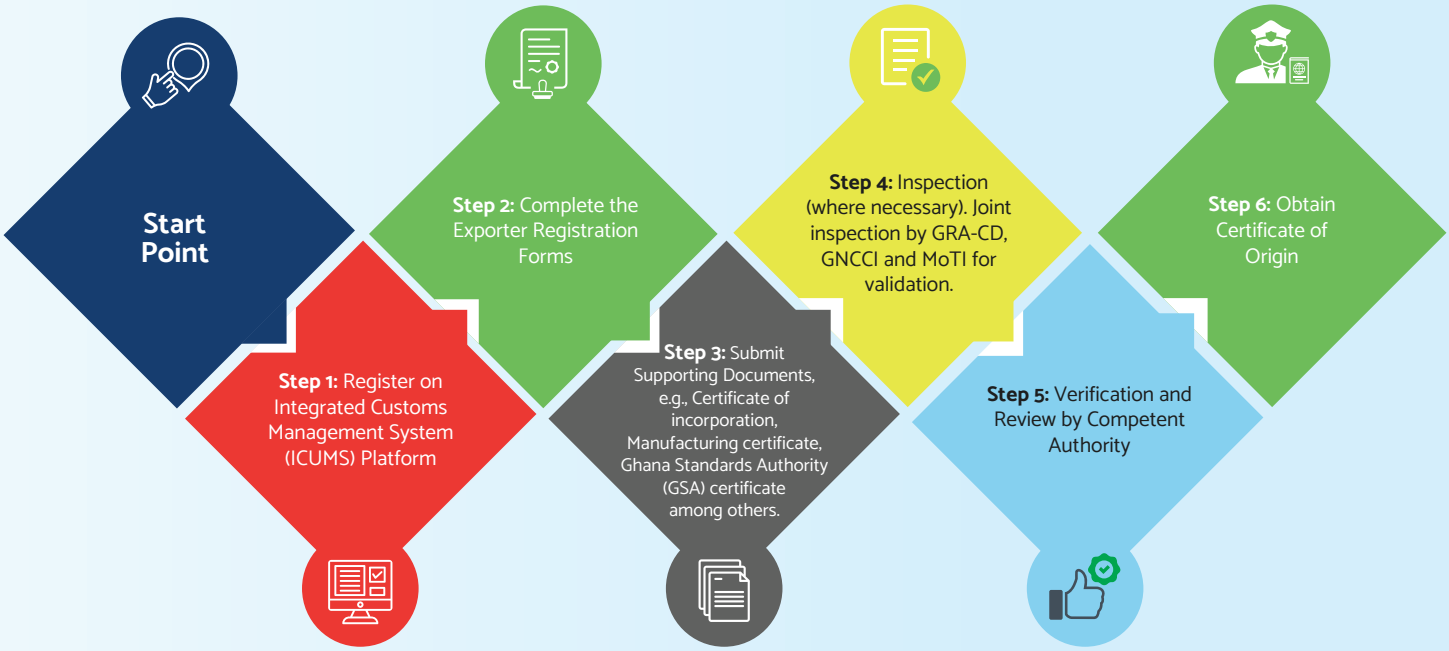
Source:https://rwandatrade.rw/procedure/916/step/4940?l=en&includeSearch=false&embed=true

8.2.3 Process in Tanzania



Source: https://trade.tanzania.go.tz/procedure/1225/step/4898

8.2.4 Process in Ghana



Source: https://afcftagh.org/wp-content/uploads/2023/05/FAQ-handbook-_EXIMworldbank-1.pdf

8.2.5 Process in Nigeria



Source: https://nigeriatradeportal.fmiti.gov.ng/

8.3 OTHER KEY PROCEDURES

8.3.1 Issuance of Certificate of Origin after Export (Article 23)

A Certificate of Origin can be issued after the goods have been exported in special cases. This is called retrospective issuance and is allowed only when:

- The certificate was not issued at the time of export due to errors, unintentional omissions, or special circumstances; OR
- The original certificate was issued but rejected during import for technical reasons.

8.3.2 Issuing a Duplicate Certificate of Origin (Article 25)

If a Certificate of Origin is lost, stolen, or destroyed, the exporter can request a duplicate from the Designated Competent Authority that issued the original.

- The duplicate is based on the original export documents.
- It must be marked "DUPLICATE" in Box 3 of the form.
- The duplicate takes effect from the original date of issue.

8.3.3 Issuing a Replacement Certificate of Origin (Article 26)

If goods are under Customs control in a State Party and need to be moved to another State Party:

- A Replacement Certificate of Origin can be issued by the Customs Authority controlling the goods.
- This enables part or all of the shipment to be sent elsewhere within AfCFTA countries.

8.3.4 Supporting Documents (Article 22) of Annex 2

When applying for a Certificate of Origin, the exporter may need to provide documents showing:

- The production process and materials used
- The purchase, cost, value, and payment for goods and inputs
- The origin and value of all materials, including neutral elements
- Shipment details
- Any other documents requested by the Competent Authority

8.3.5 Exemptions from Proof of Origin (Article 28)

Some goods do not need proof of origin if they meet these conditions:

- Sent as small packages from a private individual to another across AfCFTA countries
- Carried in travellers' personal luggage for personal use (not for trade)
- Value limits of the goods should not exceed $500 in the case of small packages or one $1,200) in the case of products forming part of traveller's personal luggage.

8.4 OTHER REQUIREMENTS

I. Ensure your product is made in one of the Africa State Parties and duly registered and certified by appropriate government institution.

II. Ensure your products are in the liberalised tariff schedule of the destination market (confirm at https://etariff.au-afcfta.org/mapsearch)



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INSTITUTIONS ISSUING CERTIFICATES OF ORIGIN FOR SELECTED AfCFTA COUNTRIES

To facilitate trade under the AfCFTA, Certificates of Origin (CoOs) must be issued and verified through recognised institutions in each participating State Party. These institutions are referred to as Designated Competent Authorities and they work closely with Customs Authorities to implement and enforce AfCFTA Rules of Origin (RoO).

Logo	Institution	Contact details	Country
KENYA REVENUE AUTHORITY	Kenya Revenue Authority (KRA) (Rules of Origin Section)	Contact person: Customs Officer (KRA) Rules of Origin Officer Tel: +254 709 166 600 +254 709 017 503 Email: rulesoforigin@kra.go.ke	Kenya
TCCIA	Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA), Rules of Origin Section	Tel: +255 222 119 436 Email: hq@tccia.com info@tccia.com Website: https://tccia.or.tz/	Tanzania
RRA RWANDA REVENUE AUTHORITY TAXES FOR GROWTH AND DEVELOPMENT	Customs Service Department - Gikondo Office	KK 532 St P.O Box 3987 Kigali Tel: +250 788 185 611 Email: reswteam@rra.gov.rw Website: https://sw.gov.rw	Rwanda
NATIONAL AfCFTA COORDINATION OFFICE BOOSTING TRADE WITH AFRICA	The National AfCFTA Coordination Office (NCO)	Phone: (233) 20 248 0378 Email: info@afcftagh.org	Ghana
NIGERIAN CUSTOM SERVICE	Nigeria AfCFTA Coordination Office	+234 906 944 6717 info@ngrafcfta.gov.ng	Nigeria



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FREQUENTLY ASKED QUESTIONS ON AfCFTA

Question 1:
What is AfCFTA?
The AfCFTA is a single market for goods and services that enables African State Parties to trade freely with one another.

Question 2:
Is every African Country a member of AfCFTA?
Only countries that have ratified the Agreement and deposited their instruments of ratification with the African Union Commission can participate in the AfCFTA as State Parties.

Question 3:
As a trader, what do I need to start trading under AfCFTA?
To begin trading under the AfCFTA you need to be registered as an exporter of originating products under the AfCFTA trading arrangement by the relevant Designated Competent Authority of the exporting State Party. Ensure that your qualifying exports are accompanied by the AfCFTA Certificate of Origin/Origin declaration. Ensure your products are made in one of the state parties and dully registered and certified by designated competent authority. Also ensure your products is in the liberalised tariff schedule of the destination market. You can confirm this at https://etariff.au-afcfta.org/

Question 4:
What is a Certificate of Origin?
The AfCFTA Certificate of Origin is an international trade document (typically referred to as a trading passport) which certifies that a product being exported originates from the exporting country, having been wholly obtained, produced, manufactured, or sufficiently processed there.

Question 5:
How long is the Certificate of Origin Valid for?
The proof of origin under the AfCFTA RoO is valid for 12 months from the date it is issued and must be presented to the designated authority within this time frame. However, after expiry the Certificate of Origin can be accepted under exceptional and justified cases.

Question 6:
What documents are required when applying for Certificate of Origin?
You typically need an export or commercial invoice, customs entry documentation, delivery notes, or any other commercial documents that describe the production processes in the originating country. You may also be required to provide documents showing the purchase, cost, value, and payment for the product, shipment documentation, or any other documents required by the designated authority.

Question 7:
Where can I obtain an AfCFTA Certificate of Origin?
You can obtain AfCFTA Certificate of Origin from your country's relevant government trade department, chamber of commerce, revenue authority body at customs department or designated Competent Authority in your country.

Question 8:
What happens when I lose Certificate of Origin?
In the event of theft, loss or destruction of a Certificate of Origin, the Exporter may apply to the Designated Competent Authority which issued the Certificate of Origin for a duplicate made out on the basis of the export documents in their possession.

Question 9:
Are there products exempted from proof of Origin under AfCFTA?
Yes. Products sent as small packages between private individuals in different State Parties, or carried as part of a traveller's personal luggage, are not considered commercial imports. This also applies to occasional imports intended for the personal use of the recipient or their family. The total value of such products must not exceed $500 for small packages or $1,200 for items carried in a traveller's personal luggage.

Question 10:

Can Goods Imported from Non-African Countries be Re-Exported Under AfCFTA to an African Country?

Goods imported from a non-African country cannot be re-exported to an African country under AfCFTA. Only goods that have been processed to meet the Rules of Origin criteria, can be exported. As such, manufactured products from any of the State Parties containing inputs from non-African countries can be exported to other State Parties provided they meet the criteria set out under the AfCFTA Rules of Origin contained in Annex 2 of the AfCFTA Agreement.

Question 11:

What products can I export or import under AfCFTA?

All goods and products covered by the tariff offers of State Parties may be imported or exported under AfCFTA preferential tariff arrangements, provided they comply with the Rules of Origin. Key products targeted for export by State Parties include fish and fish products, pharmaceuticals, fertilisers, paper and paper products, industrial chemicals, livestock and livestock products, fruits, vegetables, spices, handicrafts, minerals, and oil and gas products.

Question 12:

Can manufactured goods from Africa with inputs from outside Africa be exported to an African Country under the AfCFTA?

Yes, manufactured goods from any of the State Parties that include inputs from non-African countries can be exported to other State Parties, as long as they comply with the criteria specified in the AfCFTA Rules of Origin

Question 13:

What is required for an importer to import goods under AfCFTA?

Goods must have an AfCFTA Certificate of Origin/Origin declaration issued from the state party. The importer also needs to confirm that the product qualifies for trading under the AfCFTA tariff offers and ensure all existing import documents required and procedures must be complied with.





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LINKS TO ONLINE AfCFTA INFORMATION SOURCES

Website/Portal/Link	Description
African Union – AfCFTA	Official African Union portal dedicated to the AfCFTA, providing updates, policy documents, news, and resources related to the agreement.
AfCFTA Secretariat	Official website of the AfCFTA Secretariat, responsible for coordinating and implementing the agreement's activities, including negotiations, capacity building, and implementation updates.
AUC Trade Portal	African Union Commission's trade portal featuring AfCFTA background documents, legal texts, implementation tools, and trade-related policy briefs.
African Trade Observatory	Comprehensive platform for trade data and analysis in Africa, supporting AfCFTA implementation by providing statistics, dashboards, and trade monitoring tools.
AfCFTA e-Tariff Book	Interactive tool for searching and exploring AfCFTA tariffs across member states, supporting businesses, exporters, and policymakers with current tariff information.
Rules of Origin Manual	Official manual outlining the rules of origin criteria under AfCFTA, essential for determining product eligibility for preferential treatment.
Appendix IV to Annex 2	Detailed appendix listing product-specific rules of origin under AfCFTA's Annex 2 on Rules of Origin.
AfCFTA e-Tariff Book – User Guide	Step-by-step guide for navigating and using the AfCFTA e-Tariff Book tool effectively.

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APPENDIX 1: LIST OF AGREED RULES OF ORIGIN

Sector	Chapter	Rule Type	Criteria / Details
Agriculture and Animal Products	1–5	Wholly Obtained + Value ≤60%	Must be wholly obtained; Dairy (04.01 & 04.02): Non-originating materials ≤60% ex-works price for 5 years, then wholly obtained; other products: wholly obtained
Vegetable and Plant-Based Products	6–8	Wholly Obtained	All materials must be wholly obtained
Coffee, Tea, Maté, Spices	9	Wholly Obtained	All materials must be wholly obtained
Cereals	10	Wholly Obtained	All materials must be wholly obtained
Milling, Oilseeds, Fats/Oils	11, 12, 13, 14, 15 (Ex-Chap)	Wholly Obtained	All materials of Chapters 7, 8, and 10 used must be wholly obtained
Sugar & Sugar Confectionery	17	Wholly Obtained	All materials must be wholly obtained
Food and Beverages	18, 19, 20, 21, 22 (Ex-Chap)	CTH or Value ≤60%	Manufacture from materials of any heading or value of non-originating materials ≤60% of ex-works price
Animal Products	23	Value ≤60%, CTH + Originating Material	First 3 years: Non-originating materials ≤60%; After 3 years, materials must originate from Ch. 2, 3, 4, 10, 11, 12, and 17
Tobacco and Tobacco Substitutes	24	CTH + Originating Material	Non-originating materials ≤60% of ex-works price; Heading 2401 non-originating ≤30% of weight; HS2402/2403 specific restrictions
Mineral Products	25–27	Wholly Obtained, CTH or Value ≤60%	Must be wholly obtained; parts of Ch. 27 allow CTH or ≤60% or ≤40% of ex-works price
Chemicals & Pharmaceuticals	28 (Ex), 29, 30	CTH or Value ≤60% or Specific Process	Use materials of any heading other than the product or value ≤60% or follow chemical process (Note 8); HS28.05 ≤60% ex-works price
Fertilisers	31	CTH or Value ≤60% or Specific Process	Any heading except product; value ≤60% ex-works price or chemical process (Note 8)
Chemicals, Cosmetics, Soaps & Related Products	32–38	CTH or Value ≤60% or Specific Process	Materials from any heading or ≤60% value or chemical process (Note 8)
Rubber and Plastics	39, 40 (Ex-Chap)	CTH or Value ≤60%	Materials from any heading or ≤60% of ex-works price
Hides, Skins and Leather Products	41, 42, 43 (Ex-Chap)	Wholly Obtained or CTH or Value ≤60%	Ch. 41: wholly obtained; Ch. 42: 5 years use of any heading, then from Ch. 41; Ch. 43: CTH or ≤60% ex-works price

Wood and Paper Products	44–49	CTH or Value ≤60%	Most: CTH or ≤60% of ex-works; some must be wholly obtained (e.g. wood, cork); Ch. 49 (printed): CTH
Textiles and Clothing	50–55, 58, 60–63	CTH or Value ≤60% or Specific Process	Mix of CTH, value rule, or process depending on sub-sector; some headings not finalised; materials from other headings or specific textile processing rules
Footwear and Headgear	64–65		Manufacture from materials from any heading; Footwear: uppers (64.06) must be originating from Ch. 41
Miscellaneous Manufactured Articles	66–71	CTH or Value ≤60% or Wholly Obtained	Mostly CTH or ≤60%; Ch. 71 and certain HS codes (e.g. 7101.10, 7103.10): wholly obtained; specific rules for plated metals, glass substrates, etc.
Iron, Steel and Base Metals	72–83	CTH or Value ≤60% or Wholly Obtained	General rule: CTH; Ch. 74–75 unwrought materials must be wholly obtained; some allow value rule (≤60%)
Machinery and Electronics	84–85	Value ≤60%	Non-originating materials ≤60% of ex-works price
Automotive and Transport Equipment	86–89	CTH or Value ≤60%	General rule: CTH or ≤60%; Exceptions: Works trucks (65% limit); Some sub-headings remain unresolved (e.g. tractors, trailers)
Optical and Precision Instruments	90–91	CTH or Value ≤60%	CTH or ≤60% of ex-works price
Miscellaneous	92–97	CTH or Value ≤60% or Wholly Obtained	Most: CTH or ≤60%; Artworks (Ch. 97): ≤40%; worked ivory: wholly obtained

I. **Source :** https://qaafcfta.z6.web.core.windows.net/rulesoforigin



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