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The Impact of the ECOWAS Common External Tariff on Intra-Regional Trade Liberalization: Evidence from 2015–2024

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Abstract: This study analyzes the effect of the ECOWAS Common External Tariff (CET) to enhance liberalization of trade within West Africa during January 2015 through 2024. The study makes use of qualitative design and secondary data analysis and trend analysis of trade data of the UNCTAD, ECOWAS Commission report and peer-reviewed literature to anchor the study in the Customs Union Theory (Viner, 1950; Balassa, 1961). The results indicate that the CET brought a marginal positive effect to intra-regional trade, with the intra-ECOWAS trade share growing from 9.38% of total merchandise trade in 2015 to a peak recorded of 10.79% in 2023, and stabilized at 10.63% by 2024, which is an improvement of 52% over the pre-CET baseline of 7.11% of total merchandise trade in 2012. In addition, the volume of regional exports were also at a record high in 2024, amounting to USD 135.2 billion. The CET reinforced the ECOWAS Trade Liberalization Scheme (ETLS) through a harmonisation of the external tariff frontier, a decrease in trade deflection and a more predictable investment environment. However, intra-ECOWAS trade is still low at 15% of total merchandise trade, with much higher levels of liberalisation being achieved in the European Union (60%+) and ASEAN (25%), indicating how much non-tariff barriers, infrastructural weaknesses, smuggling and institutional deficits are hindering the full gains of liberalisation. The study finds that although tariff harmonization is essential, it is not enough; rather, there is a need for coordinated actions in the areas of trade facilitation, infrastructure, border governance and regional policy coherence for transformative trade integration in West Africa.

Keywords: *ECOWAS, Common External Tariff, Trade Liberalization Scheme, Intra-Regional Trade, Customs Union, West Africa.*

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I. INTRODUCTION

➢ *Background*

Economic integration is considered to be a key tool for economic growth and speeding up the development of emerging economies, and has already proven to be effective in the region. Economic integration is one of the strategic tools for economic growth and for accelerating the development in emerging economies, and has already proved to be effective in the region. Balassa (1961) and Robson (1987) among others claim that integration can help small, fragmented economies to address structural barriers by moving towards a more centralized approach to market and policy coordination. The vision was realised in West Africa, where the ECOWAS was established in 1975, and the ECOWAS Trade Liberalization Scheme (ETLS) was introduced in 1979, which was aimed at the elimination of tariff and non-tariff barriers on qualifying goods among member states.

Intra-ECOWAS trade was, however, still low despite the ETLS, partly because of the lack of an external tariff regime which facilitated trade deflection by trading non-member goods through the member state with the lowest tariff. To tackle this, ECOWAS decided to move from a preferential trade area to a customs union through the Common External Tariff (CET) which was adopted in January 2015. The CET introduced a single tariff schedule that will be uniformly applied by all the fifteen member states on imports from outside the bloc (ECOWAS Commission, 2015).

This has been above 10 years since it was adopted, and there is mixed evidence on the impact of the CET. According to Adebayo (2020), the level of intra-ECOWAS trade volumes rose by 15% after the implementation of CET; UNCTAD (2023) on the other hand, warned that there had been no commensurate growth in real trade volumes after formal harmonization of tariff rates. The policy intent-

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realized outcomes gap is exacerbated by the lack of studies for the longer time frame between 2015 and 2024, and this is the motivating problem for this study.

This study focuses on the effect of the ECOWAS CET on intra-regional trade liberalisation between 2015 to 2024. The main research question is: What impact has the ECOWAS CET had on the sub-region's trade liberalisation between 2015 and 2024?

➢ *Conceptualizing the CET–ETLS Architecture*

The ECOWAS CET imposes a common external tariff on all the fifteen member countries in a series of five bands that offer a combination of openness and strategic protection (Table 1). The ETLS serves to supplement the CET in that it allows duty-free access within ECOWAS for goods meeting duty-free rules of origin – minimum local content or substantial transformation in ECOWAS. ETLS and CET constitute the twin pillars of ECOWAS' trade architecture, where the CET is the external frontier defined uniformly and the ETLS is the internal free trade zone, and the interaction between the two is mutually reinforcing: harmonised external tariff removes the deflection incentives and enhances the credibility of the internal free trade zone (ECOWAS Commission, 2018; Bach, 2016).

Table 1: ECOWAS Common External Tariff – Five-Band Structure

Band	Rate	Category	Examples
0	**0%**	Essential social goods	Medicines, textbooks, syringes, vaccines
1	**5%**	Raw materials and primary necessity goods	Fertilizers, tractors, raw cotton, live animals
2	**10%**	Intermediate goods	Steel bars, fabric, processed wood, chemicals
3	**20%**	Final consumption / finished goods	Canned food, toothpaste, televisions, appliances
4	**35%**	Specific goods for economic development	Cement, poultry, tomato paste, fruit juice, sugar

Source: *ECOWAS Commission (2020)*

II. LITERATURE REVIEW

➢ *Trade Creation and Intra-Regional Trade Performance*

The results of empirical research on the impact of CET on trade integration in West Africa are mixed. Busse and Koopmann (2010) concluded that tariff harmonization was able to boost intra-ECOWAS trade by minimizing inconsistencies across the borders. This was corroborated by Lisinge (2016) who applied the gravity model approach confirming that benefits of the trade were not evenly distributed, with more developed countries such as Nigeria and Ghana reaping more of the benefits. Adebayo (2020) estimated the trade volume increase to be 15% after the adoption of CET, while Ibrahim and Umar (2020) estimated using a Computable General Equilibrium (CGE) model found that there is very little reduction in trade imbalance, especially between WAEMU and non-WAEMU states. However, less optimistically UNCTAD (2023) ended with the conclusion that despite the formal harmonization, there had been no corresponding growth in trade flows, reflecting a persistent mismatch between the terms of policy and the extent of the resulting trade flow, which Ogunkola (2010) credited to the lack of policy consistency among member states.

➢ *Barriers Constraining CET Effectiveness*

Four main categories of constraints are synthesized from the literature. First, non-tariff barriers (NTBs) continue to be a common feature of the economy, with the World Bank (2019) estimating these barriers contribute to about 20% of the costs of trade in the region, effectively nullifying much of the tariff savings the CET will bring (Afesorgbor, 2021; Ighodalo & Eke, 2021). Second, the ETLS rules of origin exclude many small producers who fail to meet local content requirements, or because of various interpretations between countries, are prevented from using the option. Second, the ETLS rules of origin exclude many small producers who do not meet local content requirements, or are not able to use the rules of origin option because of parallel interpretations among countries (Adepoju, 2019; Mensah, 2018). Third, infrastructure shortfalls, and the low percentage of paved roads in West Africa (only 25%), are also a major factor in increasing trade costs as the African continent's trade flows are mainly landlocked and they are more affected by infrastructure deficiency than tariffs (AfDB, 2020; Sy, 2017). Fourth, Smuggling and the porosity of the border, which is estimated to account for about 30% of cross-border activities, are responsible for the failure of the formal tariff systems and loss of state revenue (Nnadi & Kanu, 2020; Adepoju & Fadeyi, 2022). Adding to these is the WAEMU–ECOWAS policy tension, which sometimes leaves the region with a lack of coherence due to eight francophone states giving preference to the CFA franc monetary policy over the ECOWAS policy (Afesorgbor, 2018).

➢ *Literature Gap*

The literature reviewed identified three gaps the present study addresses: (i) knowledge gap – few studies have evaluated CET performance at the full time horizon of 2015–2024, with the exception of the period since the pandemic; (ii) methodological gap – most studies are quantitative with a focus that may not have encompassed institutional and governance aspects; and (iii) temporal gap – most studies have been conducted between 2015 and 2019, leaving the post-pandemic trajectory largely unexamined.

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III. THEORETICAL FRAMEWORK

The study is based on the Customs Union Theory originally formulated by Jacob Viner (1950), which deals with the economic implications of a customs union, which is defined as a group of nations which abolish internal trade taxes and adopt a common external trade tax against non-members. Viner distinguished between two fundamental welfare effects: (1) a rise in allocative efficiency as the removal of domestic tariffs alters consumer demand from inefficient domestic suppliers to more efficient member-state suppliers; and (2) a fall in allocative efficiency as the cee becomes more expensive for consumers, causing trade to be diverted from cheaper non-member suppliers to less efficient member-state suppliers.

Balassa (1961) further developed Viner's ideas into a more comprehensive linear integration model that spanned the progression of free trade area, customs union, common market, and economic union, laying the conceptual foundation for ECOWAS' integration model. Building and maintaining a policy co-ordination among the member states is as critical as harmonisation of tariffs for the success of the customs union, according to Tinbergen (1954). Krueger (1999) and Krugman, Obstfeld and Melitz (2018) also emphasized that the dynamic benefits of well-designed customs unions are beyond the traditional trade creation/destruction benefits and include industrial learning, economies of scale and investment promotion.

Nevertheless, the theory has certain limitations when applied to developing countries such as ECOWAS: it assumes perfect competition and equality of welfare distribution, it underestimates the gains of membership being asymmetric, and it does not adequately capture the political economy constraints and governance failures that are present in ECOWAS (World Bank, 2020; Venables, 2003). The Customs Union Theory is nevertheless chosen as the main theory as it is directly reflected in the CET and ETLS and it is the restriction in these two documents that provides directions for understanding the scope of the theory's expected results.

IV. MATERIALS AND METHODOLOGY

The research design used in this study is a qualitative design that utilizes secondary data analysis, content analysis and trend analysis, which is suitable for policy evaluation and institutional processes in a context of the 15 diverse member states (Creswell, 2014). The sources of data include the UNCTAD Statistics Database (Inter-ECOWAS Trade and Share dataset and Merchandise Intra-trade and Extra-trade dataset, 2025), ECOWAS Commission policy documents and implementation reports, World Bank development indicators and trade reviews, African Development Bank economic outlooks, UNECA regional integration assessments, WTO trade policy reviews, and peer-reviewed literature from JSTOR, ResearchGate, Google Scholar and the African Economic Research Consortium.

Trend analysis covers three analytically distinct sub-periods: pre-CET baseline (2012-2014), the primary study period (2015-2020) and the extended post-pandemic period (2021-2024). To identify common themes on the issues of trade creation, import penetration and implementation barriers, content analysis draws on institutional and scholarly sources, organized by the study's single research question.

V. RESULTS AND ANALYSIS

➢ *CET Complementarity with the ETLS*

Before 2015, there were several distortions due to divergent national tariff schedules in ECOWAS member countries: trade deflection incentives, reduced credibility of ETLS, complex customs administration and arbitrage opportunities to facilitate smuggling (ECOWAS Commission, 2016; WTO, 2017). The CET had the effect of eliminating these competitive distortions by creating a single, common external tariff border. Goods genuinely deserving of ETLS preferential treatment would be more easily identified by customs authorities, thereby lowering the risk of fraudulent claims and enhancing the credibility of the schemes. The ECOWAS Commission (2016) indicated that the number of ETLS registrations increased in the first few years after the adoption of CET. In addition to the administrative improvements, the CET also created an investor-friendly environment, with a predictable tariff regime throughout the ECOWAS market, which facilitated regional value chain formation in agro-processing, cement, textiles, and light manufacturing (AfDB, 2020; Bach, 2016).

➢ *Trend Analysis of Intra-ECOWAS Trade (2015-2024)*

- *Trade Share Performance*

Table 2 presents UNCTAD data on ECOWAS annual trade shares in total merchandise trade from 2012 to 2024. Bold rows indicate key reference years—2015 (CET adoption) and 2020 (COVID-19 disruption).

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Table 2: ECOWAS Annual Trade Share in Total Merchandise Trade, 2012–2024

Year	Intra-regional Trade (%)	Trade with Rest of Africa (%)	Trade with Rest of World (%)
2010	7.71	58.86	92.29
2011	7.59	55.04	92.41
2012	7.37	55.70	92.63
2013	8.63	51.88	91.37
2014	8.40	53.62	91.60
2015	**9.62**	**47.41**	**90.38**
2016	10.22	42.90	89.78
2017	9.32	43.63	90.68
2018	8.74	49.81	91.26
2019	9.23	48.22	90.77
2020	**10.98**	**39.99**	**89.02**
2021	9.65	36.95	90.35
2022	9.00	37.63	91.00
2023	10.79	32.64	89.21
2024	10.63	35.79	89.37

Source: UNCTAD (2025). Bold rows denote key reference years: 2015 (CET adoption) and 2020 (COVID-19 disruption).

During the pre-CET baseline period (2012-2014), the intra-ECOWAS trade share varied between 7.37% and 8.63%, due to the limited use of ETLS without harmonized external tariff. Since the adoption of CET, intra-regional trade increased to 9.62% in 2015 and to 10.22% in 2016, but slowed down to 9.32% in 2017. This first improvement, which is around 39% higher than the 2012 baseline of 7.37%, indicates a positive preliminary result of tariff harmonisation, stemming from the reduction in inconsistencies, which reduced transaction costs for regional traders (UNCTAD, 2023). Between 2018 and 2019, trade stagnated: the share fell to 8.74% in 2018 before partially recovering to 9.23% in 2019. This coincided with Nigeria's closure of its borders in August 2019 which was a clear violation of the principles of free movement underpinning the CET and ETLS as mentioned by Adewuyi & Adeniyi (2020).

Although the economy was badly affected by the COVID-19 pandemic, intra-ECOWAS trade rose to its highest level since then, 10.98%, due to the shrinking of trade flows outside the region. In the post-pandemic period (2021–2024), trade stabilized between 9.00% and 10.79%. The highest figure in the dataset is the peak in 2023 with 10.79%, which is a 44% improvement from the 2012 pre-CET baseline of 7.37%. By 2024, the figure settled at 10.63%.

More importantly, however, intra-ECOWAS trade remains substantially low - 15% (EU (60%+) and ASEAN (25%)). It is worth highlighting that despite the dominance of ECOWAS trading partners in the extra-regional trade markets, the level of dominance was only at 89% – 93% of all ECOWAS merchandise trade during the period, which is not anywhere near the intended structural reorientation towards intra-regional trade as envisaged for deepened integration in the continent (Kabia, 2016; UNCTAD, 2023).

- *Import and Export Volume Dynamics*

Table 3 presents UNCTAD data on total ECOWAS imports and exports in USD millions from 2010 to 2024.

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Table 3: Total ECOWAS Imports and Exports, 2010–2024 (USD Million)

Year	Imports (USD Million)	Exports (USD Million)
2010	85,847	116,905
2011	106,292	157,915
2012	108,578	158,407
2013	119,464	136,188
2014	118,212	149,203
2015	**98,864**	**88,452**
2016	87,853	72,575
2017	87,837	91,449
2018	105,346	111,254
2019	117,696	115,152
2020	**96,600**	**94,163**
2021	124,671	113,751
2022	146,357	133,652
2023	137,141	128,677
2024	126,863	135,214

Source: UNCTAD (2025). Bold rows denote key reference years: 2015 (CET adoption) and 2020 (COVID-19 disruption).

During the pre-CET period (2010-2014), the imports and exports were generally an increasing trend, with the maximum imports of USD 119.5 billion in 2013. Since the adoption of CET, imports fell rapidly, from USD 118.2 billion in 2014 to USD 98.9 billion in 2015, further down to USD 87.9 billion in 2016, and staying constant in 2017, which represented a total decline of USD 27.3 billion, or about 27% from the peak year of 2013. Exports also decreased, dropping to USD 72.6 billion in 2016. This contraction can be attributed to the combined effect of the CET's curbing effects on the imports by non-members and the concurrent fall in the commodity prices which constitute a significant proportion of the ECOWAS export income (Afesorgbor, 2018). The reduction in imports is nevertheless in line with the price effect of the CET: The CET increased the landed prices of non-member finished goods and thus made their intra-ECOWAS availability more attractive in comparison with their non-member supply (Balassa, 1985; Schiff & Winters, 2003).

This is in contrast with a significant increase in imports and exports from 2018, with imports increasing to USD 105.3 billion (2018) and USD 117.7 billion (2019) and exports recovering to USD 115.2 billion (2019). Exports grew to a record USD 135.2 billion in the post-pandemic period in 2024, as a positive sign for the productive capacity in the region, while imports had a moderate decrease from USD 146.4 billion in 2022 to USD 126.9 billion in 2024. The increase in extra-regional imports since 2018 illustrates the disconnect between tariff protection alone; some intermediate and capital goods have continued to be imported despite the tariff rates; the tariff enforcement is not comprehensive; and porous borders have allowed for smuggling. (World Bank, 2020; Nnadi & Kanu, 2020).

➢ *Key Implementation Constraints*

The small size of intra-regional trade cannot be attributed solely to the trade data. Four structure constraints are most important. Non-tariff barriers are by far the most pervasive: according to the World Bank (2019), they account for 20% of trade costs in the region, which means that a significant part of the benefits of the CET is being offset. The author, Afesorgbor (2021) concluded that there is no significant reduction in NTB frequency or cost after the adoption of CET. The ETLS rules of origin complexity makes it difficult for many small producers; and inconsistent implementation by member states creates disputes and compliance uncertainty (Mensah, 2018; Adepoju, 2019). Trade costs are exacerbated by infrastructure gaps (poor roads, congested ports, and irregular energy supply), which has an impact on the trade cost even without any tariff increase, and will be extremely detrimental for landlocked member states like Niger, Burkina Faso and Mali (AfDB, 2020). Smuggling, which was estimated at 30% of all the cross-border activities, is a deliberate and systematic way of evading both the CET and ETLS, thereby reducing revenue and competition (Nnadi & Kanu, 2020; Yakubu, 2021).

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VI. DISCUSSION OF FINDINGS

There is clear empirical evidence to conclude, but with some care, that the ECOWAS CET has been a positive, measurable but incremental contribution to trade liberalisation between 2015 and 2024. Three conclusions are worth pointing out.

First, the CET was clearly a step forward in strengthening institutional foundations to intra-regional trade. Deflection incentives were removed, the credibility of ETLS was enhanced, and the investment climate was made more predictable, in line with Tinbergen's 1954 argument for the importance of policy coordination for the success of a customs union and with Balassa's 1961 conception of customs unions as a phase on the road to deeper integration.

Second, the increasing share of intra-ECOWAS trade from 7.37% in 2012 to 10.63% in 2024, with a peak of 10.79% in 2023, supports the empirical evidence of a trade creation phenomenon as predicted by Viner (1950). The results obtained in this study were also consistent with those of Adebayo (2020) and Adeniyi (2019) obtained in the year 2015–2019 which had cross-study credibility. The contraction in imports during 2015–2017 is found to be similar to the trade diversionary effect, which saw the relative price of imports from non-members in the CET increase, thereby diverting some imports from non-members to other regional suppliers. Higher welfare benefits in the agriculture and light manufacturing sectors are plausibly attributable to this reorientation in the ECOWAS context, where producers are competitive in these sectors.

Third, and more importantly, the research finds that there remains a long way to go between formal tariff integration and actual trade realization. Although it took decades of integration, ECOWAS' share of intra-regional trade is ~10%, while the EU's is 60% +. Non-tariff barriers, structural problems and governance failures appear to be more constraining than tariff rates. The World Bank estimate (2019) of the costs of NTBs at 20% of trade costs is much larger than the tariff savings generated by the CET. Smuggling accounts for 30% of all cross-border trade activity (Nnadi & Kanu, 2020), so a significant proportion of regional trade does not take place in any formal manner. The results confirm the findings from UNCTAD (2023) and UNECA (2021) which have consistently pointed to governance and infrastructure as the main challenges to regional integration in Africa, rather than tariff policy. They also confirm that Venables' (2003) criticism that the Customs Union Theory underestimates the extent of asymmetric welfare distribution in the developing area is correct, and that Bhagwati (1993) is correct in warning that fragmented implementation can cause customs unions to become stumbling blocks.

VII. CONCLUSION

The effects of ECOWAS CET on trade liberalization among the countries in the ECOWAS region has been studied in this case between 2015 and 2024. The CET had a positive, incremental, but sustained impact: Intra-ECOWAS trade increased from 9.62% in 2015 to 10.63% in 2024, a 44% improvement over the 2012 pre-CET baseline of 7.37%. In 2024, regional exports amounted to a record USD 135.2 billion. The CET also contributed to harmonising the external frontier, minimising deflection, increasing the predictability of investments and enabling regional value chains (RVCs) to strengthen the institutional architecture of the ETLS.

However, intra-regional trade is still far short of ECOWAS' own goals and is significantly lower than other regional groups. The gains are still limited by the effect of persistent non-tariff barriers, infrastructure shortcomings, smuggling, complexity of rules of origin and WAEMU – ECOWAS policy tensions. The institutional achievement of tariff harmonization is not enough. The path to transformative trade integration must be coordinated and sustained efforts in trade facilitation, infrastructure, border governance and regional coherence.

- *Policy Recommendations*

Based on the results, the following recommendations are made to ECOWAS member States and to the ECOWAS Commission: (a) Implement a time-bound, binding NTB elimination mechanism, with clear reporting, and concrete sanctions, supported by complete digitization of the ECOWAS Trade Information System. (b) Focus on investment in regional transport corridors, port development and modernization and the development of cross-border infrastructure under the ECOWAS Regional Infrastructure Master Plan, particularly for landlocked member states. (c) Increase SME participation and lower compliance costs by simplifying and digitizing ETLS rules-of-origin certification in a centralized platform, across all member states. (d) Improve border governance and anti-smuggling capacity using surveillance technology, sharing of intelligence across the borders, and systematic trainings of border officers to reduce illicit trade's share to 30%. (e) Conduct a structured WAEMU–ECOWAS policy alignment dialogue to minimise monetary and regulatory fragmentation affecting the degree of coherence among the member states of WAEMU. (f) Ensure that a region-wide monitoring and evaluation mechanism is put in place, supported by real-time trade data compliant with UNCTAD principles and guidelines, regular audits of compliance with annual CETs and systems to obtain feedback from actors.

- *Contribution to Knowledge*

This study is original in three ways. From an empirical standpoint, it offers a broad overview of the trade trend for 2015–2024, which is the largest time period so far for which a trade trend analysis exists. On the analytical level, it shows the importance of using qualitative analysis of institutions for insight into trade policy outcomes in the presence of governance constraints. It enriches the contextual

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application of Customs Union Theory to a developing-region context, thereby confirming the theory's central predictions and outlining its scope for applicability to governance-constrained contexts.

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