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Latent Gains or Losses: A Gauge of Trade Policy Objective Compliance in Food and Live Animals by Ecowas Member Nations

D. M. Nyajo & G. O. Onogwu
Federal University Wukari, Taraba State, Nigeria
mayvic.md@gmail.com

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Abstract

This study examines the trade dynamics of food and live animals among Economic Community of West African States (ECOWAS) members from 2008 to 2023, focusing on the volumes of exports, imports, and net trade. The primary objective is to evaluate the latent gains and losses each member nation incurs in relation to the ECOWAS trade policy aimed at achieving zero tariffs on intra-community imports. Data were collected from the United Nations Commodity Trade (UNComtrade) through the Trade Analysis and Information System Window. The analysis involved isolating the most-favored-nation tariffs to compute the latent revenue implications for member nations, distinguishing between tariff revenue gains—taxes avoided by importing from ECOWAS—and tariff revenue losses, which represent potential earnings for exporting economies under duty-free arrangements. Findings reveal significant revenue losses for countries such as Burkina Faso, Côte d'Ivoire, Ghana, Senegal, and Nigeria, which maintain the trade liberalization policy at the expense of accruable revenues while being net exporters to other member states. Conversely, nations benefiting from net imports gain from the zero-tariff policy. The study advocates for enhanced

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engagement in the trade of valuable food and live animals, enabling member nations to strengthen their positions as net exporters in areas of comparative advantage. This strategic shift is essential for sustaining the sub-regional trade policy and fostering long-term growth and development through enhanced intra-regional trade.

Keywords: ECOWAS, Trade Dynamics, Zero Tariffs, Latent Revenue Gains, Comparative Advantage

INTRODUCTION

Developing countries within the Economic Community of West African States (ECOWAS) face significant challenges due to their limited ability to seek and secure alternative resources that could offset the revenue losses resulting from trade liberalization. This predicament is exacerbated by their inadequate capacity to implement meaningful changes in their domestic tax structures. As Osakwe *et al.* (2018) pointed out, the global trend of trade liberalization can hinder public investment in essential physical infrastructure. Additionally, certain expenditure categories, particularly politically sensitive areas such as military and social security spending, can be difficult to reduce without significant political repercussions.

Since the establishment of the ECOWAS sub-regional group, the trade policy has been specifically designed to enhance intra-regional commerce, increase trade volumes, and stimulate economic activities throughout the region. The overarching goal is to foster improvements in the economic well-being of the citizens. Furthermore, this trade policy aims to integrate the region smoothly into the global economy while considering the political priorities and developmental objectives of member states. Such integration is crucial for promoting sustainable development and reducing poverty (ECOWAS, 2021). A key objective of ECOWAS trade cooperation is to expand the volume of intra-community trade by removing both tariff and non-tariff barriers for goods originating from member countries. This trade policy is expected to be executed through various interventions, including the establishment of free international trade, a common external tariff wall, the consolidation or freezing of customs duties, and the elimination of non-tariff barriers to intra-regional trade (ECOWAS, 2021).

However, notwithstanding the efforts towards liberalizing internal trade, intra community trade has been shown to have remained low over the years (Baccini *et al.,* 2018). Also,

Ogunkola (1998) carried out a comparative analysis of the determinants of sub regional trade by considering pre-integration (1970-1972), and post-integration (1978-1980) regimes. It was inferred from the study's estimation results that sub-regional trade remained very weak in spite of the integration efforts in the sub region during the periods of reference. The broad objective of this study is to evaluate latent tariff gains or losses in Food and live animals trade by ECOWAS sub-regional members; while the specific objectives are to: Estimate the volume in exports of food and live animals by each sub-regional member of ECOWAS; Estimate the volume in imports of food and live animals by each sub-regional member; Evaluate the net trade of each sub-regional member of ECOWAS; and to Estimate the latent tariff gains or losses of each sub-regional member in food and live animals trade over the years of study.

METHODOLOGY

Study Area

The nations in focus include Nigeria and other members of Economic Community of West African States (ECOWAS) that engaged in Intra-Export and Import Trade in Food and live animals between 2008 and 2023. ECOWAS nations are located between Latitudes 0 ° 26' and 20 ° 31' North; and Longitudes 10 ° 36' East and 20 ° 19' West. The northern border of West Africa is the Sahara Desert. To the west and south of West Africa sits the ocean, which serves as another natural border. And in the southeastern corner of West Africa are the Cameroonian Mountains and highlands that lie along the border between Cameroon and Nigeria. The members of the Economic Community of West African States whose trade with Nigeria are being studied include Benin, Burkina Faso, Cape Verde, Cote d'Ivoire, Ghana, Gambia, Guinea, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra-Leon, and Togo (https://ecowas.int/basic-information/).

Data Collection

Secondary source was the major data source for the study. The data were obtained from defined job queries in data source platform eliciting information on trade year, trade value, reporting nations, partner nations, Product name, Most Favored Nation (MFN) tariffs, on the UNCOMMTRADE platform of WITS as documented for Nigeria among other ECOWAS regional members within the years under review, (2008-2023) in Food and live animals. TRAINS as a data eliciting platform enables retrieving of trade data available on UNcomtrade

data base for various years of interest and nations. Also, information on Nigeria's national characteristics was sourced from national accounts statistics division.

Data Analysis Techniques

Objectives (1), (2) and (3) which are to estimate the volume in exports; the volume in imports, and evaluate the net trade of each sub-regional member of ECOWAS in food and live animals trade over the years of study respectively, were achieved using descriptive statistics such as percentages and averages. Objective; (4) that estimates the latent tariff gains or losses of each sub-regional member in food and live animals trade over the years of study was achieved by employing the Latent revenue gain or losses formular.

Model Specification

Analyses aimed at evaluating the net trade and latent revenue gains and losses for Nigeria are set out in Equations 1 and 2 below. Latent tariff revenue losses and or gains were obtained by multiplying the value of net trade for the country product group with inherent most-favored-nations tariff.

Net trade

This was evaluated by the following relationship:

$$N_{TM} = X_M - I_M \qquad \text{..... (1).}$$

Where, N_{TM} = Net Trade of Members (1000 USD),

X_M = Export to Members; I_M = Import from members (2008-2023)

Latent revenue gains and losses

As ECOWAS sub-regional trade policy entails elimination of tariffs on all imports for members, the latent tariff revenue loss by supplier nation constitutes their sacrifice towards pursuing sub-regional trade policy. The potential of each member towards sustaining the trade policy is a function of the level of latent revenue gains or losses sustained in pursuit of the trade policy objectives of the sub-region by each member nation, estimated as shown below:

$$L_{RGL} = NT_{SM} * IMFN_T \qquad \text{..... (2)}$$

Where; L_{RGL} = Latent Revenue Gain or loss (1000 USD)

NT_{SM} = Net Trade of Sub-regional Member (1000 USD),

$IMFN_T$ = Inherent Most Favored Nations Tariffs

RESULTS AND DISCUSSION

Table 1 presents the volume of exports by each member of the Economic Community of West African States (ECOWAS) from 2008 to 2015, measured in thousands of USD. A closer examination of the data reveals several important trends and insights regarding trade dynamics within the region. The total ECOWAS exports saw significant fluctuations throughout the period, peaking at approximately 1.23 billion USD in 2011 before declining to just over 1 billion USD by 2015. This suggests a volatile export environment, influenced by various factors including global market conditions and regional economic challenges.

Nigeria and Côte d'Ivoire emerged as the leading exporters. Côte d'Ivoire exhibited consistent growth in exports, reaching over 283 million USD by 2015, while Nigeria's exports peaked at about 313 million USD in 2013 before declining. Senegal also demonstrated strong export performance, with figures rising to approximately 329 million USD in 2015. These countries appear to drive the majority of ECOWAS's export volume, highlighting their critical roles in regional trade. Burkina Faso showed a steady increase in exports from 2009 onwards, culminating in over 56 million USD by 2015. This trend indicates a growing integration into regional and possibly international markets. Ghana exhibited significant growth in 2011 with exports reaching over 416 million USD, but this was followed by a drop in subsequent years. This volatility may warrant further investigation into the underlying causes.

Several countries, including Benin, Guinea Bissau, and Liberia, reported negligible or zero export volumes for most of the years, indicating potential challenges in their trade capacities or economic structures. Gambia and Guinea also had limited export activity, suggesting either economic constraints or a lack of competitive products in the international market. The data indicates that several countries, such as Niger, experienced significant fluctuations in export volumes, peaking in 2009 before declining sharply in subsequent years. This inconsistency may reflect changes in domestic production, market access, or international demand. Cape Verde and Sierra Leone had minimal export figures, raising questions about their economic engagement and the potential for growth in international trade.

The volume of exports among ECOWAS member states from 2008 to 2015 illustrated a diverse and uneven trade landscape characterized by both significant players and underperformers. While countries like Côte d'Ivoire, Nigeria, and Senegal contributed substantially to the region's export figures, others face challenges that hinder their participation in regional and global markets. Understanding these dynamics is crucial for

policymakers aiming to enhance trade integration and economic development within ECOWAS. Future strategies could focus on supporting underperforming countries, fostering intra-regional trade, and enhancing competitiveness to stabilize and grow the overall export volumes in the region.

Table 1: Volume of Exports by each Member of ECOWAS 2008 - 2015 (1000 USD)

Regional Members	2008	2009	2010	2011	2012	2013	2014	2015
Benin	0	0	0	0	0	36793.158	27081.167	9282.412
Burkina Faso	0	28832.42	39057.621	46127.085	35191.363	45551.588	55407.566	56474.423
Cape Verde	0	0	0	5483.77	102.412	65.091	12.698	205.127
Cote d'Ivoire	191647.382	239809	217702.373	242205.795	273437.62	255499.834	259874.244	283567.353
Gambia	0	0	0	20540.053	20354.674	11820.491	11358.982	1503.208
Ghana	0	0	57253.98	416660.857	175637.544	76865.135	143690.428	170103.57
Guinea	0	0	0	0	0	4353.702	3233.22	3480.465
Guinea Bissau	0	0	0	0	0	0	0	0.021
Liberia	0	0	0	0	0	0	0	0
Mali	120728.6	0	0	95700.673	130072.112	0	0	0
Niger	0	170915.103	62648.783	93130.757	136128.932	42036.076	37149.896	25814.901
Nigeria	0	4516.65	9466.955	59962.669	114566.33	313018.249	92757.834	79946.01
Senegal	97686.44	150181.835	132487.775	213874.8	247386.918	338477.087	333638.335	329410.772
Sierra-Leone	0	0	0	0	0	0	275.176	201.991
Togo	39475.4	46143.234	14546.919	33279.79	49171.704	40711.215	48015.283	47664.692
ECOWAS TOTAL	**449,537.822**	**640,398.242**	**533,164.406**	**1,226,966.249**	**1,182,049.609**	**1,165,191.626**	**1,012,494.829**	**1,007,654.945**

Source: Computed from UNCommtrade Data 2008-2015

Table 2 provides a detailed overview of the volume of exports by each member of the Economic Community of West African States (ECOWAS) from 2016 to 2023, measured in thousands of USD. This data reveals significant trends and variations in export performance across the region over these years. The total exports for ECOWAS shows a fluctuating trend, with a peak of approximately 1.67 billion USD in 2017, followed by a decline to about 950 million USD in 2020. This decline may reflect the economic impacts of the COVID-19 pandemic, which disrupted trade flows globally. After 2020, there was a recovery in exports,

rising to about 1.33 billion USD in 2022, and slightly declining to around 1.25 billion USD in 2023. This indicates a gradual return to pre-pandemic export levels.

Senegal consistently ranked as one of the top exporters, with figures reaching over 525 million USD in 2022 before slightly declining to approximately 481 million USD in 2023. This demonstrates a robust and stable export capacity. Côte d'Ivoire also remains a significant player, with exports around 375 million USD in 2022 but dropping to about 327 million USD in 2023. This trend suggests fluctuations in either production or market demand. Burkina Faso experienced considerable growth, particularly from 2016 to 2023, with exports rising from about 44 million USD in 2016 to over 56 million USD in 2023, indicating a strengthening of its export sector. Ghana had a striking increase in 2021, with exports surging to over 331 million USD after a drop to zero in 2020. This rebound could indicate recovery in key sectors, possibly in gold or cocoa exports.

Guinea and Guinea Bissau reported no exports during this period, suggesting significant economic challenges or a lack of competitive products in the market. Liberia showed minimal export activity, with only slight volumes recorded in 2021 and 2023, indicating limited engagement in international trade. Mali had substantial export figures in 2016 and 2017, but exports became non-existent from 2020 onwards, likely reflecting the impact of internal conflicts or political instability. Niger showed a dramatic spike in exports in 2017 (approximately 521 million USD), which then fluctuated significantly in subsequent years, indicating an unstable export environment.

Table 2: Volume of Exports by each Member of ECOWAS 2016 – 2023 (1000 USD)

Regional Members	2016	2017	2018	2019	2020	2021	2022	2023
Benin	9684.216	36373.513	39961.492	26324.769	10846.585	13061.881	12346.755	29880.577
Burkina Faso	44728.537	59592.813	89498.772	51773.783	63369.617	33588.887	34376.859	56545.747
Cape Verde	107.098	36.128	18.222	205.957	111.464	377.774	23.137	173.666
Cote d'Ivoire	236913.755	259537.524	266775.697	270630.553	282611.223	282068.176	375636.613	327626.488
Gambia	8739.673	5099.911	655.538	1573.135	1952.404	1509.245	1082.929	6762.129
Ghana	87824.997	113012.92	127071.398	125978.207	0	331141.178	232653.185	172865.997
Guinea	6744.637	0	0	0	0	0	0	0
Guinea Bissau	0	0	0	0	0	0	0	0
Liberia	0	0	0	0	0	85.985	3.22	78.665

Mali	242792.976	211389.683	219616.212	246653.259	0	0	0	0
Niger	23617.114	521799.199	45710.122	112471.843	47229.759	164355.717	36177.679	26777.273
Nigeria	41431.18	46042.484	58301.109	45968.026	40955.9	30455.067	29348.19	70717.715
Senegal	313218.984	362533.456	403499.098	410797.668	442591.763	513519.106	525370.402	481808.587
Sierra-Leone	159499.58	5638.401	15547.672	0	0	0	0	0
Togo	43945.225	49306.626	51296.485	51751.745	61130.242	76646.386	81892.489	72108.281
ECOWAS TOTAL	**1,219,247.972**	**1,670,362.658**	**1,317,951.817**	**1,344,128.945**	**950,798.957**	**1,446,809.402**	**1,328,911.458**	**1,245,345.125**

Source: Computed from UNCommtrade Data 2016-2023

Table 3 provides a comprehensive overview of the volume of imports by each member of the Economic Community of West African States (ECOWAS) from 2008 to 2015, expressed in thousands of USD. This data reveals important trends in trade dynamics and economic interactions among member countries. Total ECOWAS imports exhibit a general upward trend throughout the period, from approximately 231 million USD in 2008 to around 542 million USD by 2015. This growth reflects increasing economic activity and integration within the region. However, there is notable fluctuation in the total import values, with a peak in 2013 at about 742 million USD, followed by a decline in 2014 and 2015. This decrease may suggest shifts in economic conditions, trade policies, or external factors affecting member states.

Côte d'Ivoire consistently ranked as one of the top importers, with imports reaching approximately 115 million USD in 2015. This trend indicates a robust demand for goods likely driven by its economic activities. Burkina Faso also shows significant import volumes, peaking at over 100 million USD in 2012 before declining in subsequent years, which may reflect changes in domestic production or demand. Ghana demonstrated a significant increase in imports starting in 2010, with figures rising to about 125 million USD by 2015. This growth may indicate increased economic expansion and a growing appetite for foreign goods. Niger showed variability in import volumes, with a notable increase in 2013 (about 63 million USD) and subsequent fluctuations. This pattern may reflect changes in external trade dynamics or domestic consumption needs.

Benin, Guinea, and Liberia show minimal or no import activity for most of the years, indicating potential economic challenges or limited engagement in international trade. Guinea

Bissau and Gambia have sporadic import figures, which could suggest instability or lack of infrastructure to support consistent trade. Mali had substantial import levels in 2008 and 2010 but ceased imports entirely by 2014, likely due to political instability or conflict impacting trade flows. Sierra Leone had negligible imports until 2014, indicating challenges in post-conflict recovery and economic integration into regional trade.

Table 3: Volume of Imports by each Member of ECOWAS 2008 – 2015 (1000 USD)

Regional Members	2008	2009	2010	2011	2012	2013	2014	2015
Benin	0	0	0	0	0	28725.04	20723.085	23707.456
Burkina Faso	0	45600.77	64396.019	78317.179	100603.07	95557.219	84455.747	77274.575
Cape Verde	2594.767	1744.478	944.671	405.583	3379.175	1688.901	343.035	308.092
Cote d'Ivoire	97641.471	78130.08	54104.194	67919.748	101389.291	134999.111	86684.65	115302.388
Gambia	0	0	0	540.312	1986.694	1320.239	1508.839	11744.856
Ghana	0	0	39080.954	72772.712	96073.949	112929.954	150057.162	125124.434
Guinea	0	0	0	0	0	8068.993	12063.55	20552.759
Guinea Bissau	0	0	0	0	0	0	4686.93	5311.076
Liberia	0	0	0	0	0	0	0	0
Mali	66704.7	0	103509.962	80258.656	113718.462	0	0	0
Niger	0	26943.968	51657.445	26337.766	63614.083	50838.003	58340.866	52160.091
Nigeria	0	12527.254	16160.821	122980.99	33076.819	232823.086	44059.777	32601.543
Senegal	48293.25	48313.301	41453.966	36325.405	31135.845	38215.204	40768.241	38074.922
Sierra-Leone	0	0	0	0	0	0	6747.278	2022.013
Togo	15959.86	22062.71	22193.244	27744.815	28657.75	36981.824	39624.944	37945.535
ECOWAS TOTAL	**231,194.048**	**235,322.561**	**393,501.276**	**513,603.166**	**573,635.138**	**742,147.574**	**550,064.104**	**542,129.74**

Source: Computed from UNCommtrade Data 2008-2015

Table 4 presents the volume of imports by each member of the Economic Community of West African States (ECOWAS) from 2016 to 2023, measured in thousands of USD. This data reflects varying trends in trade dynamics within the region and provides insights into the economic interactions among member countries. The total imports for ECOWAS show an overall increase, rising from approximately 577 million USD in 2016 to about 755 million USD in 2023. The peak occurred in 2021 at roughly 769 million USD, indicating a recovery in trade activities following the disruptions caused by the COVID-19 pandemic in 2020. The

gradual increase in total imports suggests a growing economic integration within the region, although fluctuations year on year indicate sensitivity to external economic conditions.

Côte d'Ivoire consistently ranked as the top importer, with imports increasing from about 136 million USD in 2016 to approximately 254 million USD in 2023. This significant growth reflects its strong economy and demand for imported goods. Mali had substantial import volumes in the earlier years but saw a complete cessation of imports starting in 2020, likely due to political instability or conflict. This highlights the impact of domestic conditions on trade. Similarly, Ghana experienced a notable spike in imports in 2017 (around 112 million USD) but faced a drop to zero in 2020, possibly due to the pandemic's impact. However, imports rebounded in subsequent years, indicating resilience in its economy. Niger also exhibited growth, with imports rising from approximately 37 million USD in 2016 to over 92 million USD in 2021, before declining in 2023. This trend may reflect changing domestic needs or external market conditions.

Guinea and Guinea Bissau reported no import activity during the entire period, suggesting significant economic challenges or limited integration into regional trade networks. Liberia had minimal import figures, only showing activity in 2021 and 2022, indicating a limited engagement in trade that may require further development. Sierra Leone shows sporadic import activity, with no imports recorded for multiple years. This pattern may reflect ongoing economic difficulties or instability affecting trade. The fluctuations in imports observed in certain countries may highlight vulnerabilities within their economies, making them susceptible to global economic shifts or internal disruptions.

Table 4: Volume of Imports by each Member of ECOWAS 2016-2023 (1000 USD)

Regional Members	2016	2017	2018	2019	2020	2021	2022	2023
Benin	17644.855	21840.234	27531.699	33006.176	27608.967	31044.116	25437.94	33239.549
Burkina Faso	86769.727	88740.82	93257.631	80182.515	76613.146	83291.645	78449.749	82695.883
Cape Verde	428.809	402.391	470.604	688.537	203.874	209.374	2122.355	1395.803
Cote d'Ivoire	136759.262	151907.114	129150.81	194634.718	220743.637	264968.299	197451.388	254744.169
Gambia	1695.67	1374.398	1236.305	2003.91	2163.061	3554.901	6164.864	6652.567
Ghana	59134.266	112721.207	124072.316	96249.673	0	115301.404	106204.841	120924.094
Guinea	12128.549	0	0	0	0	0	0	0

Guinea Bissau	0	0	0	0	0	0	0	0
Liberia	0	0	0	0	0	13237.645	12262.414	9092.356
Mali	117731.4	110828.47	106348.599	92690.487	0	0	0	0
Niger	37421.086	52592.249	82705.579	78961.909	100816.983	92818.544	79243.698	58182.241
Nigeria	37158.399	41074.592	49119.122	44668.98	61826.606	58199.311	72786.886	65092.177
Senegal	36573.705	49320.075	53129.92	55994.477	89980.492	78919.27	113645.399	96559.378
Sierra-Leone	5950.377	6520.388	8984.18	0	0	0	0	0
Togo	27784.819	37931.039	33288.935	32658.874	30755.871	27780.754	25510.875	27198.043
ECOWAS TOTAL	**577,180.924**	**675,252.977**	**709,295.7**	**711,740.256**	**610,712.637**	**769,325.263**	**719,280.409**	**755,776.26**

Source: Computed from UNCommtrade Data 2016-2023

Latent Revenue Gains and Losses

The ECOWAS sub-regional trade policy objective revolves around the complete elimination of tariffs on all imports between member nations. This initiative is aimed at promoting economic integration and enhancing trade liberalization within the region. However, the latent tariff revenue loss experienced by supplier nations represents a significant sacrifice in their pursuit of these integration goals. Each member state's capacity to support this trade policy is directly linked to the level of latent revenue gains or losses incurred while striving to achieve the sub-regional objectives. Over the years, as various estimates have shown, these financial impacts vary significantly between countries. Specifically, nations classified as net importers benefit from increased tariff revenue, while net exporters face revenue losses as they contribute to the overall sustainability of the liberalization policy. It is important to recognize that the magnitude of the losses sustained by any member nation correlates with the extent of the sacrifices made to uphold the collective trade policy objectives. In essence, the greater the revenue losses a member nation endures, the more substantial its commitment to fostering trade liberalization and regional integration within ECOWAS. This dynamics underscores the complexities and challenges of implementing a harmonized trade policy that benefits the entire sub-region while balancing the interests of individual member states.

Summary

The study examined Nigeria export and import trade in food and life animals within the review period, 2008 to 2023. However, it was evident from the UNCommTrade data that

there were no trades recorded by many of the sub-regional members within the period under review. Therefore, computations of net exports, latent tariff revenue gains and losses were carried out for countries and years of trade by each member. Net trade values show (exports less imports) for each year and country of the total trade in food and live animals. The implication of a nation having a net exporter trade status is that she exports more than she imports, hence loses tariff revenue that should have been paid by the importing regional members despite policy framework in vogue. Also, the implication of a nation having a net importer trade status is that she imports more than she exports, hence gains tariff revenue that she should have paid to the exporting sub-regional members despite the laid down policy framework of tariff removal, aimed at trade expansion. Put differently, negative net trade values indicate that country imported more than it exported and has gained the revenue that would have been lost as tariff payment to the regional exporting members in any given year. In terms of sustaining regional trade policy, such country is seen by this study to having less contribution given the amount of gains received against tariff losses sacrifice by a member with who are jointly pursuing trade liberalization policies. Besides, positive net trade in favor of export values implies losses in revenue that would have accrued to exporter member nation in a given product in a period. In terms of sustaining sub-regional trade policy, such net exporter nations are believed to have contributed more given the amount of losses sustained in pursuit of the trade liberalization policy of the sub-region. These mean that tariff free imports are inherently revenue enhancing, while exports are inherently revenue reducing because the sub-region has put into force full trade liberalization policy. This study therefore, estimates the latent revenue gains and or losses given the traded product portfolios of various sub-regional members in the light of their trade policy objectives. The major net exporter nations over the years under review includes Burkina Faso, Cote d'Ivoire, Ghana and Senegal, among others.

CONCLUSION

This study reveals that a significant number of ECOWAS sub-regional members consistently experience losses in tariff revenue due to trade liberalization policies during the review period. As net exporters of food and live animals, these members forfeit potential revenue from intra-regional trade, undermining their contributions to the sustainability of the sub-regional trade agreement. This finding contrasts with Ahmad et al. (2018), whose empirical results indicate a

positive correlation between quantitative trade restrictions and trade tax revenue, thus reinforcing the notion that trade liberalization negatively impacts trade tax revenue.

In light of these findings, it is recommended that ECOWAS members enhance their sub-regional trade policies by investing in productive ventures that expand the value chain for food and live animals. Such initiatives would facilitate an increase in the export base, ultimately positioning these countries as net product exporters, capitalizing on their comparative advantages. By doing so, member states can contribute to a sustainable export threshold and support the overarching agenda of regional integration through trade, fostering growth and development within the sub-region. Future research should explore the long-term effects of these recommendations on trade dynamics and revenue generation in ECOWAS.

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