

# The Impact of Applying the Common Customs Tariff on Armenian Exports of Tobacco Products

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The presented study addresses the problems of application of the Common Customs Tariff (CCT) of the Eurasian Economic Union (EAEU) on unmanufactured tobacco, tobacco refuse, and cigarette paper, and its impact on cigarette exports.

**Aim.** The study aims to determine a possible strategy that can be used by Armenian cigarette exporters in the context of transition to the CCT rates for unmanufactured tobacco, tobacco refuse, and cigarette paper, and how it will impact cigarette exports.

**Tasks.** The authors analyze changes in import customs duty rates and the import structure of unmanufactured tobacco, tobacco refuse, and cigarette paper (by country of origin) and indicators of cigarette exports (by market); substantiate the need to ensure operational efficiency to remain competitive in the target markets for exported cigarettes.

**Methods.** This study uses general scientific methods of cognition, including analytical and methodological approaches and elements of forecasting. The authors also use the analytical method to analyze the list of goods from developing or least developed countries that are entitled to tariff preferences when imported into the EAEU customs territory, the list of developing and least developed countries that are beneficiaries of the preferential system of the EEU, the EEU import customs duty rates on unmanufactured tobacco, tobacco refuse, and cigarette paper, statistics on the imports of these production resources by country of origin, and indicators of cigarette exports to the major destinations in 2014–2018 published by UN Comtrade Statistics. It is established that application of the EAEU's CCT rates can impact cigarette exports, and the possible strategy that can be used by Armenian exporters to enhance the competitiveness of exported goods is determined.

**Results.** In case unmanufactured tobacco is imported from developing countries, such as India, Brazil, and others, a 3.75% import duty rate will be applied instead of the 5% CCT rate. Switching to imports from Zimbabwe, Bangladesh, and Malawi without implementing new efficient business processes to compete in export markets could be an option that exporters would resort to. However, imports from developing countries will not decline sharply in the medium term. Armenia used to import cigarette paper mainly from Western Europe, China, and Russia, which encourages Armenian exporters to focus on operational efficiency. Iraq and Syria being the two main export destinations for Armenian cigarettes, their further exports to these countries will be sensitive to price increases.

**Conclusion.** Increased customs duty rates on unmanufactured tobacco, tobacco refuse, and cigarette paper will have a negative impact and lead to an increase in prices on imported production resources used in the production of cigarettes for export. However, this impact will be insignificant. Due to the structure of cigarette exports, regardless of the country of origin of the imported resources, exporters should focus on ensuring operational efficiency to remain competitive in the major markets for exported products.

**Practical application of results.** The results of this study can be of interest to the Ministry of Economy of the Republic of Armenia and Business Armenia and can be used to produce a strategy for the development of cigarette production in Armenia and to facilitate exports.

**Keywords:** *Common Customs Tariff (CCT), tobacco products, exports, Armenia, Eurasian Economic Union (EAEU), tariff preferences.*

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# Влияние применения единого таможенного тарифа на армянский экспорт табачных изделий

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В статье рассматриваются проблемы, связанные с применением ставок Единого таможенного тарифа (ЕТТ) Евразийского экономического союза (ЕАЭС) на табачное сырье, табачные отходы, папиросную бумагу и их влиянием на экспорт сигарет.

**Цель.** Определить возможную стратегию, к которой армянские экспортеры сигарет могут прибегнуть в связи с переходом на ставки ЕТТ на табачное сырье, табачные отходы, папиросную бумагу; оценить, каким образом это повлияет на экспорт сигарет.

**Задачи.** Авторами проанализированы изменения в ставках ввозных таможенных пошлин и структуре импорта табачного сырья, табачных отходов, папиросной бумаги (по странам происхождения), а также показатели экспорта сигарет (по рынкам сбыта), обоснована необходимость в обеспечении операционной эффективности для сохранения конкурентоспособности на основных рынках сбыта экспортируемых сигарет.

**Методология.** Исследование построено на основе общих научных методов познания, включая аналитический, методологический и элементы прогнозирования. Авторами в процессе исследования применялся аналитический метод. Проведен анализ перечня товаров, происходивших из развивающихся стран или наименее развитых стран, имеющих право на получение тарифных преференций при их ввозе на таможенную территорию ЕАЭС, перечня развивающихся стран и наименее развитых стран-бенефициаров системы преференций ЕАЭС, ставок ввозных таможенных пошлин ЕАЭС на табачное сырье, табачные отходы, папиросную бумагу, а также статистических данных об импорте этих производственных ресурсов по странам происхождения, показателей экспорта сигарет по основным направлениям за 2014–2018 гг., опубликованных UN Comtrade Statistics. Выявлен факт возможного влияния применения тарифных ставок ЕТТ ЕАЭС на экспорт сигарет и возможную стратегию, к которой прибегнут армянские экспортеры для повышения конкурентоспособности экспортируемой продукции.

**Результаты.** В случае импорта табачного сырья из развивающихся стран, таких как Индия, Бразилия и других, ставка ввозной таможенной пошлины в размере 3.75 % будет применяться вместо 5 % ставки ЕТТ. Переход на импорт из Зимбабве, Бангладеш и Малави без внедрения новых и эффективных бизнес-процессов для конкуренции на экспортных рынках стал бы вариантом, к которому экспортеры могли бы прибегнуть. Однако импорт из развивающихся стран не будет резко сокращаться в среднесрочной перспективе. Армения импортировала папиросную бумагу в основном из Западной Европы, Китая и России, что побуждает армянских экспортеров стать сфокусированными на операционной эффективности. Поскольку двумя основными экспортными направлениями являются Ирак и Сирия для армянских сигарет, их дальнейший экспорт в эти страны будет чувствителен к росту цен.

**Выводы.** Повышение ставок таможенных пошлин на табачное сырье, табачные отходы и папиросную бумагу негативно скажется и приведет к росту цен на импортируемые производственные ресурсы, используемые в производстве сигарет для экспорта. Но это влияние будет незначительным. Ввиду структуры экспорта сигарет, независимо от того, какой страной происхождения являются импортируемые ресурсы, акцент экспортеров должен быть сделан на обеспечении операционной эффективности для сохранения конкурентоспособности на основных рынках экспортируемой продукции.

**Практическое применение результатов.** Результаты данного исследования могут представлять интерес для Министерства экономики Республики Армения и Фонда Business Armenia, применяться при разработке стратегии развития производства сигарет в Армении и стимулирования экспорта.

**Ключевые слова:** Единый таможенный тариф (ЕТТ), табачные изделия, экспорт, Армения, Евразийский экономический союз (ЕАЭС), тарифные преференции.

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## Introduction

Many scholars show that the export-led growth (ELG) hypothesis is valid in the case of various countries such as BRICS, developing and least-

developed nations. According to Rani and Kumar (2018) [1] ELG hypothesis is valid in the case of some selected BRICS economies such as Brazil, India and South Africa, and the authors find bidirectional causality between exports and eco-

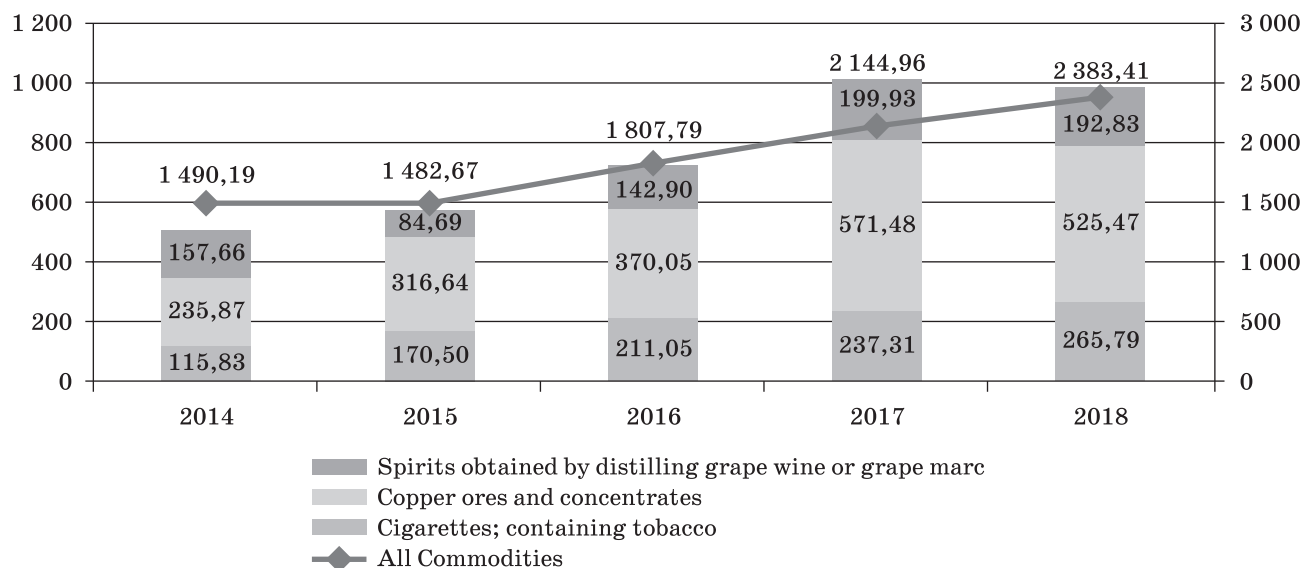


Figure 1. Armenia's export to the world and exports of leading items from 2014 to 2018 (million US dollars)

Source: [10].

conomic growth. But Dash (2009) [2], confirming the validity of the ELG hypothesis in the case of India, shows that a long-run relationship exists between exports and output and that is unidirectional. Shafiullah and Navaratnam (2016) [3] confirm that the ELG hypothesis is valid in the case of Bangladesh and Sri Lanka. Ojide et al. (2014) [4] confirm that a positive relationship exists between non-oil exports and growth in the long-run: i.e. non-oil ELG is valid in the case of Nigeria. Dreger and Herzer (2012) [5] show that a positive relationship between exports and non-export GDP exists in the short-run. Siliverstovs and Herzer (2006) [6] show that there is a unidirectional “*Granger causality running from manufactured exports to the net-of-exports GDP*” [6, p. 323]. Abual-Foul (2007) [7] confirms the existence of unidirectional causality running from export to economic growth. Ghatak et al. (1997) [8] show that “*aggregate exports Granger-cause real GDP and non-export GDP*” [8, p. 213] and that is driven by manufactured exports. Dokholyan and Sargsyan (2019) confirm the validity of the export-led growth hypothesis in the case of Armenia [9]. Hence, Armenia can ensure economic growth by promoting exports, namely manufactured exports.

One of the leading merchandise export items is cigarettes the exports of thereof reporting a tremendous performance since 2014 and emerging as the second export item in 2018 (see figure 1). In 2018, the exports of cigarettes comprised approximately 11.2 % of Armenia's merchandise export to the world, outperforming the exports of traditionally second-ranked export item: spirits obtained by distilling grape wine or grape marc.

However, upon accession to the Eurasian Economic Union (EAEU) and starting applying Com-

mon Customs Tariff (CCT) rates with respect to unmanufactured tobacco, tobacco offals and cigarette paper since January 2019 instead 0 % of import customs duty rate [11], [12], Armenian exporters could become less cost-competitive and lose export markets due to price increase.

Hence, the main purpose of the article is to identify the possible impact of applying the EAEU CCT tariff rates with respect to unmanufactured tobacco, tobacco offals and cigarette paper on the exports of cigarettes and possible strategies Armenian exporters would adopt to stay cost-competitive.

## Methods

By reviewing the list of goods originating in developing countries or least developed countries eligible for tariff preferences during their importation into the customs territory of the EAEU, list of Developing Countries and Least-developed Countries — beneficiaries of the general system of preference of the EAEU, import customs duty rates of the EAEU with respect to unmanufactured tobacco, tobacco refuse and cigarette paper, and analyzing the statistical data on imports of thereof by country of origin released by the United Nations for the period 2014–2018, the possible impact of applying the EAEU CCT tariff rates on the exports of cigarettes and the possible strategy to be adopted by Armenian exporters to become more cost-competitive are identified.

## CCT impact on cigarettes export and strategic recommendations

According to Article 36 of the Treaty on the Eurasian Economic Union [13] developing and

## Armenia's Transition to Import Customs Duty Rates of the CCT of the EAEU

CN of FEA EAEU Code	Item	Import customs duty rate (as a percentage of the customs value in Euro or in US Dollars), %						CCT Rate, %
		2015	2016	2017	2018	2019	2020	
Tobacco unmanufactured, tobacco refuse								
2401 20 350 0	– – light air-cured tobacco	0	0	0	0	2	CCT rate	5
2401 20 850 1	– – – Virginia type	0	0	0	0	2	CCT rate	5
2401 30 000 0	– tobacco offals	0	0	0	0	2	CCT rate	5
Cigarette paper								
4813 20 000 0	– roll width not exceeding 5 cm	0	0	0	0	2	CCT rate	5
4813 90 100 0	– – roll width of over 5 cm, but not exceeding 15 cm	0	0	0	0	2	CCT rate	5

Source: [11], [12].

least developed countries could be granted tariff preferences with respect to goods originating from those countries to be imported into the common territory of the Customs Union of the EAEU. In the case of the goods originating from developing countries and with respect to thereof common system of tariff preferences of the Union could be applied *“the rates of import customs duties shall amount to 75 % of rates of the import customs duties of the Common Customs Tariff of the Eurasian Economic Union”* [13, article 36]. However, in the case of the commodities that are of origin of the least-developed countries and are imported into the EAEU and with respect to thereof common system of tariff preferences of the Union could be applied *“zero rates of import customs duties of the Common Customs Tariff of the Eurasian Economic Union shall be applied”* [13, article 36].

And according to the list of goods originating in developing countries or least developed countries eligible for tariff preferences during their importation into the customs territory of the Eurasian Economic Union [14], both developing and least developed countries are eligible for tariff preferences to be granted while importing unmanufactured tobacco, and tobacco refuse into the territory of the EAEU. On the contrary, both developing and least developed countries are not eligible for tariff preferences to be granted while importing cigarette paper into the territory of the EAEU.

Before accession to the EAEU, Armenia was granted a transition period during which Armenia could apply customs duty rates other than EET rates of the EAEU over the period 2015–2018 (see table 1). With respect to unmanufactured tobacco, tobacco offals and/or refuse and cigarette paper (particularly for 2401203500, 240120850, 2401300000, 4813200000 and 4813901000 product lines) 2 % import customs duty rate is applied in 2019, and the new substantially high CCT rate

is going to be effective in 2020, growing up to five percent (5 %) for the all above-mentioned product lines.

To understand the consequences of applying CCT rate increase, the composition of imports of inputs from major destinations is analyzed (see Table 2). The key destinations for unmanufactured tobacco and refuse (240120 and 240130) remained developing and least-developed countries between 2014 and 2018 that are eligible for tariff preferences [15].

In 2018, Armenia was importing unmanufactured tobacco (240120) mainly from India and Zimbabwe, followed by Brazil and Argentina (see Table 2). Imports from Bangladesh reported a tremendous increase over the period from 2014 to 2018 (see Table 2). In the case of tobacco offals and/or refuse, Armenia was importing such inputs from Brazil and Tanzania (see Table 2). Hence, with respect to one of the major inputs, unmanufactured tobacco Armenian exporters could do the followings starting from 2020:

1. Either exporters continue importing from developing countries such as India, Brazil, or Argentina and import customs duty rate of 3.75 % would be applied (in this case, Armenian exporter needs to be focused on switching to more effective business practices to lower per-unit cost of exported cigarettes).
2. Or to completely switch to imports from Zimbabwe, Bangladesh, and Malawi without undergoing through the process of adopting new and effective business processes.

In contrast, in the case of cigarette paper in rolls of a width not exceeding 5cm (481320) Armenia was importing mainly from Western Europe and China over the same period (see Table 2). Hence, with respect to this input, Armenian exporters could do the followings starting from 2020:

1. Exporters continue importing from these countries and switch to more effective busi-



Table 2

**Imports of unmanufactured tobacco, tobacco refuse and/or offals, and cigarette paper from 2014 to 2018 by country of origin (US dollars)**

240120: Cigars, cigarettes etc., tobacco or tobacco substitute					
	2014	2015	2016	2017	2018
World	37,356,616	41,372,054	55,566,790	34,201,257	77,668,353
India	6,051,457	9,701,890	16,585,095	5,692,422	20,359,988
Zimbabwe	6,016,573	7,807,991	6,813,437	11,630,320	19,126,872
Brazil	12,552,289	7,090,133	10,096,553	2,929,020	9,202,212
Argentina	4,320,100	11,337,755	7,665,598	5,077,286	8,243,400
Bangladesh	762	10	3,481,308	3,599,041	7,445,503
South Africa	3,319,013	2,856,562	6,276,977	2,227,715	6,568,835
Malawi	5,083,792	2,514,188	4,201,153	2,225,674	5,970,906
240130: Tobacco refuse					
	2014	2015	2016	2017	2018
World	900,950	1,145,898	415,798	998,279	1,422,555
Brazil	871,912	666,822	407,834	696,248	963,779
United Republic of Tanzania				302,030	366,567
481320: Paper, cigarette; in rolls of a width not exceeding 5cm					
	2014	2015	2016	2017	2018
World	2,675,004	2,919,331	3,614,952	4,551,183	4,491,541
Germany	853,353	865,043	1,109,147	2,873,172	2,241,273
Austria	1,725,794	1,917,941	2,406,899	1,518,489	1,925,261
Czechia	63,636	63,094	47,919	73,993	168,639
China	16,107	69,699	40,677	44,581	85,872
France	16,114	3,553	2,208	23,973	56,434
481390: Paper, cigarette; (other than in rolls of a width not exceeding 5cm, or in booklets or tubes)					
	2014	2015	2016	2017	2018
World	4,719,805	4,733,781	5,224,977	7,036,567	6,677,806
Austria	3,383,375	2,174,027	2,123,468	2,904,765	2,856,550
China	237,312	1,223,951	1,736,474	1,526,870	1,849,251
Russian Federation	105,433	172,210	565,250	1,389,282	1,058,387
Italy	993,482	1,163,594	799,363	1,173,899	779,616

Source: [10].

ness practices to reduce the per-unit cost of exported cigarettes.

2. Exporters continue importing from the above-mentioned Western European countries and China, and simultaneously attempt to find suppliers from those countries that have signed Free Trade Agreements with the EAEU, and from other EAEU member states (if available).

In the case of cigarette paper in rolls of a width greater than 5cm, but not exceeding 15 cm (481320), imports of Russian cigarette paper reported a tremendous increase over the period 2014-2018, along with a substantial increase in supplies from China (see Table 2). Hence, with respect to this input, Armenian exporters could do the followings starting from 2020:

1. Exporters continue importing from Austria and Italy and switch to more effective business practices to reduce the per-unit cost of exported cigarettes (in the case of exports of the premium class products).
2. If Armenian exporters could be supplied with completely equivalent products from Russian

suppliers (if available), exporters could switch to Russian cigarette paper.

3. Along with continuing importing this input from the above-mentioned Western European countries, exporters could attempt to find suppliers from those countries that have already signed Free Trade Agreements with the EAEU. The analysis of the composition of exports (by destination) identifies which strategies Armenian exporter of cigarettes would adopt or opt for (see Figure 2). The main importers of Armenian cigarettes for the given period were Iraq, Syria and the United Arab Emirates (see Figure 2). In 2018, exports of cigarettes to Iraq were about 146.6 million compared to 79.1 million US dollars in 2014 (see Figure 2).

Since two major export destinations for the Armenian cigarettes were Iraq and Syria, further exports of Armenian cigarettes to these destinations would be sensitive to a price increase. Hence, the best strategy for Armenian exports would be to start adopting the most efficient business practices to reduce the per-

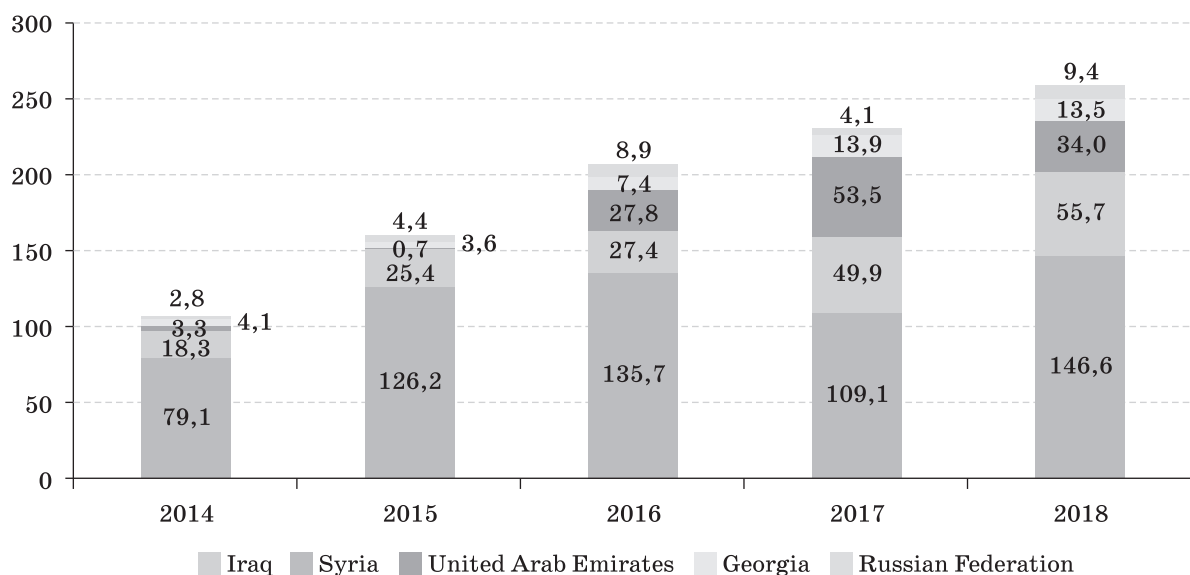


Figure 2. Exports of Armenian Cigarettes (containing tobacco) to major destinations and world from 2014 to 2018 (million US dollars)

Source: [10].

unit cost of cigarettes exported to mainly these two destinations.

## Conclusions

Both developing and least developed countries are eligible for tariff preferences to be granted while importing unmanufactured tobacco and tobacco refuse into the territory of the EAEU. Meanwhile, importers of cigarette paper won't be granted tariff preferences.

In the case of importing unmanufactured tobacco from developing nations, such as India, Brazil, etc. import customs duty rate of 3.75% would be applied instead of the CTT rate of 5 %. Switching to imports from Zimbabwe, Bangladesh, and Malawi without undergoing through the process of adopting new and effective business processes to compete in export markets would be the option to pursue, however, the imports of inputs from developing countries won't decline drastically in the medium-term. Armenia was importing cigarette paper in rolls mainly from Western Europe, China, and Russia; hence this would urge Armenian exporters to be focused on operational effectiveness. Along with increasing supplies of cigarette paper from Russia (if available) and continuing importing from the above-mentioned Western European countries in the medium-term, exporters could attempt to find suppliers from those countries that have signed Free Trade Agreements with the EAEU.

Since two major export destinations for the Armenian cigarettes were Iraq and Syria, further exports of Armenian cigarettes to these destinations would be sensitive to a price increase that could lead to a decrease in the volumes exported to these destinations. Hence, the best strategy for Armenian exporters would be to start adopting and/or switching to the most efficient business practices to reduce the per-unit cost of cigarettes exported.

Overall, the increase of customs duty rates on unmanufactured tobacco, tobacco refuse, and cigarette paper would negatively affect and result in increase in the prices of imported inputs used in manufacturing of cigarettes to be exported; however, the impact would be small. Therefore, by taking into account the composition of exports of cigarettes, we conclude that regardless of the fact which is the country of origin of imported inputs, the major focus of the exporters needs to be ensuring operational effectiveness to remain competitive in the major export destinations.

## Practical Implication

The findings of this study could be of interest to the Ministry of Economy of the Republic of Armenia and Business Armenia that could be used in elaborating the strategy for the development of cigarette production in Armenia and promoting exports.

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