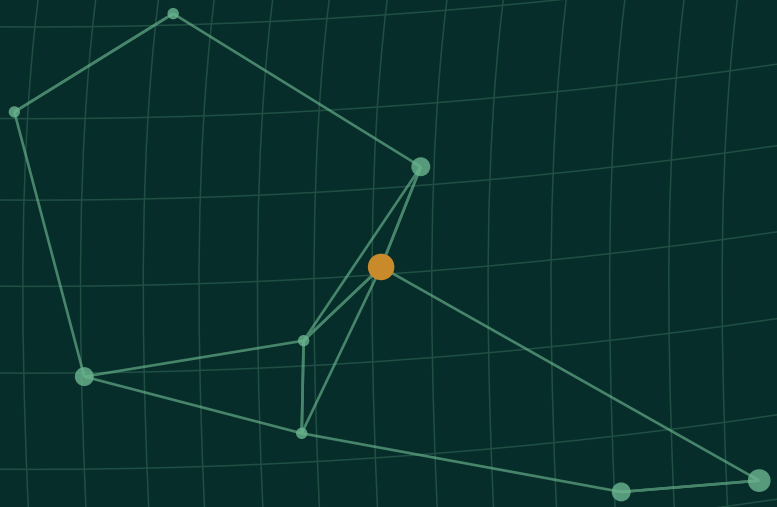
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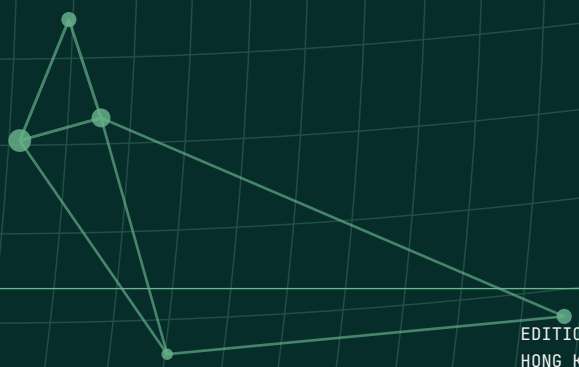
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Access Is a Policy, Not a Market

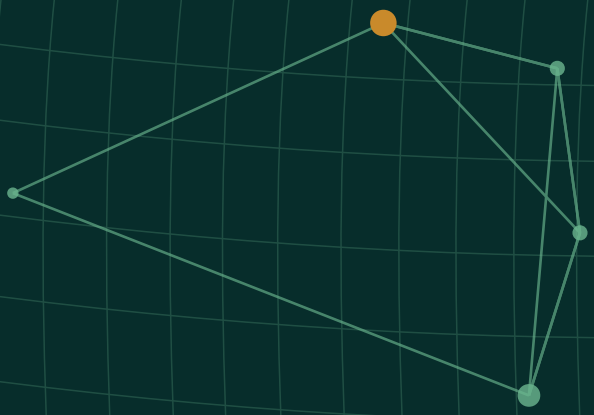
Trade preferences and market access for African apparel: AGOA, AfCFTA, CEMAC and the EU





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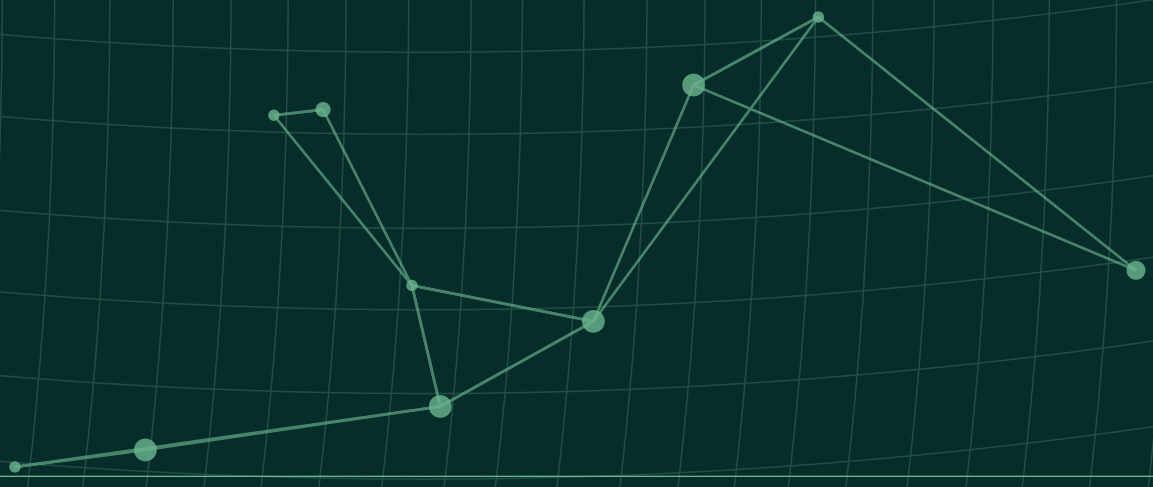




THE GFT THESIS

Value is made where it is measured.

GFT engineers sustainable factories that capture their own data from the first shift, so raw-material economies can keep the value they grow.



Read the evidence before acting on the recommendation.

ISSUER	Green Future Tech Limited, Hong Kong SAR
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Build the factory and its evidence as one system.

Trade access is often presented as a demand forecast. It is not one. It is a changing set of legal rights whose commercial value depends on country eligibility, product origin, documentary proof, border execution and a buyer's decision. This paper tests that proposition for African apparel, with Cameroon as the operating case. As of 30 October 2026, AGOA is authorised through 31 December 2028 and Cameroon remains ineligible, so renewal of the Act does not restore a United States route. [S35] [S02] The EU-Central Africa EPA offers duty-free and quota-free access for originating Cameroonian products, but product-specific origin rules, proof and product compliance remain decisive. March and September 2026 implementation sources report adoption of the remaining textile and apparel origin rules in February 2026, while gazetting and implementation still determine the usable preference on each corridor. [S21] [S36] Cameroon's harmonised ECCAS and CEMAC common external tariff, applicable from 1 January 2026, has published-summary examples that place cotton and polyester fabrics, ready-to-wear clothing and accessories in a 40 percent band, altering both protection and input economics pending HS-line annex verification. [S25] GFT's position is sequential: prove domestic demand, build regional routes corridor by corridor, treat the EU as a conditional export option, and exclude AGOA from the base case. The paper supplies a measurement system for converting policy into orders, covering origin engineering, shipment evidence, product requirements, lead-time reliability, scenario triggers and access-specific performance indicators.

01 AGOA reauthorisation through 31 December 2028 does not restore Cameroon's eligibility, so a Cameroonian apparel plan cannot count on United States duty-free access. [S01] [S02] [S35]

02 Cameroon has duty-free and quota-free EU access for originating products under the EPA and MAR, not for every shipment dispatched from Cameroon. [S06] [S09] [S10]

03 March and September 2026 implementation sources report adoption of the remaining textile and apparel origin rules in February 2026, but domestic schedules and corridor implementation still decide whether a trader can use them. [S20] [S21] [S32] [S36] [S37]

04 The harmonised ECCAS and CEMAC tariff applicable in Cameroon from 1 January 2026 has published-summary examples that place cotton and polyester fabrics, ready-to-wear clothing and accessories in the 40 percent band, creating potential protection and input-cost effects that still require HS-line verification. [S25] [S26]

05 Origin flexibility has commercial consequences: nearly 99 percent of AGOA apparel entries in 2021 used the third-country fabric provision, while simpler EU transformation rules supported Asian LDC apparel supply. [S03] [S29]

06 Preference utilisation is not demand and must be calculated by product and route: Cameroon's reported 98.7 percent rate covers aggregate dutiable exports to the EU, not apparel alone. [S18] [S31]

07 Border reliability can erase a tariff advantage, making dwell time, delivery dispersion and on-time performance part of market access rather than a separate logistics concern. [S03] [S30]

08 Intra-African trade is more manufacturing-intensive than Africa's external trade but remains only 15 to 17 percent of exports, so regional demand is a distinct commercial opportunity rather than a fallback of little value. [S24]

09 Origin and preference evidence must be produced shipment by shipment through supplier records, transformation evidence, certificates and transport documents. [S05] [S09] [S19] [S22]

10 GFT should sequence Cameroonian apparel from domestic proof to measured regional corridors and conditional EU orders, with the United States treated only as a labelled policy upside. [R06] [R07] [S01] [S09] [S24]

01

Preferences create options, not orders

A zero tariff can open a border, but only a verified product, a reliable delivery and a willing buyer can open an account.

CHAPTER 01
DECISION TEST

A zero tariff can open a border, but only a verified product, a reliable delivery and a willing buyer can open an account.

A trade preference is a conditional legal option, not a purchase order and not a demand forecast. [S06] [S09] When a government signs a trade agreement or receives a unilateral tariff concession, the legal text alters only one line in an importer's landed-cost calculation: the customs duty payable if the exporting country remains eligible, the garment satisfies the product-specific origin rule, the shipment carries valid proof, the goods clear non-tariff product rules, the corridor delivers on time, and a buyer places and repeats an order. [S05] [S09] [S14] [S15] [S30] Treating a preferential regime as an addressable market confuses statutory permission with commercial demand. [S31] For Green Future Tech Limited's (GFT) Cameroon textile programme, market access must be engineered as a measurable production and customs system from the first shift. [R06] [S09]

The operational decision for a Cameroonian apparel sponsor as of October 2026 follows from the current legal evidence across four regimes. [S01] [S09] [S20] [S25] First, the United States is excluded from the base case: although Congress reauthorised the African Growth and Opportunity Act (AGOA) in February 2026 and extended it on 2 September 2026 through 31 December 2028, Cameroon's beneficiary status was terminated effective 1 January 2020 and remains unreturned in 2026. [S01] [S02] [S35] Second, the European Union (EU) grants duty-free and quota-free entry for originating Cameroonian goods under the interim Economic Partnership Agreement (EPA) and the Market Access Regulation (MAR), provided shipments carry an EUR.1 certificate or permitted invoice declaration and meet EU product rules. [S06] [S09] [S10] [S15] Third, the African Continental Free Trade Area (AfCFTA) advanced when March and September 2026 trackers recorded the February 2026 adoption of the remaining clothing and textile rules of origin (taking agreed rules to 100 percent), though usable preference still requires gazetted tariff schedules and corridor execution. [S20] [S21] [S32] [S36] [S37] Fourth, the harmonised Common External Tariff (CET) of the Economic Community of Central African States (ECCAS) and the Central African Economic and Monetary Community (CEMAC), applicable in Cameroon from 1 January 2026, places published-summary examples of ready-to-wear clothing, accessories, and cotton and polyester fabrics in a 40 percent duty band, subject to HS-line annex verification. [S25] [S26]

This paper is strategic and operational engineering analysis prepared by Green Future Tech Limited, Hong Kong SAR, within GFT's three-part Cameroon textile programme (feasibility study, performance-management system design and digital strategy, prepared 31 January 2024 with sources refreshed in 2026). [R06] It is not legal, customs, tax or investment advice. Product classifications, origin calculations, tariff-schedule lookups and current border procedures must be verified with the competent customs authorities and qualified advisers before commercial commitments are made. [S09] [S14] [S22]

1.1

Market access begins with legal permission and ends with a purchase order

Industrial feasibility studies in the apparel sector frequently fail at the revenue line because they treat the geographic scope of a trade agreement as an addressable sales volume. [S31] An analyst observes that a partner economy imports several billion

United States dollars of knitted shirts or woven trousers, notes that a trade treaty grants zero-duty entry, and assigns a fractional market share to a proposed factory. A tariff schedule does not buy garments. Importers, retail chains, institutional procurers and brand owners buy garments by comparing total landed cash cost, defect rates, compliance exposure and delivery dispersion across competing suppliers. [S03] [S15] [S30]

1.2 SEPARATE THE LEGAL RIGHT TO ENTER FROM OBSERVED DEMAND AND REPEAT MARGIN

To separate policy rhetoric from commercial reality, an analytical team must distinguish three quantities with different units and denominators: legal scope, observed trade flow and preference utilisation. [S03] [S06] [S31] Legal scope describes the chapters and tariff lines covered by a treaty text, such as the interim EU-Central Africa EPA eliminating European Community customs duties on originating products across Harmonized System (HS) Chapters 1 to 97, excluding Chapter 93. [S06] Observed trade flow is an empirical record of goods cleared and reported by national statistical authorities, compiled in the United Nations Comtrade database across close to 200 countries and areas since 1962. [S31] Before any export route enters a factory plan, the team must inspect observed HS Chapter 61 (knitted or crocheted apparel) and HS Chapter 62 (not knitted or crocheted apparel) flows in UN Comtrade to see whether an active corridor and buyer base already exist. [S05] [S31]

Even when trade flows exist, headline preference utilisation rates mislead if the denominator is ignored. [S03] [S18] The International Trade Centre (ITC) reports that Cameroon's utilisation of preferences on dutiable exports to the EU reached 98.7 percent, compared with 97.9 percent for Ghana and 97.0 percent for Jamaica. [S18] That 98.7 percent figure covers aggregate dutiable exports across all commodities Cameroon ships to the EU, not apparel under HS Chapters 61 and 62. [R06] [S18] [S31] Similarly, the United States International Trade Commission (USITC) defines AGOA utilisation as imports claiming the preference divided by imports of AGOA-eligible products, not total or potential exports. [S03]

1.3 MAKE THE PRODUCT, CORRIDOR AND SHIPMENT THE UNIT OF ANALYSIS

Because trade rules attach to specific goods on specific paths, the unit of market-access analysis is the triad of an HS product line, a transport corridor and an individual shipment. [S09] [S22] Under the EU Market Access Regulation and AfCFTA rules of origin alike, changing the fibre blend, importing dyed fabric instead of yarn, or exceeding a trim tolerance can flip a garment from originating (zero duty) to non-originating (full duty). [S09] [S11] [S22]

Both the EU EPA framework and the World Customs Organization (WCO) AfCFTA guide enforce direct-transport or consignment rules requiring continuous customs control during transit. [S09] [S10] [S22] Whether the proof is an AGOA textile certificate of origin and visa for an eligible beneficiary, an EU EUR.1 certificate or invoice declaration presented with the Single Administrative Document (SAD), or an AfCFTA certificate of origin valid for 12 months from issuance, customs authorities release goods against shipment-specific dossiers. [S05] [S09] [S14] [S22]

To make the operational distance between a headline preference and a realised sale explicit, **Exhibit 1**, p. 16 maps the six sequential gates that every export shipment must clear before revenue is recognised.

EXHIBIT 01 / SEQUENTIAL SHIPMENT GATES

An order appears only after six access gates clear



1. Country and HS scope
2. Transform and BOM
3. Certificate and transit
4. Labels and safety
5. Lead time and OTIF

ILLUSTRATIVE [S05] [S09] [S14] [S15] [S22] [S30] Illustrative process flow synthesised from statutory and operational requirements in S05, S09, S14, S15, S22 and S30. Failure at any single gate either disqualifies preferential duty treatment or prevents commercial acceptance.

As **Exhibit 1**, p. 16 shows, policy eligibility (Gate 1) is only the entry ticket. [S01] [S09] Product origin (Gate 2) tests whether the bill of materials and processes satisfy the rule for that HS code. [S11] [S22] Shipment evidence (Gate 3) requires supplier declarations, production logs, origin certificates and transport records to reconcile inside the validity window. [S05] [S09] [S14] [S22] Product compliance (Gate 4) enforces destination rules such as EU fibre labelling and product safety. [S15] Corridor delivery (Gate 5) determines whether port dwell time and transit allow on-time-in-full (OTIF) arrival. [S30] Only when all five gates hold does the supplier win Gate 6: a buyer account that accepts the goods and reorders. [S03] [S30] What **Exhibit 1**, p. 16 cannot establish by itself is the cost or failure rate at each gate, which must be measured by product and corridor. [S19] [S30]

1.4

Cameroon's processing gap makes access a means, not the thesis

For Green Future Tech Limited, trade policy analysis serves a concrete industrial objective: closing the structural gap between raw agricultural production and measured domestic manufacturing in raw-material economies. [R06] [R07] In Cameroon, cotton is the anchor industrial crop of the northern provinces, yet the value chain splits sharply at the ginning gate. [R01] [R03] [R06]

1.5 THE INHERITED SECTOR BASELINE SHOWS NINETY-FIVE PERCENT RAW EXPORT AGAINST FIVE PERCENT LOCAL PROCESSING

According to the inherited programme evidence register citing the Cameroon Trade Hub, approximately 95 percent of Cameroon's cotton fibre is exported raw, while only about 5 percent is processed locally into yarn, fabric or finished textile articles. [R06] The same source and Cameroon's National Development Strategy 2020 to 2030 (SND30), as reported by Ecofin Agency, set a national industrialisation target of processing 50 percent of cotton fibre locally by 2030. [R06] [R07] The 95 percent and 5 percent shares are approximate sector-level observations from the inherited register (whose original publication date was not recorded in the programme data annex), and the 50 percent figure is a national policy target for 2030, not a realised industrial output or a GFT operating measurement. [R06] [R07]

Upstream supply is documented in trade-press sources in the register. Business in Cameroon and Fibre2Fashion report seed-cotton output of 330,000 tonnes in 2022, 314,455 tonnes in 2023, about 340,000 tonnes in 2024, and a 2025 projection above 350,000 tonnes, supported by SODECOTON across more than 220,000 producers, nine ginning plants and two oil mills in northern Cameroon. [R01] [R02] [R03] Across the CFA franc zone, Ecofin Agency reports cotton output of 2.3 million tonnes in 2024/25, down 11.5 percent. [R05] Downstream conversion has lagged. Inherited reports from Business in Cameroon and MMI News note that Cotonnière Industrielle du Cameroun (CICAM) saw its domestic market share fall from about 85 percent three decades ago to about 5 percent, with July 2023 capacity utilisation at 33.7 percent in Garoua, 48.9 percent at CICAM 1 and 10.83 percent at CICAM 2, and restructuring estimates from CFAF 30.7 billion to CFAF 70.2 billion. [R11] [R12] [R13] Separate reports cover an announced SODECOTON-CICAM merger targeted for 2030 and the announced Camtext SA project (12 November 2025, US$300 million or 180 billion XAF, targeting 12,000 tonnes a year processed and optimal capacity around 2033). [R08] [R09] [R10] These third-party announcements describe the sector environment; they are not GFT projects or operating fabric supply today. [R08] [R09] [R12]

Exhibit 2, p. 18 summarises the three anchor quantities that define the industrial problem before any trade preference is evaluated.

EXHIBIT 02 / PERCENT OF COTTON FIBRE

The cotton-processing gap is the reason to engineer access

~95%

Raw cotton fibre exported

Approximate inherited sector baseline (R06; publication date unrecorded)

~5%

Processed locally

Approximate inherited sector baseline across local conversion (R06)

50%

National 2030 target

SND30 policy target for local cotton fibre processing by 2030 (R06, R07)

SOURCED [R06] [R07] Inherited sector baseline from R06 (Cameroon Trade Hub, original publication date unrecorded) and national policy target from R06 and R07 (Ecofin Agency on SND30). Sector observations and policy targets, not GFT operating results.

The contrast displayed in **Exhibit 2**, p. 18 between roughly 5 percent local conversion and the 50 percent SND30 policy ambition explains why GFT treats production measurement as the warp and market-access measurement as the weft. [R06] [R07] However, **Exhibit 2**, p. 18 cannot establish which downstream garment categories or destination markets can profitably absorb that converted fibre, nor can it prove that local spinning and weaving capacity will come online on schedule to satisfy strict double-transformation origin rules. [R10] [S11]

1.6 JUDGE EVERY ROUTE BY MEASURED LOCAL TRANSFORMATION AND REPEAT ORDERS

When a country exports 95 percent of its lint raw and imports most of its finished clothing, trade regimes cut in two directions depending on factory design. [R06] [S11] [S25] If a preference requires manufacture from originating yarn or fabric (as many EU MAR rules for HS Chapters 61 and 62 and AfCFTA Appendix IV rules require), a Cameroonian cut-make-trim (CMT) plant using imported Asian fabric may fail the origin test unless a single-transformation rule or cumulation applies. [S09] [S11] [S22] Conversely, integrating or partnering with local spinning, knitting, weaving and dyeing advances the national 50 percent processing target and qualifies for origin-dependent export regimes. [R06] [R07] [S11] [S22]

Domestically, Statista estimates in the inherited register place Cameroon's clothing and footwear spend at about US$94.70 a person in 2024 (about 8.0 pieces a person), with apparel e-commerce revenue projected to rise from US$20.32 million in 2023 to US$33.61 million in 2027 at 13.41 percent a year. [R26] Serving domestic demand requires no foreign preferences or origin certificates and operates inside the 2026 ECCAS-CEMAC CET. [R26] [S25] [S26] Every export route must therefore be judged by whether it yields higher risk-adjusted cash contribution and local cotton conversion than domestic and regional orders. [S03] [S24] [S30]

1.7

The United States is excluded from Cameroon's base case

In many African apparel studies, the United States market under AGOA is presented as the default anchor buyer. For eligible sub-Saharan African exporters, USITC data confirm that apparel has long been the leading manufactured category under AGOA, accounting for US$720.2 million of the US$5.0 billion in total US imports receiving AGOA duty-free treatment in calendar year 2025 according to the Congressional Research Service (CRS). [S01] [S03] For a factory sited in Cameroon in October 2026, however, booking AGOA revenue in the base case is a factual error. [S01] [S02]

1.8 PROGRAMMATIC EXTENSION THROUGH 2028 DOES NOT RESTORE COUNTRY ELIGIBILITY

An analyst must track two separate legal clocks in United States trade law: Congressional authorisation of the AGOA programme and presidential designation of beneficiary countries. [S01] [S02] [S35] AGOA's prior statutory authorisation expired on 30 September 2025. [S01] In February 2026, Congress enacted the Consolidated Appropriations Act, 2026 (Public Law 119-75), retroactively reauthorising AGOA through 31 December 2026. [S01] On 2 September 2026, Congress enacted the Continuing Appropriations and Extensions Act, 2027 (Public Law 119-103), amending Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) by striking "2026" and inserting "2028", extending AGOA, its regional apparel provisions and the third-country fabric rule through 31 December 2028. [S35]

None of those legislative extensions reinstated Cameroon. [S01] [S35] As recorded in the Office of the United States Trade Representative (USTR) 2020 Trade Policy Agenda and 2019 Annual Report, the 2019 annual review terminated Cameroon's AGOA eligibility effective 1 January 2020. [R18] [S02] The USITC's 76th Report confirms that no countries were reinstated or terminated in the 2024 review. [S04] The August 2026 CRS report lists 33 eligible sub-Saharan African countries for 2026 and lists Cameroon as ineligible. [S01] Extending the Act to 31 December 2028 preserves benefits for eligible countries, not Cameroon. [S01] [S35]

1.9 EVEN A FUTURE REDESIGNATION WOULD REQUIRE SEPARATE APPAREL, VISA AND DUTY-STACK CHECKS

Even if a future review redesignated Cameroon, duty-free apparel shipments could not start immediately. [S05] The United States Department of Commerce Office of Textiles and Apparel (OTEXA) requires a beneficiary country to establish an effective textile visa system and enforcement procedures against unlawful transshipment and counterfeit documentation, with both a certificate of origin and a visa required per shipment. [S05]

Moreover, AGOA apparel assembly relies heavily on the third-country fabric (3CF) rule for lesser-developed beneficiaries, within annual caps set by the Committee for the Implementation of Textile Agreements (CITA). [S03] [S05] [S38] In 2021, nearly 99 percent of AGOA apparel entries used the 3CF provision, against about 0.7 percent using regional fabric. [S03] For 1 October 2026 to 30 September 2027, CITA set a 7 percent overall apparel cap (1,690,799,016 square metre equivalents) and a 3.5

percent 3CF sub-limit (845,399,508 square metre equivalents). [S38] CRS also notes that AGOA waives only MFN tariffs and not separate presidential tariff actions. [S01] GFT therefore assigns zero base-case revenue to the United States. [S01] [S05]

1.10

The EU is a real but conditional export option

Unlike the United States route, Cameroon's preferential access to the European Union is legally active today. [S07] [S09] Still, commentary often confuses the Economic Partnership Agreement (EPA) and Market Access Regulation (MAR) with Everything But Arms (EBA) for least-developed countries (LDCs), or assumes that any shipment from Douala or Kribi enters duty-free. [S09] [S10] [S13]

1.11 THE EPA AND MAR ELIMINATE DUTIES FOR ORIGINATING PRODUCTS, NOT FOR ALL SHIPMENTS

Cameroon's EU route rests on the Interim EPA with Central Africa, published in February 2009 and provisionally applied since 4 August 2014. [S06] [S07] As DG Trade and Access2Markets record, Cameroon is the Central African country implementing this agreement, receiving duty-free and quota-free EU access for originating products across HS Chapters 1 to 97 (except Chapter 93) while removing duties on 80 percent of EU exports over 15 years. [S06] [S08] [S09] Regulation (EU) 2016/1076 (MAR) governs the operational access and origin rules. [S10] [S11] Unlike LDCs covered by EBA under the Generalised Scheme of Preferences, Cameroon operates under the EPA and MAR regime. [S09] [S10] [S13]

Both the 2009 Interim EPA text and October 2026 Access2Markets guidance require originating status and a valid proof of origin. [S06] [S09] [S10] A non-originating garment shipped from Cameroon faces the full EU MFN tariff. [S09] [S10] [S11]

1.12 PRODUCT-SPECIFIC TRANSFORMATION RULES, PROOF THRESHOLDS AND PRODUCT COMPLIANCE GOVERN REVENUE

Translating the EU option into an engineering specification requires verifying three requirements before quoting an EU buyer:

1. **Product-specific rules and textile tolerances:** Under Regulation (EU) 2016/1076 (MAR), the general 15 percent ex-works value tolerance for non-originating materials explicitly excludes HS Chapters 50 to 63. [S09] [S11] Apparel in Chapters 50 to 63 follows Annex II product-specific rules, where certain headings require production from yarn while others allow manufacture from unbleached or unprinted fabric, and where cumulation requires administrative cooperation and origin evidence. [S09] [S11] [S12]
2. **Documentary proof and customs declaration:** Preferential claims from Cameroon require an EUR.1 movement certificate or an invoice declaration (by any exporter up to EUR 6,000, or by an approved exporter for any value), valid for 10 months, supported by direct-transport evidence, and presented with the Single Administrative Document (SAD) by an importer holding an EORI number. [S09] [S10] [S14]

3. **Destination product compliance:** Under Regulation (EU) No 1007/2011 on textile fibre names and labelling, when a manufacturer is outside the Union, the EU importer must ensure the supply of the label and the accuracy of fibre-composition information. [S15] Garments must also satisfy REACH chemical restrictions and General Product Safety Regulation documentation rules. [S15]

1.13

AfCFTA has reported rule adoption with unfinished operating work

The key source update between GFT's January 2024 baseline and this October 2026 edition concerns the African Continental Free Trade Area (AfCFTA). [R23] [S20] [S21] Whereas the 2024 register (R23) recorded 92.3 percent of tariff lines agreed excluding vehicles, textiles and clothing, 2026 sources report adoption of the remaining rules while showing why corridor implementation remains decisive. [R23] [S20] [S21] [S36] [S37]

1.14 OFFICIAL MARCH AND SEPTEMBER 2026 SOURCES REPORT FEBRUARY 2026 RULE ADOPTION ALONGSIDE TRANSITIONAL DIRECTIVES

In March 2026, South Africa's Department of Trade, Industry and Competition reported: "Outstanding Rules of Origin on Automotive, Clothing and Textiles adopted (100% of Rules of Origin agreed)." [S20] On 4 September 2026, the tralac Ratification Barometer independently recorded: "Rules of origin (RoO) on 100% of tariff lines have been agreed (outstanding RoO on textiles and apparel and automotives adopted by AU Assembly in February 2026)." [S21]

Meanwhile, the AfCFTA Secretariat's Factsheet dated 24 August 2026 notes that the 17th Council of Ministers adopted the Ministerial Directive on the Application of the Provisional Rules of Origin for Textiles and Apparel on a transitional basis, citing 93.6 percent Appendix IV coverage. [S36] GFT retains both source vintages and requires the compliance team to verify the exact Appendix IV or transitional instrument applied by customs on each corridor. [S20] [S21] [S22] [S36]

1.15 GAZETTING, TARIFF-SCHEDULE CATEGORIES AND CORRIDOR READINESS GOVERN USABLE PREFERENCE

An AfCFTA preference becomes usable at a border only when both State Parties complete domestic implementation. [S20] [S32] [S37] State Parties liberalise at least 90 percent of tariff lines as Category A, up to 7 percent as sensitive Category B, and up to 3 percent as excluded Category C, with Provisional Schedules of Tariff Concessions (PSTCs) covering Category A. [S20]

As the AfCFTA Secretariat states in its July 2026 status report, once tariff schedules are verified and adopted, State Parties must gazette them to domesticate them in national law. [S37] Nigeria's April 2025 gazetting (as the 23rd State Party) confirmed that gazetting gives traders legal certainty at import customs. [S32] As of July 2026, the Secretariat recorded 48 verified and adopted schedules, 26 gazetted schedules and 12 State Parties notifying active AfCFTA trading, while the March and September 2026 trackers list Cameroon among gazetted or implementing states (and note 24 State Parties notifying certificates of origin by March 2026). [S20] [S21] [S37]

At shipment level, the WCO AfCFTA guide requires a certificate of origin or permitted declaration (for approved exporters or consignments up to US$5,000), valid for 12 months under Article 17.4, with archived supporting records. [S22] World Bank analysis shows that government-authority origin documentation reduces export volumes by 19 percent, and while its deep-integration scenario models Cameroon's intra-African exports growing by 144 percent by 2035 relative to baseline, that figure is a conditional scenario rather than an order forecast. [S23] [S33]

To consolidate the legal and documentary starting positions across all four regimes, **Exhibit 3**, p. 22 compares the United States, the European Union, Continental Africa and Central Africa as of October 2026.

EXHIBIT 03 / REGIME ARCHITECTURE AS OF OCTOBER 2026

Four regimes create four different starting positions

Regime	Legal form and horizon	Cameroon status (Oct 2026)	Primary origin gate	Shipment documentary gate
United States (AGOA)	Nonreciprocal US statute extended on 2 Sep 2026 through 31 Dec 2028 (P.L. 119-103)	Ineligible; terminated effective 1 Jan 2020 and not reinstated in 2026	Apparel visa system, assembly rules and LDC status for 3CF	AGOA textile certificate of origin plus stamped visa per shipment
European Union (EPA and MAR)	Interim EPA applied provisionally since 4 Aug 2014; MAR (Reg. 2016/1076)	Duty-free and quota-free for originating goods (HS 1 to 97 except 93)	Product-specific transformation rules; 15% general tolerance excludes HS 50 to 63	EUR.1 or invoice declaration (up to EUR 6,000 or approved exporter); 10-month validity
Continental Africa (AfCFTA)	Reciprocal treaty; textile and apparel RoO reported adopted Feb 2026 (100% agreed)	Ratified; listed among gazetted or implementing states in 2026 trackers	Appendix IV product rules and transitional textile directive (Aug 2026 factsheet)	AfCFTA certificate or declaration (up to US$5,000 or approved exporter); 12-month validity
Central Africa (ECCAS-CEMAC CET)	Harmonised common external tariff on third-country imports from 1 Jan 2026	Applicable under Finance Law 2026 and Decision No. 14 of 18 Oct 2024	External tariff (0% to 40%, named fabrics and apparel at 40%); internal origin for CEMAC	Customs import/export declaration; national VAT and excise remain separate

SOURCED [S01] [S02] [S05] [S06] [S07] [S09] [S10] [S11] [S20] [S21] [S22] [S25] [S26] [S35] Compiled from official legal and institutional sources as of 30 October 2026. Each regime requires product-specific HS-line verification prior to shipment.

Exhibit 3, p. 22 demonstrates why a single export assumption cannot be copied across destinations. [S01] [S09] [S20] [S25] What **Exhibit 3**, p. 22 cannot establish is the net cash margin on any of these four routes once input duties, freight dispersion and compliance administration are deducted; those line-item economics require a shipment-level cost model. [S14] [S19] [S25] [S30]

1.16

GFT's position is domestic proof, regional corridors, conditional EU orders

When the legal evidence, cotton-processing baseline and logistics constraints are combined, the strategic sequence for GFT's Cameroon textile programme is clear: build first where no foreign preference is required, prove nearby corridors next, treat the EU as a conditional export option, and exclude AGOA from the base case. [R06] [S01] [S09] [S24] [S30]

1.17 BUILD FIRST WHERE NO FOREIGN PREFERENCE IS REQUIRED, THEN PROVE NEARBY CORRIDORS

Climbing a manufacturing learning curve across operator skill, machine availability and defect inspection at the same time as an intercontinental customs and logistics learning curve invites rejected shipments. [R12] [R29] [S03] [S30] In the World Bank's 2023 Logistics Performance Index (LPI), based on a late-2022 survey, Cameroon scored 2.1 on a 1-to-5 scale (alongside Angola and Haiti, just above Afghanistan and Libya at 1.9 and Somalia at 2.0), while global container-tracking analysis in the same report recorded a 44-day mean journey with a 10.5-day standard deviation driven heavily by port and facility dwell times. [S30] Although the 2023 LPI is a survey diagnostic rather than a live customs stopwatch, it reinforces USITC findings that speed-to-market is a major constraint on African apparel sourcing. [S03] [S30]

GFT's commercial sequence therefore follows four gated stages:

- **Stage 1: Domestic Cameroon proof (base-case foundation).** Launch initial production for domestic ready-to-wear, traditional textiles and institutional uniforms inside Cameroon. [R26] Domestic sales require no foreign origin certificates, settle in CFA francs (XAF, pegged at 655.957 XAF per EUR), and compete behind the harmonised ECCAS-CEMAC Common External Tariff effective 1 January 2026, whose published summary places ready-to-wear clothing, accessories, and cotton and polyester fabrics in the 40 percent duty band. [R32] [S25] [S26]
- **Stage 2: Measured CEMAC and gazetted AfCFTA corridors (regional expansion).** Expand corridor by corridor into neighbouring Central and West African markets once domestic quality and cost stabilise. [S20] [S24] [S27] World Bank and AFD analysis shows that intra-African trade is 15 to 17 percent of Africa's exports but far more manufacturing-intensive than external trade. [S24] Because CEMAC recorded only 2.2 percent intracommunity trade growth between 2023 and 2024 amid border frictions, each regional route must be tested with trial shipments before capacity is committed. [S20] [S24] [S27] [S32]
- **Stage 3: Conditional European Union orders (verified export option).** Add EU styles under the interim EPA and MAR only after the garment's HS code and bill of materials pass the Annex II rule, EUR.1 or approved-exporter procedures are rehearsed, importer obligations under Regulation 1007/2011, REACH and product safety are assigned, and lead-time dispersion fits the buyer's window. [S09] [S11] [S14] [S15] [S30]

- **Stage 4: United States AGOA route (excluded from base case; tracked as policy upside).** Hold zero AGOA volume in the base case while Cameroon remains ineligible in 2026, monitoring USTR reviews before the 31 December 2028 sunset. [S01] [S02] [S35]

GFT NOTE

In GFT's Cameroon textile programme, financial models and capacity plans must separate *policy-independent demand* (domestic Cameroon sales), *regional treaty corridors* (selected CEMAC and gazetted AfCFTA routes), *conditional active preferences* (EU EPA and MAR orders backed by verified origin dossiers) and *inactive policy options* (US AGOA). Capital expenditure for export-dedicated finishing lines should be gated on trial shipments clearing customs with zero documentary queries. [S01] [S09] [S20] [S25]

METHOD

To evaluate whether a trade regime converts into net commercial value for a specific garment style, GFT applies a six-step boundary check: 1. **Fix the product and corridor boundary:** Record the six-to-ten-digit HS code (HS Chapter 61 or Chapter 62), destination, transport mode and incoterm. [S05] [S09] [S22] 2. **Verify country and schedule status:** Confirm in dated primary sources that Cameroon is an active beneficiary or implementing party and that the destination schedule is gazetted. [S01] [S09] [S20] [S37] 3. **Test bill-of-materials origin:** Map every yarn, fabric, trim and process step against the exact product-specific rule and textile tolerance exclusion (such as the MAR exclusion of HS Chapters 50 to 63 from the general 15 percent tolerance). [S11] [S22] 4. **Price the full border and compliance stack:** Deduct origin administration, brokerage, non-tariff product testing and labelling (EU Regulation 1007/2011), national taxes outside the CET (VAT and excise), and lead-time buffer cost from the headline tariff saving. [S14] [S15] [S19] [S25] [S30] 5. **Apply a binary gate to legal exclusions:** If any statutory gate fails (such as Cameroon's 2026 AGOA ineligibility), set preferential margin to zero. [S01] [S02] 6. **Reconcile post-entry execution:** Log first-time certificate acceptance, customs queries, port dwell time and repeat orders in the performance-management system. [S18] [S30]

WORKED EXAMPLE: ILLUSTRATIVE LANDED-MARGIN COMPARISON ACROSS THREE ROUTE STATES

Consider an explicitly **illustrative** batch of 1,000 knitted cotton polo shirts (HS Chapter 61) with an assumed ex-works factory price in Cameroon of US$10.00 per shirt, or US$10,000 for the illustrative consignment (with local XAF costs referenced against the 655.957 XAF per EUR peg). [R32] [S09] [S11] These assumed figures are illustrative inputs constructed solely to demonstrate the calculation method, not observed GFT factory results.

- **Case A: EU EPA shipment with verified originating fabric (preferential route clears).** Suppose the shirts are knitted and sewn in Cameroon from locally spun Cameroonian cotton yarn, meeting the EU MAR double-transformation rule. [R06] [S09] [S11] On an illustrative CIF customs value of US$11,200 (US$10,000 ex-works plus US$1,200 illustrative freight and insurance), an illustrative 12.0 percent EU MFN apparel tariff would impose US$1,344 of duty. With originating status and a valid `EUR.1` certificate (or invoice declaration up to EUR 6,000 or by an approved exporter), the preferential EU duty is 0 percent, saving US$1,344 gross. [S06] [S09] [S10] Deducting illustrative origin administration of US$180, illustrative Regulation 1007/2011 labelling and safety checks of US$160, and an illustrative working-capital dispersion buffer of US$220 leaves an illustrative net preference value of US$1,344 minus US$560, or **US$784** (US$0.784 per shirt). [S15] [S19] [S23] [S30]
- **Case B: EU shipment using non-originating third-country fabric (origin gate fails).** If the plant imports dyed fabric from outside the EPA cumulation zone and performs only cutting and sewing in Cameroon, failing the MAR Chapter 61 rule (where the 15 percent general tolerance excludes HS Chapters 50 to 63), the preferential saving is **US$0**, the importer pays the illustrative US$1,344 MFN duty, and an illustrative US$4,000 imported fabric bill without suspension faces US$1,600 of inbound tariff under Cameroon's 40 percent ECCAS-CEMAC CET before VAT. [S09] [S11] [S25]
- **Case C: United States shipment in calendar year 2026 (country gate fails).** Because Cameroon remains ineligible for AGOA in 2026 despite the Act's extension through 2028, the preferential duty saving is **US$0**. [S01] [S02] [S35]

WARNING

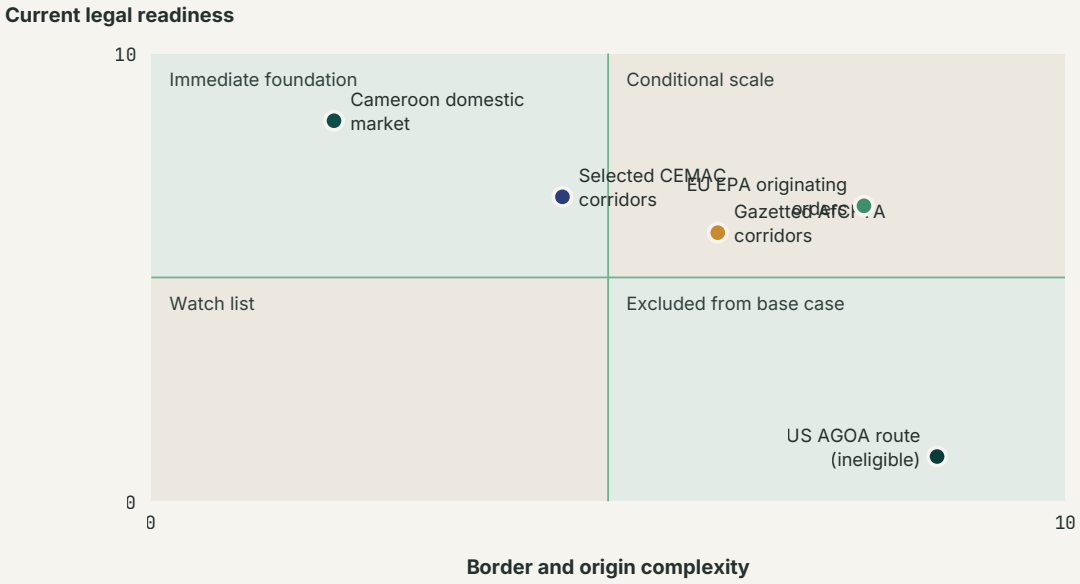
Two verification gaps remain open as of 30 October 2026. First, while the Cameroon National Shippers' Council and Customs confirm that the harmonised ECCAS-CEMAC Common External Tariff took effect on 1 January 2026 with a 40 percent top band covering named examples of cotton and polyester fabrics, ready-to-wear clothing and accessories, every specific input (yarn, greige fabric, dyes, trims and machinery) requires line-by-line verification in the official HS annex. [S25] [S26] Second, while March and September 2026 sources report 100 percent agreement on AfCFTA rules of origin following the February 2026 AU Assembly adoption and the August 2026 Secretariat factsheet cites the transitional textile directive, traders must verify the exact gazetted schedule and customs circular in force at both ends of any proposed African corridor. [S20] [S21] [S32] [S36] [S37]

1.18 KEEP FUTURE AGOA REVENUE OUTSIDE THE BASE CASE AND MAP EVERY ROUTE ON TWO DIMENSIONS

To operationalise this portfolio discipline across GFT's feasibility, performance-management and digital-strategy workstreams, **Exhibit 4**, p. 26 places the five principal market routes on two defined engineering dimensions: border and origin execution complexity on the horizontal axis, and current legal readiness for a Cameroonian producer on the vertical axis.

EXHIBIT 04 / ILLUSTRATIVE SCORE (0 TO 10)

Route sequencing separates immediate domestic proof from conditional export options



ILLUSTRATIVE [S01] [S09] [S20] [S24] [S30] Illustrative strategic-positioning matrix constructed by GFT from legal and operational constraints in S01, S09, S20, S24 and S30. Coordinates are analytical design scores (0 to 10), not statistical measurements.

In **Exhibit 4**, p. 26, the upper-left quadrant ("Immediate foundation") holds the domestic Cameroon market, where legal readiness is immediate and border complexity is lowest. [R26] [S25] Selected CEMAC corridors sit near the boundary between immediate foundation and conditional scale, reflecting proximity tempered by border and infrastructure frictions. [S24] [S27] Gazetted AfCFTA corridors and EU EPA originating orders occupy the upper-right quadrant ("Conditional scale"), where legal access exists in 2026 but documentary, transformation and lead-time execution require shipment-level engineering. [S09] [S20] [S22] [S30] The United States AGOA route sits in the lower-right quadrant ("Excluded from base case"), combining high compliance complexity with legal ineligibility. [S01] [S02] [S05] Because **Exhibit 4**, p. 26

uses illustrative analytical coordinates, it cannot replace the regime comparisons, landed-cost bridges, origin maps, customs dossiers, compliance packs and logistics distributions developed across the rest of this paper. [S09] [S14] [S22] [S30]

A tariff concession only opens the legal gate at the border; the factory still has to engineer the origin, prove the shipment and win the repeat order.

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02

PART I: ACCESS CREATES OPTIONS, NOT ORDERS / REGIME ARCHITECTURE

Four regimes write four different gates

AGOA, the EU EPA, AfCFTA and CEMAC cannot be compared as percentages because each allocates eligibility, origin and implementation differently.

CHAPTER 02
DECISION TEST

AGOA, the EU EPA, AfCFTA and CEMAC cannot be compared as percentages because each allocates eligibility, origin and implementation differently.

A commercial plan that summarises market access as a single row of duty percentages mistakes four distinct legal architectures for one uniform discount. For an apparel manufacturer in Cameroon, the African Growth and Opportunity Act (AGOA) of the United States, the interim Economic Partnership Agreement (EPA) and Market Access Regulation (MAR) of the European Union, the African Continental Free Trade Area (AfCFTA) and the harmonised Common External Tariff (CET) of the Economic Community of Central African States (ECCAS) and the Central African Economic and Monetary Community (CEMAC) do not ask the same compliance question at the border. [S01] [S09] [S20] [S25] One is a unilateral statutory preference whose country designations and legislative sunset move on separate clocks. [S01] [S35] A second is a bilaterally applied agreement paired with an EU regulation granting duty-free and quota-free entry only to goods proved to originate under product-specific transformation rules. [S06] [S09] [S10] A third is a continental free-trade framework whose apparel origin rules reached reported adoption in February 2026, yet whose usability depends on national schedule gazetting and customs execution along each corridor. [S20] [S21] [S32] A fourth is a regional external tariff applied in Cameroon from 1 January 2026, pricing third-country fabrics and garments at the external border without guaranteeing frictionless internal movement. [S25] [S26] [S34] Within Green Future Tech Limited's (GFT) Cameroon textile programme, prepared on 31 January 2024 with source-refresh notes retained in 2026, every route is decomposed into its legal instrument, country gate, tariff-line rule, documentary threshold and validity window before a shift is scheduled around a preferential margin. [R06] [S09] [S22]

2.1

Unilateral preferences and negotiated agreements carry different policy risks

The first boundary in trade access separates autonomous preferences granted by a single importing state from contractual obligations negotiated through bilateral or regional treaties. Under the World Trade Organization (WTO) framework, the 1979 Enabling Clause permits developed contracting parties to accord differential and more favourable tariff treatment to developing countries without extending it universally under most-favoured-nation (MFN) rules, and recognises regional arrangements among developing countries. [S0203] By contrast, Article XXIV of the General Agreement on Tariffs and Trade (GATT 1994) distinguishes a free-trade area, eliminating duties on substantially all originating trade among constituent territories, from a customs union, applying substantially the same external duties to non-members. [S0202] Annex II to the WTO Agreement on Rules of Origin confirms that preferential origin rules belong to these autonomous or contractual regimes rather than the non-preferential work programme. [S0201] Because the legal foundation differs across autonomous preferences, free-trade areas and customs unions, policy risk changes before cloth is cut. [S01] [S06] [S0202]

2.2 AUTONOMOUS STATUTORY PREFERENCES SEPARATE PROGRAMME RENEWAL FROM COUNTRY DESIGNATION

AGOA exemplifies an autonomous, nonreciprocal United States preference enacted by Congress and administered through annual executive eligibility reviews. [S01] [S02] The exporting country holds no treaty right when the legislature lets an authorisation lapse

or the executive revokes a designation. [S01] [S02] Cameroon's AGOA beneficiary status was terminated effective 1 January 2020 following the 2019 eligibility review recorded by the Office of the United States Trade Representative (USTR), citing human-rights concerns. [R18] [S02] Subsequent reviews, including the 2024 review documented by the United States International Trade Commission (USITC), did not reinstate Cameroon, and Congressional Research Service (CRS) reporting for calendar year 2026 lists Cameroon among ineligible sub-Saharan African countries while 33 countries qualify. [S01] [S04] Meanwhile, statutory authority for AGOA expired on 30 September 2025, was retroactively reauthorised in February 2026 through 31 December 2026 by Public Law 119-75, and was extended through 31 December 2028 by Section 2008 of Public Law 119-103 on 2 September 2026. [S01] [S35] Neither 2026 statute restored Cameroon's country designation. [S01] [S35]

2.3 NEGOTIATED AGREEMENTS SHIFT THE RISK FROM UNILATERAL REVOCATION TO CORRIDOR EXECUTION

Contractual arrangements replace unilateral revocation risk with reciprocity, phased schedules and administrative implementation requirements. The Interim EPA between the European Community and the Central Africa Party was published in February 2009 and has been provisionally applied since 4 August 2014. [S06] [S07] The European Union eliminates customs duties on originating Central African products across Harmonized System (HS) Chapters 1 to 97, excluding Chapter 93, while Cameroon removes duties over 15 years on 80 percent of EU exports. [S06] [S08] Complemented by Regulation (EU) 2016/1076, the Market Access Regulation (MAR), Cameroon's EU entry does not depend on an annual unilateral country-renewal vote, though it requires strict origin verification. [S07] [S09] [S10] [S11] Similarly, AfCFTA operates as a continental treaty where the primary risk is whether the partner state has verified, adopted and nationally gazetted its tariff schedule and instructed customs posts to grant the preference. [S20] [S32] [S37] Finally, the harmonised ECCAS and CEMAC CET approved by Decision No. 14/CEEAC/CCEG/XXV/24 on 18 October 2024 and applied in Cameroon from 1 January 2026 sets external duties between 0 percent and 40 percent on third-country imports. [S25] [S26]

Exhibit 5, p. 32 compares the legal instrument, Cameroon country gate, garment origin gate, documentary proof and duration across all four regimes as of 30 October 2026. [S01] [S09] [S20] [S25]

EXHIBIT 05 / REGIME ATTRIBUTES AS OF OCTOBER 2026

Four trade regimes impose four distinct legal and operational gates on Cameroonian apparel

Regime	Legal form	Cameroon status	Apparel origin gate	Primary proof	Time horizon
United States AGOA	Unilateral US statute (19 U.S.C. 3721)	Ineligible since 1 Jan 2020 (2026 list)	Apparel visa + yarn/fabric or LDC 3CF rule	Textile origin certificate + visa	Authorised to 31 Dec 2028
EU-Central Africa EPA / MAR	Reciprocal asymmetric EPA + Reg 2016/1076	Provisionally applied since 4 Aug 2014	HS61/62 PSR; no 15% general tolerance	EUR.1 or invoice declaration (to EUR 6,000)	Ongoing provisional application
AfCFTA	Continental FTA among AU State Parties	Ratified; gazetted schedule reported 2026	Appendix IV HS61/62 rules adopted Feb 2026	AfCFTA CoO or declaration (to US$5,000)	Phased schedules; 12-month proof
ECCAS / CEMAC CET	Regional customs-union external tariff	In force in Cameroon from 1 Jan 2026	40% top band on named fabrics/garments	Import declaration + community origin rules	Applied from 2026 Finance Law

SOURCED [S01] [S02] [S05] [S06] [S07] [S09] [S10] [S11] [S20] [S21] [S22] [S25] [S26] [S35] Compares legal instrument, Cameroon eligibility status, apparel origin rule gate, documentary proof and temporal horizon across AGOA, the EU-Central Africa EPA and MAR, AfCFTA, and the harmonised ECCAS/CEMAC CET as of 30 October 2026.

The comparison in **Exhibit 5**, p. 32 shows why headline tariff numbers cannot be ranked without reading the legal column first. Where AGOA blocks Cameroon at the country gate despite statutory extension to 2028, the EU EPA and MAR open the country gate for originating products while shifting the decisive test to tariff-line origin and documentary proof. [S01] [S09] [S11] [S35] AfCFTA combines reported rule adoption with corridor-by-corridor domestic implementation, whereas the ECCAS and CEMAC CET alters the external tariff wall on both imported fabrics and finished clothing. [S20] [S25] [S26] What **Exhibit 5**, p. 32 cannot establish on its own is whether a specific garment style satisfies the transformation rule at a positive margin.

2.4

Country eligibility never substitutes for product origin

Even when an exporting country holds active beneficiary or party status, no preferential regime grants zero duty merely because a container is loaded at Douala or Kribi. Every preferential arrangement separates the territorial standing of the exporting state from the economic nationality of the merchandise. [S09] [S22] [S0201] A factory manager must treat country eligibility as an outer boundary and product origin as an inner gate proved on every consignment. [S05] [S10] [S22]

2.5 AGOA SEPARATES GENERAL COUNTRY DESIGNATION, APPAREL CERTIFICATION AND THIRD-COUNTRY FABRIC RULES

AGOA stacks multiple legal gates inside one preference regime. Generic designation as an AGOA beneficiary country does not entitle a country to export apparel duty-free. [S01] [S05] As the Office of Textiles and Apparel (OTEXA) explains, a beneficiary must separately qualify for textile and apparel benefits by establishing an effective visa system and enforcement procedures against unlawful transshipment and counterfeit documentation, alongside customs verification cooperation. [S05] A third gate governs fabric origin: the third-country fabric (3CF) provision, permitting qualifying lesser-developed beneficiaries to assemble apparel from fabric of any origin within quantitative ceilings, applies only to countries meeting statutory lesser-developed criteria. [S03] [S05] [S38] In 2021, nearly 99 percent of AGOA apparel entries used this third-country fabric provision, while only about 0.7 percent used regional fabric without 3CF. [S03] Even if Cameroon regained generic AGOA designation, a mill could not ship garments duty-free to the United States until its apparel visa system, enforcement procedures and fabric-rule pathway were independently certified. [S01] [S03] [S05]

2.6 EU AND AFCFTA PREFERENCES ATTACH TO ORIGINATING STATUS, NOT PLACE OF DISPATCH

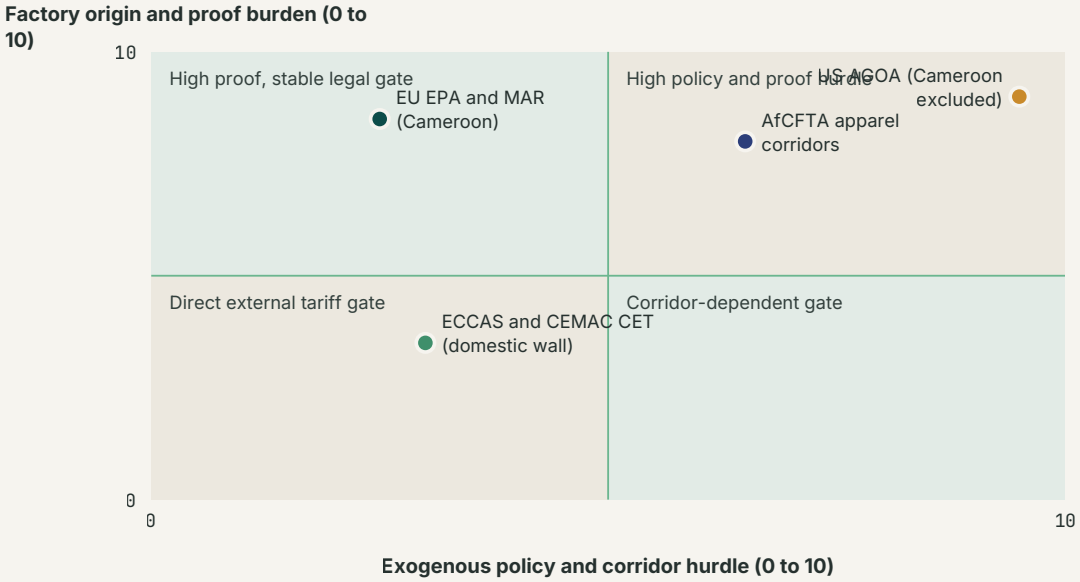
The same separation governs Cameroon's active routes into the European Union and across Africa. Access2Markets states that the EU-Central Africa EPA provides Cameroon with duty-free and quota-free access to the EU market for all products, conditioned on compliance with the agreement's rules of origin and presentation of a valid proof of origin under the EPA or MAR. [S09] [S10] Under the EU Generalised Scheme of Preferences (GSP), Least Developed Countries (LDCs) automatically receive Everything But Arms (EBA) treatment even if they have another arrangement in place, whereas Cameroon is not an LDC and accesses the EU through its provisionally applied EPA and the MAR rather than EBA. [S07] [S09] [S10] [S13] Cameroon's garments must therefore satisfy the origin protocol under the Central Africa EPA and Regulation (EU) 2016/1076. [S09] [S11] [S13]

Under AfCFTA, the World Customs Organization (WCO) Practical Guide confirms that preferential treatment applies only to goods originating in a State Party by being wholly obtained there or sufficiently worked or processed under Annex 2 and its Appendix IV product-specific rules, supported by a proof of origin submitted within 12 months of issuance. [S22] Goods imported from a third country into Cameroon and re-exported across an African border without meeting the Appendix IV rule remain non-originating. [S22] [S25]

Exhibit 6, p. 34 maps each regime along two derived operational dimensions: the exogenous policy and corridor hurdle outside the factory's control, and the shipment-level origin and proof burden inside the factory's control. [S01] [S05] [S09] [S20] [S22] [S25]

EXHIBIT 06 / DERIVED GATE INDEX (0 TO 10 SCALE)

The legal form of access changes the commercial test between policy hurdles and proof burdens



DERIVED [S01] [S02] [S05] [S07] [S09] [S10] [S11] [S20] [S21] [S22] [S25] [S26] [S35] Derived comparison from cited legal requirements. Horizontal axis sums five 2-point external hurdles: country exclusion (2), renewal exposure (2), schedule gazetting (2), customs cooperation prerequisite (2), and internal border friction (2). Vertical axis sums five 2-point factory proof burdens: HS transformation rule (2), textile tolerance exclusion (2), certificate/visa issuance (2), direct-transport proof (2), and supplier record retention (2). Scores count structural gates, not probabilities.

The positioning in **Exhibit 6**, p. 34 clarifies why GFT orders its routes sequentially. The EU EPA and MAR sit in the upper-left quadrant (exogenous hurdle 2.5, proof burden 8.5 on the 0 to 10 scale): because provisional application dates from 4 August 2014, the primary task is engineering the garment bill of materials and shipment dossier to pass an 8.5-point origin gate. [S07] [S09] [S11] AfCFTA apparel corridors sit in the upper-right quadrant (exogenous 6.5, proof 8.0): even after the February 2026 clothing and textile origin adoption, the exporter faces an 8.0-point certification burden plus a 6.5-point dependency on partner gazetting and border execution. [S20] [S21] [S22] [S32] AGOA sits at the upper-right extreme (9.5 exogenous, 9.0 proof) because Cameroon is excluded at the country gate and would still face visa and origin controls if redesignated. [S01] [S02] [S05] The ECCAS and CEMAC CET sits in the lower-left quadrant (3.0 exogenous, 3.5 proof) for domestic sales competing against third-country imports. [S25] [S27] [S34] Because **Exhibit 6**, p. 34 counts structural gates on an ordinal rubric, Chapter 3 performs the monetary landed-margin reconciliation.

GFT NOTE

Never book a preferential tariff rate on a country-level trade summary. In GFT's Cameroon textile programme, a route is marked *legally open* only when both the country-level instrument is in force on the shipment date and the exact 6-digit or 8-digit HS garment style passes the applicable product-specific origin rule. [S09] [S11] [S22]

2.7

Apparel is a set of tariff lines, not one legal category

In trade law, "apparel" is a commercial convenience rather than a single rule of origin. Under the Harmonized System nomenclature, textile inputs and made-up garments span HS Section XI across Chapters 50 to 63, with finished clothing concentrated in Chapter 61 (articles of apparel and clothing accessories, knitted or crocheted) and Chapter 62 (articles of apparel and clothing accessories, not knitted or crocheted). [S05] [S11] [S22] Every preferential regime attaches its transformation tests, value tolerances and cumulation allowances to specific HS chapters, headings or subheadings, so a knitted cotton T-shirt under HS Chapter 61 and a woven cotton shirt under HS Chapter 62 face different origin gates inside the same agreement. [S05] [S11] [S22]

2.8 CONSTRUCTION METHOD AND TARIFF CLASSIFICATION FIX THE TRANSFORMATION STAGE

The WTO Agreement on Rules of Origin requires in Annex II that whenever a preferential rule uses a change of tariff classification, an ad valorem percentage or a specific manufacturing operation, it must specify the exact headings, calculation methods or processing steps conferring origin. [S0201] Across the EU MAR, AfCFTA and AGOA, apparel rules rely on specific manufacturing process tests: single transformation (from fabric) or double transformation (from yarn, requiring both fabric formation and making-up inside the qualifying territory). [S03] [S11] [S22] [S29] Under Regulation (EU) 2016/1076, product-specific rules for HS Chapters 61 and 62 distinguish garments sewn from two or more pieces of knitted fabric from garments knitted directly to shape, specifying where manufacture from yarn versus fabric applies. [S11] In Asian graduating LDCs studied by the International Trade Centre (ITC), WTO, UN DESA and UNCTAD, the EU's 2011 reform from double to single transformation for LDCs strengthened the apparel supply response. [S29] Because Cameroon operates under the Central Africa EPA and MAR rather than EBA, a factory must inspect the exact MAR rule for each HS heading before choosing imported fabric, locally knitted fabric from imported yarn, or yarn spun from Cameroonian cotton lint. [R06] [S09] [S11] [S29]

2.9 TEXTILE CHAPTERS ARE EXCLUDED FROM GENERAL VALUE TOLERANCES

A costly classification mistake is assuming that a regime's general *de minimis* tolerance for non-originating materials applies to textiles and clothing. Under the EU EPA and MAR, Access2Markets notes a general tolerance of 15 percent of the ex-works price, yet Article 4(2) of Annex II to Regulation (EU) 2016/1076 states: *"This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System."* [S09] [S11] Instead, HS Chapters 50 to 63 follow specific textile tolerances in the introductory notes to Annex II. [S11] Similarly, AGOA and AfCFTA apply textile-specific findings, trim and accessory rules rather than general tolerances. [S05] [S22]

WORKED EXAMPLE

Consider an illustrative order of 10,000 woven cotton trousers under HS Chapter 62 at EUR 12.00 ex-works per trouser (illustrative value EUR 120,000) exported from Cameroon to the EU under the EPA and MAR. [S09] [S11] Suppose the factory uses locally woven cotton main fabric (EUR 6.60 per trouser, 55 percent of ex-works price) but imports non-originating pre-assembled pocketings, waistbands and decorative woven panels worth EUR 1.44 per trouser (12 percent of ex-works price) that do not qualify under cumulation. [S09] [S11]

A planner relying on a headline summary might assume that because 12 percent is below the general 15 percent tolerance, the trousers qualify for 0 percent EU duty. [S09] That fails under Regulation (EU) 2016/1076 Annex II, which excludes HS Chapters 50 to 63 from the 15 percent tolerance and restricts non-originating textile components to narrow introductory-note thresholds. [S11] If EU customs rejects the EUR.1 certificate on verification, the consignment incurs standard MFN duty. [S09] [S11] [S14] On an illustrative 12 percent MFN tariff applied to EUR 120,000, the unbudgeted duty is EUR 14,400 (EUR 1.44 per trouser, or approximately XAF 9,445,781 at XAF 655.957 per EUR 1). [R32] [S11] [S14] Checking the Chapter 62 notes before procurement allows substitution of local cotton pocketing to preserve the EUR 14,400 preference margin. [R06] [S11]

2.10

Time belongs inside the access model

Trade access is not a timeless constant; every regime carries a calendar of statutory expirations, retroactive renewals, phased tariff reductions, transitional origin directives and domestic finance laws. When a feasibility study projects a decade of cash flows, such as the roughly 11-year return-on-investment horizon reported for large integrated cotton-to-textile investments in Cameroon reaching optimal capacity around 2033, treating current tariff rules as static introduces severe model error. [R10] [S01] [S20] Time must be modelled across statutory survival of the preference, staged implementation of schedules, and shipment-level validity of origin proofs. [S01] [S20] [S22] [S35]

2.11 STATUTORY LAPSES AND SHORT EXTENSIONS CREATE COMMERCIAL INTERRUPTION RISK

The chronology of AGOA between 2020 and 2026 shows how legislative timing affects apparel sourcing even for eligible beneficiaries, while reinforcing why Cameroon cannot treat the United States as a baseline market. Cameroon's eligibility ended on 1 January 2020. [S02] On 30 September 2025, AGOA lapsed when statutory authorisation expired. [S01] Between 1 October 2025 and early February 2026, imports entered without active AGOA authority until Congress passed Public Law 119-75 in February 2026, retroactively reauthorising AGOA only through 31 December 2026. [S01] On 2 September 2026, Congress enacted Public Law 119-103, whose Section 2008 amended Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) and Section 112 of AGOA (19 U.S.C. 3721) by striking "2026" and inserting "2028", extending AGOA, the regional apparel programme and the third-country fabric programme through 31 December 2028. [S35] On 18 September 2026, the Committee for the Implementation of Textile Agreements (CITA) published the quantitative apparel caps for 1 October 2026 through 30 September 2027: an overall

limit of 7 percent of aggregate US apparel imports (1,690,799,016 square metre equivalents) and a lesser-developed third-country fabric sub-limit of 3.5 percent (845,399,508 square metre equivalents). [S38] Because buyers place seasonal orders six to nine months ahead of delivery, a statutory horizon ending on 31 December 2028 means renewal uncertainty returns by early 2028, while Cameroon remains excluded. [S01] [S03] [S35]

2.12 PROVISIONAL APPLICATION, TRANSITIONAL ORIGIN DIRECTIVES AND TARIFF PHASES GOVERN EU AND AFRICAN ROUTES

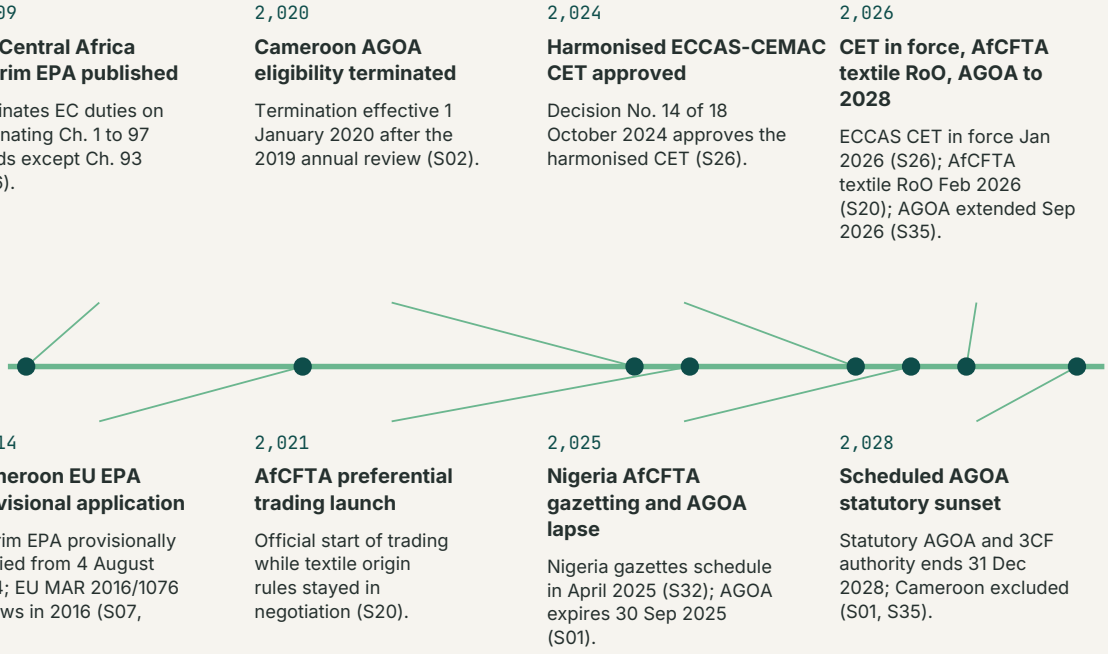
Negotiated treaties move on a temporal sequence defined by provisional application, transitional origin arrangements and phased tariff schedules. Cameroon's EU EPA was published in 2009, entered provisional application on 4 August 2014, and schedules Cameroon's reciprocal liberalisation of 80 percent of EU imports over 15 years, while EU duty-free access for originating Cameroonian exports applied from provisional application. [S06] [S07] [S08] Under AfCFTA, official trading launched in 2021, while textile and apparel rules of origin followed a multi-step path. [S20] [S21] [S36] An AfCFTA Secretariat factsheet dated 24 August 2026 records that the 17th Meeting of the Council of Ministers adopted the Ministerial Directive on the Application of the Provisional Rules of Origin for Textiles and Apparel on a transitional basis alongside 93.6 percent agreed coverage in Appendix IV. [S36] Meanwhile, South Africa's March 2026 update and Tralac's 4 September 2026 ratification barometer both report that the outstanding rules of origin on automotive, clothing and textiles were adopted by the African Union Assembly in February 2026, bringing agreed rules to 100 percent of tariff lines. [S20] [S21] A rigorous access register preserves both 2026 source vintages and verifies at the customs post which instrument governs clearance. [S20] [S21] [S36]

Furthermore, AfCFTA tariff dismantling is staged across three groups: at least 90 percent of tariff lines in Category A (general liberalisation), up to 7 percent in Category B (sensitive products) and up to 3 percent in Category C (excluded products), with Provisional Schedules of Tariff Concessions (PSTCs) covering Category A first. [S20] [S37] In Central Africa, UNECA documented regional CET preparation in June 2019 against a legacy CEMAC structure reviewed by the WTO in 2013, ECCAS approved the harmonised CET via Decision No. 14 on 18 October 2024, and Cameroon's 2026 Finance Law placed the 0 to 40 percent schedule into force on 1 January 2026. [S25] [S26] [S28] [S34]

Exhibit 7, p. 38 plots these milestones across the four regimes from 2009 to the scheduled 2028 AGOA horizon. [S01] [S02] [S06] [S07] [S11] [S20] [S25] [S26] [S35]

EXHIBIT 07 / CALENDAR YEAR

Market-access rules for Cameroonian apparel shifted materially between 2009 and 2026



SOURCED [S01] [S02] [S06] [S07] [S11] [S20] [S21] [S25] [S26] [S32] [S35] [S38] Chronological sequence of key legal milestones across the EU-Central Africa EPA and MAR, United States AGOA, AfCFTA, and the harmonised ECCAS/CEMAC CET, including the statutory 2028 AGOA endpoint enacted in September 2026.

As **Exhibit 7**, p. 38 shows, 2026 produced three shifts across three regimes: Cameroon's entry into the harmonised ECCAS and CEMAC CET on 1 January 2026, the reported African Union Assembly adoption of outstanding AfCFTA clothing and textile origin rules in February 2026, and the two-step congressional reauthorisation of AGOA through 31 December 2028. [S01] [S20] [S21] [S26] [S35] A static model built in 2023 or 2024 without a versioned legal calendar would misstate all three regimes by October 2026, while **Exhibit 7**, p. 38 itself tracks enactment dates rather than customs clearance speeds. [R23] [S20] [S26]

2.13 PROOF VALIDITY CLOCKS GOVERN SHIPMENT WAREHOUSING AND TRANSIT

Time also governs individual shipments. Under the EU-Central Africa EPA and MAR, an EUR.1 movement certificate or invoice declaration remains valid for 10 months from issuance in the exporting country and must be submitted to importing EU customs within that period. [S09] [S10] Under AfCFTA, Article 17.4 of Annex 2 provides that an AfCFTA proof of origin is valid for 12 months from issuance in the exporting State Party and must be submitted within that 12-month period to the importing customs authority. [S22] Port congestion or split-consignment warehousing that pushes presentation past the 10-month EU window or 12-month AfCFTA window invalidates the proof unless belated-presentation procedures are accepted. [S09] [S22]

2.14

Regional communities do not dissolve into one continental rule

A frequent misconception in African trade strategy is that AfCFTA supersedes existing Regional Economic Communities (RECs) such as CEMAC and ECCAS, creating one uniform tariff and origin regime across the continent. In legal and operational reality, regional customs unions and continental free-trade arrangements coexist, and each governs a distinct border event. [S20] [S24] [S25]

2.15 AFCFTA PRESERVES EXISTING REGIONAL ARRANGEMENTS WHERE DEEPER INTEGRATION APPLIES

AfCFTA builds upon, rather than dismantles, the acquis of African Regional Economic Communities. As South Africa's March 2026 update on the AfCFTA notes, State Parties belonging to existing regional customs unions or free-trade arrangements continue to trade among themselves under those regional instruments where those arrangements have achieved deeper integration, while using AfCFTA schedules and rules to trade with African partners outside their immediate regional bloc. [S20] For a Cameroonian apparel manufacturer, an export shipment to Nigeria, Ghana, South Africa or Tunisia (outside CEMAC) is governed by AfCFTA schedules and Appendix IV rules once both ends of the corridor have gazetted and operationalised their commitments, whereas a shipment to a fellow CEMAC member state sits inside the CEMAC and wider ECCAS framework. [S20] [S21] [S25] [S27] [S32] [S34]

Even on continental AfCFTA corridors, treaty ratification does not equal operational customs treatment. The AfCFTA Secretariat's July 2026 status register distinguishes three milestones: verified and adopted schedules (48 State Parties as of July 2026), gazetted schedules domesticated into national law (26 State Parties in that July 2026 register), and formal notification of active preferential trading (12 State Parties in that register), while the March 2026 update and September 2026 Tralac barometer separately include Cameroon among gazetted or implementing states and record Nigeria's gazetting in April 2025. [S20] [S21] [S32] [S37] National gazetting gives traders legal certainty that customs will grant preferential treatment upon importation, while World Bank and Agence Francaise de Developpement analysis in 2026 confirms that border friction, fragmented payment systems and procedural gaps still turn formal commitments into practical barriers. [S24] [S32] [S37]

2.16 AN EXTERNAL TARIFF WALL IS NOT A GUARANTEE OF FRICTIONLESS INTERNAL CIRCULATION

Just as AfCFTA rule adoption does not erase national gazetting requirements, the harmonised ECCAS and CEMAC Common External Tariff does not guarantee frictionless internal trade across Central Africa. Under GATT Article XXIV, a customs union combines an external tariff on third-country imports with the elimination of duties on originating trade among constituent territories. [S0202] Cameroon's implementation on 1 January 2026 of the harmonised ECCAS-CEMAC CET (approved on 18 October 2024 by Decision No. 14/CEEAC/CCEG/XXV/24) sets a 0 to 40 percent duty range on goods imported from outside the community. [S25] [S26] In the published summary from the Cameroon National Shippers' Council (CNCC), the maximum 40 percent band applies particularly to named categories including cotton and polyester fabrics, ready-to-wear clothing and accessories, while national VAT and excise duties remain

separate. [S25] [S26] Compared with the legacy five-rate CEMAC CET reviewed by the WTO in 2013, which placed clothing at 30 percent, the 2026 schedule places named fabrics and ready-to-wear clothing in the 40 percent top band, subject to 8-digit HS annex verification. [S25] [S34]

This external schedule cuts both ways. Inside Cameroon, a 40 percent external duty on third-country ready-to-wear imports raises the landed price of foreign clothing, supporting substitution toward Cameroon's national target of processing 50 percent of cotton fibre locally by 2030 from the baseline of about 5 percent local processing and about 95 percent raw fibre exports. [R06] [R07] [S25] However, if a Cameroonian factory imports finished cotton or polyester fabric from outside the community, those fabrics also appear in the 40 percent top-band examples unless covered by a lower HS line or customs relief procedure. [S25] [S26] Moreover, regional sales into other CEMAC states still face community origin certification and border controls: CEMAC's multilateral surveillance report notes that intracommunity trade grew by only 2.2 percent between 2023 and 2024 amid infrastructure deficits and informal trade, against a 3.1 percent Central African intraregional baseline reported by UNECA in 2019. [S27] [S28]

> **WARNING**
>
> Do not treat the 40 percent ECCAS and CEMAC CET summary examples as a substitute for line-by-line tariff-book verification, and do not equate the external CET with zero-friction regional distribution. Before pricing any garment or fabric import into Cameroon, verify the exact HS subheading in the 2026 Cameroon Customs tariff annex, separate national VAT and excise charges from the CET rate, and confirm the community origin certificate required by destination CEMAC customs. [S25] [S26] [S27]

2.17

The operative regime is selected for each shipment

Because legal form, country status, tariff-line rules, validity windows and regional coexistence vary across the four regimes, a factory cannot assign one generic compliance status to its product catalogue. Instead, the operative preferential regime must be selected and verified on each shipment route card, locking together destination country, importer, HS classification, bill-of-materials input origins, transformation steps, documentary proof and transport path. [S05] [S09] [S14] [S22]

2.18 NEVER BLEND ORIGIN FLEXIBILITIES, CUMULATION RULES OR INVOICE THRESHOLDS ACROSS REGIMES

A disciplined production system prohibits cross-regime blending across three operational controls:

1. **Transformation and fabric origin rules cannot be borrowed across treaties.** The AGOA third-country fabric rule allowing qualifying lesser-developed beneficiaries to use global fabric up to the 3.5 percent US import cap (845,399,508 square metre equivalents for October 2026 to September 2027) is a US statutory provision with no legal existence under the EU EPA, the EU MAR or AfCFTA. [S03] [S09]

[S22] [S38] Conversely, EPA and MAR cumulation provisions cannot qualify an AfCFTA shipment unless those inputs independently satisfy AfCFTA Annex 2 cumulation among State Parties. [S09] [S12] [S22]

2. **Small-consignment declaration thresholds and currencies differ by regime.** Under the EU-Central Africa EPA and MAR, any exporter may make an invoice declaration for consignments whose originating products do not exceed EUR 6,000, whereas larger consignments require an EUR.1 movement certificate or approved-exporter status. [S09] [S10] Under AfCFTA, an invoice origin declaration is permitted for an approved exporter or for any exporter where consignment value does not exceed US$5,000, while larger consignments require an AfCFTA Certificate of Origin. [S22] At XAF 655.957 per EUR 1, the EU ceiling of EUR 6,000 equals approximately XAF 3,935,742, distinct from the US$5,000 AfCFTA ceiling. [R32] [S09] [S22] Under AGOA, OTEXA requires a certificate of origin and visa for each commercial shipment regardless of EU or AfCFTA declaration thresholds. [S05]
3. **Direct transport and non-alteration rules require corridor-specific transport evidence.** Both the EU EPA/MAR and AfCFTA require direct transport between party territories, or customs-controlled transit without alteration where transshipment occurs through third territories. [S09] [S10] [S22] Unmonitored intermediate storage can invalidate an EUR.1 or AfCFTA Certificate of Origin when presented with the Single Administrative Document (SAD) or import entry. [S09] [S14] [S22]

METHOD

To prevent cross-regime contamination in GFT's Cameroon textile programme, every quote and production order must pass a four-layer **Shipment Route Card** check before material procurement is released:

1. **Layer 1: Territorial and temporal gate.** Record the exporting state (Cameroon), destination country, operative legal instrument (EU EPA/MAR, AfCFTA, CEMAC intracommunity regime, or domestic CET-protected sale), current country eligibility status, partner schedule gazetting status and statutory or schedule sunset date. [S01] [S09] [S20] [S25]
2. **Layer 2: Tariff-line and product-specific rule gate.** Fix the exact HS heading and subheading (distinguishing Chapter 61 knitted from Chapter 62 woven articles), look up the verbatim product-specific rule, and apply the textile-specific tolerance notes rather than any general ex-works tolerance. [S05] [S11] [S22]
3. **Layer 3: Bill-of-materials and cumulation gate.** Map every yarn, fabric, lining, pocketing, thread and trim to its supplier country, origin status and supplier declaration, verifying that any claimed cumulation satisfies the selected treaty. [S09] [S12] [S22]
4. **Layer 4: Documentary, transport and importer gate.** Select the required proof instrument (EUR.1, EU invoice declaration up to EUR 6,000, AfCFTA Certificate of Origin, AfCFTA declaration up to US$5,000, or approved-exporter declaration), verify the 10-month (EU) or 12-month (AfCFTA) validity clock, secure through-transport evidence, and confirm the importer's customs registration (such as an EU EORI number and SAD filing). [S09] [S10] [S14] [S22]

Exhibit 8, p. 42 translates this four-layer method into a structured system architecture separating legal, product, factory and customs responsibilities. [S05] [S09] [S11] [S14] [S22] [S25]

EXHIBIT 08 / DERIVED COMPLIANCE ARCHITECTURE

A shipment route card prevents regime confusion across four control layers

Layer 1: Legal and corridor gate	Verify Cameroon country status	Check partner AfCFTA schedule gazetting	Separate external CET from internal trade
Layer 2: HS classification and PSR	Fix HS Ch. 61 knit vs Ch. 62 woven line	Extract verbatim product transformation rule	Enforce Ch. 50-63 exclusion from 15% tolerance
Layer 3: Bill of materials and cumulation	Tag lint, yarn, fabric and trims by origin	Collect dated supplier declarations first	Partition EU, AfCFTA and CEMAC cumulation
Layer 4: Shipment proof and transport	Issue EUR.1 (EUR 6,000) or AfCFTA CoO (US$5,000)	Track 10-month EU or 12-month AfCFTA validity	Compile direct-transport, EORI and SAD entry

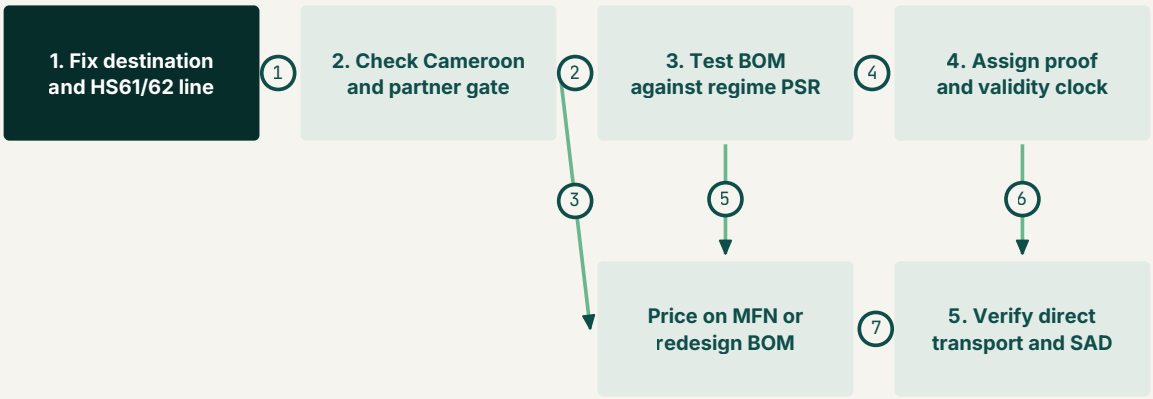
DERIVED [S01] [S05] [S09] [S10] [S11] [S14] [S20] [S22] [S25] Derived four-layer control architecture synthesising requirements from AGOA (S01, S05), the EU-Central Africa EPA and MAR (S09, S10, S11, S14), AfCFTA (S20, S22) and the ECCAS/CEMAC CET (S25). Separates legal eligibility, product classification, factory bill-of-materials transformation and shipment-level customs release.

The layered structure in **Exhibit 8**, p. 42 shows how GFT weaves measurement into trade execution: Layer 1 belongs to legal governance, Layer 2 to product engineering, Layer 3 to sourcing and shop-floor traceability, and Layer 4 to logistics and customs brokerage. [S09] [S14] [S22] While **Exhibit 8**, p. 42 defines what each layer must record, it does not specify the sequence of go or no-go decisions when an enquiry arrives.

To make that operational sequence explicit, **Exhibit 9**, p. 43 traces the decision path from customer destination enquiry to final preferential or non-preferential pricing.
[S01] [S05] [S09] [S11] [S14] [S20] [S22] [S25]

EXHIBIT 09 / DERIVED DECISION SEQUENCE

Every export enquiry must clear five sequential regime selection gates before pricing



1. Select candidate regime
2. Country and schedule active
3. Excluded or ungazetted
4. Origin rule satisfied
5. Fails transformation/tolerance
6. Certificate or declaration ready
7. Unmonitored transshipment

DERIVED [S01] [S05] [S09] [S11] [S14] [S20] [S22] [S25] Derived operational decision flow from cited regime rules. Ensures that destination country status, tariff-line classification, bill-of-materials transformation, documentary proof and direct-transport routing are verified before a preferential duty rate is quoted to a buyer.

Following the decision sequence in **Exhibit 9**, p. 43 ensures that any failure at Gate 2 (such as Cameroon's exclusion from AGOA or an ungazetted AfCFTA partner schedule), Gate 3 (such as a woven garment failing the MAR Chapter 62 transformation test), or Gate 5 (such as a transit route lacking customs non-alteration evidence) automatically routes the quotation to node 6: either price the order on full MFN duty or re-engineer the bill of materials toward local Cameroonian cotton yarn and fabric before committing capacity. [R06] [S01] [S09] [S11] [S20] [S22] Because **Exhibit 9**, p. 43 is

a logical gate sequence rather than a financial model, the next chapter turns directly to the cash landed-cost bridge that determines whether clearing these five gates leaves a positive commercial margin.

A preference is not a country label on a map; it is a rule that a specific garment must pass on a specific shipment date.

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S25 Cameroon National Shippers' Council. 2026-10-26.

S35 United States Congress, GovInfo. 2026-09-02.

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S21 tralac trade law centre. 2026-09-04.

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S34 World Trade Organization. 2013.

R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.

S22 World Customs Organization. 2023.

S0203 World Trade Organization. 1979-11-28.

S0202 World Trade Organization. 1994-04-15.

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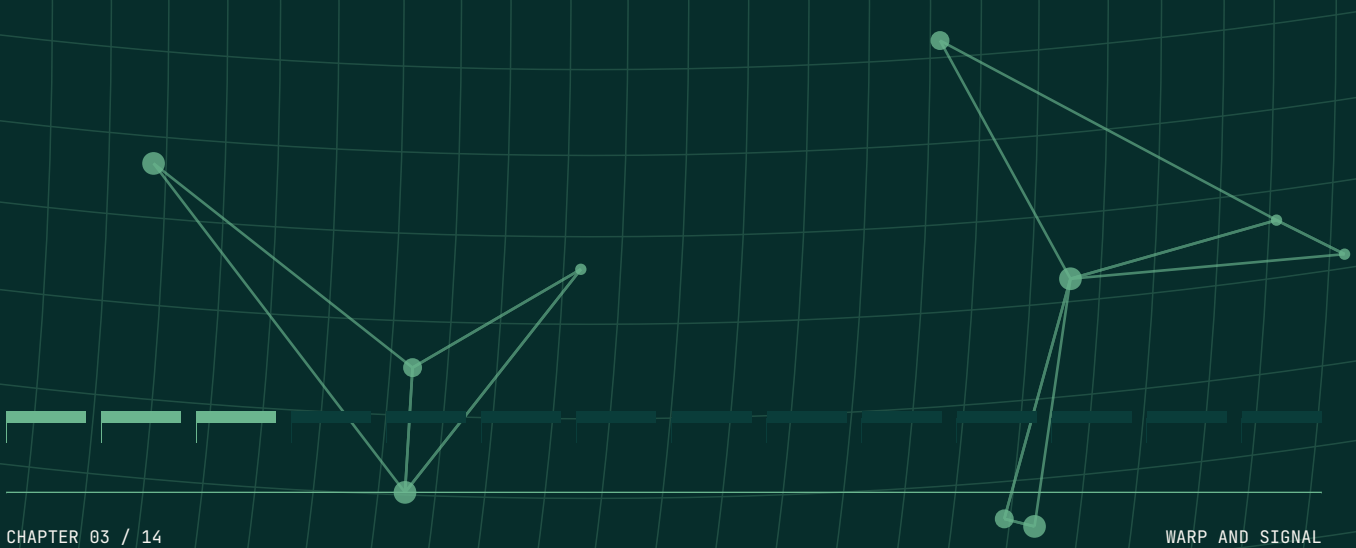
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03

PART I: ACCESS CREATES OPTIONS, NOT ORDERS / VALUE, NOT PERCENTAGES

The preference margin is only the first line of landed economics

The useful comparison is not zero duty against a headline tariff, but cash margin after origin, compliance, freight, delay and buyer costs.



CHAPTER 03
DECISION TEST

The useful comparison is not zero duty against a headline tariff, but cash margin after origin, compliance, freight, delay and buyer costs.

A tariff preference does not create a commercial margin on its own; it creates a conditional gross duty saving at the importing border, which is preserved or erased by the operating costs required to qualify for, document, transport and deliver the garment. [S03] [S09] [S30] In feasibility models for African apparel, sponsors frequently subtract a zero preferential duty from a destination market's headline tariff rate and treat the resulting percentage difference as a net price advantage over Asian or Mediterranean competitors. [S03] [S29] That calculation stops at the first line of the ledger. A real consignment must fund the bill-of-materials structure demanded by the rules of origin, the administrative cost of certificates or declarations, the customs duties and indirect taxes levied on imported inputs, the port and corridor delays that inflate working capital, and the quality and turnaround tolerances enforced by the buyer. [S09] [S14] [S19] [S25] [S30] Within Green Future Tech Limited's (GFT's) Cameroon textile programme, prepared on 31 January 2024 with source refreshes retained in 2026, addressing the sector baseline where about 95 percent of cotton fibre is exported raw and about 5 percent is processed locally against a national target of 50 percent local processing by 2030 requires measuring trade access as a unit-economics equation rather than a policy slogan. [R06] [R07] This chapter provides strategic and operational analysis, not legal, customs, tax or investment advice; every product classification, valuation basis and preferential claim must be verified with the competent customs authorities and qualified advisers. [S14]

3.1

Calculate the preference margin at the tariff line

A preference margin exists only for a classified garment entering a named customs territory on a specified date under a verified origin rule. [S09] [S0301] European Commission trade guidance states the foundational requirement directly: "Tariffs can vary significantly from product to product, and it is important to know the exact product code to be able to determine the customs duties that apply." [S0301] In apparel, the Harmonized System separates knitted or crocheted articles in Chapter 61 from non-knitted or woven articles in Chapter 62, and each subheading carries its own conventional most-favoured-nation (MFN) rate, preferential schedule and product-specific origin criterion. [S05] [S11] [S22] Quoting a single headline tariff saving across a factory portfolio confuses the statutory baseline before any compliance cost is measured. [S0301]

3.2 GENERIC APPAREL AVERAGES CONCEAL SUBHEADING DISPERSION AND NON-PREFERENTIAL SURCHARGES

The gross preference margin on any shipment is the arithmetic difference between the otherwise applicable third-country duty rate and the preferential duty rate for that exact Harmonized System subheading on the date of import clearance. [S03] [S09] [S0301] Under the interim Economic Partnership Agreement (EPA) between the European Union and Central Africa, provisionally applied by Cameroon since 4 August 2014, customs duties on imports into the European Union are eliminated for originating products across Harmonized System Chapters 1 to 97, excluding Chapter 93. [S06] [S07] [S09] Where an importing jurisdiction levies an illustrative 12 percent MFN duty on a cotton jersey t-shirt in Chapter 61 or a woven cotton trouser in Chapter 62, an originating Cameroonian shipment accompanied by valid proof of origin enters at 0 percent customs duty, producing an illustrative 12 percentage-point gross tariff

margin on customs value. [S06] [S09] [S10] If the same shipment lacks valid proof of origin or fails the product-specific transformation test in the Market Access Regulation (MAR), the preference margin drops to 0 percent and the importer pays the full MFN rate. [S10] [S11]

The statutory calculation becomes more restrictive when a destination market applies non-MFN trade remedies or presidential tariff actions alongside its preferential statute. [S01] Congressional Research Service (CRS) analysis of the African Growth and Opportunity Act (AGOA) notes that while Congress enacted reauthorisation legislation in February 2026 and subsequently extended AGOA through 31 December 2028, Cameroon remains outside the 33 beneficiary countries in calendar year 2026 following its termination effective 1 January 2020. [S01] [S02] Even for an eligible beneficiary, CRS clarifies that AGOA duty-free treatment applies only to MFN rates of duty and does not cancel separate presidential tariff actions imposed under other statutory authorities. [S01] Consequently, a route calculation must verify the complete duty stack applicable on the entry date rather than reading a single preferential column in isolation. [S01] [S05] [S0301]

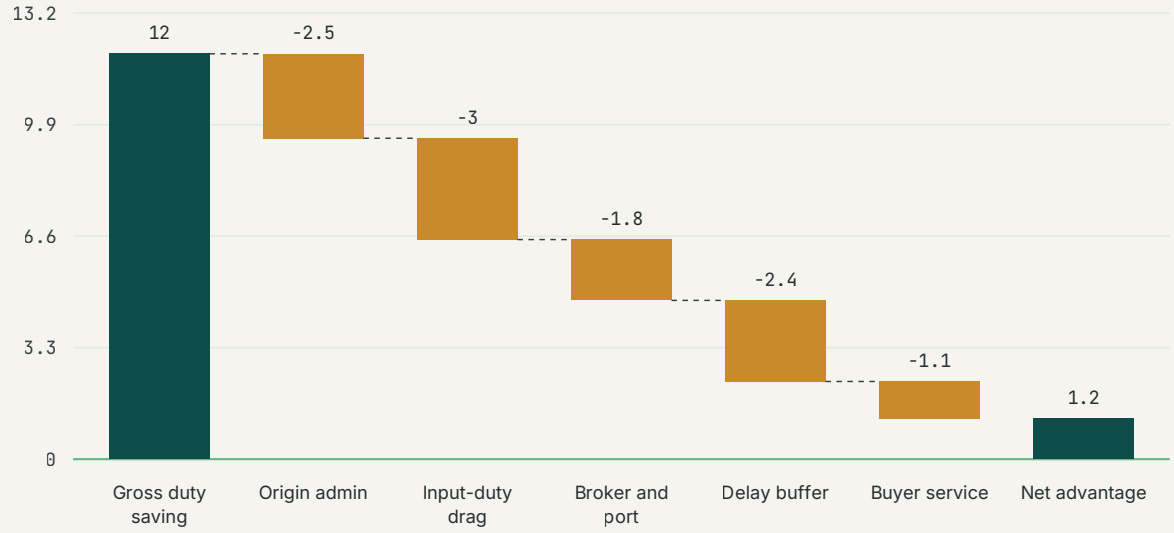
3.3 OBSERVED PRODUCT-LEVEL TRADE FLOWS ESTABLISH WHETHER A CORRIDOR HAS ACTIVE CLEARING ARCHITECTURE

Before a financial model projects addressable export revenue from a calculated tariff margin, it must verify whether the product subheading is actually traded along the proposed corridor. [S31] The United Nations Comtrade database compiles official import and export statistics in goods reported by the statistical authorities of close to 200 countries and areas since 1962, broken down by Harmonized System code and partner country. [S31] Inspecting observed product-level flows in Chapters 61 and 62 between Cameroon and a target destination answers two operational questions that a tariff schedule cannot address. [S31]

First, bilateral trade records show whether customs brokers, freight forwarders, port inspectors and receiving importers on that route routinely process commercial apparel entries from the exporting country, or whether the first factory shipment will be treated as an unfamiliar exception requiring manual scrutiny. [S14] [S30] [S31] Second, observed unit values and quantities reveal whether existing trade consists of commercial production runs or sporadic small consignments, establishing an empirical baseline before factory capacity is allocated to export projections. [S31] Where observed bilateral trade in a specific garment subheading is near zero despite years of formal duty-free eligibility, the data indicate that the tariff margin alone has not been sufficient to overcome input, compliance or logistics costs. [S03] [S24] [S31]

EXHIBIT 10 / US$ PER ILLUSTRATIVE 100-DOLLAR EX-WORKS GARMENT CONSIGNMENT

Landed margin is built after the preference, not before it



ILLUSTRATIVE [S14] [S19] [S25] [S30] Illustrative step-down bridge on a US$100 ex-works shipment where a 12 percent tariff preference generates US$12.00 gross duty saving. Assumed deductions for origin administration (US$2.50), unrebated input-tariff drag (US$3.00), customs brokerage and handling (US$1.80), corridor delay and buffer inventory (US$2.40) and buyer-service compliance (US$1.10) leave US$1.20 net landed advantage. Values are illustrative model inputs, not sector averages or GFT factory results.

The arithmetic structure in **Exhibit 10**, p. 49 illustrates why GFT separates gross tariff relief from net landed contribution in every route evaluation. [S14] [S19] [S25] [S30] In this illustrative scenario on an assumed US$100.00 ex-works garment lot, a 12 percent preferential duty reduction creates an opening US$12.00 gross saving. [S09] [S14] Once illustrative deductions are entered for origin administration (US$2.50), unrebated duties on non-originating inputs (US$3.00), customs declaration and port handling charges (US$1.80), working-capital and safety-stock buffers for transit variability (US$2.40) and buyer-mandated testing and labelling allowances (US$1.10), the remaining net landed advantage is US$1.20 per US$100.00 of ex-works value. [S14] [S19] [S25] [S30] Because the numeric values in **Exhibit 10**, p. 49 are illustrative assumptions rather than empirical measurements from a Cameroonian mill, they cannot establish that a specific style is profitable; instead, they define the cost lines that a sponsor must measure before booking any tariff benefit. [S14] [S19] [S25] [S30]

3.4

Preference utilisation needs an explicit denominator

Trade-policy briefings frequently cite high national preference utilisation rates to argue that a bilateral agreement operates smoothly and that new apparel exporters can rely on frictionless preferential clearance. [S03] [S18] That inference is invalid whenever the denominator of the cited utilisation ratio does not match the product chapter and eligibility scope of the venture under review. [S03] [S18] [S31]

3.5 THE NUMERATOR AND DENOMINATOR DEFINE WHAT A UTILISATION PERCENTAGE CAN PROVE

In trade-programme evaluation, preference utilisation is a conditional ratio that measures how frequently eligible imports actually claim and receive preferential tariff treatment at customs entry. [S03] The United States International Trade Commission (USITC), in its evaluation of AGOA programme usage, defines the preference utilisation rate for a sector or country as the value of United States imports that entered claiming AGOA duty-free preferences divided by total United States imports of AGOA-eligible products from that country or sector. [S03] Three properties of this definition govern its operational interpretation. [S03]

First, the denominator excludes products that are already duty-free under normal MFN tariff lines, because an importer has no reason to file an origin certificate when the MFN tariff is already 0 percent. [S03] Second, the denominator includes only goods that actually crossed the border and cleared customs; it does not include orders cancelled before shipment, factories that declined to export because they could not source qualifying yarn or fabric, or countries that lost beneficiary status. [S01] [S03] Third, a high utilisation rate among surviving shipments can coexist with falling total export volumes if strict rules of origin or administrative bottlenecks push smaller exporters out of the corridor altogether, leaving only large incumbent firms that have already amortised their compliance systems. [S03] [S23]

3.6 AGGREGATE NATIONAL UTILISATION CANNOT SUBSTITUTE FOR GARMENT-CHAPTER EVIDENCE

The risk of denominator confusion is acute when evaluating Cameroon's access to the European Union under the Central Africa EPA. [S09] [S18] An independent evaluation published by the International Trade Centre (ITC) in 2023 reports that in the case of Cameroon, the utilisation of preferences on dutiable exports to the European Union reached 98.7 percent, compared with 97.9 percent for Ghana and 97 percent for Jamaica. [S18] Taken out of context, a 98.7 percent utilisation figure can mislead an industrial sponsor into assuming that Cameroonian manufactured goods, including apparel in Harmonized System Chapters 61 and 62, already pass through European Union customs under EUR.1 movement certificates or invoice declarations with near-perfect efficiency. [S09] [S18]

In fact, Cameroon's aggregate dutiable exports to the European Union are dominated by primary agricultural and commodity shipments whose origin is established under the wholly obtained criterion, such as crops harvested within the national territory. [S08] [S09] [S18] Wholly obtained commodities do not face multi-tier bill-of-materials tracking, yarn-forward or fabric-forward transformation tests, or the exclusion of Harmonized System Chapters 50 to 63 from the general 15 percent value tolerance under the EU Market Access Regulation. [S09] [S11] A 98.7 percent utilisation rate across aggregate dutiable exports therefore proves that Cameroon's export channels can issue EUR.1 certificates for established commodity exporters; it provides no evidence regarding the preference utilisation rate, documentary rejection rate or unit compliance cost for knitted garments in Chapter 61 or woven garments in Chapter 62. [S09] [S11] [S18] [S31]

EXHIBIT 11 / DEFINITION AND ANALYTICAL SCOPE

Three utilisation figures answer three different questions

Metric name	Numerator	Denominator	Reported figure	Operational limit
USITC AGOA utilisation (S03)	US imports claiming AGOA preference	US imports of AGOA-eligible dutiable products	Sector and country specific	Excludes unshipped orders and non-beneficiaries
ITC Cameroon EU rate (S18)	Cameroon exports to EU receiving preference	All dutiable Cameroon exports to the EU	98.7 percent aggregate	Dominated by commodities; does not isolate apparel
Apparel corridor rate (S18, S31)	Preferential entries in HS 61 and HS 62	Total dutiable entries in HS 61 and HS 62	Must be queried by HS line	Requires shipment-level customs and Comtrade pairing

SOURCED [S03] [S18] [S31] Comparison of statutory and evaluation denominators from USITC AGOA reporting (S03), ITC evaluation of EU dutiable-export preference use (S18) and product-level UN Comtrade disaggregation requirements (S31).

As **Exhibit 11**, p. 51 demonstrates, an apparel feasibility study must construct its own chapter-specific denominator before drawing operational conclusions from published utilisation statistics. [S03] [S18] [S31] While **Exhibit 11**, p. 51 establishes the accounting distinction between USITC's eligible-import ratio and the ITC's aggregate dutiable-export ratio of 98.7 percent, the table cannot by itself supply the current subheading-level utilisation rate for Cameroonian garments because aggregate public summaries do not separate Chapters 61 and 62 preference claims from agricultural trade. [S03] [S18] [S31] An operating team must pair official UN Comtrade product flows with destination-market customs preference registers to observe how many garment consignments actually enter duty-free versus paying the MFN tariff. [S18] [S31]

3.7

Origin administration has a price even when duty is zero

Even when a garment is manufactured inside an eligible territory in compliance with the applicable product-specific rule of origin, preferential customs treatment is never automatic. [S05] [S10] [S22] Every preferential regime conditions duty relief on documentary proof that must be generated, verified, signed, transmitted and archived for each consignment. [S05] [S09] [S22] That procedural obligation converts rules of origin from legal text into an administrative cost centre on the factory floor and at the border. [S19] [S23]

3.8 DOCUMENTARY COMPLIANCE ACTS AS A FIXED AND VARIABLE DEDUCTION FROM THE TARIFF SAVING

Empirical survey and econometric evidence from African trade studies confirms that origin administration is one of the largest non-tariff barriers faced by apparel exporters. [S19] [S23] In the International Trade Centre's business survey on non-tariff measures in Mauritius, an established African apparel exporter, 45 percent of all burdensome non-tariff measures applied by partner countries in the textiles and clothing

sector consisted of rules of origin and related certificate-of-origin procedures required for preferential market access. [S19] This 45 percent figure is a comparator from Mauritius rather than a direct measurement of Cameroonian factories, but the operational lesson is clear: nearly half of the external regulatory friction reported by textile and garment firms arises from proving origin and obtaining certificates. [S19]

Cross-country econometric research synthesised by the World Bank reinforces the magnitude of this procedural cost. [S23] In its analysis of deep trade agreements and the African Continental Free Trade Area (AfCFTA), the World Bank reports research showing that when an exporter is required to obtain origin documentation from a government authority to prove compliance with applicable rules of origin, the volume of exports is reduced by 19 percent compared with less burdensome certification regimes. [S23] A procedure capable of depressing export volumes by 19 percent across observed trade agreements cannot be treated as a negligible clerical formality. [S23]

The cost of origin administration comprises four operational buckets that recur across shipments:

- **Upstream supplier evidence collection:** Obtaining, verifying and versioning supplier declarations for yarn, fabric, linings, sewing thread and accessories, including proof of origin when cumulation is claimed under the EU EPA or AfCFTA. [S09] [S10] [S22]
- **Batch-level production accounting:** Maintaining lot-traceable inventory and transformation records linking specific fabric rolls and yarn cones to cutting markers, sewing lines and invoices, alongside separate accounting for non-originating trims because Harmonized System Chapters 50 to 63 are excluded from the MAR general 15 percent ex-works tolerance. [S05] [S09] [S11] [S22]
- **Certificate issuance fees and agency time:** Preparing applications, presenting invoices and packing lists, and paying administrative or broker charges to obtain a stamped EUR.1 movement certificate, an AfCFTA certificate of origin, or an AGOA textile certificate of origin and visa where applicable. [S05] [S09] [S22]
- **Audit archiving and verification defence:** Retaining complete production and sourcing files for the statutory verification window and staffing responses to post-clearance verification requests from importing customs authorities. [S09] [S14] [S22]

3.9 CERTIFICATION PROCEDURES AND CONSIGNMENT THRESHOLDS ALTER MINIMUM VIABLE ORDER SIZE

Because a substantial portion of certificate preparation, physical stamping and courier dispatch is fixed per shipment rather than proportional to consignment value, origin administration penalises small trial orders and replenishment shipments more severely than full-container loads. [S09] [S22] [S23] Trade agreements recognise this fixed-cost friction by introducing value thresholds and approved-exporter self-certification mechanisms, and the exact parameters of each regime directly shape shipment economics. [S09] [S22] [S23]

Under the European Union's Central Africa EPA and the Market Access Regulation, preferential origin for Cameroonian exports must be proved either by a movement certificate EUR.1 issued by the customs authorities or by an invoice declaration made

out by the exporter. [S09] [S10] Any exporter may issue an invoice declaration for a consignment containing originating products whose total value does not exceed EUR 6,000 (approximately XAF 3,935,742 at the fixed CFA franc peg of 655.957 XAF per euro), whereas consignments above EUR 6,000 require either a customs-stamped EUR.1 certificate or formal authorisation as an approved exporter. [R32] [S09] [S10] Once issued, the proof of origin remains valid for 10 months from the date of issue in the exporting country and must be submitted to the importing customs authorities within that period alongside the Single Administrative Document (SAD). [S09] [S10] [S14]

Under the AfCFTA rules of origin documented in the World Customs Organization practical guide, preferential treatment similarly requires a Certificate of Origin issued by the designated competent authority, unless the exporter qualifies to issue an origin declaration as an Approved Exporter or the consignment consists of originating goods whose value does not exceed US$5,000. [S22] An AfCFTA proof of origin carries a validity period of 12 months from the date of issuance in the exporting State Party. [S22] By contrast, United States AGOA apparel rules require both a textile and apparel certificate of origin and an official visa stamped on the commercial invoice for each shipment, without a self-certified small-consignment waiver parallel to the EU EUR 6,000 or AfCFTA US$5,000 invoice declaration tracks. [S05] [S09] [S22] Obtaining Approved Exporter status under EU and AfCFTA rules as early as production systems qualify is therefore a unit-cost reduction measure, not merely a compliance milestone. [S09] [S22] [S23]

METHOD

System boundary for the net landed preference margin

To prevent commercial teams from booking headline tariff percentages as profit, GFT defines the net landed preference advantage per garment at the buyer's receiving warehouse boundary across six reconciled terms: [S03] [S14] [S19] [S25] [S30]

1. **Gross duty saving:** Customs value on the import declaration multiplied by the difference between the otherwise applicable MFN tariff rate and the preferential tariff rate for the verified Harmonized System subheading on the entry date. [S09] [S14] [S0301]
2. **Origin administration deduction:** Shipment-level cost of supplier declarations, batch traceability, certificate issuance or Approved Exporter maintenance, and verification archiving divided by the number of garments in the consignment. [S09] [S19] [S22] [S23]
3. **Rule-constrained input penalty:** Incremental material price, yield loss or unrebated import duty (such as Cameroon's 40 percent external tariff band on named imported fabrics where applicable and unrebated) incurred to satisfy the origin rule compared with unconstrained sourcing. [S11] [S25] [S29]
4. **Border and tax differential:** Any difference in customs brokerage, inspection fees, non-preferential surcharges or non-recoverable indirect taxes triggered by the chosen route and customs procedure. [S01] [S14] [S25] [S0302]
5. **Corridor delay and dispersion cost:** Working-capital financing during transit plus the safety-stock holding cost and expected markdown or air-freight expedite penalty caused by lead-time standard deviation and port dwell. [S03] [S30]
6. **Buyer compliance allowance:** Article-specific chemical testing, fibre labelling, technical documentation and quality-audit costs required to clear the buyer's commercial intake gate. [S03] [S14]

The route yields a positive preference contribution only when the gross duty saving exceeds the sum of the five deduction terms. [S03] [S19] [S30]

3.10

Delay and variability belong in the same margin model

In apparel supply chains, time is not an external operational metric separate from unit cost; it is a direct determinant of landed cash margin. [S03] [S30] Retail and institutional buyers purchase a delivery window alongside a physical garment specification, and any corridor that introduces long lead times or unpredictable arrival dispersion forces either the factory or the buyer to fund additional inventory, price markdowns or emergency air freight. [S03] [S30]

3.11 SPEED TO MARKET AND DELIVERY DISPERSION IMPOSE WORKING-CAPITAL AND MARKDOWN COSTS

The USITC's assessment of sub-Saharan African apparel sourcing identifies relatively slow speed to market as a primary competitive constraint that limits buyer orders even where duty-free preferences are substantial. [S03] Apparel buyers managing seasonal fashion, retail replenishment or timed uniform rollouts evaluate suppliers on turnaround speed and reliability alongside unit price. [S03] When a supplier operates

on a longer and less predictable order-to-delivery cycle, the buyer faces two immediate financial losses: if the shipment arrives early or requires a wide time buffer, the buyer absorbs warehouse storage and working-capital carrying costs; if the shipment arrives late and misses the retail floor-set or institutional distribution window, the buyer suffers lost full-price sales and mandatory end-of-season markdowns. [S03] [S30]

To protect their gross margin against delivery uncertainty, international apparel buyers translate lead-time dispersion directly into commercial price discounts or sourcing exclusions. [S03] [S30] A buyer comparing a duty-paying Asian factory that delivers predictably within an agreed window against a duty-free African factory whose shipments exhibit wide arrival variance will deduct the cost of holding extra safety stock or the expected cost of stockouts from the African supplier's allowable free-on-board (FOB) price. [S03] [S29] [S30] In McKinsey's 2025 fashion-sector benchmark recorded in the shared evidence register, inventory costs and lost sales from supply mismatches represent major profit drains across the global apparel industry, explaining why buyers penalise slow or erratic corridors regardless of tariff status. [R27]

3.12 PORT AND FACILITY DWELL TIMES OUTSIDE THE SEA LEG GOVERN CORRIDOR RELIABILITY

The World Bank's 2023 *Connecting to Compete* Logistics Performance Index (LPI) report demonstrates why logistics modelling must look beyond ocean-vessel sailing schedules and measure end-to-end corridor dispersion. [S30] In the 2023 LPI, which combines a global survey of logistics professionals conducted in late 2022 with high-frequency container, postal and air-cargo tracking datasets, Cameroon recorded an overall LPI score of 2.1 on a scale from 1 to 5, placing it alongside Angola and Haiti near the bottom of the global distribution, just above Afghanistan and Libya (1.9) and Somalia (2.0). [S30] As Chapter 11 examines in detail, this 2.1 score is a diagnostic survey warning from late 2022 rather than a live stopwatch reading of current customs clearance, but the companion tracking data in the same World Bank study reveal the structural mechanism that erodes tariff margins. [S30]

Across the global container-shipping network analysed by the World Bank, the average end-to-end container journey took 44 days with a standard deviation of 10.5 days. [S30] Critically, the World Bank finds that the largest sources of delay and variability do not occur while vessels are steaming at sea; instead, import lead times, port dwell times, terminal handling and inland facility delays account for the long tail of slow shipments. [S30] When a shipment is held at an export port awaiting a physical EUR.1 or AfCFTA origin stamp, or delayed at a transshipment hub where direct-transport evidence must be preserved under customs control so that preferential status is not invalidated, logistics friction and origin administration compound each other. [S09] [S22] [S30] GFT's landed-economics model therefore prices both average transit days and the standard deviation of transit days alongside the tariff rate. [S03] [S30]

3.13

Duty is not the full border charge

Customs duty is only one line on an import declaration, and it interacts with customs valuation rules, input tariffs on imported materials, and domestic indirect taxes that remain payable even when the preferential tariff rate is 0 percent. [S14] [S25] [S26]

[S0302] Treating duty-free access as synonymous with tax-free and charge-free border clearance introduces major errors into factory cash-flow projections. [S25] [S0302]

3.14 EXTERNAL TARIFFS AND DOMESTIC INDIRECT TAXES REST ON SEPARATE STATUTORY BASES

When a consignment of garments is presented for release for free circulation using the Single Administrative Document (SAD) in the European Union or an equivalent customs declaration in an African destination market, customs authorities calculate a sequential stack of charges. [S14] [S25] [S0302] First, the customs value of the goods is determined, which in most importing jurisdictions is based on the transaction value adjusted to the border (cost, insurance and freight, or CIF). [S14] [S25] [S0302] Because ad valorem customs duty is multiplied by this CIF customs value rather than the factory-gate ex-works price, higher international freight and insurance costs inflate the monetary base on which any non-preferential duty is levied. [S0302]

Second, removing the customs duty through an EPA, MAR or AfCFTA preference does not remove national value-added tax (VAT) or excise duties. [S25] [S26] [S0302] European Commission guidance on import taxation states the statutory formula explicitly: "Taxable amount = Value for customs purposes + Customs duties and any other taxes due because of import + Supplementary costs up to the place of destination". [S0302] Even when an originating Cameroonian garment enters the European Union at 0 percent customs duty under the EPA, the importer must still finance and pay national import VAT on the sum of the customs value and supplementary transport costs at clearance, unless deferred VAT accounting applies. [S09] [S14] [S0302]

The same legal separation between external customs tariffs and domestic indirect taxes governs imports into Cameroon and the Central African Economic and Monetary Community (CEMAC). [S25] [S26] Under Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024 and Cameroon's 2026 Finance Law customs provisions, the harmonised ECCAS and CEMAC Common External Tariff (CET) took effect in Cameroon from 1 January 2026 with duty bands ranging from 0 percent to 40 percent. [S25] [S26] Both the Cameroon National Shippers' Council and the Directorate General of Customs emphasise that the CET covers external customs duty only; national VAT and excise duties remain outside the CET schedule and continue to apply under national tax legislation. [S25] [S26]

EXHIBIT 12 / COST CATEGORY AND STATUTORY BASIS

The border-charge register separates duty from the full cost of access

Border or corridor line	Statutory or commercial basis	Impact of tariff preference	Model treatment
Customs value (CIF basis)	Transaction value plus freight and insurance to border (S14, S0302)	Unchanged; forms the base for duties and taxes	Compute per shipment by Incoterm
Preferential vs MFN customs duty	Tariff schedule for exact HS subheading (S14, S25)	Reduced to 0 percent if origin and proof pass	Gross preference margin (Line 1)
National import VAT and excise	Levied on customs value plus duty and destination costs (S25, S0302)	Remains payable under national tax rules	Cash-flow and working-capital charge
Input tariffs on imported fabric/trims	Host-country CET on non-originating inputs (S25)	Can rise up to 40 percent band unless suspended	Deduct from net export or domestic margin
Origin certification and dossier cost	EUR.1, AfCFTA certificate or declaration rules (S14, S19)	Created specifically by claiming the preference	Fixed per shipment plus variable batch cost
Brokerage, SAD and terminal handling	Customs declaration, EORI and port fees (S14, S30)	Unchanged or higher if physical origin check occurs	Fixed fee per customs entry
Dwell time and delivery dispersion	Port/facility delay and transit standard deviation (S30)	Can erase preference via inventory or air-freight cost	Price mean transit plus buffer variance

DERIVED [S14] [S19] [S25] [S30] [S0302] Derived operational register synthesising EU customs clearance and tax rules (S14, S0302), Cameroon 2026 CET and national tax separation (S25), origin-procedure NTM findings (S19) and World Bank corridor-delay analysis (S30).

The derived register in **Exhibit 12**, p. 57 organises these distinct legal and operational charges so that financial modellers do not conflate customs duty with the total cost of crossing a border. [S14] [S19] [S25] [S30] [S0302] While a verified preference eliminates the MFN customs duty in the second row of **Exhibit 12**, p. 57, it actively creates the origin certification cost in the fifth row and leaves customs valuation, national VAT rules, brokerage fees and port dwell dynamics intact. [S14] [S19] [S25] [S30] [S0302] Exact monetary rates must be populated from the verified Harmonized System annex and port tariff in force on the transaction date. [S14] [S25]

3.15 INPUT TARIFFS ON FABRIC AND TRIMS CAN CONSUME THE OUTPUT PREFERENCE BEFORE EXPORT

A landed-cost model must examine the factory's import border with the same precision it applies to the buyer's import border. [S25] [S29] Even in an integrated cotton-to-garment programme in Cameroon designed to lift local fibre processing from about 5 percent toward the 50 percent target by 2030, factories require imported trims, dyes, auxiliaries, machinery spares and, for certain lines or transitional phases, imported yarns or fabrics. [R06] [R07] [S25]

As Chapter 7 analyses in detail, the harmonised ECCAS and CEMAC Common External Tariff applied in Cameroon from 1 January 2026 introduces a top duty band of 40 percent, and the published summary from the Cameroon National Shippers' Council lists both "cotton and polyester fabrics" and "ready-to-wear clothing and accessories" among the examples subject to the maximum 40 percent rate (pending line-by-line verification against the official Harmonized System tariff annex). [S25] [S26] In the domestic Cameroonian market, if imported ready-to-wear garments face a 40 percent external customs duty (compared with the legacy 30 percent clothing rate recorded in the 2013 World Trade Organization CEMAC Trade Policy Review), a local garment producer gains nominal tariff protection only to the extent that its own fabrics are produced locally from domestic cotton rather than imported at the same 40 percent rate. [R06] [S25] [S34] In export markets under EU EPA or AfCFTA preferences, paying unrebated host-country import duties on permitted non-originating inputs directly reduces the exporter's cash margin unless a functioning inward-processing or duty-suspension regime is operational and verified. [S09] [S11] [S22] [S25]

WORKED EXAMPLE

Illustrative landed-cost comparison for a 2,000-unit woven cotton workwear consignment to the European Union

Consider an explicitly illustrative calculation for a consignment of 2,000 woven cotton workwear trousers (Harmonized System Chapter 62) shipped to an importer in the European Union. [S06] [S09] [S14] All monetary figures and transit parameters below are illustrative assumptions constructed to demonstrate the arithmetic method; they are not observed GFT factory results or national averages.

- **Order volume, pricing and gross preference:** 2,000 trousers at an illustrative ex-works price of EUR 10.00 per trouser (EUR 20,000.00 total, above the EUR 6,000.00 threshold for unapproved exporter self-declaration under the EU-Central Africa EPA), plus illustrative freight and insurance of EUR 1,600.00 (EUR 0.80 per trouser), yielding a CIF customs value of EUR 21,600.00 (EUR 10.80 per trouser). [S09] [S14] [S0302] At an illustrative 12.0 percent EU MFN duty versus 0.0 percent under the EPA, the gross tariff saving is 12.0 percent of EUR 21,600.00, which equals EUR 2,592.00 across the consignment, or **EUR 1.296 per trouser**. [S06] [S09] [S0301] [S0302]
- **Route-specific deductions:** Deduct illustrative costs for physical EUR.1 preparation, endorsement and courier dispatch (EUR 320.00, or EUR 0.160 per trouser); incremental cost of MAR-compliant originating fabric and unrebated clearance on permitted non-originating trims (EUR 900.00, or EUR 0.450 per trouser); working-capital and safety-stock buffer for corridor dwell and transit standard deviation (EUR 680.00, or EUR 0.340 per trouser); and documentary verification and article-compliance checks (EUR 292.00, or EUR 0.146 per trouser). [S09] [S11] [S14] [S19] [S25] [S30]
- **Net reconciliation:** Total deductions equal EUR 320.00 plus EUR 900.00 plus EUR 680.00 plus EUR 292.00, or EUR 2,192.00 (EUR 1.096 per trouser). Subtracting EUR 2,192.00 from the EUR 2,592.00 gross tariff saving leaves a net landed preference advantage of **EUR 400.00** across the 2,000 trousers, or **EUR 0.200 per trouser** (2.0 percent of the EUR 10.00 ex-works price, down from the headline 12.0 percent tariff rate). [S09] [S14] [S30] Any port delay or air-freight penalty above EUR 400.00 turns the net preference negative, whereas achieving Approved Exporter status and integrating competitive domestic Cameroonian fabric production expands the retained margin. [R06] [S09] [S30]

3.16

The buyer's economics outrank the exporter's tariff saving

A trade preference is exercised by the importer of record at the destination border, not by the exporting factory at the mill gate. [S10] [S14] Because the importer bears legal liability for the customs declaration, guarantees the customs debt, and integrates the merchandise into a retail or institutional inventory system, a preferential tariff margin converts into purchase orders only when it improves the buyer's total risk-adjusted margin. [S03] [S14] [S29] [S30]

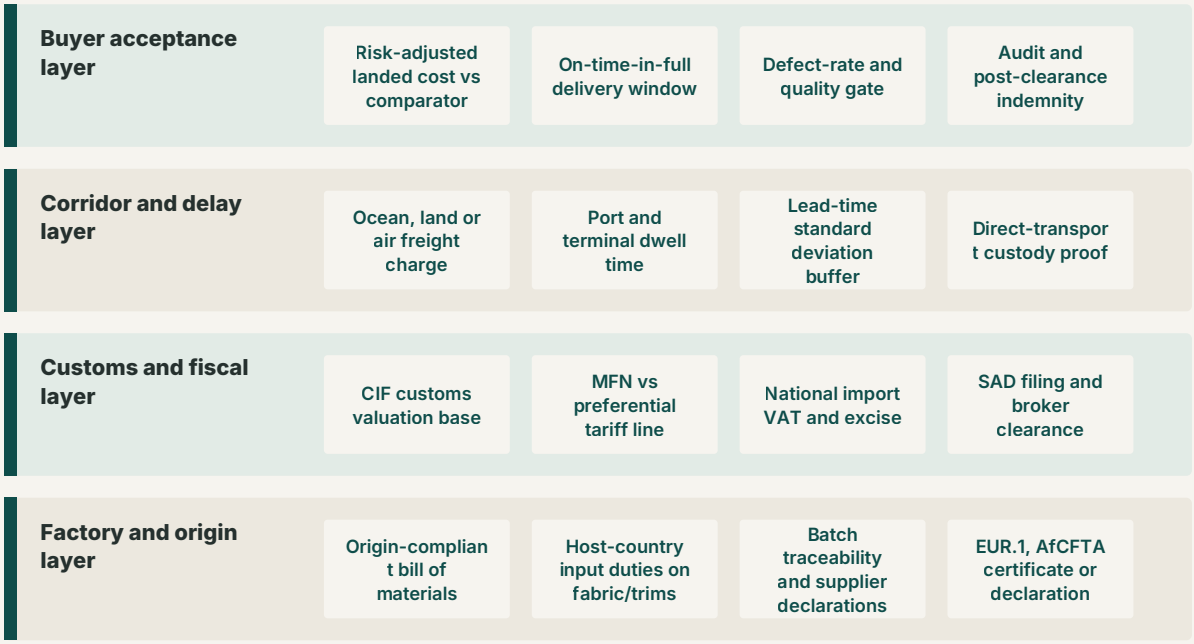
3.17 TRANSFORMATION RULES AND INPUT CAPABILITIES DETERMINE WHETHER PREFERENCES GENERATE SUPPLY

Comparative evidence from Asian least-developed countries (LDCs) shows that the commercial value of a tariff preference depends on how its rules of origin interact with input supply. [S29] In a synthesis study by the ITC, WTO, UN DESA and UNCTAD on textiles and clothing in Asian graduating LDCs, the authors record a pivotal finding: "The derogation of the European Union's RoO for T&C in 2011 from 'double' to 'single' transformation reinvigorated the supply response from LDCs." [S29] Once the 2011 reform allowed single transformation (cutting and making up garments from imported fabric) under Everything But Arms (EBA), apparel exports expanded rapidly. [S13] [S29] Similarly, USITC data show that in 2021, nearly 99 percent of apparel entering the United States under AGOA used the third-country fabric (3CF) provision, while only about 0.7 percent used regional fabric without 3CF. [S03]

However, a Cameroonian venture cannot mechanically copy the Asian LDC EBA model or the AGOA 3CF model. [S01] [S09] [S11] [S13] Cameroon is not an LDC under EBA; its European Union access runs through the Central Africa EPA and MAR, whose product-specific rules in Chapters 61 and 62 must be verified subheading by subheading, and Cameroon remains ineligible for AGOA in 2026. [S01] [S02] [S09] [S10] [S11] [S13] Moreover, GFT's Cameroon programme is designed to overcome the domestic processing gap where about 95 percent of cotton fibre is exported raw and only about 5 percent is processed locally. [R06] [R07] Relying permanently on imported third-country fabric would leave Cameroon's raw-cotton export ratio intact while exposing the garment plant to the 2026 ECCAS-CEMAC 40 percent external tariff band on imported cotton and polyester fabrics. [R06] [S25] Domestic and regional cotton-to-fabric integration is therefore essential both to satisfy origin rules organically and to shield the bill of materials from external fabric duties. [R06] [R07] [S11] [S25] [S29]

EXHIBIT 13 /

Four cost layers sit between a headline tariff rate and a buyer order



DERIVED [S03] [S09] [S14] [S19] [S23] [S25] [S30] Derived four-layer cost and evidence architecture connecting factory origin engineering (S09, S19, S23, S25), border customs and fiscal clearance (S14, S25), corridor transit reliability (S30) and buyer commercial acceptance (S03).

The layered architecture in **Exhibit 13**, p. 61 synthesises how these four operational levels interact inside a single commercial decision. [S03] [S09] [S14] [S19] [S23] [S25] [S30] An apparel factory controls the bottom layer directly by engineering its bill of materials, managing input duties under the 2026 CET, and generating batch-level origin documentation. [S09] [S19] [S25] Those factory outputs feed the customs and fiscal layer and the corridor and delay layer, while only the cumulative result of all three lower layers reaches the buyer acceptance layer at the top of **Exhibit 13**, p. 61, where the buyer compares risk-adjusted landed cost against competing suppliers. [S03] [S14] [S29] [S30]

3.18 QUALITY ASSURANCE AND LANDED UNIT ECONOMICS GOVERN THE COMMERCIAL SOURCING DECISION

Even when a factory preserves a positive net tariff margin through the lower layers of **Exhibit 13**, p. 61, the buyer's sourcing equation includes labour productivity, quality consistency and post-clearance legal risk. [S03] [S14] [S29] Wage benchmarks from the shared evidence register illustrate why single-input comparisons fail just as single-tariff comparisons do: Cameroon's statutory minimum wage (SMIG) rose by 5 percent from XAF 41,875 a month in 2023 to XAF 43,969 a month from 23 February 2024 (about US$76 a month), while average salaries across sectors in Cameroon stand near US$359 a month and Cambodia's 2024 garment-sector minimum wage benchmark is US$204 a month. [R14] [R15] [R17] Unit labour cost per garment depends on line efficiency, machine availability and first-pass quality yield rather than statutory wage floors alone. [R14] [R17] [R29]

Quality defects also erode landed trade economics directly. [R29] [S03] Industry inspection literature in the shared evidence register notes that manual fabric defect inspection is 60 to 70 percent accurate, missing 20 to 30 percent of defects, whereas computer-vision inspection reaches above 90 percent accuracy across more than 40 defect types at speeds up to 60 metres a minute. [R29] Shipping defective garments forces the exporter to pay origin certification, freight and customs clearance on items that trigger buyer chargebacks on arrival. [R29] [S14] [S30] Moreover, because importing customs authorities under EU and AfCFTA rules can conduct retroactive origin verification after release and assess unpaid MFN duty against the importer if factory records fail, buyers refuse to share a tariff preference through a higher FOB price until the factory proves a verifiable digital compliance trail from the first shift. [S09] [S14] [S22]

WARNING

Unresolved tariff-annex and corridor-cost verification constraints

Two empirical parameters in Cameroon's landed-cost equation require project-specific verification before binding commercial contracts are signed: [S25] [S26] [S30]

- **HS-line verification of the 2026 ECCAS-CEMAC Common External Tariff:** While official summaries confirm that the harmonised CET took effect on 1 January 2026 with a 40 percent maximum band covering named examples including cotton and polyester fabrics and ready-to-wear clothing, commercial costing requires verifying the exact tariff lines for every imported yarn, fabric, trim and dye in the official schedule annex, alongside any applicable input-duty relief. [S25] [S26]
- **Corridor-specific dwell and brokerage quotes:** Global container-tracking averages (44 days mean journey, 10.5 days standard deviation) and Cameroon's 2023 LPI score (2.1 from late-2022 survey data) identify structural delay risk, but factory pricing requires live forwarder quotes, Douala and Kribi port dwell logs, and broker fee schedules for the exact export route. [S30]

GFT NOTE

Practical recommendation for GFT's Cameroon textile programme and digital tools

In GFT's feasibility, performance-management and digital-strategy architecture, the market-access mapper must feed the garment unit-economics model directly rather than sitting beside it as a static tariff label: [S03] [S09] [S25] 1. **Treat zero-preference margin as the base-case floor:** Every garment style in the initial Cameroonian portfolio must show positive cash contribution in domestic and regional markets before any foreign tariff preference is added. [R06] [S24] [S25] 2. **Require a six-line landed-margin bridge for every export quote:** No commercial quote for an EU EPA or AfCFTA buyer should be approved until the pricing sheet enters verified or explicitly stress-tested figures for gross duty saved, origin administration, rule-constrained input cost, border and tax charges, transit delay buffers, and buyer compliance allowances. [S09] [S14] [S19] [S22] [S30] 3. **Engineer Approved Exporter readiness from the first shift:** Because unapproved exporter declarations are capped at EUR 6,000 under the EU EPA and US$5,000 under AfCFTA, GFT's digital traceability system should capture lot-level yarn, fabric and cutting data from shift one to qualify for Approved Exporter self-certification and eliminate per-shipment certificate friction. [S09] [S22] [S23] 4. **Integrate local spinning, knitting and weaving to defeat the 40 percent fabric-tariff trap:** Processing Cameroonian cotton fibre locally toward the 50 percent national target simultaneously satisfies origin rules and shields the bill of materials from the 2026 CET 40 percent band on imported cotton and polyester fabrics. [R06] [R07] [S25]

A tariff preference states only what customs leaves uncollected at the border; landed margin is what remains after the factory pays to prove origin, move the container on time and pass the buyer's inspection.

CHAPTER SOURCE NOTES

S03 United States International Trade Commission. 2023.

S09 European Commission, Access2Markets. 2026-10-14.

S30 World Bank. 2023.

S29 International Trade Centre, WTO, UN DESA and UNCTAD. 2022-02-01.

S14 European Commission, Access2Markets. 2026-10-14.

S19 International Trade Centre. 2022-05-17.

S25 Cameroon National Shippers' Council. 2026-10-26.

R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.

R07 Ecofin Agency. Publication date unrecorded; inherited source-text check.
S0301 European Commission, Access2Markets. 2026-10-14.
S05 United States Department of Commerce, Office of Textiles and Apparel. 2019-04-04.
S11 Official Journal of the European Union. 2016-06-08.
S22 World Customs Organization. 2023.
S06 Official Journal of the European Union. 2009-02-28.
S07 Official Journal of the European Union. 2019-11-18.
S10 European Commission, Access2Markets. 2026-10-14.
S01 Congressional Research Service. 2026-08-14.
S02 Office of the United States Trade Representative. 2020.
S31 United Nations Department of Economic and Social Affairs. 2022.
S24 World Bank and Agence française de développement. 2026.
S18 International Trade Centre, Independent Evaluation Unit. 2023.
S23 World Bank. 2022.
S08 European Commission, DG Trade. 2021-11-23.
R32 Wise; XE. Publication date unrecorded; inherited source-text check.
S0302 European Commission, Access2Markets. 2026-10-14.
R27 McKinsey, The State of Fashion 2025. Publication date unrecorded; inherited source-text check.
S26 Cameroon Directorate General of Customs, Ministry of Finance. 2026-01-13.
S34 World Trade Organization. 2013.
S13 European Commission, DG Trade. 2026-06-22.
R14 WageIndicator. Publication date unrecorded; inherited source-text check.
R15 wage.is. Publication date unrecorded; inherited source-text check.
R17 just-style. Publication date unrecorded; inherited source-text check.
R29 MDPI; industry inspection literature. Publication date unrecorded; inherited source-text check.

GREEN FUTURE TECH

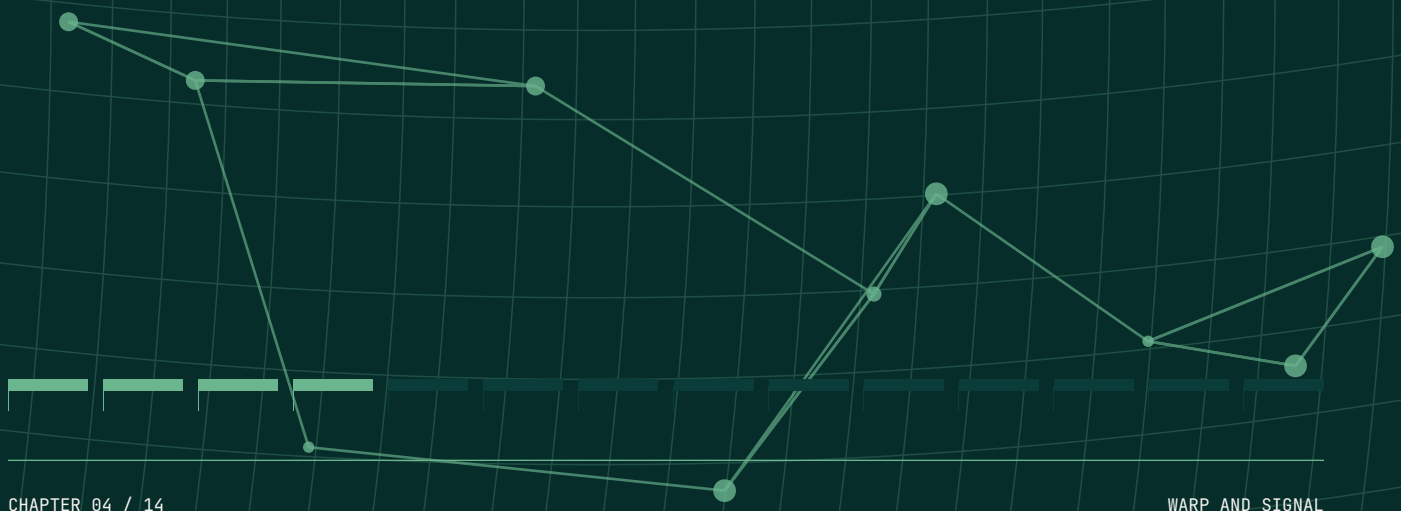
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04

PART II: EACH REGIME WRITES A DIFFERENT GATE / UNITED STATES

AGOA renewal does not restore Cameroon

The programme's temporary reprieve changes the policy clock for eligible beneficiaries, not Cameroon's underlying country-status constraint.



CHAPTER 04
DECISION TEST

The programme's temporary reprieve changes the policy clock for eligible beneficiaries, not Cameroon's underlying country-status constraint.

Renewal of the African Growth and Opportunity Act (AGOA) through 31 December 2028 does not restore duty-free United States market access for Cameroonian apparel, because congressional reauthorisation of the statutory framework and presidential designation of a beneficiary country are separate legal acts. [S01] [S35] Congress allowed AGOA to expire on 30 September 2025, retroactively extended the programme on 3 February 2026 through 31 December 2026 in Public Law 119-75, and extended it again on 2 September 2026 through 31 December 2028 in Public Law 119-103. [S01] [S35] [S0401] Throughout that sequence, Cameroon remained outside the beneficiary list following the termination of its country designation effective 1 January 2020. [S01] [S02] [R18] Even if a future annual or out-of-cycle review were to restore country eligibility, a Cameroonian garment exporter would still have to clear three further operational and statutory gates before booking preferential revenue: an effective textile and apparel visa and anti-transshipment enforcement system, qualification for lesser-developed beneficiary third-country fabric rules within annual square-metre-equivalent caps, and a landed-cost structure that survives non-MFN presidential tariffs and maritime lead-time constraints. [S01] [S03] [S05] [S38] Within GFT's Cameroon textile programme, which evaluates how to move national cotton transformation from a baseline of about 5 percent local processing and about 95 percent raw fibre export toward the national target of 50 percent local processing by 2030, United States duty-free entry must therefore be excluded from the commercial base case and treated strictly as a conditional policy option. [R06] [R07]

4.1

The Act lapsed and returned through two 2026 laws

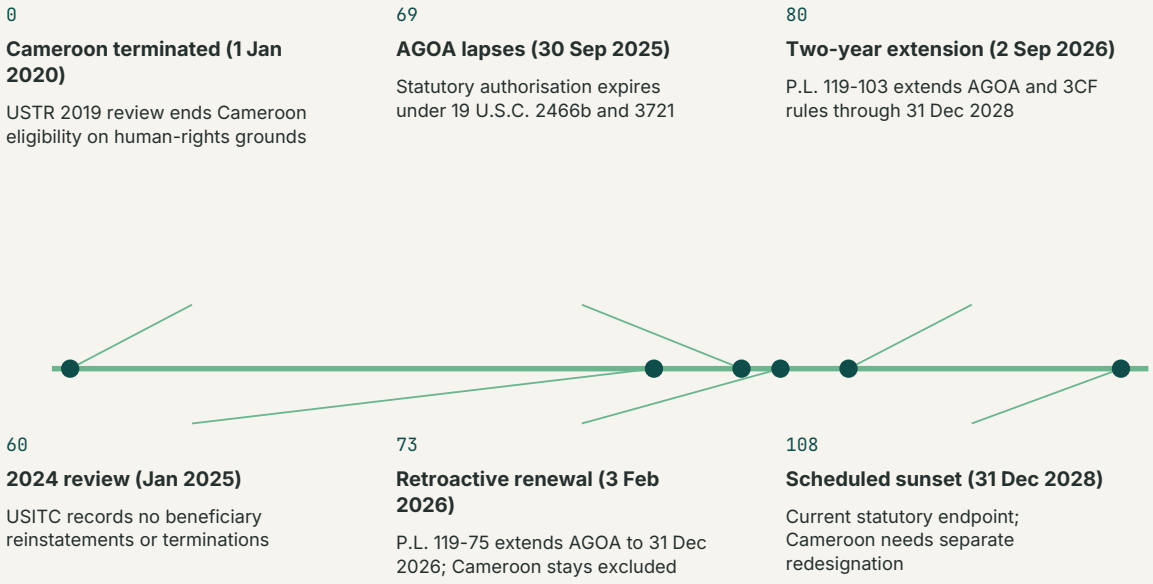
Congressional extension of a unilateral trade preference resets the statutory sunset for countries already inside the programme, but it leaves terminated countries outside the border gate. [S01] [S35] Enacted on 18 May 2000 as Title I of the Trade and Development Act of 2000 (Public Law 106-200), AGOA operates by amending Title V of the Trade Act of 1974 (the Generalized System of Preferences, or GSP, statute) and adding textile, apparel and monitoring provisions in 19 U.S.C. 2466a, 19 U.S.C. 2466b and 19 U.S.C. 3701 to 3741. [S01] [S05] [S0402] Whereas the general United States GSP programme expired on 31 December 2020 without subsequent renewal, AGOA had previously been extended through 30 September 2025 by the Trade Preferences Extension Act of 2015 (Public Law 114-27, enacted 29 June 2015). [S01] [S05] When Congress did not pass reauthorising legislation before the end of fiscal year 2025, AGOA's statutory authority lapsed after 30 September 2025. [S01]

Between 1 October 2025 and 2 February 2026, preferential duty-free treatment under AGOA ceased at United States ports of entry. [S01] [S0401] On 3 February 2026, Congress enacted Division I, Section 5019 of the Consolidated Appropriations Act, 2026 (Public Law 119-75), amending Section 506B of the Trade Act of 1974 (19 U.S.C. 2466b) and Section 112 of AGOA (19 U.S.C. 3721) by striking 30 September 2025 and inserting 31 December 2026. [S01] [S0401] Seven months later, on 2 September 2026, Congress enacted Division B, Section 2008 of the Continuing Appropriations and Extensions Act, 2027 (Public Law 119-103), which struck 2026 and inserted 2028 across the general termination provision in 19 U.S.C. 2466b, the

general apparel authority in 19 U.S.C. 3721(g), the regional apparel article programme in 19 U.S.C. 3721(b)(3)(A), and the third-country fabric programme in 19 U.S.C. 3721(c)(1). [S35] As shown in **Exhibit 14**, p. 67, the statutory authorisation clock and Cameroon's country-eligibility clock have run on separate tracks since 1 January 2020. [S01] [S02] [S35] [S0401]

EXHIBIT 14 / MONTHS FROM 1 JANUARY 2020

Cameroon status and AGOA authorisation move on separate clocks



SOURCED [S01] [S02] [S04] [S35] [S0401] Numeric positions represent elapsed months from 1 January 2020 (month 0 = 1 January 2020 termination of Cameroon; month 60 = 1 January 2025 following the 2024 review; month 69 = 30 September 2025 statutory expiry; month 73 = 3 February 2026 enactment of P.L. 119-75; month 80 = 2 September 2026 enactment of P.L. 119-103; month 108 = 31 December 2028 scheduled sunset).

The timeline in **Exhibit 14**, p. 67 establishes that neither the February 2026 retroactive reauthorisation nor the September 2026 extension altered the roster of terminated countries. [S01] [S35] [S0401] What **Exhibit 14**, p. 67 cannot establish is whether or when a future annual eligibility review might reinstate Cameroon, because country designation is governed by executive review of statutory compliance criteria rather than by appropriations extenders. [S01] [S0402]

4.2 RETROACTIVE REAUTHORISATION CREATES WORKING-CAPITAL FRICTION EVEN FOR ELIGIBLE SUPPLIERS

For factories in countries that did hold beneficiary status in late 2025 and early 2026, the four-month lapse between 30 September 2025 and 3 February 2026 demonstrated that a retroactive congressional fix is not commercially equivalent to continuous legal authority. [S01] [S0401] Under Section 5019(a)(2)(A) of Public Law 119-75, any entry of a covered article made after 30 September 2025 and before 3 February 2026 to which duty-free treatment under Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a) or Section 112 of AGOA (19 U.S.C. 3721) would have

applied on 30 September 2025 qualified for liquidation or reliquidation as though the entry had occurred on 3 February 2026. [S0401] However, Section 5019(a)(2)(B) and (C) required the importer to file a formal reliquidation request with the Commissioner of U.S. Customs and Border Protection (CBP) within 180 days after enactment containing sufficient information to locate or reconstruct the entry, and gave CBP up to 90 days after liquidation or reliquidation to pay the refund, explicitly without interest of any kind. [S0401]

In operational terms, an apparel importer bringing garments into the United States during the 126-day lapse had to post cash deposits at the most-favoured-nation (MFN) tariff rate at entry, finance that outlay for up to nine months while filing post-enactment reliquidation claims, and absorb the interest cost in full. [S0401] Moreover, Section 5019(a)(2)(D)(i) defined a "covered article" strictly as an article from a country designated by the President as a beneficiary sub-Saharan African country under Section 104 of AGOA (19 U.S.C. 3703) as of the day before the enactment of Public Law 119-75, locking out any shipment from a non-beneficiary country such as Cameroon. [S01] [S0401]

4.3 A TWO-YEAR LEGISLATIVE HORIZON IS SHORTER THAN A TEXTILE FACTORY INVESTMENT CYCLE

Even for eligible countries, the legislative pattern of 2025 and 2026 shortened the planning window. [S01] [S35] Whereas the AGOA Acceleration Act of 2004 (Public Law 108-274) and the Trade Preferences Extension Act of 2015 (Public Law 114-27) provided multi-year horizons to 2015 and 2025 respectively, the two 2026 enactments attached short extensions to appropriations bills: first an eleven-month extension to 31 December 2026 in Public Law 119-75 that omitted structural reforms proposed in earlier 119th Congress bills, and then a two-year extension to 31 December 2028 in Public Law 119-103. [S01] [S35]

Industrial textile investments require far longer payback periods. [R10] In Cameroon, the announced Camtext SA integrated cotton-to-textile project (an announced third-party venture reported on 12 November 2025 at US$300 million, or 180 billion XAF, to process 12,000 tonnes of cotton fibre a year across Garoua and Dibamba) carries an estimated return on investment near 11 years and targets optimal capacity around 2033. [R09] [R10] A capital programme requiring 11 years to recover capital cannot treat a unilateral tariff concession expiring on 31 December 2028 as a foundational revenue pillar. [R10] [S01] [S35] Moreover, during a 22 April 2026 congressional hearing and a 29 April 2026 Federal Register request for comments on AGOA modernisation, the United States Trade Representative (USTR) signalled support for moving toward a "more reciprocal AGOA", meaning post-2028 access may carry new bilateral conditions. [S01]

4.4

Cameroon remains outside the beneficiary list

Cameroon's exclusion from AGOA in calendar year 2026 is the result of a formal presidential termination under statutory eligibility rules that operate independently of congressional reauthorisation. [S01] [S02] [S0402] Under Section 107 of the Trade and Development Act of 2000 (19 U.S.C. 3706), as amended in 2012 by Public Law 112-163 to add South Sudan, Congress named 49 sub-Saharan African countries as

potentially eligible for designation. [S01] Being listed in Section 107 merely authorises the President to designate a country under 19 U.S.C. 2466a(a)(1) if the President determines that it satisfies two cumulative sets of statutory criteria. [S01] [S0402]

4.5 COUNTRY DESIGNATION REQUIRES CONTINUAL COMPLIANCE WITH BOTH GSP AND AGOA CRITERIA

The first statutory gate incorporates the mandatory and discretionary GSP eligibility criteria in Section 502 of the Trade Act of 1974 (19 U.S.C. 2462), cross-referenced in 19 U.S.C. 2466a(a)(1)(B). [S01] [S0402] Those criteria bar designation where a country has expropriated United States citizens' property without compensation, failed to enforce arbitral awards, or aided international terrorism, and they require evaluation of intellectual-property protection, equitable market access, and internationally recognised worker rights. [S01] The second gate is Section 104 of AGOA (19 U.S.C. 3703), cross-referenced in 19 U.S.C. 2466a(a)(1)(A), which requires continual progress toward a market-based economy, the rule of law, political pluralism, due process, anti-corruption measures, poverty reduction, and worker rights, while prohibiting activities that undermine United States national security or involve gross violations of internationally recognised human rights. [S01] [S0402]

Under 19 U.S.C. 2466a(a)(2) and (3), compliance is monitored annually by the AGOA Subcommittee of the Trade Policy Staff Committee (TPSC), chaired by USTR (which initiated the calendar year 2027 review on 30 June 2026), supplemented by the out-of-cycle review and public petition procedures enacted in Public Law 114-27. [S01] [S0402] If the President determines under 19 U.S.C. 2466a(a)(3)(A) that a beneficiary country is not making continual progress, the President must terminate its designation effective on 1 January of the following year, after giving at least 60 days advance notice to Congress and the country under 19 U.S.C. 2466a(a)(3)(B). [S01] [S0402]

4.6 THE 2019 TERMINATION OF CAMEROON REMAINS UNREVERSED THROUGH OCTOBER 2026

Cameroon was terminated through that exact statutory procedure. [S01] [S02] [S0402] Following the 2019 annual review, on 31 October 2019 the President notified Congress (House Document 116-77) of the intent to terminate Cameroon's designation over persistent gross violations of internationally recognised human rights, and as USTR recorded in its 2020 Trade Policy Agenda and 2019 Annual Report, Cameroon's AGOA eligibility terminated effective 1 January 2020. [R18] [S01] [S02]

Subsequent reviews left Cameroon outside the programme. [R18] [S01] [S04] The United States International Trade Commission (USITC) reported that no countries were reinstated or terminated from the 2024 eligibility review, leaving Cameroon ineligible in 2025. [R18] [S04] In August 2026, the Congressional Research Service (CRS) confirmed that 33 sub-Saharan African countries qualify for AGOA in calendar year 2026 under General Note 16 of the Harmonized Tariff Schedule of the United States (2026 HTS Revision 10), while 16 of the 49 named countries are excluded. [S01] Those 16 excluded countries comprise two high-income GSP graduates (Equatorial Guinea effective 1 January 2011 and Seychelles effective 1 January 2017), three countries never designated (Zimbabwe, Sudan, and Somalia), and 11 former beneficiaries terminated for eligibility violations in CRS Table 1: Eritrea (2004), South Sudan (2015), Burundi (2016, rule of law), Cameroon (2020, human rights), Ethiopia (2022, human

rights), Guinea (2022, rule of law), Mali (2022, human rights and rule of law), Burkina Faso (2023, rule of law), Central African Republic (2024, human rights, worker rights and rule of law), Niger (2024, rule of law), and Uganda (2024, human rights). [S01]

The contrast with Gabon in 2026 proves that country restoration requires an explicit presidential instrument. [S01] Terminated effective 1 January 2024 under Proclamation 10692 (89 Federal Register 437), Gabon was not restored by the February 2026 reauthorisation Act; it re-entered AGOA only when the President issued Proclamation 11030 on 19 May 2026 (91 Federal Register 30469) reinstating Gabon's benefits. [S01] No such proclamation has been issued for Cameroon as of 30 October 2026. [S01]

4.7

Country, apparel and special-rule eligibility are separate tests

Even if a future presidential proclamation restored Cameroon's general status as an AGOA beneficiary country under 19 U.S.C. 2466a, Cameroonian garments would still not automatically qualify for duty-free entry. [S01] [S05] AGOA divides market access into three stacked legal tiers: general country designation for non-apparel GSP and AGOA lines, separate certification for textile and apparel benefits under Section 112 of AGOA, and lesser-developed beneficiary qualification for the third-country fabric special rule. [S01] [S03] [S05]

4.8 GENERAL COUNTRY DESIGNATION COVERS NON-APPAREL GOODS UNDER A VALUE-CONTENT RULE

At Tier 1, presidential designation under Section 506A of the Trade Act of 1974 (19 U.S.C. 2466a) grants duty-free access for nearly 6,000 tariff lines, combining standard GSP products with import-sensitive non-apparel lines such as footwear, handbags, luggage and agricultural goods (claimed using the prefix "D" on the customs entry document). [S01] [S05] To qualify under Tier 1, a non-apparel product must be imported directly and have at least 35 percent of its appraised value attributable to beneficiary-country materials and direct processing costs, with regional cumulation across beneficiary countries and up to 15 percentage points of the 35 percent requirement allowed from United States materials. [S01] [S05] General Tier 1 rules, however, do not admit wearing apparel. [S01] [S05]

4.9 APPAREL ELIGIBILITY REQUIRES A VERIFIED VISA ARRANGEMENT AND CUSTOMS ENFORCEMENT SYSTEM

At Tier 2, a beneficiary country cannot export wearing apparel duty-free until the United States certifies that it has established an effective textile and apparel visa system and enforcement procedures against illegal transshipment and counterfeit documentation (following requirements presented through United States embassies on 21 September 2000). [S01] [S05] Under the rules summarised by the Office of Textiles and Apparel (OTEXA), a certificate of origin prepared by the manufacturer is required for every textile and apparel shipment claiming AGOA benefits, in addition to the government-issued visa. [S05] The United States importer must hold the certificate of origin before presenting the entry to CBP, while exporters determined to have engaged in illegal transshipment face a mandatory five-year denial of AGOA benefits. [S05]

4.10 SEVEN PRODUCT CATEGORIES AND SPECIFIC COMPONENT RULES GOVERN AGOA GARMENTS

Even after clearing Tier 1 and Tier 2, an apparel shipment must fit one of the seven qualifying textile and apparel categories summarised by OTEXA: (1) apparel made of United States yarns and fabrics; (2) apparel made of sub-Saharan African regional yarns and fabrics, subject to a quantitative cap; (3) apparel made in a designated lesser-developed country (Tier 3) of third-country yarns and fabrics, also subject to a cap; (4) apparel made of yarns and fabrics determined not to be produced in commercial quantities in the United States; (5) textile articles originating entirely in one or more lesser-developed beneficiary countries; (6) certain cashmere and merino wool sweaters; and (7) Category 9 hand-loomed, handmade, folklore articles and ethnic printed fabrics agreed through bilateral consultations. [S05]

OTEXA also specifies four technical component tolerances: foreign findings and trimmings (such as sewing thread, buttons, zippers, and brassiere elastic strips under 1 inch wide) and permitted foreign interlinings (chest-type plates, hymo pieces and sleeve headers) may together account for up to 25 percent of the cost of the components of the assembled article; AGOA III allows non-originating collars, cuffs, drawstrings, shoulder pads, waistbands, attached belts, elastic straps and elbow patches; and the de minimis rule allows non-originating fibres or yarns up to 10 percent of the total weight of the article. [S05] Because AGOA measures its 10 percent de minimis rule by weight whereas the European Union's Market Access Regulation (MAR) excludes HS Chapters 50 to 63 from its general 15 percent ex-works value tolerance, factory bill-of-materials systems must track weight and value rules separately by destination. [S05] [S09]

4.11

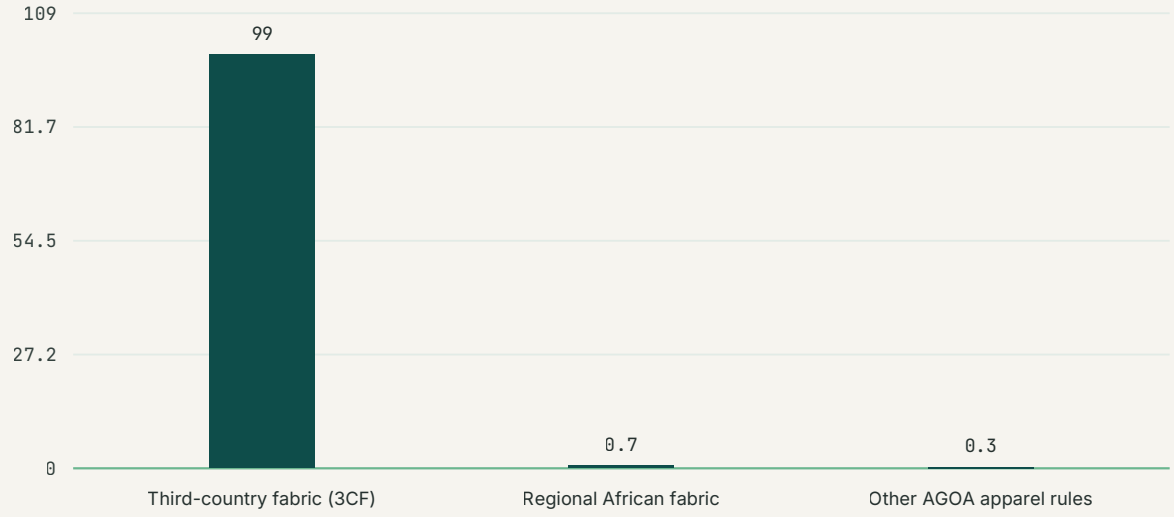
Third-country fabric dominates because it solves a sourcing constraint

In commercial practice, nearly all AGOA apparel exports rely on the Tier 3 Special Rule for Lesser-Developed Beneficiary Countries, known as the third-country fabric (3CF) provision. [S01] [S03] [S05] Defined initially by a 1998 World Bank gross national product per capita below US$1,500 (plus Botswana and Namibia by statute), the Special Rule covers all current AGOA beneficiaries except South Africa and permits duty-free entry for apparel assembled in a qualifying country regardless of the origin of the yarn or fabric used. [S01] [S05] [S38]

This single-transformation flexibility solves the severe regional mill bottleneck documented by the USITC. [S03] Whereas standard United States free trade agreements enforce a "yarn-forward" rule and AGOA's regional-fabric rule requires fabric formed in beneficiary African countries from United States or beneficiary African yarn, export buyers typically nominate Asian mills for synthetic, blended and fashion fabrics. [S01] [S03] [S38] Consequently, in 2021, nearly 99 percent of apparel entering the United States under AGOA used the third-country fabric provision, while only about 0.7 percent used regional fabric and about 0.3 percent used other rules. [S03] **Exhibit 15**, p. 72 illustrates this distribution.

EXHIBIT 15 / PERCENT OF AGOA APPAREL ENTRIES (2021)

Third-country fabric carried nearly all AGOA apparel entries in 2021



SOURCED [S03] USITC reports that of the apparel entering the United States under AGOA in 2021, nearly 99 percent used the third-country fabric (3CF) provision and about 0.7 percent used regional fabric, leaving an estimated 0.3 percent for other provisions. These values measure share of AGOA apparel entries by origin rule, not share of the annual CITA quantitative cap filled.

The distribution in **Exhibit 15**, p. 72 shows that AGOA's apparel volume depends overwhelmingly on imported non-African fabric. [S03] What **Exhibit 15**, p. 72 cannot establish is how much of the annual quantitative quota was used, nor does it show upstream domestic cotton transformation. [S01] [S03]

4.12 THE THIRD-COUNTRY FABRIC TENSION MIRRORS CAMEROON'S DOMESTIC COTTON-PROCESSING DILEMMA

Congress recognised in 2004 that prolonged use of third-country fabric could discourage regional yarn and fabric production, briefly enacting an "abundant supply" rule in 2006 (including 30 million square metre equivalents of regional denim) before revoking it in Public Law 110-436 in 2008. [S01] [S05] Cameroon faces the same structural tension. [R06] [R07] Cameroon produced 330,000 tonnes of seed cotton in 2022, 314,455 tonnes in 2023 and about 340,000 tonnes in 2024, with 2025 projections above 350,000 tonnes within a CFA-zone output of 2.3 million tonnes in 2024/25. [R01] [R02] [R05] SODECOTON supports more than 220,000 cotton producers across nine ginning plants and two oil mills, injecting roughly US$100 million a year into rural communities, yet about 95 percent of cotton fibre is exported raw against 5 percent processed locally, far below the SND30 target of 50 percent local processing by 2030. [R03] [R04] [R06] [R07]

Meanwhile, domestic incumbent CICAM saw its market share decline from about 85 percent three decades ago to about 5 percent, with July 2023 utilisation at 33.7 percent at Garoua, 48.9 percent at CICAM 1 and 10.83 percent at CICAM 2, costing about CFAF 2 billion in 2020 and facing restructuring estimates of CFAF 30.7 billion to 48.2 billion (or a cited relaunch plan of CFAF 70.2 billion), while the announced SODECOTON-CICAM merger targets 2030 and Camtext SA targets optimal capacity around 2033. [R08] [R10] [R11] [R12] [R13] Because Cameroon's harmonised ECCAS-CEMAC Common External Tariff (CET), applicable from 1 January 2026

under Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024, places published summary examples of cotton and polyester fabrics and ready-to-wear clothing in the 40 percent duty band (excluding national VAT and excise taxes), importing third-country fabric without customs relief is costly, while AGOA ineligibility blocks the United States 3CF outlet. [S01] [S25] By contrast, qualifying originating garments made in Cameroon can enter the European Union duty-free and quota-free under the interim EPA and MAR while building local cotton transformation. [R06] [S09]

4.13

Provision use is not cap utilisation

Analysts must never confuse the 99 percent 2021 third-country fabric *provision-use share* from USITC with the *quantitative cap utilisation* of the annual AGOA apparel quota published by the Committee for the Implementation of Textile Agreements (CITA). [S03] [S38]

4.14 CITA CALCULATES ANNUAL CAPS IN SQUARE METRE EQUIVALENTS AGAINST TOTAL US APPAREL IMPORTS

In its Federal Register notice of 18 September 2026 (91 FR 59114, FR Doc. 2026-19191), CITA published the quantitative limits for the 12-month period from 1 October 2026 through 30 September 2027 pursuant to Section 112(b)(3) of the Trade and Development Act of 2000 as amended by Section 2008 of Public Law 119-103. [S35] [S38] Under the AGOA Acceleration Act of 2004, the overall cap on apparel assembled in beneficiary countries from regional or third-country fabric is set at 7.0 percent of the aggregate square metre equivalents (SME) of all apparel articles imported into the United States in the preceding 12-month period for which data are available, equalling **1,690,799,016 SME** for 1 October 2026 to 30 September 2027. [S38] Within that total, the lesser-developed country third-country fabric sub-limit is capped at 3.5 percent of preceding 12-month United States world apparel imports, equalling **845,399,508 SME** for 2026 to 2027. [S38]

CITA calculates SMEs across the Harmonized System lines in the Annex to the World Trade Organization Agreement on Textiles and Clothing (ATC) using United States conversion factors. [S38] Dividing 1,690,799,016 SME by 0.07 (or 845,399,508 SME by 0.035) reveals the implied United States world apparel import denominator of **24,154,271,657 SME** (about 24.15 billion SME) and confirms that the 3CF sub-limit is exactly 50.0 percent of the overall cap. [S38] The cap is unallocated by country and filled on a first-come, first-served basis, with excess entries subject to MFN tariffs. [S05] [S38] **Exhibit 16**, p. 74 displays these statutory figures.

EXHIBIT 16 / SME AND PERCENT (1 OCT 2026 TO 30 SEP 2027)

Current AGOA caps use quantities, not the 3CF provision-share figure

7.0%

Overall regional and 3CF cap share

Statutory ceiling of preceding 12-month US world apparel imports

1,690,799,016 SME

Overall cap quantity (2026 to 2027)

Aggregate duty-free limit for 1 Oct 2026 to 30 Sep 2027

3.5%

LDBC third-country fabric sub-limit

Special-rule ceiling for lesser-developed beneficiaries

845,399,508 SME

3CF cap quantity (2026 to 2027)

Exactly 50% of overall cap; filled first-come, first-served

SOURCED [S03] [S38] Published by CITA on 18 September 2026 (91 FR 59114) for 1 October 2026 to 30 September 2027. The 99 percent figure in S03 measures the share of 2021 AGOA apparel imports that used the 3CF rule, not the share of the 845,399,508 SME cap filled.

The figures in **Exhibit 16**, p. 74 define the aggregate legal ceiling across all qualifying beneficiaries for 2026 to 2027, whereas actual cap fill is a separate runtime observation tracked by OTEXA that **Exhibit 16**, p. 74 does not infer. [S05] [S38]

METHOD

GFT's market-access models keep three AGOA apparel metrics strictly separate:

1. **Preference-utilisation rate (percent of eligible value):** Defined by USITC as United States imports claiming AGOA divided by total United States imports of AGOA-eligible products from beneficiary countries. [S03]
2. **Third-country fabric provision share (percent of AGOA apparel entries):** AGOA apparel imports using the 3CF rule divided by total AGOA preferential apparel imports (nearly 99 percent in 2021). [S03]
3. **CITA cap fill rate (percent of annual SME ceiling):** Cumulative SME entered during the 1 October to 30 September cap year divided by 1,690,799,016 SME (overall cap) or 845,399,508 SME (3CF sub-limit for 2026 to 2027). [S38]

4.15

Duty-free AGOA treatment does not cancel every other United States duty

Even for eligible beneficiaries shipping within the CITA cap, AGOA waives only most-favoured-nation (MFN) customs duties and does not exempt products from separate presidential tariff actions. [S01]

4.16 THE 2025 AND 2026 PRESIDENTIAL TARIFF ACTIONS ALTERED THE EFFECTIVE DUTY STACK

CRS documents four non-MFN tariff regimes in 2025 and 2026 that applied to AGOA countries regardless of programme eligibility because they stacked onto MFN rates: [S01]

1. **IEEPA global and country-specific tariffs (April 2025 to February 2026):** A global 10 percent tariff plus higher country-specific rates imposed under the International Emergency Economic Powers Act (IEEPA) until the Supreme Court ruled in February 2026 that IEEPA does not authorise tariffs. [S01]
2. **Section 122 temporary global tariff (February 2026 to 24 July 2026):** A temporary 150-day global 10 percent tariff imposed under Section 122 of the Trade Act of 1974 following the Supreme Court ruling, which expired on 24 July 2026. [S01]
3. **Section 232 sector tariffs (ongoing in 2026):** Sectoral tariffs under Section 232 of the Trade Expansion Act of 1962, including 25 percent on passenger vehicles and duties on covered copper, steel and aluminium products. [S01]
4. **Section 301 country tariffs (from 24 July 2026):** A 12.5 percent tariff imposed on 24 July 2026 under Section 301 of the Trade Act of 1974 on Angola, Nigeria and South Africa over enforcement of forced-labour import prohibitions. [S01]

Exporters must also price customs user fees (extended through March 2032 in Public Law 119-103), origin documentation (which accounted for 45 percent of partner-country non-tariff measures reported by Mauritian textile and clothing firms in an International Trade Centre survey), and transit dispersion (where World Bank tracking records a 44-day global container average with a 10.5-day standard deviation, alongside Cameroon's 2023 Logistics Performance Index score of 2.1 from late-2022 survey data). [S19] [S30] [S35]

WORKED EXAMPLE

Consider an **illustrative** consignment of 10,000 cotton-knit shirts (HS Chapter 61) at US$6.00 ex-works per unit (US$60,000 customs value), assuming an illustrative 16.5 percent MFN tariff (`US$9,900`), an illustrative US$0.12 per unit AGOA visa and certificate administration cost (`US$1,200`), and an illustrative 8.0 percent annual financing cost during any statutory refund wait. These assumed figures illustrate the accounting method and are not a GFT forecast:

- **Case 1 (Cameroon current baseline, ineligible for AGOA):** Pays the full illustrative 16.5 percent MFN duty (`US$60,000 * 0.165 = US$9,900`) with zero preference saving. [S01] [S02]
- **Case 2 (Eligible LDBC shipping during the late-2025 lapse under a 10 percent global surcharge):** Deposits US$9,900 MFN duty plus US$6,000 surcharge (`10 percent`) plus US$1,200 compliance cost (`US$17,100` cash outlay). [S01] [S0401] Under Public Law 119-75, only the US$9,900 MFN duty is refunded without interest after reliquidation; an illustrative six-month refund wait at 8.0 percent annual financing costs `US$9,900 * 0.08 * 0.5 = US$396`, leaving an unrecovered border burden of `US$6,000 + US$1,200 + US$396 = US$7,596` (12.66 percent of ex-works value). [S0401]
- **Case 3 (Eligible LDBC post-reauthorisation facing a 12.5 percent Section 301 tariff):** AGOA waives the US$9,900 MFN duty, but the shipment pays `US$60,000 * 0.125 = US$7,500` in Section 301 duty plus US$1,200 compliance (`US$8,700` total, or 14.5 percent of ex-works value), leaving only `US$9,900 - US$8,700 = US$1,200` (2.0 percent) net saving. [S01] [S35]
- **Case 4 (Eligible LDBC with zero non-MFN surcharges):** AGOA waives the US$9,900 MFN duty against US$1,200 compliance cost, yielding an illustrative net duty saving of **US$8,700** (14.5 percent of ex-works value) before freight and lead-time buffer costs. [S03] [S05] [S30]

4.17

AGOA's apparel record is concentrated, not automatic

Across the 33 eligible countries in 2026, both CRS and USITC find that AGOA trade is heavily concentrated, with substantial positive effects in specific apparel-exporting countries but limited broader transformation elsewhere. [S01] [S03]

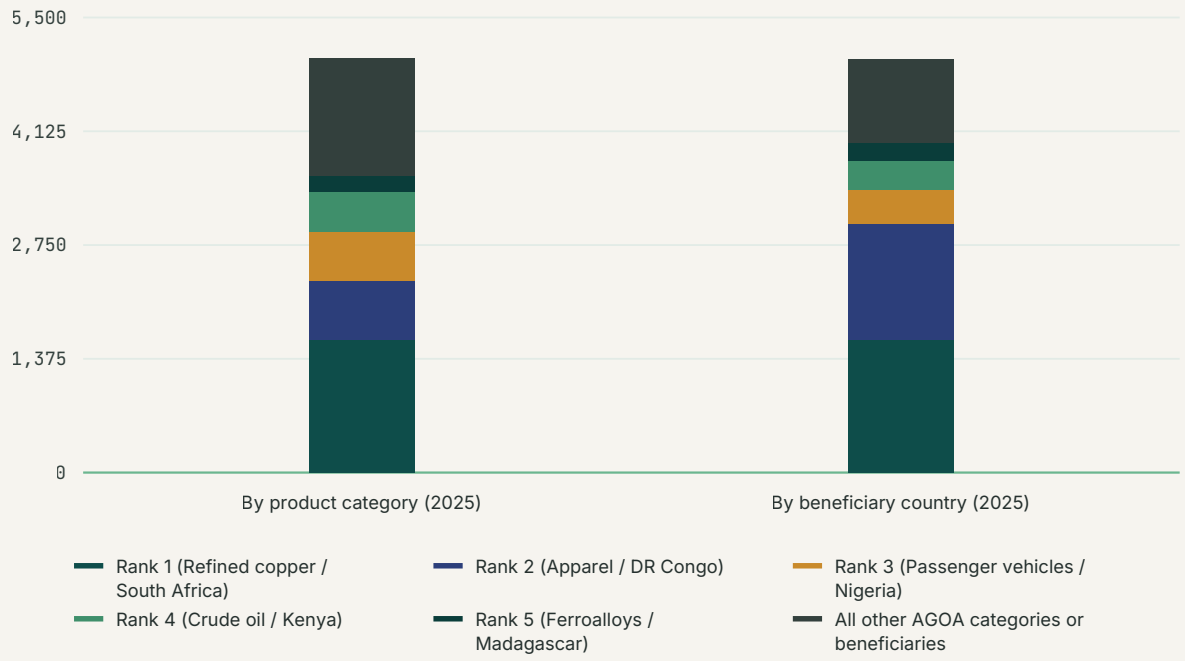
4.18 FIVE COUNTRIES AND FIVE PRODUCT CATEGORIES DOMINATE AGOA TRADE FLOWS

From 2001 to 2025, CRS estimates that the top five beneficiary countries accounted on average for 89 percent of annual AGOA duty-free imports. [S01] Total AGOA imports peaked at US$56 billion in 2008, hit a low of US$3.2 billion in 2020, and fell nearly 36 percent from US$7.9 billion in 2024 to **US$5.0 billion** (US$5.04 billion) in 2025 amid tariff actions and expiry uncertainty. [S01] Since 2015, importers from AGOA countries have been more likely to pay MFN rates than claim AGOA, partly because about 12 percent of AGOA-eligible products carry a 0 percent MFN tariff. [S01]

In 2025, the top five product categories claiming AGOA were refined copper (**US$1.6 billion**, up 400 percent), apparel (**US$720.2 million**, down 39 percent), passenger vehicles (**US$596.2 million**, down 75 percent), crude oil (**US$476.5 million**, down 71 percent), and ferroalloys (**US$191.5 million**, down 18 percent), leaving US$1,415.6 million across all other products within the US$5.0 billion total. [S01] The top five beneficiary countries in 2025 were South Africa (**US$1.6 billion**), the Democratic Republic of Congo (**US$1.4 billion**), Nigeria (**US$409.9 million**), Kenya (**US$361.6 million**), and Madagascar (**US$214.7 million**), leaving US$1,013.8 million across the remaining 28 eligible countries. [S01] **Exhibit 17**, p. 77 shows this concentration.

EXHIBIT 17 / US$ MILLIONS (2025 AGOA DUTY-FREE IMPORTS)

Apparel is a major AGOA category within a concentrated programme



SOURCED [S01] CRS R49187 reports 2025 AGOA duty-free imports of US$5.0 billion (US$5,040 million). Product values are refined copper (US$1,600 million), apparel (US$720.2 million), passenger vehicles (US$596.2 million), crude oil (US$476.5 million) and ferroalloys (US$191.5 million), leaving US$1,415.6 million across other products to reconcile to US$5,000 million. Country values are South Africa (US$1,600 million), DRC (US$1,400 million), Nigeria (US$409.9 million), Kenya (US$361.6 million) and Madagascar (US$214.7 million), leaving US$1,013.8 million across the other 28 eligible countries.

As **Exhibit 17**, p. 77 shows, apparel generated US$720.2 million in 2025 and supported major export hubs such as Kenya and Madagascar, but fell 39 percent in a single year under policy and tariff shocks; moreover, gross import values do not measure domestic value added after deducting imported fabric. [S01] [S03]

4.19 GFT'S CAMEROON PROGRAMME EXCLUDES AGOA FROM THE BASE CASE AND GATES ANY UPSIDE

Cameroon combines competitive factor inputs (including a statutory minimum wage raised by 5 percent from XAF 41,875 to XAF 43,969 a month, or about US$76, in February 2024 against a US$359 average monthly salary and a US$204 Cambodian garment minimum wage in 2024) with domestic apparel spend of about US$94.70 and 8.0 pieces per person in 2024 inside an African textile market estimated at US$37.3 billion in 2025 and projected at US$49.41 billion by 2030 (or US$72.7

billion by 2035). [R14] [R15] [R17] [R24] [R25] [R26] Because Cameroon remains ineligible for AGOA, however, GFT's programme sets United States AGOA revenue at zero in the base case and requires all four gates in **Exhibit 18**, p. 78 before activating any upside scenario. [S01] [S02] [S05] [S38]

EXHIBIT 18 / CONDITION-PRECEDENT CHECKLIST

Four sequential gates govern any future Cameroon AGOA upside scenario

Gate	Statutory or operational requirement	Cameroon status (30 Oct 2026)	Verification artifact required
1. Country designation	Presidential proclamation under 19 U.S.C. 2466a and 3703	Ineligible (terminated 1 Jan 2020)	Federal Register proclamation and HTSUS General Note 16 entry
2. Apparel visa system	OTEXA-verified visa and anti-transshipment enforcement	Dormant while country is ineligible	Bilateral visa arrangement and US Customs audit readiness
3. 3CF special rule	LDBC designation and headroom within 845,399,508 SME cap	Unavailable without Gates 1 and 2	HTSUS LDBC listing and live OTEXA cap-fill confirmation
4. Landed cash margin	MFN saving exceeds non-MFN tariffs, visa cost and transit buffer	Excluded from GFT base case	Positive cash contribution after Section 122, 232 or 301 duties

DERIVED [S01] [S02] [S03] [S05] [S35] [S38] Derived by GFT from the statutory and administrative rules in 19 U.S.C. 2466a and 3703 (S01, S02), OTEXA textile and apparel visa and origin certificate requirements (S05), CITA quantitative cap rules (S38), and Public Law 119-103 (S35). Base-case revenue remains zero until all four gates pass.

While **Exhibit 18**, p. 78 defines the operational conditions for re-entry, it cannot predict bilateral political decisions or post-2028 congressional reforms. [S01] [S35]

GFT NOTE

GFT recommends anchoring Cameroon's base case on domestic demand (under the 40 percent harmonised ECCAS-CEMAC tariff on named fabrics and ready-to-wear from 1 January 2026), gazetted regional corridors, and conditional EU EPA and MAR orders, while configuring factory ERP traceability tables from shift one to record fibre-weight de minimis shares (10 percent), component cost ratios (25 percent), and five-year audit logs so the data architecture is ready if all four gates in **Exhibit 18**, p. 78 ever clear. [S01] [S05] [S09] [S25]

WARNING

Any financial model prepared in 2026 that books duty-free United States AGOA revenue for a Cameroonian factory on the basis of Public Law 119-75 or Public Law 119-103 commits a material legal error: statutory extension to 31 December 2028 does not reinstate a country terminated on 1 January 2020. [S01] [S02] [S35] [S0401]

A statute that extends the calendar does not reopen a closed border gate.

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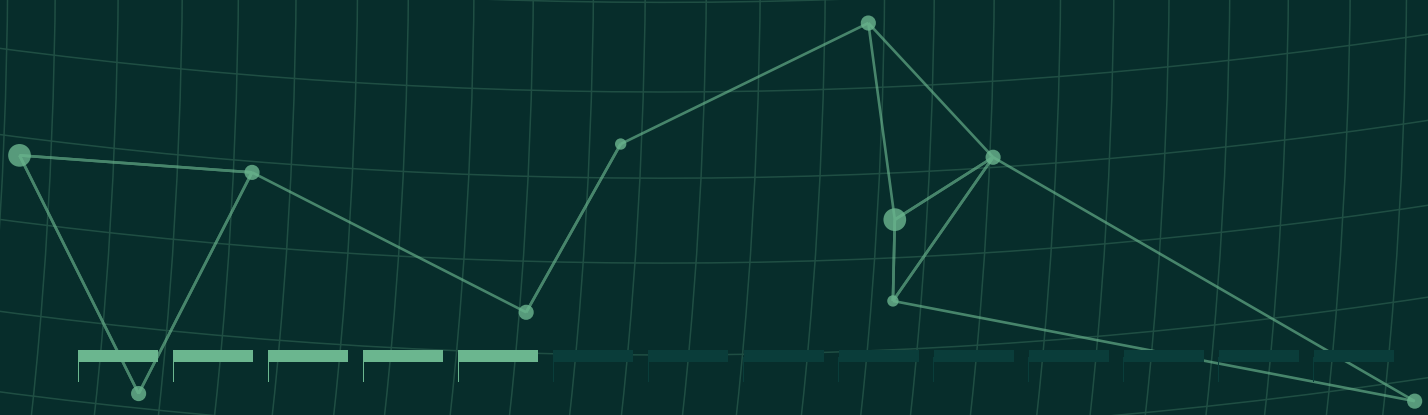
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05

PART II: EACH REGIME WRITES A DIFFERENT GATE / EUROPEAN UNION

The EU admits originating goods, not shipments

Cameroon's EPA access is substantial, but it becomes operational only when origin, proof, importer and product requirements agree.



CHAPTER 05
DECISION TEST

Cameroon's EPA access is substantial, but it becomes operational only when origin, proof, importer and product requirements agree.

The European Union does not admit a container of garments duty-free merely because the bill of lading shows loading at Douala or Kribi; it grants preferential treatment only to originating goods whose tariff classification, industrial transformation, input cumulation, documentary proof, direct transport and import declaration satisfy the interim Economic Partnership Agreement (EPA) and the Market Access Regulation (MAR) as of October 2026. [S06] [S09] [S10] Where the United States route under the African Growth and Opportunity Act (AGOA) is closed to Cameroon at the country-eligibility gate despite statutory extension through December 2028, the European route is legally open today across Harmonised System (HS) Chapters 1 to 97 excluding Chapter 93. [S06] [S09] That legal openness, however, is a conditional permission to compete rather than a guaranteed export margin. [S09] [S10] For Green Future Tech Limited (GFT) in Hong Kong SAR and its three-part Cameroon textile programme (covering feasibility analysis, performance-management system design and digital strategy, prepared 31 January 2024 with source refreshes retained in 2026), treating the European Union as a viable export option requires building origin verification into production engineering from the first shift. [R06] [R07] [S09]

In a cotton economy where approximately 95 percent of raw lint is exported unprocessed and about 5 percent is transformed locally against a national Strategic Development Plan (SND30) target of 50 percent local processing by 2030, the European tariff concession rewards industrial depth only when a mill's physical process matches the legal rule for the specific garment heading. [R06] [R07] [S11] A garment factory that imports finished third-country fabric for a tariff heading requiring manufacture from yarn will fail the origin gate at European customs and pay the full most-favoured-nation (MFN) tariff regardless of its Cameroonian factory address. [S10] [S11] [S0503] Equally, an originating garment made from Cameroonian cotton yarn and local knitting will still lose its preference at the European port of entry if its movement certificate EUR.1 or invoice declaration is defective, if an unapproved exporter signs an invoice declaration above EUR 6,000, if the ten-month validity window expires, or if transshipment occurs without preserved evidence of direct transport. [S09] [S10] [S14]

5.1

The EPA provides a broad tariff concession for originating products

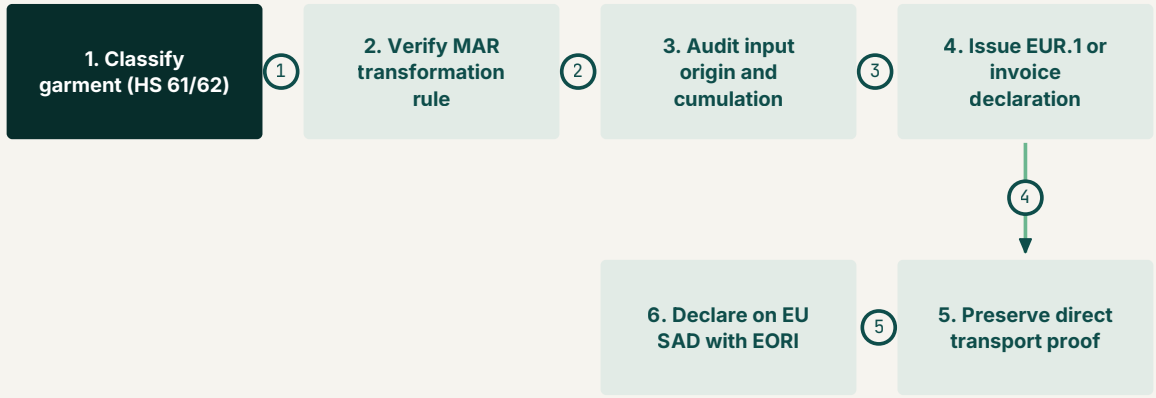
The legal foundation of Cameroon's European market access is the Interim Agreement with a view to an Economic Partnership Agreement between the European Community and its Member States and the Central Africa Party, published in the Official Journal of the European Union on 28 February 2009. [S06] Under Article 20 of that agreement, customs duties on imports into the European Community are completely eliminated upon entry into force for all products originating in the territory of the Central Africa Party that fall within HS Chapters 1 to 97, excluding only Chapter 93 covering arms and ammunition. [S06] Because knitted or crocheted apparel falls within HS Chapter 61 and non-knitted or non-crocheted apparel falls within HS Chapter 62, the entire garment nomenclature sits inside the scope of complete duty elimination and quota-free entry. [S06] [S09] [S11]

5.2 ASYMMETRIC RECIPROCITY PROTECTS SENSITIVE DOMESTIC LINES WHILE OPENING EUROPEAN ENTRY

Unlike unilateral preference schemes, the EU-Central Africa interim EPA is a treaty built on asymmetric reciprocity. [S06] [S08] [S09] European Commission Directorate-General for Trade (DG Trade) and Access2Markets records confirm that while the European Union opens its market immediately and completely on a duty-free and quota-free basis for originating Cameroonian products, Cameroon phases out customs duties on 80 percent of EU exports over 15 years starting 4 August 2016. [S08] [S09] Around 20 percent of sensitive tariff lines imported into Cameroon remain permanently excluded from liberalisation, a protected basket that explicitly includes used clothes and textiles alongside meat, milk products, flour, wood products and used tyres. [S08] [S09] The EPA therefore preserves Cameroon's external tariff protection on used clothing while requiring Cameroonian exports to Europe to satisfy the agreement's rules of origin and proof requirements. [S08] [S09] [S10] [S14]

EXHIBIT 19 / SEQUENTIAL OPERATIONAL GATES

EU preference is a chain from transformation to release



1. Yarn vs fabric rule
2. Supplier declarations
3. EUR 6,000 / approved gate
4. 10-month validity
5. Duty-free release

DERIVED [S09] [S10] [S11] [S14] Derived operational sequence combining HS classification and MAR Annex II product-specific transformation rules (S11), cumulation and supplier evidence (S09, S10), EUR.1 or invoice declaration issuance within threshold and validity limits (S09, S10), direct transport surveillance (S09, S10) and SAD customs declaration with EORI release in the EU (S14).

As shown in **Exhibit 19**, p. 83, the tariff concession in the Official Journal is only the legal starting point of a six-stage verification sequence. [S06] [S09] [S10] [S14] If any link in **Exhibit 19**, p. 83 breaks, whether because a factory misclassifies a woven garment under a knitted heading, uses undocumented non-originating fabric, misses the ten-month proof validity window, or cannot prove customs supervision during third-country container transshipment, the shipment reverts to standard third-country MFN duty upon arrival in the European Union. [S09] [S10] [S11] [S14] While **Exhibit 19**, p. 83

maps the statutory compliance path required for preferential release, it cannot by itself establish commercial profitability or delivery competitiveness, which depend on conversion costs and corridor lead times. [S14] [S30]

5.3 THE TARIFF CONCESSION ALIGNS WITH CAMEROON'S LOCAL COTTON TRANSFORMATION THESIS

Cameroon's cotton sector supports more than 220,000 rural producers through SODECOTON's nine ginning plants and two oil mills, with seed-cotton harvests recorded in the inherited register at 330,000 tonnes in 2022, 314,455 tonnes in 2023, about 340,000 tonnes in 2024 and a 2025 projection above 350,000 tonnes (sector observations with unrecorded original publication dates, not GFT operating measures). [R01] [R02] [R03] Because roughly 95 percent of ginned lint is exported raw and only about 5 percent is processed locally, exporting raw cotton captures no meaningful tariff preference. [R06] [S09] Converting domestic lint into yarn, fabric and garments advances the SND30 target of 50 percent local processing by 2030 and generates the industrial transformation required for duty-free EU entry under the EPA and MAR. [R06] [R07] [S09] [S11] Announced third-party projects in the inherited register, such as the November 2025 Camtext SA initiative (Panafritex, Arise, SODECOTON, CNPS and Marlo targeting 12,000 tonnes a year at Dibamba and Garoua for an announced US$300 million or 180 billion XAF) and the announced SODECOTON-CICAM merger proposal, reflect sector ambitions to expand spinning and weaving, though announced plans remain distinct from realised output. [R08] [R09] [R10]

5.4

Cameroon sits under EPA and MAR, not an assumed EBA label

Grouping all sub-Saharan African exporters to the European Union under Everything But Arms (EBA) is a critical error when applied to Cameroon. [S07] [S09] [S10] [S13] [S0505] Cameroon is not classified as a least-developed country (LDC) under the EU Generalised Scheme of Preferences (GSP) and does not export under EBA. [S08] [S09] [S13] Instead, Cameroon's access rests on the stepping-stone EU-Central Africa interim EPA and Regulation (EU) 2016/1076 of 8 June 2016, the Market Access Regulation (MAR). [S07] [S09] [S10] [S11]

5.5 THE DUAL LEGAL FOOTING OF THE 2014 PROVISIONAL APPLICATION AND REGULATION (EU) 2016/1076

Although regional EPA negotiations with Central Africa began in 2003, only Cameroon concluded the interim agreement in December 2007; the European Parliament approved it in June 2013, Cameroon ratified it in July 2014, and Council Decision (EU) 2019/1941 confirms provisional application since 4 August 2014. [S07] [S08] [S09] While updated bilateral origin rules remain under negotiation to be annexed to the EPA, Cameroon currently applies the general EPA improved rules of origin in Annex II of Regulation (EU) 2016/1076 (replacing Council Regulation (EC) No 1528/2007), which governs ACP states that do not benefit from EBA and have concluded an EPA with the EU. [S09] [S10] [S11]

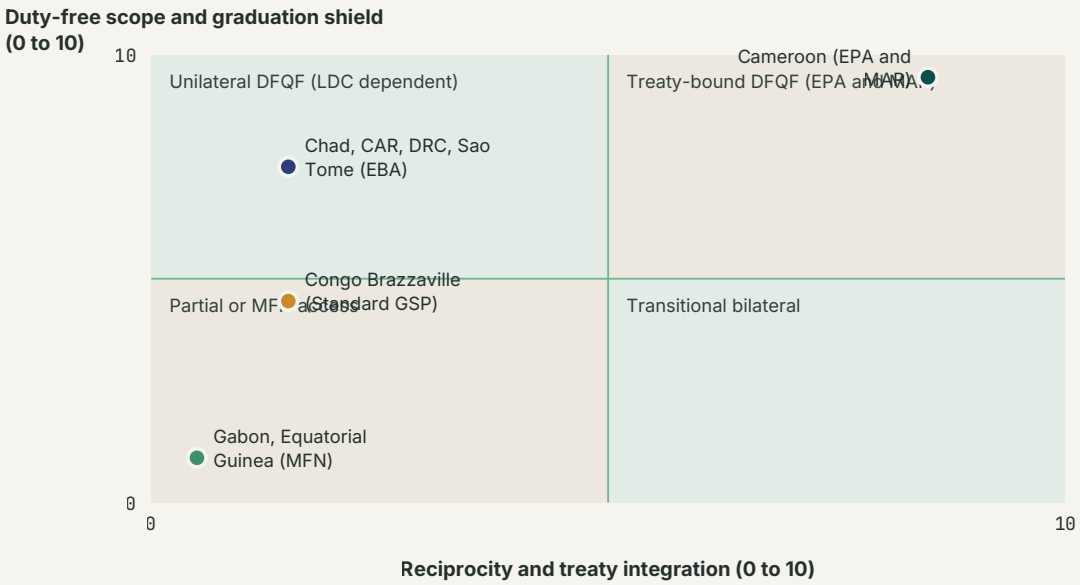
5.6 CENTRAL AFRICA IS FRACTURED ACROSS FOUR DISTINCT EUROPEAN UNION TRADE REGIMES

Although Cameroon shares regional institutions with its neighbours in the Central African Economic and Monetary Community (CEMAC) and the Economic Community of Central African States (ECCAS), including the harmonised ECCAS and CEMAC Common External Tariff (CET) implemented in Cameroon from 1 January 2026, Central African states do not share a single trade regime with the European Union. [S08] [S09] [S25] According to DG Trade and Access2Markets profiles, the eight countries of Central Africa sit across four different EU import arrangements as of October 2026: [S08] [S09]

1. **Stepping-stone EPA and MAR (Cameroon):** Cameroon is the only Central African country currently implementing the EPA, accounting for 26 to 29 percent of total EU-Central Africa trade in goods and holding treaty-based duty-free and quota-free access governed by MAR origin rules. [S07] [S08] [S09] [S10]
2. **Everything But Arms for LDCs (Chad, Central African Republic, Democratic Republic of Congo, Sao Tome and Principe):** These four LDCs have not implemented the EPA, but automatically receive unilateral duty-free and quota-free access for all goods except arms and ammunition under EBA within the EU GSP framework. [S08] [S09] [S13] [S0505]
3. **Standard Generalised Scheme of Preferences (Congo Brazzaville):** Congo (Brazzaville) trades with the EU under standard GSP, which reduces duties on a partial set of tariff lines rather than granting full duty-free access. [S08] [S09]
4. **No preferential EU regime (Gabon and Equatorial Guinea):** Classified by the World Bank as upper-middle-income countries and having not implemented the EPA, Gabon (since 2014) and Equatorial Guinea (since 2021) are no longer eligible for GSP or EBA preferences and face standard MFN duties in the EU. [S08] [S09]

EXHIBIT 20 / STRUCTURAL REGIME SCORE (0 TO 10 ORDINAL SCALE)

EPA, MAR and EBA answer different country situations



DERIVED [S07] [S08] [S09] [S10] [S13] [S0505] Derived comparison of the four EU import regimes in Central Africa as of October 2026 from S07, S08, S09, S10, S13 and S0505. X-axis scores reciprocal treaty integration (0.5 to 1.5 = MFN or unilateral GSP/EBA; 8.5 = asymmetric EPA with 80 percent EU import liberalisation over 15 years). Y-axis scores breadth and income-graduation insulation of EU duty-free access (1.0 = MFN; 4.5 = partial GSP; 7.5 = EBA contingent on LDC status; 9.5 = treaty-bound EPA and MAR).

The structural mapping in **Exhibit 20**, p. 86 shows why Cameroon's EPA and MAR position is strategically distinct from its regional neighbours. [S08] [S09] [S10] [S13] Gabon and Equatorial Guinea illustrate the hazard of relying on unilateral GSP preferences without an EPA: once national income crosses the upper-middle-income threshold, unilateral GSP eligibility ends. [S08] [S09] EBA beneficiaries enjoy full duty-free and quota-free access today, and DG Trade notes that LDCs automatically receive EBA benefits even if another arrangement exists, but EBA remains tied to LDC status and GSP sectoral graduation rules for standard GSP partners. [S08] [S13] [S0505] Cameroon's provisional application of the interim EPA since 4 August 2014 places it in the upper-right quadrant of **Exhibit 20**, p. 86, securing permanent duty-free access that does not expire with income growth. [S07] [S08] [S09] The coordinates in **Exhibit 20**, p. 86 are ordinal policy encodings derived from the cited legal texts rather than econometric estimates. [S08] [S09] [S13]

5.7 CONFUSING EBA WITH EPA AND MAR CORRUPTS ORIGIN AND LOGISTICS PROCEDURES

Confusing EBA with Cameroon's EPA and MAR route causes three immediate operational errors at shipment level: [S09] [S10] [S0505]

- **Origin rulebook and cumulation pools:** EBA uses EU GSP rules of origin, which organise regional cumulation into four specific geographic groups (in Asia and Latin America) and allow cumulation with Norway, Switzerland and Turkiye for HS Chapters 25 to 97. [S0505] Cameroon's EPA and MAR route operates under Regulation (EU) 2016/1076, which provides bilateral cumulation with the EU and diagonal

or full cumulation with Overseas Countries and Territories (OCTs) and ACP/MAR states, plus conditional cumulation with South Africa and neighbouring developing countries. [S09] [S10] [S11]

- **Transport surveillance rules:** The EU GSP rules of origin replaced direct transport with a non-manipulation clause under which EU importers are not routinely required to give documentary proof unless customs suspect manipulation. [S0505] By contrast, both the EPA and MAR rules state explicitly that evidence of direct transport must be presented to the customs authorities of the importing EU country. [S09] [S10]
- **Certification mechanics:** Cameroon's EPA and MAR route relies on Movement Certificate EUR.1 issued by Cameroonian customs or an invoice declaration (above EUR 6,000 only by an approved exporter), rather than GSP Form A or GSP declaration text. [S09] [S10] [S0505]

5.8

The exact garment rule decides the required production stage

Under the EU-Central Africa EPA and Regulation (EU) 2016/1076, goods that are not wholly obtained in Cameroon qualify as originating only if they have been "sufficiently worked or processed" in accordance with the product-specific list in Annex II. [S09] [S10] [S11] [S0503] Access2Markets defines sufficiently worked or processed products as goods produced using non-originating materials or partially processed abroad that undergo the required processing operations established for each product in the agreement's origin list. [S0503]

5.9 PRODUCT-SPECIFIC RULES DISTINGUISH YARN-FORWARD AND FABRIC-FORWARD GARMENT PATHWAYS

In apparel trade, commercial usability turns on whether the origin rule permits single transformation (making up a garment from imported fabric) or requires double transformation (manufacturing from yarn or natural fibres, knitting or weaving fabric locally, and making up the garment). [S11] [S12] [S29] Joint research by the International Trade Centre (ITC), WTO, UN DESA and UNCTAD shows that the EU's 2011 derogation in its LDC rules of origin for textiles and clothing from double to single transformation reinvigorated the apparel supply response from Asian LDCs. [S29] Similarly, in the United States, nearly 99 percent of apparel entering under AGOA in 2021 used the third-country fabric provision. [S03]

For Cameroon under Regulation (EU) 2016/1076 (MAR), however, an exporter cannot assume that a blanket single-transformation rule applies to every garment. [S09] [S10] [S11] While Access2Markets notes that flexible EPA rules enable ACP countries to export textiles and clothing with imported inputs, the binding schedule in Annex II of Regulation (EU) 2016/1076 distinguishes between headings and garment types that may qualify from non-originating or unbleached fabric (under specified making-up or printing conditions) and headings that require manufacture from yarn. [S11] [S12] [S0503] Before quoting a buyer, the product engineer must lock the exact six-digit HS subheading and eight-digit Combined Nomenclature (CN) code across HS Chapter 61 (knitted or crocheted apparel) or HS Chapter 62 (non-knitted apparel) and verify the

exact column-3 rule in Annex II. [S11] [S0503] [S0504] Where a Cameroonian facility spins local SODECOTON cotton into yarn and knits or weaves fabric domestically, the garment satisfies both yarn-based and fabric-based rules. [R03] [R06] [S11]

5.10 THE GENERAL EX-WORKS VALUE TOLERANCE IS LEGALLY EXCLUDED FROM TEXTILE AND APPAREL CHAPTERS

A second rule trap concerns tolerances (de minimis rules). [S09] [S11] [S0501] Access2-Markets explains that tolerance rules allow a small share of non-originating materials without losing originating status, and notes that tolerances under the EPA and MAR amount to 15 percent of the product's ex-works price instead of the standard 10 percent. [S09] [S10] [S0501] However, both the EPA and MAR guidance pages immediately warn: "For textile and clothing, specific tolerances apply." [S09] [S10] In the statutory text of Regulation (EU) 2016/1076, Annex II, Article 4(2) sets out the general value tolerance and states explicitly: "This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System." [S11]

Instead of the 15 percent ex-works value rule, all textile and apparel products in HS Chapters 50 to 63 are governed by the specific weight-based basic-material tolerances and component-specific trim tolerances in Introductory Notes 5 and 6 of Appendix 1 to Annex II of Regulation (EU) 2016/1076, alongside the general rule on Access2Markets that tolerance cannot be used to exceed a percentage ceiling already stated in a product-specific rule. [S11] [S0501] A factory can never invoke the general 15 percent ex-works price tolerance to excuse non-originating principal fabric or interlinings in HS Chapter 61 or Chapter 62 garments. [S09] [S11]

METHOD

5.11 ENGINEERING METHOD: FOUR-STEP HS AND MAR ORIGIN VERIFICATION BEFORE STYLE COSTING

GFT's production-engineering protocol requires four checks before any export style passes from sampling to costing: [S09] [S10] [S11] [S0504]

1. **Lock the HS and CN tariff classification:** Fix whether the garment falls in HS Chapter 61 (knitted/crocheted) or Chapter 62 (non-knitted), record the eight-digit EU CN code, and log fibre composition by weight for Regulation (EU) No 1007/2011 labelling compliance. [S11] [S15]
2. **Execute the ROSA and MAR Annex II query:** Enter the product code, Cameroon as exporting country and the EU destination into the Rules of Origin Self-Assessment tool (ROSA) on Access2Markets and verify column 3 of Annex II to Regulation (EU) 2016/1076 to confirm whether manufacture must start from yarn or fabric. [S09] [S10] [S11] [S0504]
3. **Partition the Bill of Materials (BOM) by origin role:** Separate principal fabrics and linings, mixed-blend basic fibres, textile trimmings in HS Chapters 50 to 63, and non-textile findings (buttons, zippers outside Chapters 50 to 63), testing each against its specific Annex II rule and introductory note rather than the excluded 15 percent ex-works tolerance. [S11] [S0501]
4. **Compute the ex-works denominator and fallback margin:** Lock factory-gate prices in EUR and XAF (at XAF 655.957 per EUR 1) and component gram weights in the product master, and calculate the non-preferential MFN landed margin to quantify cash exposure if origin is queried. [R32] [S09] [S11]

5.12

Cumulation is conditional sourcing, not an Africa-wide waiver

When a Cameroonian mill cannot source a specialised yarn, filament or fabric locally, it must test whether imported inputs qualify under cumulation. [S09] [S10] [S12] [S0502] Access2Markets defines cumulation as a provision allowing goods originating in partner country A and further processed or added to products originating in country B to be considered as originating in country B. [S0502] Both the EU-Central Africa EPA and MAR portals list four cumulation pathways for Cameroon: [S09] [S10]

1. **Bilateral cumulation with the European Union:** Materials originating in the EU and processed in Cameroon beyond minimal operations count as originating in Cameroon. [S09] [S10] [S0502]
2. **Diagonal cumulation with OCTs and ACP/MAR states:** Originating materials imported from an EU Overseas Country or Territory (OCT) or another ACP state applying MAR/EPA rules count towards Cameroon origin when processed beyond minimal operations under MAR conditions. [S09] [S10]
3. **Full cumulation with OCTs and ACP/MAR states:** Working or processing carried out across participating OCT or MAR/ACP states can be accumulated to satisfy the Annex II transformation requirement. [S09] [S10]
4. **Cumulation with South Africa and neighbouring developing countries:** Permitted under specific statutory conditions and product lists. [S09] [S10]

5.13 THREE LEGAL AND DOCUMENTARY GATES GOVERN EVERY CUMULATED INPUT

Treating cumulation as an automatic Africa-wide sourcing pass is a major compliance error. [S09] [S10] [S12] Three conditions must hold before an imported input can be cumulated: [S09] [S10] [S11]

First, **the partner country must be an eligible, administratively compliant participant.** [S09] [S10] Under MAR diagonal and full cumulation, the origin of inputs imported from one OCT or MAR country into another MAR country must be established on the basis of the MAR rules of origin, and administrative cooperation requirements must be met. [S09] [S10] As shown in **Exhibit 20**, p. 86, Gabon and Equatorial Guinea hold no EU preference, Congo (Brazzaville) uses standard GSP, and four regional LDCs use EBA, so geographic proximity in Central Africa does not automatically establish MAR cumulation. [S08] [S09] [S10]

Second, **processing in Cameroon must exceed minimal (insufficient) operations.** [S09] [S10] [S11] Cutting fabric and sewing a garment exceeds minimal operations, whereas simple pressing, labelling or packaging of imported garments never confers Cameroonian origin. [S10] [S11] [S0503]

Third, **upstream origin proof must sit in the Cameroonian dossier before export.** [S09] [S10] [S0504] Access2Markets specifies that for cumulation under the MAR, proof of origin for imported materials from other MAR countries, the EU or OCTs must be

provided by a **Movement Certificate EUR.1** (for diagonal cumulation) or a **supplier's declaration** (for diagonal and full cumulation). [S10] Exporters can share ROSA with upstream suppliers so they complete supplier declarations accurately. [S0504]

5.14 CAMEROON'S TOP-BAND EXTERNAL TARIFF MAKES IMPORTED-FABRIC CUMULATION A WORKING-CAPITAL BURDEN

Even where imported fabric is legally eligible under EU origin rules, Cameroon's domestic tariff border affects input economics. [S09] [S10] [S25] Following Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024 and Cameroon's 2026 Finance Law, the harmonised ECCAS and CEMAC Common External Tariff (CET) took effect in Cameroon on 1 January 2026. [S25] Published summaries from the Cameroon National Shippers' Council (CNCC) place cotton and polyester fabrics, alongside ready-to-wear clothing and accessories, in the maximum 40 percent duty band (pending HS-line annex verification), with national VAT and excise duties separate. [S25]

Although both the EPA and MAR portals confirm that **duty drawback is permitted** (allowing refunds of duties paid on materials imported for processing and subsequently exported to the EU), funding a 40 percent upfront import tariff plus VAT locks up working capital until treasury recovery or suspension clears. [S09] [S10] [S25] Sourcing domestic Cameroonian yarn and fabric avoids the 40 percent external tariff at the gate and simplifies EU origin proof. [R06] [R07] [S09] [S25]

5.15

The proof has a form, a threshold and a validity period

Even a substantively originating garment made from 100 percent Cameroonian cotton loses duty-free entry if its documentary proof, value threshold, validity window or transport record fails at European customs clearance. [R06] [S09] [S10] [S14]

EXHIBIT 21 / STATUTORY DOCUMENTARY AND PROCEDURAL RULES

EU origin evidence has explicit operating parameters

Control dimension	Operative parameter for Cameroon	Operational consequence of failure
Primary certificate	Movement Certificate EUR.1 issued by Cameroonian customs	Shipment denied preference at EU border without valid certificate
Small-consignment declaration	Invoice declaration by any exporter up to EUR 6,000	Declarations above EUR 6,000 by non-approved exporters rejected
High-value self-declaration	Invoice declaration by customs-authorised approved exporter (any value)	Status subject to customs audit and withdrawal in case of misuse
Validity period of proof	10 months from date of issue in exporting country	Expired proof cannot support preferential SAD release in the EU
Cumulation input evidence	EUR.1 (diagonal) or supplier's declaration (diagonal and full)	Imported inputs treated as non-originating if upstream proof missing
Transport condition	Direct transport rule; evidence presented to EU import customs	Transshipment without customs-control evidence voids preference
General value tolerance	15% ex-works price (EXCLUDED for HS Chapters 50 to 63)	Apparel must use Annex II textile weight/trim tolerances instead
EU import entry and labelling	Declared with SAD and EORI; EU importer owns fibre label accuracy	Customs hold or market-surveillance withdrawal under Reg. 1007/2011

SOURCED [S09] [S10] [S11] [S14] [S15] Sourced directly from European Commission Access2Markets operational guidance for the EU-Central Africa EPA (S09), the Market Access Regulation (S10), EU customs clearance procedures (S14), Regulation (EU) 2016/1076 (S11) and Regulation (EU) No 1007/2011 (S15).

The operating parameters in **Exhibit 21**, p. 91 govern every preferential shipment from Cameroon to the European Union. [S09] [S10] [S11] [S14] [S15] While **Exhibit 21**, p. 91 defines the exact legal rules in force as of October 2026, it does not measure local customs processing times in Douala, which must be logged during trial shipments. [S09] [S19] [S23]

5.16 EUR.1 CERTIFICATION VERSUS THE EUR 6,000 AND APPROVED-EXPORTER INVOICE DECLARATION

As shown in **Exhibit 21**, p. 91, exporters prove origin under the EPA and MAR through either a **Movement Certificate EUR.1** issued by Cameroonian customs or an **invoice declaration**. [S09] [S10] Relying on government-issued paper EUR.1 certificates for every shipment imposes measurable friction: in the ITC survey of textile and clothing firms in Mauritius, 45 percent of reported partner-country non-tariff measures concerned rules of origin and certificate of origin procedures, and World Bank research shows that requiring government-issued origin documentation reduces export volumes by 19 percent. [S19] [S23]

The **invoice declaration** removes that bottleneck in two stages: [S09] [S10]

- **Consignments of EUR 6,000 or less:** Any exporter may sign an invoice declaration directly on the commercial invoice without prior customs licensing, provided it holds supporting origin records. [S09] [S10] At the fixed peg of XAF 655.957 per EUR 1, EUR 6,000 equals about XAF 3,935,742, enabling immediate self-declaration for paid trial orders and sample runs. [R32] [S09]
- **Consignments of any value (above EUR 6,000):** Only an **approved exporter** authorised by Cameroonian customs may issue an invoice declaration above EUR 6,000; customs authorities require continuous proof of origin and can withdraw the authorisation for misuse. [S09] [S10]

5.17 THE TEN-MONTH VALIDITY CLOCK AND DIRECT-TRANSPORT EVIDENCE LINK LOGISTICS TO CUSTOMS

Proof of origin remains valid for **10 months** from issue in Cameroon, which must cover production dispatch, sea transit and presentation at EU customs. [S09] [S10] World Bank container-tracking analysis in the 2023 Logistics Performance Index (LPI) report records a 44-day global average container journey with a 10.5-day standard deviation and scores Cameroon at 2.1 on the 2023 LPI (based on a late-2022 survey). [S30] Furthermore, **evidence of direct transport** must be presented to EU import customs, meaning transshipment through intermediate ports requires a through bill of lading or non-manipulation certificate proving continuous customs surveillance. [S09] [S10] At the EU port, the proof is declared on the Single Administrative Document (SAD) with an Economic Operators Registration and Identification (EORI) number, and the EU importer assumes statutory responsibility under Regulation (EU) No 1007/2011 for the supply and accuracy of fibre-composition labels. [S14] [S15]

EXHIBIT 22 / STATUTORY AND OBSERVED TRADE PARAMETERS

Six statutory figures define Cameroon's EU EPA operating envelope

0%

EU tariff on originating goods

Duty-free and quota-free across HS Chapters 1 to 97 except Chapter 93 (S06, S09)

80%

Cameroon liberalisation share

Phased over 15 years from 2016; 20% sensitive goods excluded including used clothes (S08, S09)

EUR 6,000

Small-consignment declaration limit

Invoice declaration limit for non-approved exporters; approved exporters have no cap (S09, S10)

10 months

Origin proof validity window

Maximum period from issue in Cameroon to presentation at EU import customs (S09, S10)

26% to 29%

Cameroon share of EU regional trade

Main regional EPA partner; cocoa and cocoa products are 62% of exports to EU (S08, S09)

98.7%

Aggregate EU preference utilisation

ITC reported rate on Cameroon aggregate dutiable exports to the EU (S18)

SOURCED [S06] [S08] [S09] [S10] [S18] Sourced from the EU-Central Africa Interim EPA text (S06), European Commission DG Trade Central Africa profile (S08), Access2Markets EPA and MAR pages as of 14 October 2026 (S09, S10) and the ITC UKTP evaluation report (S18). The 98.7 percent utilisation figure applies to aggregate dutiable exports to the EU, not apparel.

The six statutory and empirical figures in **Exhibit 22**, p. 93 summarise the legal envelope of Cameroon's European route while highlighting that the 98.7 percent aggregate utilisation rate reflects existing commodity trade rather than apparel. [S06] [S08] [S09] [S10] [S18]

WORKED EXAMPLE

5.18 ILLUSTRATIVE CONSIGNMENT ARITHMETIC: TRIAL ORDER UNDER EUR 6,000 VERSUS CONTAINER SCALE ORDER

To show how the parameters in **Exhibit 21**, p. 91 and **Exhibit 22**, p. 93 operate in practice, consider an **illustrative** two-stage scenario for a Cameroonian factory exporting men's 100 percent cotton knitted polo shirts (HS 6105.10) made from domestic SODECOTON cotton yarn. [R03] [R06] [S09] [S11] Currency conversions use the fixed peg of XAF 655.957 per EUR 1, while prices, freight and duty rates are explicitly **illustrative** method inputs rather than observed GFT factory performance. [R32]

Stage 1: Paid trial order (within the EUR 6,000 threshold). An EU buyer orders 800 shirts at an illustrative EUR 7.00 ex-works price per shirt, giving an ex-works consignment value of EUR 5,600 (XAF 3,673,359) and, with EUR 400 illustrative freight and insurance, an EU CIF customs value of EUR 6,000 (XAF 3,935,742). [R32] [S09] [S14] Because EUR 5,600 does not exceed EUR 6,000, any exporter may sign an invoice declaration directly on the commercial invoice without an EUR.1 certificate or approved-exporter licence. [S09] [S10] Against an illustrative 12 percent EU MFN apparel duty on EUR 6,000 CIF, the valid invoice declaration saves EUR 720 (XAF 472,289), or EUR 0.90 per shirt, at zero certification delay. [R32] [S06] [S09] [S14]

Stage 2: Container scale order (above EUR 6,000). The buyer scales to an illustrative 10,000 shirts at EUR 7.00 ex-works (EUR 70,000 or XAF 45,916,990 ex-works; EUR 73,500 or XAF 48,212,840 illustrative CIF). [R32] [S09] Because EUR 70,000 exceeds EUR 6,000, an unapproved exporter's invoice declaration is rejected by EU customs. [S09] [S10] [S14] At the illustrative 12 percent MFN duty on EUR 73,500 CIF, preferential treatment is worth EUR 8,820 (XAF 5,785,541). [R32] [S06] [S09] To capture that EUR 8,820 saving without suffering the 19 percent volume penalty of paper government certificates, the factory must obtain Cameroonian customs approved-exporter status before dispatching the container. [S09] [S10] [S23]

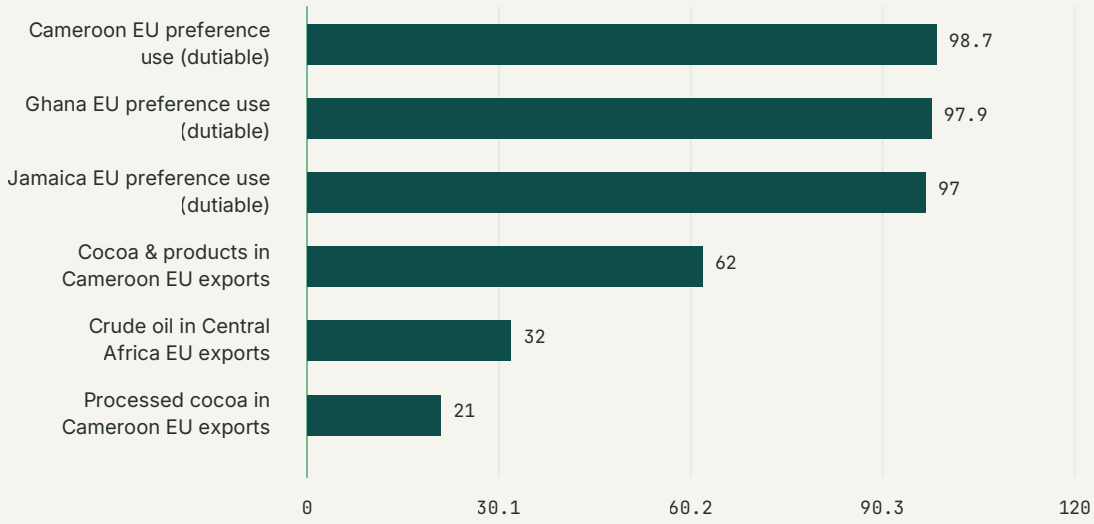
5.19

High aggregate utilisation does not prove an apparel business

In its 2023 evaluation of the UK Trade Partnerships Programme, the ITC Independent Evaluation Unit reported that preference utilisation on Cameroon's dutiable exports to the European Union reached 98.7 percent, alongside 97.9 percent for Ghana and 97.0 percent for Jamaica. [S18] Treating that 98.7 percent aggregate rate as evidence of an established apparel export corridor is a major analytical error. [S08] [S09] [S18]

EXHIBIT 23 / PERCENT OF DUTIABLE EXPORTS OR EXPORT BASKET SHARE

Aggregate EU preference utilisation reflects commodity exports, not apparel readiness



SOURCED [S08] [S09] [S18] Top three bars show aggregate preference utilisation rates on dutiable exports to the EU reported by the ITC Independent Evaluation Unit (S18). Bottom three bars show the commodity concentration of Cameroon and Central Africa exports to the EU from European Commission DG Trade and Access2Markets (S08, S09): cocoa and cocoa products represent 62 percent of Cameroon's exports to the EU (with 21 percent processed cocoa), and crude oil represents 32 percent of regional exports in 2025.

5.20 COMMODITY CONCENTRATION EXPLAINS THE HIGH AGGREGATE UTILISATION RATE

As **Exhibit 23**, p. 95 illustrates, the 98.7 percent figure measures aggregate *existing dutiable exports* rather than HS Chapter 61 or Chapter 62 garments. [S08] [S09] [S18] Total trade in goods between the EU and Central Africa was EUR 17.9 billion in 2024 and EUR 17.8 billion in 2025, with EU-Cameroon trade up 43 percent since the EPA began in 2014. [S08] [S09] However, cocoa and cocoa products alone constitute 62 percent of Cameroon's exports to the EU (including 21 percent processed cocoa products, up 18 percentage points between 2014 and 2025), alongside crude oil, aluminium, bananas and wood products. [S08] [S09] Because bananas, cocoa products and aluminium qualify through wholly obtained or single-commodity origin rules, their high EUR.1 utilisation drives the 98.7 percent national average without testing multi-component garment rules in HS Chapters 61 and 62. [S08] [S09] [S11] [S18] Moreover, **Exhibit 23**, p. 95 cannot show six-digit apparel utilisation, which must be extracted separately. [S18] [S31]

5.21 BUILD SEPARATE HS 61 AND HS 62 SERIES AND CONNECT ORIGIN EVIDENCE TO DIGITAL TRACEABILITY

To evaluate the EU route accurately, GFT's methodology extracts separate annual product series in UN Comtrade (which records bilateral trade across nearly 200 countries and areas since 1962) for HS Chapter 61 and HS Chapter 62 before assessing whether EPA preferences coincide with garment export growth. [S08] [S18] [S31] Within GFT's Cameroon textile programme, the European Union is sequenced as a conditional export option after domestic proof and regional corridors: by capturing bale-to-garment transformation logs on the shop floor through the **Warp and Signal** digital architecture, the factory generates the exact MAR Annex II origin evidence

required for EU customs audits from the first shift, without duplicating the separate EU sustainability due-diligence analysis covered in companion research. [R06] [R07] [S09] [S11]

GFT NOTE

Practical recommendation: Before quoting container volumes to European buyers, use the European Commission's ROSA tool to verify one knitted cotton style (HS Chapter 61) and one woven cotton style (HS Chapter 62) made from domestic Cameroonian yarn and fabric, execute a paid pilot shipment to the EU valued at or below EUR 6,000 using an exporter invoice declaration, and use that audited dossier and cleared EU Single Administrative Document to obtain Cameroonian customs **approved exporter** status for commercial orders above EUR 6,000. [R06] [S09] [S10] [S14] [S0504]

WARNING

Operational constraint and invalidation risk: A Cameroonian garment shipment will lose its zero-duty EPA and MAR preference if it (1) uses non-originating imported fabric under an HS 61 or HS 62 heading that requires manufacture from yarn, (2) relies on the general 15 percent ex-works tolerance excluded from HS Chapters 50 to 63 by Article 4(2) of Annex II to Regulation (EU) 2016/1076, (3) uses an unapproved exporter invoice declaration above EUR 6,000, or (4) transships through a third-country port without direct-transport evidence. [S09] [S10] [S11] Locking the MAR Annex II rule at style sign-off, securing approved-exporter status and contracting through bills of lading resolves these four failure points. [S09] [S10] [S11] [S14]

A treaty opens the European border to a country in principle, but only a verified production record and an intact customs dossier open it to a garment in practice.

CHAPTER SOURCE NOTES

S06 Official Journal of the European Union. 2009-02-28.

S09 European Commission, Access2Markets. 2026-10-14.

S10 European Commission, Access2Markets. 2026-10-14.

R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.

R07 Ecofin Agency. Publication date unrecorded; inherited source-text check.

S11 Official Journal of the European Union. 2016-06-08.

S0503 European Commission, Access2Markets. 2026-10-14.

S14 European Commission, Access2Markets. 2026-10-14.
S08 European Commission, DG Trade. 2021-11-23.
S30 World Bank. 2023.
R01 Business in Cameroon. Publication date unrecorded; inherited source-text check.
R02 Fibre2Fashion; Business in Cameroon. Publication date unrecorded; inherited source-text check.
R03 SODECOTON. Publication date unrecorded; inherited source-text check.
R08 Business in Cameroon. Publication date unrecorded; inherited source-text check.
R09 Ecofin Agency. Publication date unrecorded; inherited source-text check.
R10 Ecofin Agency. Publication date unrecorded; inherited source-text check.
S07 Official Journal of the European Union. 2019-11-18.
S13 European Commission, DG Trade. 2026-06-22.
S0505 European Commission, Access2Markets. 2026-10-14.
S25 Cameroon National Shippers' Council. 2026-10-26.
S12 European Commission, Access2Markets. 2026-10-14.
S29 International Trade Centre, WTO, UN DESA and UNCTAD. 2022-02-01.
S03 United States International Trade Commission. 2023.
S0504 European Commission, Access2Markets. 2026-10-14.
S0501 European Commission, Access2Markets. 2026-10-14.
S15 Official Journal of the European Union. 2011-09-27.
R32 Wise; XE. Publication date unrecorded; inherited source-text check.
S0502 European Commission, Access2Markets. 2026-10-14.
S19 International Trade Centre. 2022-05-17.
S23 World Bank. 2022.
S18 International Trade Centre, Independent Evaluation Unit. 2023.
S31 United Nations Department of Economic and Social Affairs. 2022.

GREEN FUTURE TECH

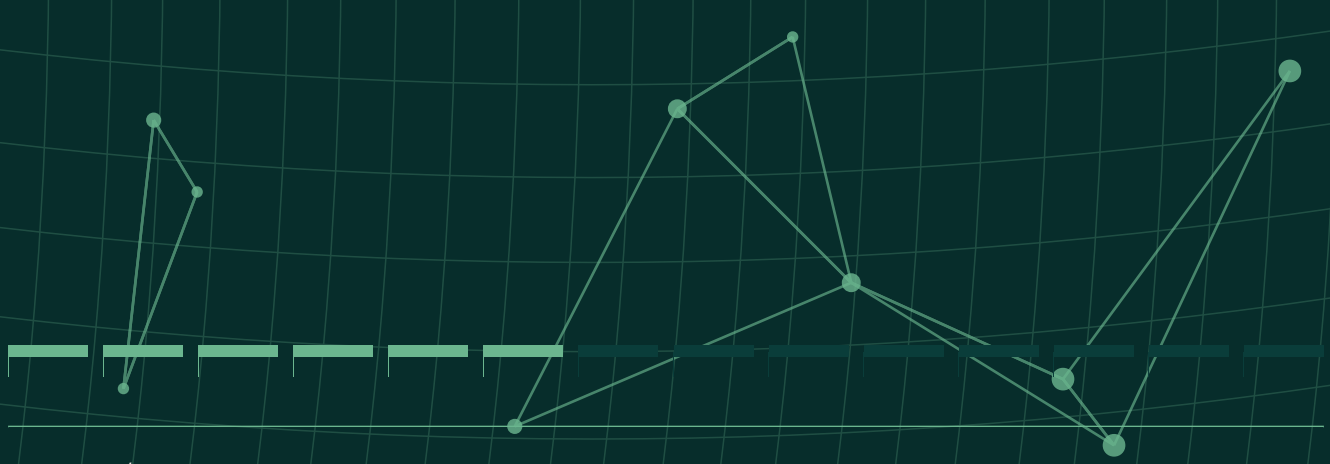
LIMITED / HONG KONG SAR

06

PART II: EACH REGIME WRITES A DIFFERENT GATE / CONTINENTAL AFRICA

AfCFTA has rules, not yet uniform access

Reported agreement on origin rules strengthens the continental option, but the applicable product rule, national schedule and shipment evidence still decide whether a preference can be used.



CHAPTER 06
DECISION TEST

Reported agreement on origin rules strengthens the continental option, but the applicable product rule, national schedule and shipment evidence still decide whether a preference can be used.

AfCFTA should move from a general policy watchlist into a programme of verified corridor tests. It should not enter a Cameroonian apparel business plan as automatic duty-free access across Africa. The official South African implementation update reports agreement on the outstanding origin rules, including clothing and textiles. The Secretariat separately tracks adoption, national publication and notified preferential trading. These are distinct milestones, so an agreed origin framework cannot by itself establish the duty payable on a particular garment. [S20] [S37]

GFT's recommendation is to make the decision unit a defined garment, importing country, importer, route and proposed shipment date. Approve that combination only after its legal basis and practical treatment can be reconstructed. Keep the ordinary-duty alternative visible until the preference has been substantiated. This is a proposed control method, not a claim that GFT has shipped goods under AfCFTA or that any authority has accepted a particular Cameroonian textile claim.

The chapter concerns the continental implementation gate. The separate origin-engineering chapter develops the production evidence, while the customs chapter develops the shipment dossier. Here, the question is what must be established before a team can select AfCFTA as the operating regime. This is strategic and operational analysis, not legal, customs, tax or investment advice. Competent authorities and qualified advisers must confirm the treatment of the actual goods.

6.1

Later implementation reports support rule adoption without settling every textile claim

The March 2026 update from South Africa's Department of Trade, Industry and Competition reports that the outstanding automotive, clothing and textile origin rules were adopted, bringing agreed rules to 100 percent. The September 2026 tralac barometer attributes the outstanding-rule adoption to the AU Assembly in February. These opened sources support retiring a blanket statement that textile origin negotiations remain unresolved everywhere. [S20] [S21]

They do not eliminate a material source difference. The Secretariat factsheet, carried in an August 2026 publication path, records Appendix IV coverage of 93.6 percent and describes a ministerial directive allowing textiles and apparel to trade under provisional origin rules on a transitional basis. The document does not itself explain how that account relates to the reported February adoption. Its publication path must not be mistaken for proof that every substantive passage was updated in August. [S36]

The correct analytical response is to retain both accounts and seek the operative instrument. A percentage describing agreement is different from the rule text that governs a garment. GFT proposes recording the adopted decision, the relevant appendix version, any transitional directive and the national instruction relied upon. If those records leave doubt about which textile rule applies, the route remains conditional. A more recent summary should trigger investigation rather than silently overwrite the underlying legal file.

This distinction matters when a commercial team changes its sourcing proposition. Imported fabric, regional yarn and locally woven cloth describe different production chains. A report announcing rule completion cannot tell the factory which chain qualifies. Nor can it identify the duration of any transition, the products included or the evidence that the destination authority expects. Those questions belong in the route review before a buyer receives a price dependent on preferential entry.

Exhibit 24, p. 100 separates the history of trading from later origin and implementation reports. The sequence is not a single progression from closed to open. Origin negotiations and national tariff implementation can advance on different tracks. A commercial decision needs the relevant records from both tracks, with their source dates retained.

EXHIBIT 24 / MONTHS SINCE JANUARY 2021

Trading, origin agreement and national implementation have distinct milestones

0
Jan 2021
Preferential trading commences

51
Apr 2025
Nigeria gazettes its provisional schedule

61
Feb 2026
Outstanding origin adoption reported

66
Jul 2026
Secretariat separates implementation stages

68
Sep 2026
Barometer reports full origin agreement



SOURCED [S20] [S21] [S32] [S37] Numeric positions count calendar months from January 2021 as zero. February adoption is reported by the September barometer; this exhibit is not the operative textile instrument.

The exhibit establishes dated reported milestones, not legal clearance for an apparel consignment. The apparent gap between agreement and use is the subject of the chapter. GFT's proposed route register should therefore distinguish reported adoption from verified applicability. Neither field should be filled by copying a press summary into a customs instruction. The public account can be concise while the internal decision file retains the documents that make the conclusion reviewable.

A useful review starts by asking what would falsify the preferred interpretation. The product might fall outside the provision cited by the sales team. A transition might require an additional notification. A destination instruction might use a different

nomenclature. These are checks to perform, not asserted defects in a named country's system. Recording them as explicit questions allows an adviser or authority to return a focused answer rather than a generic assurance that AfCFTA exists.

GFT also proposes retaining the exact scope of each confirmation. An answer about an origin rule should identify the product and instrument reviewed. An answer about an import procedure should identify the destination authority and proposed importer. Store the question with the response so that a later reviewer can see what was actually resolved. A statement detached from its question can appear broader than the authority intended. Where a response is qualified, the commercial model should carry the same qualification rather than summarise it as unrestricted access.

GFT proposes treating unresolved source differences as bounded conditions, with an owner, a required document and an affected decision. The appropriate consequence might be holding a preferential quotation while continuing product sampling. It need not stop all commercial preparation. Conversely, an encouraging meeting or a broker's informal expectation should not close the legal condition. Progress is valuable when it reduces uncertainty at the decision boundary.

6.2

Origin-rule coverage does not mean immediate elimination of every tariff

The South African update describes the tariff-book architecture as Category A coverage of 90 percent, sensitive Category B coverage of 7 percent and excluded Category C coverage of 3 percent. It describes provisional schedules as covering Category A while the remaining categories are finalised. Those are tariff-line coverage categories, not the percentage of a factory's sales or the proportion of African apparel already entering without duty. [S20]

GFT recommends keeping origin status and tariff status in separate fields. The origin field asks whether the goods satisfy the applicable production rule. The tariff field asks what treatment the importing schedule grants that product on the relevant date. A garment can satisfy an origin test without receiving an immediate zero rate. Conversely, a favourable scheduled rate has no value to goods that cannot support the required origin claim. Neither conclusion should be inferred from the other.

For a proposed route, the commercial team should request a line-level tariff extract, the applicable legal publication and the staging position for the shipment date. The request should identify the product sufficiently to avoid a response about generic clothing. Where national digits extend the common classification, retain both the broader heading and the destination line. Record who checked the classification and whether the answer covers the finished garment or only its inputs.

This is a proposed decision discipline rather than a new legal test. Its purpose is to prevent incompatible information from being combined. A sourcing memo might describe fabric, a tariff search might describe finished shirts and a buyer quotation might describe a bundled uniform order. Even if each document is individually plausible, their combination could support no actual claim. The route review should reconcile product descriptions before calculating any preference benefit.

The provisional status of a schedule also needs a precise treatment in the model. GFT recommends storing its title, version, territorial application and effective date alongside the rate used. A provisional instrument can have operational value; provisional should not be used as a synonym for unusable. Equally, a negotiation headline should not be treated as an effective national rate. The task is to establish what the instrument permits for the specific transaction.

> **GFT ROUTE COMPARISON METHOD**
>
> Use identical product classification, customs-value assumptions, currency and shipment date when comparing preferential and ordinary treatment. Record duty separately from other taxes and charges. Compute the gross duty difference, then deduct incremental origin administration and any route-specific service cost. Keep an unverified rate as an unresolved input. Do not replace it with a guessed continental average.

The same discipline protects procurement. If preferential access depends on a particular transformation chain, purchasing should know that condition before approving a substitute material. GFT proposes linking the tariff review to an approved sourcing configuration rather than to a garment name alone. A material change should reopen the relevant origin decision. The resulting control is a connection between the product and its evidence, not another static certificate stored apart from production.

A regional opportunity can still justify investigation before the final tariff answer is available. Buyer interviews, specification development and transport enquiries can proceed with transparent assumptions. Capacity commitment is a different decision. GFT recommends that investment papers show which activities are reversible and which depend on demonstrated preferential treatment. This keeps exploration moving without allowing a provisional policy assumption to become an unqualified revenue commitment.

6.3

Gazetting turns negotiated schedules into national operating commitments

The Secretariat's account of Nigeria's April 2025 gazetting explains the significance of official publication: traders gain clarity about preferential treatment for eligible imports under the country's commitments. The July 2026 status page separately reports 48 verified and adopted schedules, 26 gazetted schedules and 12 states that formally notified preferential trading. These describe different stages rather than interchangeable counts of open markets. [S32] [S37]

The opened July register places Cameroon in its gazetted and notified-trading groups. The South African March update also includes Cameroon among implementing destinations, and tralac's September barometer lists Cameroon among states with gazetted provisional schedules. That is positive implementation evidence. It does not document acceptance of the specific textile product, importer or border procedure that a factory intends to use. [S37] [S20] [S21]

Counts need their own vintage control. The September barometer reports 24 gazetted states, while the July-labelled Secretariat page reports 26. The factsheet describes 25 domesticated schedules. This chapter preserves the source-specific observations rather than averaging them or interpreting the difference as a measured reversal. The opened materials do not reconcile their coverage, update practices or counting conventions sufficiently to support such a conclusion. [S21] [S37] [S36]

The operating implication is to stop using a continental total as a route approval. GFT proposes a document chain for each direction of trade: the applicable importing schedule, the national publication or instruction, recognition of the relevant export-side arrangements and the procedure the importer will actually follow. Export and import questions should be checked separately. Confirmation that Cameroon participates does not by itself establish how another state will receive a garment made there.

Exhibit 25, p. 103 presents a proposed architecture for this review. It organises the controls by responsibility rather than suggesting that the layers have already been implemented by GFT. A missing item should identify the next action. The diagram should not be used to award an overall compliance score or to imply that an informal customs conversation supplies a missing legal instrument.

EXHIBIT 25 / PROPOSED CONTROL ARCHITECTURE

A route decision needs evidence at each implementation layer



ILLUSTRATIVE [S20] [S22] [S32] [S37] Illustrative GFT organisation of controls based on the cited framework. This is not evidence of an implemented GFT system or an accepted shipment.

For GFT's proposed workflow, the trade lead assembles the legal references, the product lead identifies the goods and the importer confirms the destination procedure with its adviser. The finance lead checks how a delayed or rejected preference claim would affect cash and customer terms. These are assigned functions, not invented GFT posts. A small business can combine roles while preserving a clear distinction between preparing the claim and approving reliance on it.

GFT recommends distinguishing a refusal of preference from an administrative query during trial review. The team should record the authority's stated reason and the evidence supplied in response. Do not diagnose a policy failure from a missing attachment, or diagnose a document defect where the underlying product rule was not met. If the reason remains unclear, classify the outcome as unresolved and seek clarification. This proposed error taxonomy allows corrective action to address the cause rather than encouraging repeated dispatches under the same uncertain assumption.

The preferred first test is deliberately narrow. Select an actual buyer requirement, an approved product configuration and a documented route. Rehearse the declaration using the intended importer and broker. Request clarification on the unresolved issues before dispatch. The point is not to seek an authority's guarantee of every future shipment. It is to discover whether the team can describe the intended transaction consistently and identify the applicable procedure without improvisation.

After a real trial, the evidence should distinguish certificate issuance, declaration acceptance, duty assessment, physical release and final delivery. GFT recommends separate event records because those outcomes answer different questions. A certificate issued at export does not demonstrate what duty the importer paid. A released shipment does not establish that all future claims will be accepted. A useful pilot closes only the conditions it has actually tested.

> **GFT NOTE**
>
> Replace a country-level green flag with a dated route decision. Keep the legal basis, product configuration, importer procedure and fallback price together. If a textile rule or schedule remains unverified, continue reversible preparation but exclude the preference saving from committed margin. Report a corridor as tested only when the relevant shipment outcomes have been observed and retained.

6.4

Origin proof combines certificates with narrowly available declarations

The WCO guide describes an AfCFTA certificate or an origin declaration in permitted cases. Approved exporters may declare without a value ceiling; any exporter may declare for originating consignments whose total value does not exceed US$5,000. It gives proof validity as 12 months from issuance and requires supporting evidence when requested. These are general guide provisions, not a finding that a proposed Cameroonian shipment qualifies. [S22]

Exhibit 26, p. 105 condenses the documentary choices and separates the declaration threshold from the obligation to establish origin. The underlying guide predates the reported textile adoption, so it is used for general procedure. The textile rule and current national instructions still require their own confirmation. A proof form cannot establish that an unsuitable production chain has become qualifying production.

EXHIBIT 26 / GENERAL PROCEDURE IN THE 2023 GUIDE

Declaration flexibility does not waive origin evidence

Proof or control	Scope
Certificate	Competent-authority issuance
Approved-exporter declaration	No value ceiling
Other-exporter declaration	Originating consignment up to US$5,000
Proof validity	12 months from issuance
Supporting evidence	Available on authority request

SOURCED [S22] WCO guide, printed pages 36 to 40. Confirm current national implementation and operative textile rule. The small-consignment limit is a total consignment-value test, not a per-package allowance.

GFT recommends that the dossier begin with a product decision rather than a blank certificate. State what the goods are, where the required operations occurred and which evidence supports the claim. Then choose the permitted proof mechanism. Starting with whichever form is easiest to obtain reverses that sequence and can hide a missing origin assessment. A completed document is useful only when its content can be reconstructed from the goods and records.

Document control should be proportionate but deliberate. Store the issued proof with the invoice version, product configuration and shipment references that it describes. Keep superseded drafts visibly separate. Record who checked consistency and which unresolved items were referred for advice. These are proposed factory controls, not additional statutory documentary requirements. Their purpose is to make a later query answerable without rebuilding the production history from memory.

For the internal hand-off, GFT proposes a short reconciliation before the proof is approved: the product description matches the order, the shipped quantity matches the packing record, the commercial value matches the relevant invoice and the origin rationale describes the approved production configuration. Any difference should be explained by its owner. This is an operational review of consistency, not an assertion that every discrepancy invalidates a claim. The objective is to make the submission understandable before an external reviewer has to ask why its records differ.

The declaration threshold deserves particular care in commercial planning. GFT's recommendation is to compare the cost of ordinary certification with the cost of building an approved-exporter process when export activity justifies it. Do not design shipments around artificial fragmentation or assume that low consignment value

waives origin. Confirm the applicable consignment and valuation interpretation with the competent authority before selecting the declaration route. The financial benefit should arise from a lawful simplification, not from a document shortcut.

> **WORKED EXAMPLE: A SMALLER ORDER CAN CARRY HEAVIER ADMINISTRATION PER GARMENT**
>
> This illustrative case assumes the same US$20 customs value per garment in two orders. An order of 200 garments therefore has assumed total value of US$4,000. An order of 400 garments has assumed total value of US$8,000. If customs value also equals the relevant consignment value for the declaration test, the smaller order lies below the guide's US$5,000 threshold and the larger above it. That assumed equivalence must be checked, not treated as a legal valuation rule. [S22]
>
> For the illustrative smaller order, assume US$40 of incremental documentation cost and a verified duty difference of 8 percentage points. Gross duty saving would be US$4,000 multiplied by 0.08, or US$320. Subtracting US$40 gives US$280. For the larger order, assume certification costs US$120 and the same duty difference applies. Gross saving would be US$8,000 multiplied by 0.08, or US$640; net saving would be US$520. These prices, rates and costs are invented to demonstrate the method and describe no actual corridor.
>
> The illustrative result is US$1.40 per garment in the smaller order and US$1.30 in the larger order. Neither is profit: freight, taxes, production costs and other service costs remain outside the example. If the larger order instead has valid approved-exporter status and the documentation cost changes, its result must be recalculated. The example tests the effect of administrative choice; it does not establish eligibility or recommend an order size.

The example's useful lesson is that document strategy belongs inside pricing, even when the exporter has a commercially attractive product. GFT proposes recording both the gross preference saving and the incremental cost of obtaining it. A positive difference supports further assessment. It does not close the remaining origin, tariff or delivery conditions. Keep that distinction visible when presenting a simplified quotation model to managers who have not reviewed the legal file.

6.5

Cumulation requires a product test rather than a continental sourcing label

The WCO guide distinguishes wholly obtained goods from sufficiently worked or processed products. The applicable product rule can use value, tariff classification or specified processing. Its cumulation provisions concern qualifying materials or operations under stated conditions. Purchasing an input in an African country is not by itself proof that it contributes originating content to the finished garment. [S22]

For this chapter, the practical question is whether the team has identified the applicable textile test before relying on regional sourcing. The reported adoption makes that verification timely; it does not supply a universal regional-value percentage. GFT recommends that every proposed AfCFTA style carry a concise origin rationale

naming the operative rule and identifying which production facts matter. Refer detailed calculations to the origin-engineering chapter rather than reproducing generic formulas across route files.

A proposed supplier assessment should distinguish commercial location, physical manufacture and qualifying origin. A distributor can be located near the factory without manufacturing the material. A manufacturer can undertake meaningful work without satisfying the rule selected for the finished garment. These are analytical distinctions, not claims about any supplier. Procurement should obtain evidence matched to the decision rather than accept an invoice address as a substitute for an origin rationale.

GFT recommends comparing sourcing configurations before committing to a nominally continental chain. One configuration might require additional local processing; another might use a qualifying regional intermediate; another might remain commercially viable under ordinary duty. Each should be evaluated against the same buyer specification and delivery promise. The comparison should disclose which inputs are assumed and which origin facts have been verified. An apparently favourable preference has little operational value if the qualifying configuration cannot meet the order.

A controlled change process is equally necessary. A supplier switch can alter the origin rationale even when the fabric looks identical to the buying team. A production subcontract can change where a decisive operation occurs. A new buyer specification can change the material mix. GFT proposes that those changes trigger a focused review of the relevant rule rather than an automatic rejection or automatic approval. The review must follow what changed in the goods.

The same principle applies to assurance language. Do not describe a garment as AfCFTA-compliant merely because a preferred supplier says its own material qualifies. The finished product has a separate assessment boundary. GFT recommends a sign-off statement that identifies the product configuration, rule version and supporting evidence. Any unverified assumption should remain visible beside the conclusion. That makes the statement useful to both the commercial team and the person preparing the shipment claim.

A rejected sourcing configuration can still produce useful engineering information. The team might identify a missing process, an evidence gap or an input whose origin status cannot be substantiated. GFT recommends recording the least costly credible remedy and comparing it with the ordinary-duty alternative. Do not assume that additional integration is always justified by preference. The decision should turn on the full business case, including capability, yield, working capital and buyer acceptance.

This is the Warp and Signal concept applied to market access. The physical chain establishes what was made and where. The evidence chain allows the decision-maker to test whether that production supports the chosen claim. Neither chain can substitute for the other. A continental policy creates a reason to connect them, while a dated product-and-route review defines the boundary at which that connection becomes commercially usable.

6.6

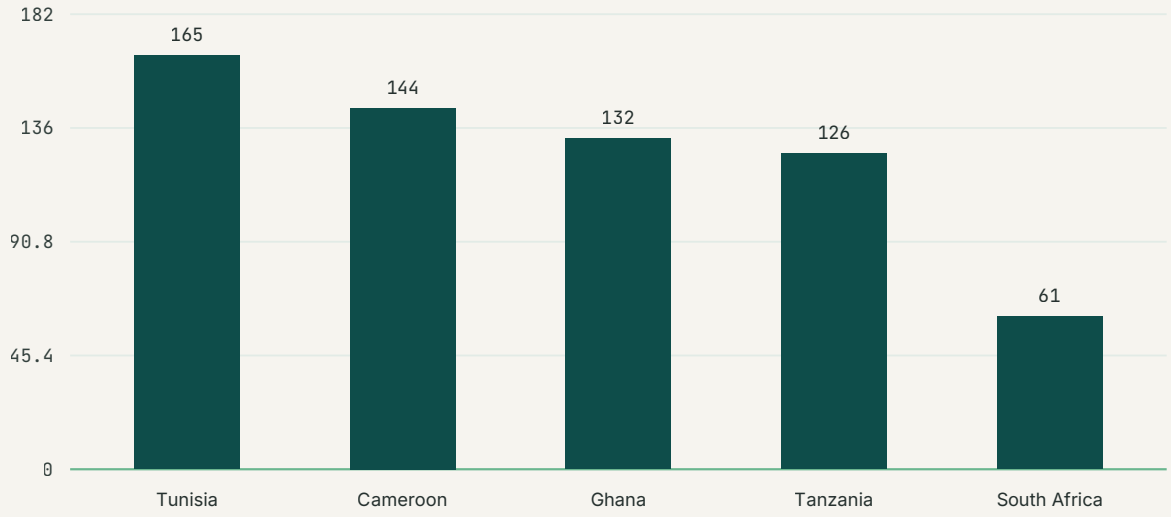
Modelled gains justify testing routes rather than booking sales

The World Bank's June 2022 release describes a deep-integration scenario in which intra-African exports rise relative to the baseline by 165 percent for Tunisia, 144 percent for Cameroon, 132 percent for Ghana, 126 percent for Tanzania and 61 percent for South Africa by 2035. It identifies textiles and apparel among sectors likely to gain from reduced barriers. These are conditional model outputs, not observed export growth or factory forecasts. [S33]

Exhibit 27, p. 108 preserves the country comparison without turning it into an apparel market-size estimate. The values concern intra-African exports across the modelled economies. Cameroon's percentage does not identify the share available to clothing, a particular company or a proposed factory. The comparison supports a direction for investigation, not an allocation of future orders to a commercial pipeline.

EXHIBIT 27 / PERCENT CHANGE VERSUS 2035 BASELINE

Cameroon's modelled gain is conditional, not an order forecast



SOURCED [S33] World Bank release of 30 June 2022, deep-integration and investment scenario. All-sector country export results, not apparel-only estimates or observed growth. Selected countries reported in the release.

The underlying World Bank study examines trade, investment and complementary policy changes. It treats implementation and the domestic business environment as part of the mechanism through which gains arise. GFT therefore interprets the modelling as a conditional system proposition. A country-level export response cannot be separated from the reforms, investment response and comparative baseline that generated it. [S23]

GFT recommends translating that proposition into testable commercial questions. Is there a buyer whose specification fits the factory's capabilities? Can the intended product substantiate its origin? Does the importing schedule offer a relevant margin? Can the importer claim it through a known procedure? Can the order be delivered at a

viable contribution? These are proposed decision questions. Their answers should come from product evidence, current tariff records and buyer interaction rather than from dividing a macroeconomic percentage across factories.

A sensible experimental budget should purchase information before scale. GFT proposes using early work to resolve the largest avoidable uncertainty: obtaining the operative textile instrument, clarifying the destination line or rehearsing the importer procedure. The next activity should follow the unresolved condition. Sending goods before a known documentation question is answered can consume transport and working capital while providing little additional information about buyer demand.

GFT recommends keeping policy potential outside the arithmetic of confirmed demand. A buyer enquiry, a sample request and an accepted purchase order should remain separate observations in the commercial register. Policy research can justify spending on product development without proving a sale. Buyer interest can justify a trial without proving repeat demand. The next commitment should follow the evidence actually obtained. That separation also makes management reporting clearer: legal uncertainty, commercial uncertainty and execution uncertainty can be reduced independently, and each requires a different next action.

The evidence generated by a pilot should be useful even if the preference fails. Record the ordinary-duty landed alternative, the buyer's response to that price and the cost of correcting the failed condition. This separates a legally unavailable preference from an economically unattractive order. It also avoids discarding a viable customer relationship merely because a preferred policy route proved unusable. The business decision remains whether a documented configuration can serve the buyer profitably and reliably.

For portfolio planning, GFT recommends retaining distinct states for research, legal confirmation, shipment preparation, observed clearance and repeat commercial acceptance. Movement between them should require the evidence appropriate to that state. The terms are proposed management controls, not statutory categories. They help prevent a broad implementation announcement from appearing in the order book as revenue, while allowing a genuinely tested corridor to earn a stronger place in the production plan.

The conclusion is constructive. Reported rule adoption gives Cameroonian apparel teams a reason to obtain the instruments and test suitable routes now. Source differences and national implementation still prevent an unconditional continental access claim. GFT's practical position is to advance the work that can establish the preference, retain an ordinary-duty alternative and expand only when the product, route and buyer evidence support the next commitment. The preference is an engineered option until the transaction proves its value.

The rule opens an option; the shipment proves its use.

CHAPTER SOURCE NOTES

S20 South African Department of Trade, Industry and Competition. 2026.

S37 AfCFTA Secretariat. 2026.

S21 tralac trade law centre. 2026-09-04.

S36 AfCFTA Secretariat. 2026-08-24.

S32 AfCFTA Secretariat. 2025-04-14.

S22 World Customs Organization. 2023.

S33 World Bank. 2022-06-30.

S23 World Bank. 2022.

GREEN FUTURE TECH

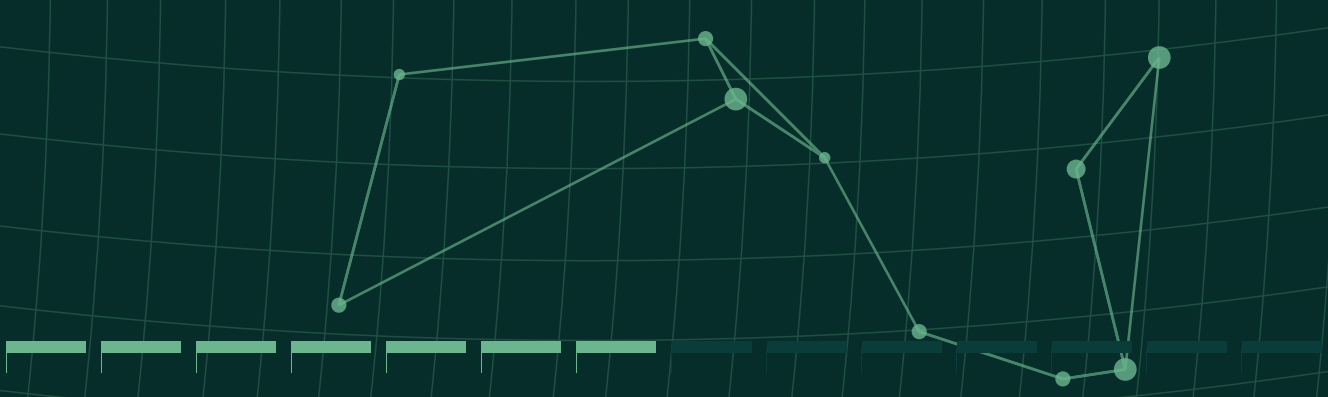
LIMITED / HONG KONG SAR

07

PART II: EACH REGIME WRITES A DIFFERENT GATE / CENTRAL AFRICA

The CEMAC tariff changes both sides of the ledger

Higher external protection can help a local garment compete, but the same schedule can raise the cost of fabric and does not establish free internal circulation.



CHAPTER 07
DECISION TEST

Higher external protection can help a local garment compete, but the same schedule can raise the cost of fabric and does not establish free internal circulation.

The common external tariff must enter a garment business plan twice: against the competing imported garment and against the materials bought by the local producer. A higher border charge can create room for domestic conversion, but its value depends on input duties, conversion performance, customer willingness to pay and the treatment of the actual shipment. GFT recommends testing those effects together before treating protection as an investment advantage. A tariff summary is a screening instrument; it is not a product classification, a regional sales forecast or evidence of an accepted customs declaration.

7.1

Cameroon entered a new external-tariff period on 1 January 2026

Cameroon's customs administration published its finance-law provisions on 13 January 2026. The attached booklet's Article Twenty-Second implements the harmonised ECCAS and CEMAC common external tariff in Cameroon from 1 January 2026. It identifies the approval instrument as Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024. The implementation date therefore has direct administrative support, rather than depending on the programme's missing annex references. [S26]

Keep the geographical boundary precise. The booklet establishes Cameroon's implementation. A producer considering another destination should obtain that destination's operative instrument and treatment for the proposed transaction. Regional agreement and domestic implementation are separate fields in the recommended route register. No country should inherit a cleared status merely because its regional affiliation resembles that of a previously checked destination.

The Shippers' Council describes an external tariff ranging from 0 to 40 percent and expressly separates customs duties from national VAT and excise. Its published examples provide a useful screening map, but do not reproduce the complete tariff annex. The local source register therefore treats the summary as a summary, with the underlying product-line decision still outstanding. [S25]

A reform date also needs an operational boundary. GFT recommends that the customs lead record which event determines treatment for each shipment, including any relevant declaration, arrival, release or transitional provision. This chapter does not select that event on an importer's behalf. Purchasing should request the applicable interpretation before promising a fixed landed price, and retain the answer with the commercial quotation.

An effective-date field is most useful when it travels with the cost model. A rate entered without a source version, a product specification and an applicability period becomes difficult to audit after a supplier changes a material. The proposed control is a dated approval attached to each material and finished-product record. It should state the intended transaction, the evidence examined, unresolved qualifications and the person responsible for refreshing it.

GFT NOTE

Approve a tariff assumption at product and shipment level. Retain the operative instrument, product description, proposed customs code, valuation basis, preference or relief conditions and written interpretation. Keep a provisional case visible while evidence is incomplete. Do not let a planning assumption become an unconditional customer quotation through repeated spreadsheet use.

The policy change matters to the programme's production question, but does not settle it. The inherited evidence records about 95 percent of Cameroon's cotton fibre as exported raw and about 5 percent as processed locally. Those approximate sector observations have no original publication date recorded in the shared register. They establish the programme's inherited starting argument, not a freshly measured production balance. [R06]

The corresponding national ambition is 50 percent local processing by 2030, as recorded in the inherited evidence. It remains a target. GFT's proposed decision sequence is to connect the tariff assumption to a defined conversion route, then to a product that customers will buy at a margin supported by measured costs. A policy target cannot supply that margin by itself. [R07]

For governance, keep the source hierarchy explicit. The administrative provision answers when the tariff is implemented in Cameroon. The tariff annex should answer what treatment a particular classified good receives. A shipment assessment should show what was actually charged. A market test should show what the customer accepted. These records support different decisions and should not replace one another.

A proposed product record should distinguish evidence status from commercial status. Draft means that the analyst has entered an assumption. Reviewed means that the designated specialist has checked its basis. Approved means that the business accepts its use within stated conditions. Executed means that a transaction has occurred. Reconciled means that actual charges have been compared with the model. These are recommended control labels, not descriptions of completed GFT shipments.

The practical consequence is a controlled release process for tariff-sensitive quotations. The commercial team should receive a usable answer, such as approved for this specification and shipment basis, rather than a folder of documents it cannot interpret. Conversely, a missing annex entry should be recorded as an unresolved assumption, with an owner and a decision consequence. Silence should never be read as confirmation.

7.2

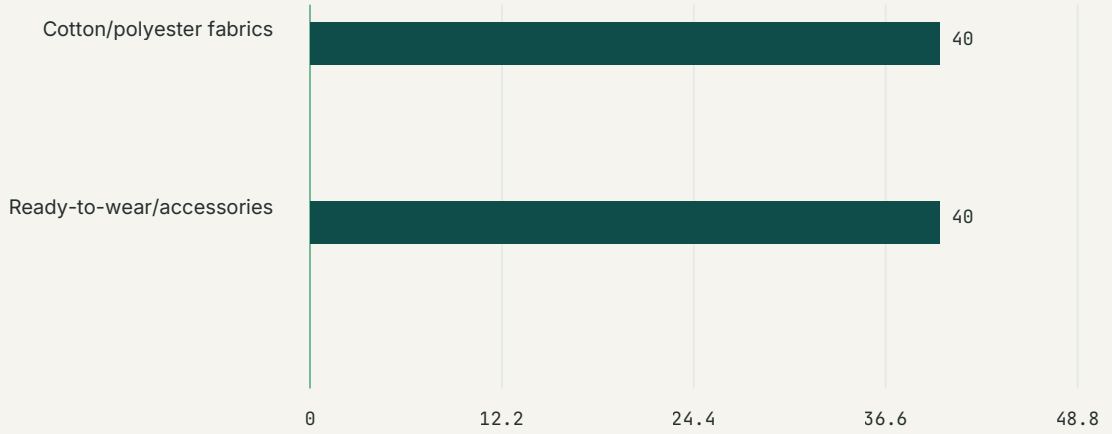
Published examples place named fabrics and ready-to-wear in the top band

The summary's 40 percent examples name cotton and polyester fabrics, ready-to-wear clothing and accessories. That statement does not establish a universal rate for every textile product. It also prevents a convenient assumption that fabric necessarily enters at a low rate while the competing garment receives high protection. Each proposed fabric and garment needs its own classification and annex check. [S25]

The selected categories in **Exhibit 28**, p. 114 preserve the published level without suggesting more detail than the summary contains. Separate bars make the input-output problem visible. They do not certify the treatment of an unexamined specification, establish the customs value or identify an exemption.

EXHIBIT 28 / PERCENT CUSTOMS DUTY IN PUBLISHED EXAMPLES

The summary places both named fabrics and clothing at the ceiling



SOURCED [S25] Published summary examples only: cotton and polyester fabrics; ready-to-wear clothing and accessories. These are not universal textile rates. Verify the applicable HS annex line, origin, relief and valuation before use. The page publication date is unconfirmed.

GFT recommends building a material-level duty schedule before comparing local conversion with imported finished goods. Describe the fabric by composition, construction, processing state and relevant physical characteristics. Describe the garment independently. Ask the customs specialist to confirm which characteristics determine classification, rather than allowing purchasing to infer a code from the supplier's general catalogue description.

The same discipline should extend to thread, fasteners, interlining, labels, packaging, machinery and replacement parts. This is a proposed completeness check, not a statement that those goods share a rate. A missing small component can still prevent completion of an order, so the purchasing record should connect its customs assumption to its production role and replacement options.

Use the same valuation boundary when comparing quotations. A fabric price at the supplier's premises and an imported-garment value at a destination port are not interchangeable cost inputs. GFT recommends retaining the commercial delivery

terms and separating supplier price, transport and insurance from the value used for the duty calculation. The responsible specialist should confirm the legal valuation adjustments before the planning model becomes a shipment estimate.

Tariff arithmetic also depends on consumption. The relevant imported fabric value is the material required for a saleable garment, including the assumed cutting loss and quality outcome. A cheaper fabric that needs more material or produces more rejected garments may raise the input duty per accepted item. The model should therefore attach its consumption assumption to the production specification, with later replacement by measured usage.

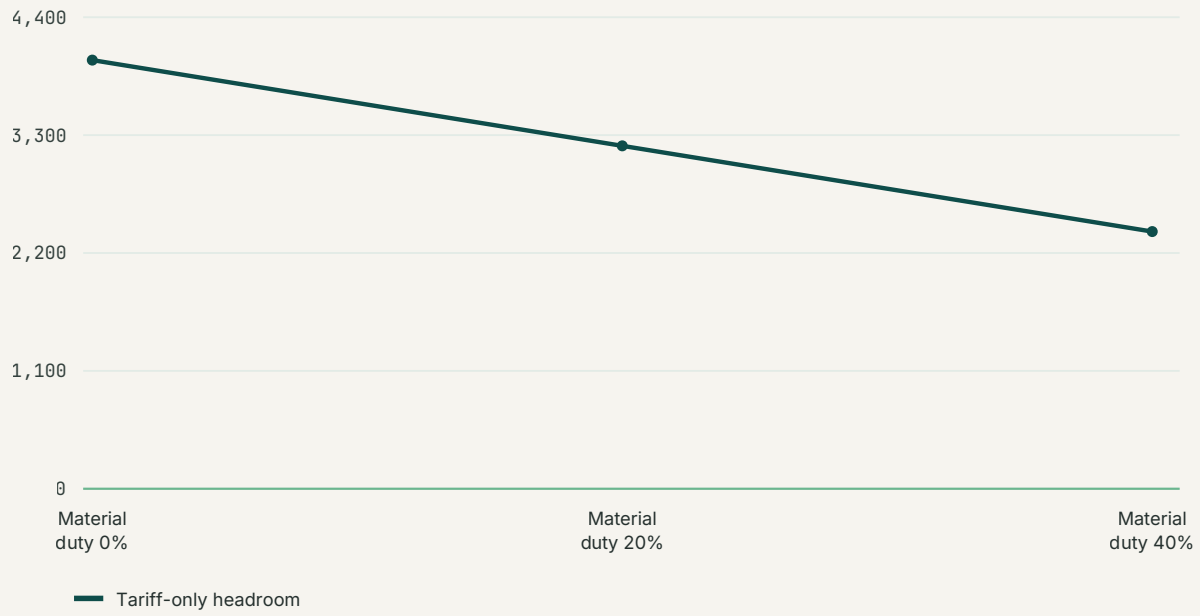
> **METHOD**
>
> For the planning screen, define finished-import customs value as F, imported material customs value per saleable garment as M, assumed finished duty rate as tf and assumed material duty rate as tm. The tariff-only headroom is F × tf minus M × tm. This is an analytical comparison, not profit, effective protection or a legal assessment. Keep conversion costs, logistics, other charges and commercial selling price in separate fields. If an ad valorem assumption is inappropriate for the verified line, replace the calculation with the actual duty basis.

An illustrative sensitivity model takes finished-import customs value of XAF 10,000 per garment and imported material customs value of XAF 4,000 per saleable garment. Holding the assumed finished duty at 40 percent gives XAF 4,000 of comparator duty. Material duty at 0, 20 and 40 percent is respectively XAF 0, XAF 800 and XAF 1,600. Tariff-only headroom is therefore XAF 4,000, XAF 3,200 and XAF 2,400. All values are invented planning inputs, chosen to isolate the mechanism.

The sensitivity in **Exhibit 29**, p. 116 is consequently illustrative. It does not predict protection for an actual producer. It asks the useful design question: how much of the nominal finished-goods barrier remains after paying duty on imported material? A procurement proposal should answer that question before claiming a benefit from the external tariff.

EXHIBIT 29 / ILLUSTRATIVE XAF PER SALEABLE GARMENT

Higher material duty consumes tariff-only headroom



ILLUSTRATIVE Illustrative assumptions: finished-import customs value F=10000, imported material customs value M=4000, finished duty tf=0.40. Headroom=Ftf-Mtm. Assumed material rates are 0%, 20%, 40%; results are 4000, 3200, 2400. No other charge, price response or actual tariff-line ruling is assumed.

A local sourcing alternative should face the same test. Compare the supplier's complete delivered price, fabric performance and payment terms with the imported option. Do not subtract a notional import duty from a local supplier's price and call the difference an efficiency gain. The buyer needs an acceptable finished garment, so the relevant comparison is the cost and reliability of producing that garment under each sourcing arrangement.

The model should identify the party that can change each input. Purchasing may negotiate the quoted fabric price, while product engineering controls consumption through the approved specification and marker. Production influences realised yield. Customs review establishes the appropriate treatment. Sales tests the attainable customer price. Management should avoid assigning a tariff-driven variance to production, or a production-loss variance to the customs assumption, simply because both appear in the material-cost total.

Nor does the arithmetic justify automatic upstream integration. GFT recommends testing partnered supply against owned capacity using demand commitments, qualification results and complete conversion economics. The tariff can change the comparison, but cannot establish whether the proposed spinning, weaving or finishing route is technically and commercially sound. Those production decisions require evidence beyond this chapter's customs screen.

7.3

External protection can support domestic sales without creating regional access

The proposed operating model separates import competition inside Cameroon from delivery to a regional customer. Domestic competition requires a comparable imported product, a defensible duty assumption and a selling-price test. Regional delivery adds another jurisdiction and its own unresolved treatment. An approved domestic costing sheet should therefore be an input to regional appraisal, rather than a substitute for it.

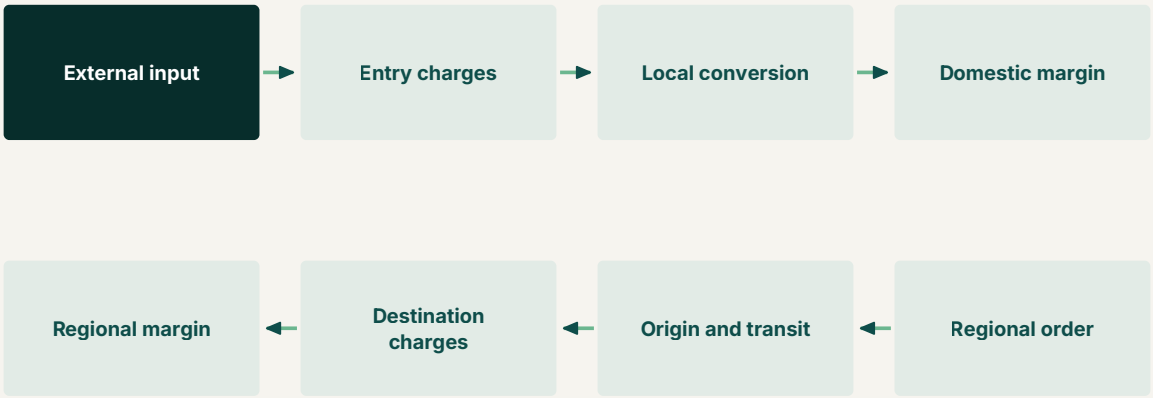
The historical WTO review documents why that separation matters. In its 2013 account, inadequate free-circulation arrangements meant goods imported from third countries could encounter procedures, duties and taxes at internal crossings. That is historical evidence of an integration problem, not proof that every contemporary consignment encounters the same treatment. It makes current corridor verification necessary rather than optional. [S34]

GFT recommends maintaining distinct route cases for a locally transformed garment, an imported finished garment resold across a border, and material moving under a proposed transit arrangement. These cases may present different factual and documentary questions. Buying goods in a regional market should not be recorded as evidence that those goods qualify for any particular regional preference.

The proposed flow in **Exhibit 30**, p. 118 is deliberately illustrative. It assigns work between purchasing, customs, treasury and sales without declaring the legal outcome of either path. Each branch ends at an explicit margin boundary, so the commercial team can compare reconciled costs without confusing domestic and regional obligations.

EXHIBIT 30 / ILLUSTRATIVE DECISION SEQUENCE

External entry and regional delivery require separate checks



ILLUSTRATIVE [S26] [S34] [S27] GFT's proposed control flow, informed by the Cameroon implementation instrument and historical and recent integration reports. This is not a statement of universal present border treatment. Each path needs an operative product and corridor assessment.

For a regional customer, sales should specify destination, importer of record, delivery responsibility and payment conditions before seeking a cost approval. Customs should identify the intended regime and documentary requirements. Logistics should quote the actual route. Treasury should map who funds each payment and when. Product engineering should confirm that the quotation refers to the approved material and garment specification.

The chapter's boundary stops short of prescribing the product-specific origin rule. That is the next production-design task. Here, the required output is an explicit dependency: the regional cost case remains conditional until the correct origin route and its evidence have been approved. This avoids reproducing a general origin chapter while ensuring that the tariff model cannot ignore origin.

Consider an illustrative regional order with a domestic contribution of XAF 2,000 per garment before added delivery costs. Assume incremental corridor transport and handling of XAF 900 and evidence preparation of XAF 100 per garment. The remaining contribution is XAF 1,000 before any additional destination charge, financing cost or loss. These invented inputs show the calculation boundary; they are not corridor benchmarks or a forecast of regional sales.

A broker's preliminary statement that no additional duty is expected should be retained as preliminary until its basis is confirmed. GFT recommends documenting the approved charge stack and then reconciling it with an actual declaration and payment record when a pilot shipment occurs. A discrepancy should trigger investigation of classification, value, regime and documentary execution before the team adjusts the margin assumption.

The sales consequence is equally important. A customer may prefer a local competitor, a different quality or a shorter delivery promise despite the nominal external barrier. GFT recommends sampling and written quotation acceptance as separate gates from customs review. Policy can change the delivered-cost comparison; only customer evidence can establish whether that comparison supports an order.

Delivery responsibility also changes the interpretation of the quoted margin. GFT recommends that the approval record name the exact commercial endpoint and the obligations included in the quotation. If a customer requests a different destination, importer or transport arrangement, reopen the route cost case. A quotation approved for collection at the factory should not be reused for a delivered regional sale merely by adding a generic freight allowance.

A domestic-first sequence should therefore mean fewer untested dependencies at the outset, rather than an assertion that domestic demand is unlimited. The proposed commercial file should preserve rejection reasons, requested changes and actual payment behaviour. These observations help distinguish a tariff-sensitive price problem from a quality, assortment, availability or credit problem that tariff protection cannot resolve.

7.4

National taxes remain outside the CET line

The Shippers' Council explicitly keeps national VAT and excise separate from the common external tariff. Accordingly, the quoted 40 percent band must not be described as an all-in import charge. This chapter does not supply a national VAT rate, an excise rate or a statutory taxable-base formula for the proposed garment. Those require separate current verification. [S25]

GFT recommends a charge register in which each line identifies its legal basis, payer, currency, calculation base, timing and recoverability. Keep customs duty, import tax, administrative payment, broker fee, transport, storage and financing distinguishable. Aggregating them too early makes it impossible to explain why a clearance differs from the original quotation or which operational change could improve the result.

Economic cost and cash funding should also have different outputs. A verified recoverable tax may create a funding requirement without becoming a final production expense. A non-recoverable amount belongs in the economic comparison. An uncertain recovery should remain conditional, with a separate sensitivity. This is a recommended modelling treatment, not a determination that any particular business qualifies for recovery.

The worked example in **Exhibit 31**, p. 120 isolates customs duty before adding the full charge register. Its purpose is to expose the fabric-duty effect using transparent assumed values. The unverified taxes and charges are excluded from this limited subtotal, not assumed to vanish from an actual shipment.

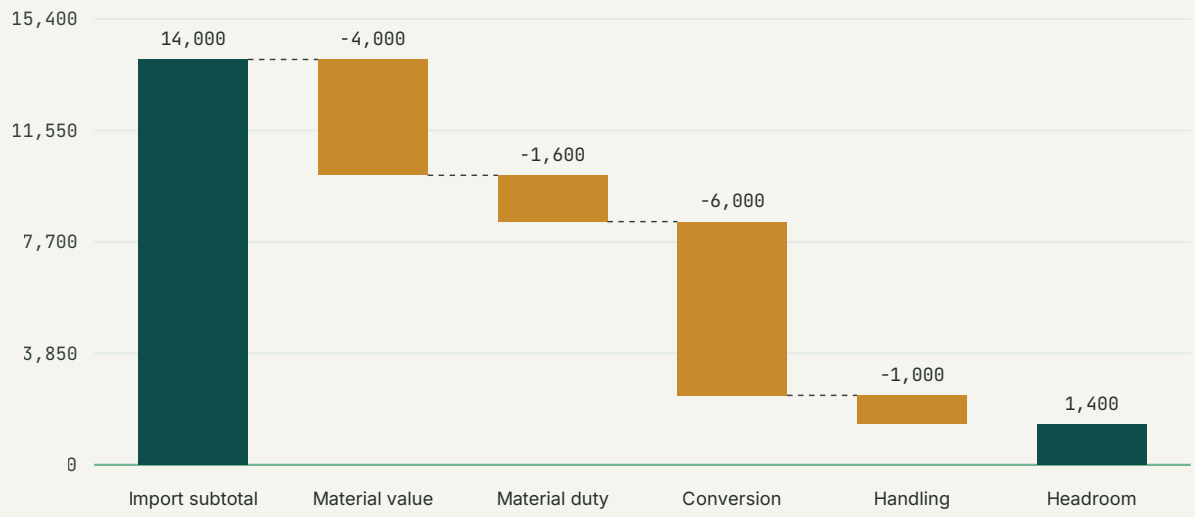
AN ILLUSTRATIVE GARMENT LOSES PART OF ITS APPARENT PROTECTION TO FABRIC DUTY

Assume an imported finished garment has a customs value of XAF 10,000 and an assumed duty of 40 percent. Its duty-only subtotal is XAF 14,000. Assume a locally converted equivalent uses imported material with a customs value of XAF 4,000 per saleable garment and the same assumed material duty of 40 percent, giving material duty of XAF 1,600. Add assumed local conversion of XAF 6,000 and assumed domestic handling of XAF 1,000. The local cost subtotal is XAF 12,600, leaving XAF 1,400 below the imported comparator. Every monetary input is illustrative, with a common saleable-garment basis and deliberately limited scope.

In this illustrative comparison, omitting fabric duty would produce a local subtotal of XAF 11,000 and apparent headroom of XAF 3,000. Correcting that omission removes XAF 1,600 of apparent advantage. Neither subtotal is a customer selling price or a profit margin. The calculation omits other charges, tax funding, distribution and financing on both sides, so these must be completed before approving an actual order.

EXHIBIT 31 / ILLUSTRATIVE XAF PER SALEABLE GARMENT

Material duty reduces illustrative headroom to XAF 1,400



ILLUSTRATIVE Illustrative reconciliation: imported comparator=10000*(1+0.40)=14000. Subtract assumed local material customs value 4000, material duty 4000*0.40=1600, conversion 6000 and handling 1000. Residual=1400. Excludes other taxes, charges, finance and distribution on both sides; not a profit or legal assessment.

An illustrative funding extension assumes an import-tax advance of XAF 2,000 per garment, fully recoverable after an assumed 90 days, and an assumed annual simple funding cost of 12 percent on a 365-day basis. The financing cost is XAF 2,000 × 0.12 × 90 ÷ 365, approximately XAF 59.18 per garment. These invented assumptions demonstrate a timing calculation only. They do not state Cameroonian recovery eligibility, actual refund timing or an available borrowing rate.

The example shows why a gross border payment should not automatically be equated with a permanent cost. Treasury needs the payment calendar and funding limit. Finance needs an approved recoverability treatment. Sales needs the economic cost and

any funding charge included in its quotation. Each role should receive the relevant view from the same charge record, avoiding incompatible versions of the supposedly identical landed cost.

Material loss deserves a separate sensitivity because duty is paid on inputs while revenue depends on accepted output. An illustrative material requirement of XAF 4,000 before loss becomes approximately XAF 4,444.44 per saleable garment at an assumed 90 percent yield, calculated as 4,000 ÷ 0.90. At an assumed 40 percent input duty, the corresponding duty is about XAF 1,777.78. This constructed case illustrates the interaction of yield and duty; it supplies no observed factory loss rate.

Before approving a purchase, GFT recommends testing a worse material price, a weaker yield, a longer funding period and an adverse classification outcome separately. The output should identify which assumption first eliminates the commercial margin. That supports a practical decision: negotiate an input, qualify a substitute, change the style, amend the delivery promise or decline the order. The tariff alone cannot choose among those responses.

The calculation file should preserve quantity reconciliation as well as currency reconciliation. Match the imported material quantity to warehouse receipt, issued material, recorded loss and accepted output. An unexplained balance prevents a credible material cost per saleable garment, even when the customs assessment itself is accurate. GFT recommends investigating the physical variance before spreading it across output, because an allocation can conceal an operational problem without resolving it.

Management should receive a short explanation of any variance between approved and realised cost. State the changed input, its evidence, the arithmetic effect and the action proposed. Recalculate the remaining order before committing further material. This gives the duty model an operating purpose: it becomes a way to protect contribution and funding capacity during execution, rather than a static justification prepared only for initial approval.

Relief and suspension should remain conditional branches until the responsible specialist verifies eligibility and execution requirements. An attractive model should not assume that a scheme exists, that a producer qualifies or that documentary compliance will be achieved. Where a relief route is genuinely available, record the untreated case beside it. The commercial team then sees both the benefit and the consequence of a failed condition.

7.5

The old 30 percent clothing rate is context, not a clean before-and-after

The WTO's 2013 review recorded a common external tariff with rates of zero, 5, 10, 20 and 30 percent and identified clothing at 30 percent. Those are historical statements with their own coverage. They should not be silently relabelled as the immediately preceding rate for every garment imported into Cameroon. [S34]

Comparing that historical clothing observation with the current summary's 40 percent example produces a numerical difference of 10 percentage points. It does not establish a line-matched legal increase. The required comparison includes product description, nomenclature edition, national tariff suffix, applicable origin and preference, date, customs value and any relief. Until these align, the difference is context rather than an approved change assumption. [S34] [S25]

The evidence table in **Exhibit 32**, p. 122 keeps the statements separate. It is intentionally a table rather than a continuous series. A line connecting the observations would visually suggest a measured transition for an unchanged product, which the opened sources do not establish.

EXHIBIT 32 / DATED STATEMENTS, NOT MATCHED PRODUCT CHANGES

The historical and current summaries have different evidence boundaries

Record	Statement	Limit
WTO 2013	Rates 0, 5, 10, 20, 30%; clothing 30%	Historical review scope
Customs booklet 2026	Cameroon implementation: 1 January 2026	Date, not full product annex
Council summary	Named fabrics and ready-to-wear: 40%	Examples, not every HS line

SOURCED [S34] [S25] [S26] WTO review: historical 2013 structure. Customs booklet: Cameroon implementation from 1 January 2026. Shippers' Council: current summary examples, publication date unconfirmed. A matched tariff annex and transaction assessment remain necessary; no universal garment increase is inferred.

GFT recommends a concordance record when management needs an actual before-and-after estimate. Begin with an unchanged product specification and identify the matching tariff entry under each relevant nomenclature. Record any ambiguity instead of forcing a correspondence. Then calculate the charge on a common valuation basis, showing national taxes and relief separately. A customs specialist should approve the comparison before it informs a price-change notice.

The same distinction applies to stock. A producer may hold material purchased under a different cost assumption from replacement material. GFT recommends displaying the contribution on existing stock separately from the contribution at replacement cost. Otherwise, a profitable release of old inventory can make a new order appear sustainable when the replenishment purchase would produce a different result.

Commercial interpretation should also resist automatic pass-through. The maximum lawful duty on a comparator is not necessarily the price increase customers observe. GFT recommends collecting comparable quotations with specification, delivery terms, tax basis and validity date preserved. The purpose is to test the attainable price, not to manufacture a price series from incomparable catalogue listings.

Management should ask whether local conversion remains attractive when the protected comparator becomes cheaper for reasons unrelated to the headline tariff. Supplier discounts, a changed product mix or an improved delivery offer belong in commercial sensitivities when supported by actual quotations. These are recommended scenarios rather than claims that such changes have occurred in the market.

A useful review meeting should separate evidence that has changed from assumptions management has chosen to change. A new official instrument, a corrected classification and a fresh supplier quotation call for different responses. Keep the previous version available and document the reason for replacement. Without that history, an improved margin can result from edited assumptions rather than better operations, and a reviewer cannot distinguish the two.

For capital appraisal, the chapter's tariff arithmetic should therefore remain a conditional operating input. A financing decision also needs qualified production, an accepted product and a credible customer pipeline. This is strategic and operational analysis, not legal, customs, tax or investment advice. Product treatment must be confirmed with the competent authorities and qualified advisers before external reliance.

7.6

Weak internal measurement is itself a market-access problem

CEMAC's report, dated October 2025, states that intracommunity trade grew by 2.2 percent between 2023 and 2024. This is growth in recorded trade, not intraregional trade as a share of total trade. The report identifies transport infrastructure and significant informal cross-border activity as limitations on interpretation. None of these observations establishes the size of the apparel market. [S27]

UNECA's June 2019 article cited a study placing Central African intraregional trade at 3.1 percent. That historical estimate concerns a wider regional description and an earlier period. It must not be presented as a current CEMAC share or placed beside the growth figure as though both measured the same thing. The cited article also discussed a proposed tariff, so it cannot establish current implementation. [S28]

GFT recommends keeping a definition card for every regional indicator: geography, product scope, direction, unit, denominator, observation period and recording limitations. A trade share, a trade-growth rate and an addressable apparel market are different quantities. If the denominator is missing, the analyst should not silently supply it from another series. Preserve the uncertainty and identify the decision that remains unsupported.

At programme level, the recommended first market dataset is a register of actual enquiries and tested delivery routes. For each potential customer, retain product specification, requested quantity, delivery window, price basis and payment conditions. Link any resulting order to dispatch, border records, delivery acceptance and collected cash. A commercial pipeline becomes inspectable when its stages have evidence rather than promotional labels.

The proposed shipment record should preserve timestamps for readiness, dispatch, border submission, requests for correction, release, delivery and acceptance. Attach the expected charge stack and the actual paid charges. The object is not merely to calculate an average delay. It is to discover whether missing evidence, a disputed classification, a transport failure or a customer change caused a missed commitment, so the responsible team can act.

Report unsuccessful enquiries and rejected shipments as carefully as successes. A register containing only completed deliveries cannot explain how much effort was required to obtain them or why similar prospects failed. GFT recommends reason codes supported by short case notes, with permission controls for sensitive commercial data. Avoid assigning failure to customs when the retained evidence shows a different cause.

The minimum viable evidence loop is a reconciled pilot: quotation approved, goods specified, treatment confirmed, shipment executed, delivery accepted and payment observed. A pilot result establishes only what that identified transaction demonstrated. Expanding the route should depend on repeatability under the intended product mix and delivery conditions, not on the existence of a regional tariff instrument.

For regional market measurement, nominate an owner of the route register and an owner of the customer record. The customs specialist should refresh a legal dependency when its basis changes, while the commercial owner refreshes demand evidence when a quotation expires or a customer's requirements change. Finance should reconcile payments to the identified order. These responsibilities can be combined in a small team, but the underlying decisions should remain distinguishable and attributable.

GFT's practical conclusion is to price both sides of the ledger, preserve the unresolved legal conditions and measure customer delivery. The external tariff can affect the room available for local conversion. The operating system must show whether that room survives material duty, production loss, border execution and the customer's actual purchase decision.

Protection becomes useful only when the ledger survives the journey.

CHAPTER SOURCE NOTES

S26 Cameroon Directorate General of Customs, Ministry of Finance. 2026-01-13.

S25 Cameroon National Shippers' Council. n.d..

R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.

R07 Ecofin Agency. Publication date unrecorded; inherited source-text check.

S34 World Trade Organization. 2013.

S27 Central African Economic and Monetary Community. 2025-10.

S28 United Nations Economic Commission for Africa. 2019-06-28.

08

PART III: CONVERSION IS AN OPERATING SYSTEM / PRODUCTION DESIGN

Origin must be engineered into the bill of materials

A garment does not become African, Cameroonian or preferential by declaration; its inputs and transformation must satisfy a named rule.

CHAPTER 08
DECISION TEST

A garment does not become African, Cameroonian or preferential by declaration; its inputs and transformation must satisfy a named rule.

A garment does not acquire Cameroonian, Central African or preferential status because it is stitched in Douala or Garoua, nor because its invoice carries a domestic address. [S09] [S22] Preferential origin is an engineering property of the bill of materials (BOM) and its transformation sequence, tested at the exact Harmonized System (HS) heading or subheading of the finished article. [S11] [S0803] Designing a garment first, ordering fabric second, and asking a broker for a certificate at dispatch reverses the order required by customs law. [S05] [S10] Within Green Future Tech Limited's (GFT) three-part Cameroon textile programme (feasibility study, performance-management system design and digital strategy, prepared 31 January 2024 with sources refreshed in 2026), origin engineering links the upstream cotton-processing gap, where about 95 percent of Cameroonian lint is exported raw and about 5 percent is processed locally against a 2030 national target of 50 percent, to export margin. [R06] [R07] Every cross-border style needs a dual BOM from its first specification sheet: a physical list of yarn, fabric, thread, trims and packaging, and an origin map testing compliance with the European Union (EU), the African Continental Free Trade Area (AfCFTA) or, in a future policy scenario, the African Growth and Opportunity Act (AGOA). [S01] [S09] [S22] This analysis is strategic and operational, not legal, customs or tax advice; classifications and origin claims must be verified with the competent authorities and qualified advisers. [S09] [S22]

8.1

Classification comes before sourcing

Origin engineering starts with tariff classification because the legal unit of qualification for origin is the basic classification unit under the Harmonized System. [S22] [S0803] Article 10 of Annex 2 to the AfCFTA Agreement establishes that HS tariff classification forms the basis for origin determination, and that a multi-component product classified as one item under the HS is evaluated as a single unit for origin. [S0803] The same structure governs the EU Market Access Regulation (MAR), Regulation (EU) 2016/1076, which applies to Cameroon under the EU-Central Africa Economic Partnership Agreement (EPA), and the apparel rules administered by the United States Office of Textiles and Apparel (OTEXA) under AGOA. [S05] [S09] [S11] A sourcing team cannot test whether a fabric or yarn qualifies until the garment has a verified six-digit HS subheading and destination tariff line. [S09] [S22]

8.2 KNITTED AND WOVEN CHAPTERS SPLIT THE LEGAL TEST BEFORE FABRIC IS ORDERED

In the Harmonized System, apparel divides between Chapter 61 (knitted or crocheted apparel and accessories) and Chapter 62 (non-knitted or non-crocheted apparel and accessories). [S11] [S0801] That boundary alters required production stages, starting materials and tolerances across every preferential regime relevant to Cameroon. [S05] [S11] [S22] A men's piqué cotton polo shirt falls under HS heading 6105, whereas a woven cotton poplin shirt falls under HS heading 6205. [S0801] Under Annex II of Regulation (EU) 2016/1076, even within Chapter 61 the rule divides by assembly method: Chapter 61 articles obtained by sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric cut to form or obtained directly to form qualify under **manufacture from fabric**, whereas other Chapter 61 articles (such as single-piece tubular or whole-garment knits) require **manufacture from yarn**. [S0801]

EXHIBIT 33 / SYSTEM LAYER

Origin is computed across product, material, process and evidence layers



DERIVED [S05] [S09] [S11] [S22] [S0803] Derived system architecture linking tariff classification, component-level bill of materials, transformation steps, supplier origin declarations, route-specific rules and engineering change control, synthesised from requirements in S05, S09, S11, S22 and S0803.

As shown in **Exhibit 33**, p. 127, the product master at the base of the factory's digital architecture must lock four technical attributes before any purchase order is released: construction family (HS Chapter 61, 62 or 63), fibre composition by net weight percentage (separating cotton in HS headings 5201 to 5203 from man-made staple fibres in HS headings 5501 to 5507 and filaments), assembly method (cut-and-sewn panels, knit to shape, embroidered, or printed after making up), and component role (shell fabric, rib collars, cuffs, linings, interlinings, thread, textile trimmings, and non-textile findings). [S05] [S15] [S0801] [S0802] [S0803] While **Exhibit 33**, p. 127 maps these four layers, a diagram cannot verify that an enterprise resource planning (ERP) database holds accurate customs rulings; physical sample review and binding tariff confirmation remain necessary. [S09] [S22]

8.3 MISCLASSIFICATION INVALIDATES BOTH THE ORIGIN TEST AND THE LABEL FILE

When a commercial team classifies a garment casually, two border failures follow. [S11] [S15] First, the factory applies the wrong product-specific rule of origin. [S11] [S22] In Chapter 62 of Annex II to Regulation (EU) 2016/1076, the general rule is manufacture from fabric, allowing a Cameroonian plant to import third-country woven shirting fabric, assemble shirts locally, and qualify for duty-free EU entry. [S09] [S0801] However, for an embroidered shawl or scarf under HS heading 6214, or an embroidered made-up clothing accessory under HS heading 6217, the rule shifts to manufacture from yarn, or manufacture from unembroidered fabric up to 40 percent of the ex-works price. [S0801] For unembroidered items under HS headings 6213 and 6214, an alternative rule permits making up followed by printing accompanied by at

least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering or shrink-resistance processing) where unprinted goods of headings 6213 and 6214 do not exceed 47.5 percent of the ex-works price. [S0801]

Second, the fibre-composition record that fixes the six-digit HS subheading (separating cotton T-shirts in HS 6109.10 from man-made fibre T-shirts in HS 6109.90) governs consumer labelling: under EU Regulation (EU) No 1007/2011, textile products placed on the Union market require accurate fibre-composition marking, and for a non-EU manufacturer the EU importer must ensure label supply and percentage accuracy. [S15] [S0801]

8.4

The bill of materials becomes an origin map

In ordinary garment manufacturing, a bill of materials is a costing list of fabric consumption, buttons, zippers, wastage and unit prices. [S05] [S22] For a preferential exporter, the BOM must act as a relational origin map where every line item carries seven attributes: component role, six-digit input HS code, net weight in grams per garment, customs value at importation (or first ascertainable local price), supplier identity and country of production, preferential origin status under each target regime, and documentary evidence code. [S05] [S09] [S22] [S0803]

8.5 EVERY COMPONENT LINE CARRIES A WEIGHT, A VALUE AND A LEGAL ROLE

Both weight and value must be recorded for every component because preferential regimes switch denominators between weight and value across components and notes. [S05] [S11] [S22] Under AGOA, the de minimis rule for foreign fibres or yarns is a weight test (up to 10 percent of total garment weight), whereas the allowance for foreign findings, trimmings and specified interlinings is a value test (up to 25 percent of component cost). [S0802] Under EU Regulation (EU) 2016/1076, Introductory Note 5 to Annex II applies a 10 percent weight tolerance to basic textile materials in mixed-fibre products, Introductory Note 6.1 applies a 10 percent weight tolerance to non-originating textile trimmings and accessories (excluding linings and interlinings), and headings 6213, 6214 and 6217 apply 40 percent or 47.5 percent ex-works price ceilings. [S0801] Under AfCFTA Annex 2, Appendix IV rules and the absorption principle use value-added criteria, maximum non-originating material content by value, tariff-heading shifts, or specific manufacturing processes. [S22] [S0803]

8.6 PARTNERED SPINNING AND KNITTING CHANGE THE TRANSFORMATION CHAIN

GFT's Cameroon textile programme pairs cut-make-trim (CMT) assembly with partnered domestic spinning, knitting, weaving and dyeing rather than relying indefinitely on imported cloth. [R06] [R07] Sector records in Cameroon show about 95 percent of cotton lint exported raw against 5 percent processed locally, while SND30 targets 50 percent local processing by 2030. [R06] [R07] Third-party reports record the November 2025 Camtext SA announcement at US$300 million (180 billion XAF) to process 12,000 tonnes of cotton a year across Dibamba and Garoua, alongside July 2023 capacity utilisation at incumbent CICAM of 33.7 percent at Garoua, 48.9 per-

cent at CICAM 1 and 10.83 percent at CICAM 2, and an announced SODECOTON-CICAM merger targeted by 2030; these third-party figures are sector context, not GFT operating results. [R08] [R09] [R10] [R12]

For the garment BOM, shifting between imported cloth, locally knitted fabric from imported yarn, and locally knitted or woven fabric from Cameroonian SODECOTON lint changes the origin result on every route. [R03] [S11] [S22] Under the AfCFTA Rules of Origin Manual, the absorption (roll-up) principle provides that once an intermediate material acquires originating status under its own rule, 100 percent of that intermediate material counts as originating in a subsequent garment, and its internal non-originating inputs are disregarded. [S0803]

8.7 FUNGIBLE INPUTS REQUIRE PHYSICAL OR ACCOUNTING SEGREGATION

Factories often buy identical sewing thread, pocketing cloth or greige jersey fabric from both regional and third-country suppliers. [S22] [S25] As the World Customs Organization (WCO) Practical Guide for the AfCFTA Rules of Origin explains, producers using identical and interchangeable originating and non-originating materials must physically separate those stocks unless Article 12 of Annex 2 (accounting segregation) is authorised, guaranteeing under Article 12.1 that no more final products are claimed as originating than would have qualified under physical separation. [S0803]

> **GFT NOTE**
>
> **Lock the bill of materials against unapproved floor substitutions and unsegregated bins.** Origin failures in garment plants often happen on the night shift when a line runs short of approved originating pocketing fabric or rib collar trim and stores issue an identical substitute roll from a non-qualifying third country. [S11] [S0803] GFT recommends two controls in the manufacturing execution system (MES): every fabric roll and trim carton should receive a goods-inward barcode encoding its origin status and supplier declaration expiry date, backed by physical rack separation or an audited Article 12 accounting-segregation ledger; and the cutting-room work order should not close in the MES if scanned roll lot numbers carry a different country of origin or HS heading than the approved style BOM. [S09] [S11] [S22] [S0803]

8.8

Single and double transformation are business-model choices

Trade negotiators debate single transformation (fabric to garment) and double transformation (yarn to fabric to garment) as policy abstractions, but on the factory floor that distinction determines capital expenditure, working-capital cycle and lead time. [S03] [S24] [S29]

8.9 ASIAN LDC EVIDENCE SHOWS HOW TRANSFORMATION RULES SHAPE SUPPLY RESPONSE

A joint study by the International Trade Centre (ITC), the World Trade Organization (WTO), the United Nations Department of Economic and Social Affairs (UN DESA) and the United Nations Conference on Trade and Development (UNCTAD) on Asian graduating least-developed countries (LDCs) finds that the EU's 2011 Generalised

Scheme of Preferences (GSP) derogation moving textile and clothing rules of origin from double to single transformation reinvigorated the apparel supply response from LDCs, allowing cut-make-trim plants to use imported fabric while qualifying for duty-free entry. [S13] [S29]

8.10 CAMEROON MUST APPLY THE EXACT MAR ANNEX II RULE, NOT AN EBA ANALOGY

Cameroon cannot copy Everything But Arms (EBA) rules by analogy because Cameroon is not an LDC; it implements the EU-Central Africa interim EPA (provisionally applied since 4 August 2014) and trades under Regulation (EU) 2016/1076 (the Market Access Regulation, or MAR), whereas neighbouring Central African LDCs (Chad, the Central African Republic, the Democratic Republic of the Congo, and Sao Tome and Principe) use EBA. [S07] [S09] [S10] [S13] Under Annex II of Regulation (EU) 2016/1076, the garment rules divide by chapter and construction: [S11] [S0801]

- **Woven garments in HS Chapter 62 (except headings 6213, 6214 and 6217):** The general column 3 rule is **manufacture from fabric**, allowing a Cameroonian plant to import third-country woven fabric, cut and sew trousers (HS 6203 or 6204) or shirts (HS 6205 or 6206) locally, and qualify for duty-free EU entry when linings, direct transport and EUR.1 or invoice declarations comply. [S09] [S0801]
- **Knitted garments in HS Chapter 61 assembled from two or more pieces:** Where the article is obtained by sewing together or otherwise assembling two or more pieces of knitted or crocheted fabric cut to form or obtained directly to form, the MAR Annex II rule is also **manufacture from fabric**. [S0801]
- **Other knitted garments in HS Chapter 61:** Where a knitted garment is not obtained by assembling two or more pieces of knitted fabric, the MAR Annex II rule requires **manufacture from yarn**. [S0801]
- **Specific items in HS headings 6213, 6214 and 6217:** These headings require **manufacture from yarn** or compliance with specific unembroidered or unprinted fabric value ceilings (40 percent or 47.5 percent of the ex-works price) and qualifying finishing steps. [S0801]

8.11 DOMESTIC TARIFF PROTECTION UNDER THE 2026 CEMAC CET INTERACTS WITH TRANSFORMATION CHOICE

From 1 January 2026, Cameroon applies the harmonised ECCAS and CEMAC Common External Tariff (CET), approved by Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024. [S26] In the published summary from the Cameroon National Shippers' Council (CNCC), the maximum 40 percent CET band applies to named examples including both **cotton and polyester fabrics** and **ready-to-wear clothing and accessories** (subject to HS-line annex verification and separate from national VAT and excise duties). [S25] [S26] Importing third-country cotton or polyester fabric at a 40 percent CET to sew garments for the domestic or CEMAC market compresses the margin protection of the 40 percent CET on finished clothing. [S25] For EU exports under the EPA and MAR, Access2Markets confirms that duty drawback on imported materials processed and re-exported to the EU is permitted, though financing customs outlay still burdens working capital compared with building a local or regional yarn-to-fabric chain aligned with the 2030 50 percent local-processing target. [R06] [R07] [S09] [S10]

8.12 AFCFTA TEXTILE RULES BRIDGE TRANSITIONAL AND ADOPTED INSTRUMENTS

On the continental route, the AfCFTA Secretariat's August 2026 factsheet records the Ministerial Directive on the Application of the Provisional Rules of Origin for Textiles and Apparel, enabling preferential trade on a transitional basis alongside 93.6 percent Appendix IV coverage. [S36] South Africa's March 2026 official update and Tralac's September 2026 barometer report that the remaining automotive, clothing and textile origin rules were adopted by the African Union Assembly in February 2026, bringing agreed rules to 100 percent of tariff lines; before releasing a style BOM for an AfCFTA corridor, the factory must verify whether the importing State Party has gazetted its tariff schedule and which origin instrument its customs service enforces. [S20] [S21] [S32] [S36]

8.13

Third-country fabric and cumulation solve different problems

Preferential regimes provide cross-border sourcing flexibilities, yet **third-country fabric derogations** and **cumulation of origin** rest on different legal rules and require different evidence. [S03] [S09] [S12] [S22]

EXHIBIT 34 / REGIME CONDITION

One fabric choice produces different preference outcomes across the three regimes

Fabric source	EU EPA and MAR	AfCFTA	AGOA (Cameroon ineligible 2026)
Cameroonian spun and knitted or woven fabric	Qualifies under yarn or fabric rules with EUR.1 or invoice declaration	Qualifies under wholly obtained or Appendix IV transformation with AfCFTA proof	Ineligible while Cameroon is outside AGOA; would qualify only after redesignation and visa
Regional African fabric from partner state	Qualifies only if partner and documentation meet MAR diagonal or full cumulation	Qualifies under Article 8 diagonal or full cumulation with partner origin or process proof	Ineligible while Cameroon is outside AGOA; regional or 3CF cap rules would govern if reinstated
Third-country fabric imported from outside region	Qualifies where MAR Annex II rule permits manufacture from fabric (sewn HS 61 or general HS 62)	Qualifies only if operative Appendix IV or transitional rule for the HS line allows non-originating fabric	Ineligible while Cameroon is outside AGOA; 3CF special rule used by nearly 99% of 2021 AGOA apparel

DERIVED [S01] [S03] [S05] [S09] [S11] [S22] [S0801] Derived comparison of fabric-sourcing outcomes for a Cameroonian cut-and-sewn garment as of 30 October 2026, compiled from regime rules in S01, S03, S05, S09, S11, S22 and S0801. AGOA rows reflect Cameroon's current country ineligibility alongside the statutory rule that would apply only after redesignation and apparel visa approval.

Exhibit 34, p. 131 compares how three fabric origins perform under the EU EPA/MAR, AfCFTA and AGOA as of 30 October 2026, though it cannot replace corridor-level verification of administrative cooperation notices or national tariff gazettes. [S01] [S09] [S22] [S32]

8.14 AGOA'S THIRD-COUNTRY FABRIC RULE IS A UNILATERAL CAP-BOUND WAIVER, CURRENTLY UNAVAILABLE TO CAMEROON

Under AGOA, the Special Rule for Apparel allows lesser-developed beneficiary sub-Saharan African countries to export apparel duty-free to the United States using fabric from any country. OTEXA's 2019 summary defines this category by 1998 per capita gross national product below US$1,500 and states that all AGOA-eligible countries except South Africa were covered at that time. [S05] USITC reports that in 2021, nearly 99 percent of AGOA apparel imports used the third-country fabric (3CF) provision, against about 0.7 percent using regional fabric alone. [S03]

For Cameroon as of 30 October 2026, two facts govern any AGOA calculation. [S01] [S35] First, Cameroon is ineligible for AGOA in calendar year 2026, having been terminated effective 1 January 2020 following the 2019 USTR review, with no reinstatement in the 2024 review. [S01] [S02] [S04] Although Congress retroactively reauthorised AGOA in February 2026 through 31 December 2026 (Public Law 119-75) and extended the Act and the 3CF provision on 2 September 2026 through 31 December 2028 (Public Law 119-103), extending the statute does not redesignate Cameroon. [S01] [S35] Second, even if redesignated in future, Cameroon would require an approved textile visa system, anti-transshipment enforcement, LDC apparel qualification, and operation within the annual CITA limits, which for 1 October 2026 to 30 September 2027 are 1,690,799,016 square metre equivalents (7 percent cap) and 845,399,508 square metre equivalents (3.5 percent 3CF sub-limit). [S05] [S38]

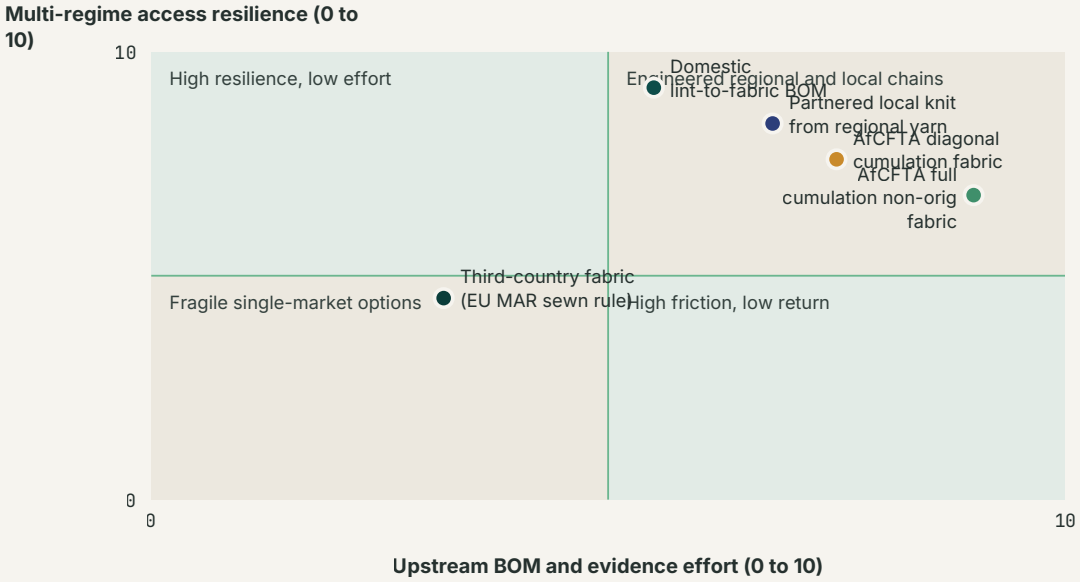
8.15 CUMULATION UNDER THE EU MAR AND AFCFTA REQUIRES QUALIFYING PARTNERS AND UPSTREAM PROOF

Cumulation under the EU EPA/MAR and AfCFTA does not waive fabric origin for non-party suppliers; instead, it counts originating materials or processing from participating partner territories under two distinct rules: [S09] [S22] [S0803]

1. **Diagonal or regional cumulation (cumulation of originating inputs):** Under Article 8.2 of AfCFTA Annex 2, materials originating in another AfCFTA State Party count as originating in the exporting State Party when processed beyond the insufficient operations in Article 7 (such as simple packaging, ironing or labelling). [S0803] Under the EU MAR and EPA, bilateral cumulation applies with the EU, and diagonal cumulation applies with Overseas Countries and Territories (OCTs), MAR/EPA ACP states, and specified neighbouring developing countries under conditions. [S09] [S10] [S0804] Diagonal cumulation requires the input itself to be originating, proved by an EUR.1 certificate (under MAR) or an AfCFTA proof (under Article 31.1 of AfCFTA Annex 2). [S10] [S0803] [S0804]
2. **Full cumulation (cumulation of manufacturing operations):** Under Article 8.3 of AfCFTA Annex 2 and MAR full-cumulation rules, processing steps across participating states are aggregated even when the intermediate material is not yet originating on its own, supported by a supplier's declaration detailing the upstream working carried out. [S10] [S0803] [S0804]

EXHIBIT 35 / ILLUSTRATIVE SCORE (0 TO 10)

Sourcing strategies trade off upstream evidence effort against multi-regime resilience



ILLUSTRATIVE [S03] [S09] [S11] [S22] [S25] [S0803] Illustrative positioning of five BOM sourcing architectures on upstream documentary and traceability effort (x-axis, 0 to 10) versus multi-regime preference resilience across domestic CEMAC, AfCFTA and EU MAR routes (y-axis, 0 to 10). Scores are constructed analytical ratings informed by rule structures in S03, S09, S11, S22, S25 and S0803, not empirical survey means or observed costs.

Exhibit 35, p. 133 positions five BOM sourcing strategies across upstream evidence effort (x-axis) and multi-regime access resilience (y-axis). [S09] [S22] [S25] [S0803] Third-country fabric for sewn Chapter 61 or Chapter 62 garments requires lower upstream origin documentation (score 3.2, illustrative) and clears the EU MAR manufacture-from-fabric rule, but offers low multi-regime resilience (score 4.5, illustrative) because it faces the 40 percent published CET example on domestic sales unless relieved and risks failing yarn-forward AfCFTA rules. [S11] [S25] [S0801] Full cumulation on non-originating regional fabric carries the highest traceability burden (score 9.0, illustrative), whereas domestic lint-to-fabric conversion (x = 5.5, y = 9.2, illustrative) combines multi-regime eligibility with direct domestic mill records; because coordinates in **Exhibit 35**, p. 133 are illustrative analytical scores rather than observed cost averages, factories must pair them with live mill quotes. [R06] [S09] [S19] [S22] [S23] [S0803]

Crucially, buying fabric inside Africa does not automatically confer regional origin: as the WCO Practical Guide states, originating status is disconnected from import duty payment, and under Article 16 of AfCFTA Annex 2 (territoriality) any intermediate fabric sent outside the State Parties for processing returns as wholly non-originating. [S22] [S0803]

8.16

Tolerance is an exception to calculate, not a rule to assume

When a bill of materials includes a non-originating collar, contrast placket, elastane yarn or lace trim, commercial teams often assume a generic 10 or 15 percent value tolerance will cover it, an assumption that fails customs verification. [S05] [S11] [S22] [S0801] [S0803]

8.17 BOTH THE EU MAR AND THE AFCFTA EXCLUDE HS CHAPTERS 50 TO 63 FROM THEIR GENERAL 15 PERCENT VALUE TOLERANCE

Both the EU Market Access Regulation and the AfCFTA Rules of Origin contain a general 15 percent ex-works price tolerance for non-originating materials, and both **explicitly exclude textiles and apparel (HS Chapters 50 to 63)** from that general tolerance: [S11] [S0803]

- **In the EU MAR (Regulation (EU) 2016/1076):** Article 4(2) of Annex II provides a 15 percent ex-works price tolerance, then states: *"This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System."* [S11] [S0804]
- **In the AfCFTA Agreement:** The WCO Practical Guide records the additional provision to Annex 2 granting a 15 percent ex-works price tolerance, and states: *"The tolerance rule does not apply to goods falling within HS Chapters 50 through 63 (textile and apparel)."* [S0803]

8.18 TEXTILE-SPECIFIC TOLERANCES USE DISTINCT BASES ACROSS THE EU MAR AND AGOA

Instead of the general ex-works value tolerance, apparel engineers must compute the exact textile-specific tolerances in each regime: [S05] [S11] [S0801] [S0802]

1. **EU MAR Introductory Note 5 (mixed basic textile materials, 10 percent by weight):** Where a list rule refers to Note 5, non-originating basic textile materials may be used up to **10 percent or less of the total weight of all the basic textile materials used**, restricted by Note 5.2 exclusively to **mixed products** made from two or more basic textile materials. [S0801]
2. **EU MAR Introductory Note 6.1 (textile trimmings and accessories, 10 percent by weight):** Where a list rule refers to Note 6, non-originating **textile trimmings and accessories** (in Chapters 50 to 63) may be used up to **10 percent of the total weight of all the textile materials incorporated**, excluding **linings and interlinings**. [S0801]
3. **EU MAR Introductory Note 6.3 (non-textile findings):** Non-originating **non-textile** trimmings and accessories containing no textiles (such as metal buttons) may be used freely where they cannot be made from column 3 textile materials, though their value counts where a percentage value rule applies under Note 6.4. [S0801]
4. **AGOA De Minimis Rule (foreign fibres and yarns, 10 percent by weight):** For eligible AGOA beneficiaries, non-originating fibres or yarns do not disqualify an eligible garment provided their total weight is **not more than 10 percent of the total weight of the article**. [S05] [S0802]

5. **AGOA Findings, Trimmings and Interlinings Rule (25 percent by component cost):** Under AGOA, foreign-origin findings, trimmings (including sewing thread, buttons, zippers, snaps and lace trim) and specified interlinings are permitted up to **25 percent of the cost of the components of the assembled article**, alongside AGOA III component allowances for collars, cuffs, drawstrings, waistbands and pads. [S05] [S0802]

METHOD

Engineering equations for bill-of-materials origin and tolerance verification

For a garment style g in HS Chapter 61 or 62 with K BOM lines $k \in \{1, \dots, K\}$, record net mass m_k (grams), component cost v_k (EUR or XAF), classification HS_k, role r_k, and ex-works price P_{exw}. [S11] [S22] [S0801]

1. **EU MAR Note 5 test (only if ≥ 2 basic textile materials are present):** $W_{\text{non-orig, basic}} = \left(\sum_{k \in B_{\text{non-orig}}} m_k\right) / \left(\sum_{k \in B_{\text{all}}} m_k\right) \le 0.10$ across basic textile materials B_{all}. [S0801]
2. **EU MAR Note 6.1 test (textile trimmings in HS 50 to 63, excluding linings and interlinings):** $W_{\text{non-orig, trim}} = \left(\sum_{k \in T_{\text{non-orig}}} m_k\right) / \left(\sum_{k \in M_{\text{textile}}} m_k\right) \le 0.10$ across incorporated textile mass M_{textile}. [S0801]
3. **AGOA Findings and Trimmings test (scenario modelling only if eligible):** $V_{\text{AGOA, trim}} = \left(\sum_{k \in F_{\text{foreign}}} v_k\right) / \left(\sum_{k \in C_{\text{all}}} v_k\right) \le 0.25$ across total component cost C_{all}. [S0802]
4. **Heading value check (where a specific heading such as HS 6214/6217 or AfCFTA Appendix IV value rule applies):** $V_{\text{non-orig, exw}} = \left(\sum_{k \in N_{\text{non-orig}}} v_k\right) / P_{\text{exw}} \le \theta_h$, using the exact heading limit θ_h (0.40 or 0.475 in EU MAR headings 6213, 6214 and 6217), never the excluded 15 percent general tolerance. [S11] [S22] [S0801] [S0803]

WORKED EXAMPLE

Testing a 240-gram men's knitted cotton polo shirt (HS 6105.10) across BOM configurations (illustrative)

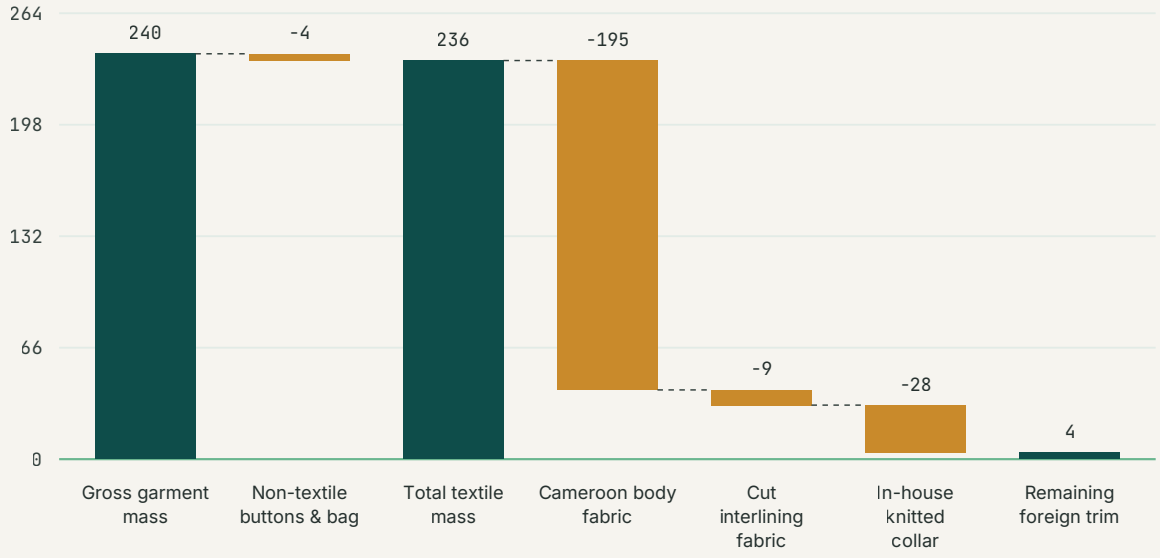
Consider an illustrative men's piqué polo shirt under HS 6105.10 cut and sewn in Douala at an illustrative ex-works price $P_{\text{exw}} = \text{EUR } 8.00$ (5,248 XAF at 655.957 XAF/EUR), with illustrative net mass 240.0 g and component cost $\text{EUR } 4.20$: [R32] [S0801]

- **Line 1 (Main piqué fabric, 100 percent cotton, HS 6006.22):** $m_1 = 195.0\text{ g}$, $v_1 = \text{EUR } 2.80$ (illustrative), knitted in Cameroon from SODECOTON cotton yarn. [R03] [S0801]
- **Line 2 (Pre-knitted rib collar and cuffs, polyester, HS 6117.90):** $m_2 = 28.0\text{ g}$, $v_2 = \text{EUR } 0.65$ (illustrative), imported from a non-originating third country. [S0801]
- **Line 3 (Woven neck tape and placket interlining, HS 5903.90):** $m_3 = 9.0\text{ g}$, $v_3 = \text{EUR } 0.30$ (illustrative), imported as fabric from a third country and cut in Cameroon. [S0801]
- **Line 4 (Polyester sewing thread and embroidered badge, HS 5508.10 and HS 5810.92):** $m_4 = 4.0\text{ g}$, $v_4 = \text{EUR } 0.25$ (illustrative), imported from a third country. [S0801]
- **Line 5 (Non-textile buttons and polybag, HS 9606.21 and HS 3923.21):** $m_5 = 4.0\text{ g}$, $v_5 = \text{EUR } 0.20$ (illustrative), excluded from textile mass under Note 6.3. [S0801] [S0803]

Calculation: Total incorporated textile mass (Lines 1 to 4) is $M_{\text{textile}} = 195.0 + 28.0 + 9.0 + 4.0 = 236.0\text{ g}$ (illustrative). [S0801] A naive analyst summing non-originating textile costs ($\text{EUR } 0.65 + 0.30 + 0.25 = \text{EUR } 1.20$) against $\text{EUR } 8.00$ gets 15.0 percent, but the 15 percent value rule is prohibited for Chapters 50 to 63. [S11] [S0803] Under the actual MAR rule for sewn HS 6105.10 (manufacture from fabric), Line 1 and Line 3 enter assembly as fabric and qualify, whereas if Line 2 (28.0 g pre-knitted collar and cuffs in HS 6117.90) and Line 4 (4.0 g thread and badge) rely on Note 6.1 as non-originating textile trimmings, their weight share is $32.0 / 236.0 = 13.56\text{ percent}$ (illustrative), **failing** the 10.0 percent Note 6.1 ceiling. [S0801] By knitting the 28.0 g rib collar and cuffs in-house from yarn in Cameroon, remaining foreign textile trim drops to $4.0 / 236.0 = 1.69\text{ percent}$ (illustrative), passing Note 6.1 with a wide margin. [S22] [S0801]

EXHIBIT 36 / GRAMS PER GARMENT (ILLUSTRATIVE)

Component classification separates qualifying fabric from tolerance-bound trims



ILLUSTRATIVE [S11] [S22] [S0801] [S0803] Illustrative mass reconciliation for the 240-gram men's knitted polo shirt case (HS 6105.10), showing how knitting the 28-gram collar and cuff set in-house reduces non-originating textile trim weight from 32 grams (13.56% of 236-gram textile mass, failing EU MAR Note 6.1) to 4 grams (1.69%, passing Note 6.1). Rule structure from S11, S22, S0801 and S0803.

Exhibit 36, p. 137 shows the mass bridge from the worked example, isolating the 236-gram textile denominator and reducing non-originating textile trim to 4 grams (1.69 percent, illustrative) through in-house collar knitting. [S0801] Because shell fabric weight scales with garment size while badges and labels remain constant, the factory must run the Note 6.1 check on the **smallest garment size in the size ratio** so the lightest garment never breaches the 10 percent weight ceiling. [S0801]

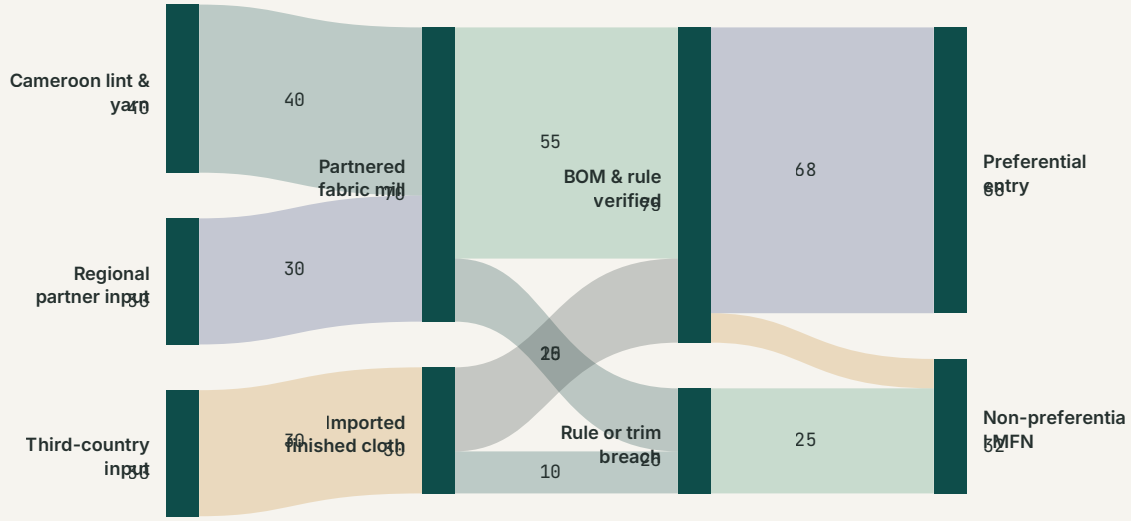
8.19

Origin review belongs in product-development sign-off

When merchandising, sample development and customs compliance work in silos, a factory can win an export order on price and aesthetics only to discover at dispatch that the BOM disqualifies the shipment from preferential entry. [S03] [S09] [S19]

EXHIBIT 37 / ILLUSTRATIVE INDEX OF 100 STYLE-LOT UNITS

Origin value can be lost at any production hand-off across the bill of materials



ILLUSTRATIVE [S03] [S11] [S22] [S0801] [S0803] Illustrative flow of 100 style-lot units across four production stages (stages 0 to 3), showing how unverified yarn, non-compliant trim weight or unsegregated fungible fabric diverts styles from preferential eligibility into non-preferential MFN treatment. Process gates are based on S03, S11, S22, S0801 and S0803; volumes are illustrative and not sector averages.

As shown in **Exhibit 37**, p. 138, across an illustrative portfolio of 100 style-lot units starting from Cameroonian lint and yarn (40 illustrative units), regional partner inputs (30 illustrative units) and third-country inputs (30 illustrative units), 25 illustrative units drop out at BOM and trim verification and 7 illustrative units fail at shipment release, leaving 68 illustrative units entering under preference and 32 illustrative units paying MFN duty; while **Exhibit 37**, p. 138 is an illustrative model rather than a sector survey, it identifies the exact hand-offs that GFT's performance-management system monitors. [S09] [S19] [S22] [S23] [S0801] [S0803]

8.20 ORIGIN ADMINISTRATION IS A MEASURABLE COST LINE IN THE STYLE QUOTE

Product-development sign-off must also price origin administration. [S19] [S23] In the ITC survey of Mauritian textile and clothing firms (an African comparator, not a Cameroonian measurement), 45 percent of reported partner-country non-tariff measures involved rules of origin and certificate procedures, and World Bank research finds that requiring government-issued origin certificates reduces export volumes by 19 percent compared with self-certification. [S19] [S23] Both the EU MAR and AfCFTA allow simplified declarations once BOM records support **approved exporter** authorisation: under the EU EPA and MAR, any exporter may issue an invoice declaration up to **EUR 6,000** and an approved exporter for any value (10-month validity), while under AfCFTA Annex 2 an origin declaration is permitted up to **US$5,000** or for approved exporters (12-month validity under Article 17.4). [S09] [S10] [S22]

WARNING

Never commit capacity to a style that lacks a non-preferential margin fallback and an approved substitute BOM. Because an upstream supplier declaration, a transit routing under the direct-transport rule, or a customs ruling can fail between order confirmation and dispatch, GFT recommends that every export style carry (1) a **non-preferential MFN margin calculation** showing cash contribution if full destination duty (or the 40 percent published CET band on regional sales) applies, and (2) a **pre-qualified fallback BOM** naming a backup originating supplier for every critical yarn, fabric and trim line. [S01] [S09] [S14] [S22] [S25]

8.21 FIVE ENGINEERING CHECKS GATE EVERY STYLE FROM SAMPLE TO BULK PRODUCTION

Before any style moves from sampling to bulk procurement in GFT's Cameroon programme and the `trace-a-garment`, `market-access` and `unit-economics` tools, five automated checks must clear: [S05] [S09] [S11] [S22]

1. **Verified HS classification and construction code:** The six-digit HS subheading and construction type (sewn multi-piece knit, single-piece knit, general woven, or heading 6213/6214/6217) are locked in the product master. [S11] [S0801] [S0803]
2. **Complete component mass and value balance:** Every yarn, fabric, lining, interlining, thread, trim, finding and packing item carries a verified gram weight (at the smallest garment size) and unit value in EUR and XAF. [R32] [S0801] [S0802] [S0803]
3. **Regime-specific rule and tolerance computation:** The BOM passes the exact test for each targeted corridor (EU MAR Annex II column 3 plus Note 5 and Note 6; AfCFTA Appendix IV or transitional rule plus Article 8 cumulation and Article 12 stock segregation; and domestic CEMAC input duty under the 2026 CET), with zero reliance on the excluded 15 percent value tolerance for Chapters 50 to 63. [S09] [S11] [S22] [S25] [S0801] [S0803]
4. **Upstream evidence confirmation:** Partner EUR.1 certificates, AfCFTA proofs or supplier declarations are verified before mill purchase orders are released, feeding the shipment dossier covered in the next chapter. [S09] [S10] [S22] [S0803]
5. **Dual-margin and fallback BOM sign-off:** Both preferential net contribution and non-preferential MFN fallback contribution are signed off, keeping AGOA revenue at zero in the base case while Cameroon remains ineligible. [S01] [S09] [S19] [S22]

Origin is not stamped at the loading dock; it is drafted into the bill of materials before the first roll of cloth is cut.

CHAPTER SOURCE NOTES

S09 European Commission, Access2Markets. 2026-10-14.

S22 World Customs Organization. 2023.

S11 Official Journal of the European Union. 2016-06-08.

S0803 World Customs Organization. 2023.

S05 United States Department of Commerce, Office of Textiles and Apparel. 2019-04-04.
S10 European Commission, Access2Markets. 2026-10-14.
R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.
R07 Ecofin Agency. Publication date unrecorded; inherited source-text check.
S01 Congressional Research Service. 2026-08-14.
S0801 European Parliament and Council of the European Union (via UK Legislation Archive). 2016-06-08.
S15 Official Journal of the European Union. 2011-09-27.
S0802 United States Department of Commerce, Office of Textiles and Apparel. 2019-04-04.
R08 Business in Cameroon. Publication date unrecorded; inherited source-text check.
R09 Ecofin Agency. Publication date unrecorded; inherited source-text check.
R10 Ecofin Agency. Publication date unrecorded; inherited source-text check.
R12 Business in Cameroon. Publication date unrecorded; inherited source-text check.
R03 SODECOTON. Publication date unrecorded; inherited source-text check.
S25 Cameroon National Shippers' Council. 2026-10-26.
S03 United States International Trade Commission. 2023.
S24 World Bank and Agence francaise de developpement. 2026.
S29 International Trade Centre, WTO, UN DESA and UNCTAD. 2022-02-01.
S13 European Commission, DG Trade. 2026-06-22.
S07 Official Journal of the European Union. 2019-11-18.
S26 Cameroon Directorate General of Customs, Ministry of Finance. 2026-01-13.
S36 AfCFTA Secretariat. 2026-08-24.
S20 South African Department of Trade, Industry and Competition. 2026.
S21 tralac trade law centre. 2026-09-04.
S32 AfCFTA Secretariat. 2025-04-14.
S12 European Commission, Access2Markets. 2026-10-14.
S35 United States Congress, GovInfo. 2026-09-02.
S02 Office of the United States Trade Representative. 2020.
S04 United States International Trade Commission. 2025.
S38 Committee for the Implementation of Textile Agreements, US Department of Commerce; GovInfo. 2026-09-18.
S0804 European Commission, Access2Markets. 2026-10-14.
S19 International Trade Centre. 2022-05-17.
S23 World Bank. 2022.
R32 Wise; XE. Publication date unrecorded; inherited source-text check.
S14 European Commission, Access2Markets. 2026-10-14.

09

PART III: CONVERSION IS AN OPERATING SYSTEM / PROOF AT SHIPMENT LEVEL

Customs evidence is a production system

The certificate is the final output of a controlled process that starts with supplier evidence and ends with a reconciled customs entry.

CHAPTER 09
DECISION TEST

The certificate is the final output of a controlled process that starts with supplier evidence and ends with a reconciled customs entry.

A preferential origin certificate does not create origin at the factory gate; it merely attests to a physical and accounting chain that either occurred on the shop floor or did not. [S05] [S09] [S22] In many garment ventures, customs documentation is treated as an administrative task handed to a shipping clerk or an external freight forwarder after cartons are sealed. That sequence fails whenever an importing customs authority suspends release, questions a supplier invoice, checks a transshipment hub, or audits production accounts months or years after delivery. [S0901] [S0903] [S0904] Within Green Future Tech Limited's (GFT's) Cameroon textile programme, where about 95 percent of cotton fibre is exported raw, about 5 percent is processed locally, and national industrial policy targets 50 percent local processing by 2030, preferential access is useful only if the factory can prove origin on every consignment without slowing dispatch or forfeiting margin. [R06] [R07] Under the Warp and Signal operating model, production is the warp and measurement is the weft: the same shop-floor transactions that track bale intake, yarn lot consumption, cutting markers, bundle sewing, and carton packing must simultaneously generate the customs evidence dossier. [S09] [S22]

When customs evidence is engineered as a production system, the certificate of origin or invoice declaration becomes the final printout of a verified ledger rather than an unverified promise. [S09] [S14] [S22] Every preferential route relevant to a Cameroonian apparel manufacturer, whether an active European Union Economic Partnership Agreement (EPA) and Market Access Regulation (MAR) shipment, a gazetted African Continental Free Trade Area (AfCFTA) corridor shipment, or a hypothetical future United States African Growth and Opportunity Act (AGOA) upside scenario, conditions duty relief on documentary proof that links the finished garment back to qualifying materials and processes. [S01] [S05] [S09] [S22] Because each regime specifies different forms, monetary thresholds, validity periods, direct-transport proofs, verification clocks, and multi-year archive obligations, a factory that improvises documentation after production inevitably mixes incompatible rules or loses the upstream records needed to survive a post-clearance audit. [S0901] [S0903] [S0904]

9.1

Open a shipment dossier before goods leave production

A preference claim can be defended only if all technical, commercial, production, and logistics records for the consignment are assembled in one controlled shipment dossier before the container is sealed. [S05] [S09] [S14] If a factory waits until the commercial invoice is typed to gather proof of origin, it discovers too late that a trim lot lacked a supplier declaration, that a cutting ticket mixed originating and non-originating fabric rolls, or that the net weight on the packing list diverges from the yarn-to-fabric yield recorded on the shop floor. [S0903] [S0904] Under EU clearance rules, the proof of origin must be declared with the Single Administrative Document (SAD) and presented alongside the commercial and transport documents for release into free circulation. [S14] Under AfCFTA Annex 2 Article 21.7, a certificate of origin must be issued by the designated competent authority and made available to the exporter before actual exportation occurs, save for narrow retrospective exceptions under Article 23. [S22] [S0904] Under United States regulations in 19 CFR 10.215(a), an

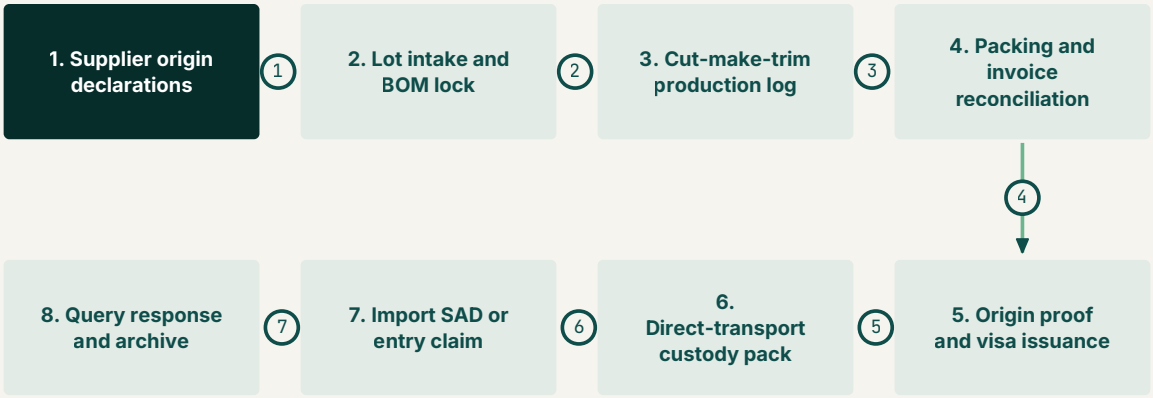
importer's preferential declaration on the entry summary must be based on an original, properly executed AGOA Textile Certificate of Origin that is already in the importer's possession at the time of claim. [S0901]

9.2 BUILD THE EIGHT-PART MASTER FILE AT ORDER RELEASE

To prevent late documentary assembly, the factory should open a unique digital and physical shipment dossier as soon as a production order is released to the cutting room. [S09] [S22] As shown in **Exhibit 38**, p. 143, the preferential claim is not a single certificate; it is an eight-stage workflow that begins with upstream supplier declarations and closes only when the importing customs entry is reconciled and archived. [S05] [S09] [S14] [S22]

EXHIBIT 38 / WORKFLOW STAGE

A preference claim closes only after entry reconciliation



1. Verify input status
2. Release lot to floor
3. Match piece and weight balance
4. Sign declaration or apply
5. Attach bill of lading
6. Submit to import customs
7. Reconcile duty and retain

DERIVED [S05] [S09] [S14] [S22] [S0901] [S0903] [S0904] Derived eight-stage shipment dossier sequence synthesised from AGOA certificate and verification rules (S05, S0901), EU EPA and MAR proof and SAD clearance rules (S09, S14, S0903), and AfCFTA Annex 2 certification and verification rules (S22, S0904).

Under Article 22 of AfCFTA Annex 2, Article 15(3) and Article 19(3) of EU Regulation 2016/1076 Annex II, and 19 CFR 10.217(a), competent authorities can demand immediate production of eight underlying record groups prior to certificate issuance or during subsequent verification: [S0901] [S0903] [S0904]

1. **Product classification and rule lock:** The six-digit and national tariff-line classification in Harmonized System (HS) Chapter 61 or Chapter 62, fibre composition, garment construction, and the exact product-specific rule (PSR) invoked for the destination regime. [S05] [S11] [S22]
2. **Costed and origin-tagged bill of materials (BOM):** Every yarn, fabric, thread, lining, trim, label, and packaging item used in the run, linked to purchase orders, supplier invoices, payment proofs, and customs import entries for non-originating or cumulated inputs. [S09] [S22] [S0904]
3. **Upstream supplier and producer evidence:** Consignment-specific supplier declarations, movement certificates, or mill certificates proving the originating status or prior processing of inputs where transformation or cumulation is claimed. [S0901] [S0903] [S0904]
4. **Shop-floor transformation log:** Time-stamped cutting tickets, spreading loss records, sewing bundle scans, machine logs, employee shift rosters, and finishing tallies proving that substantial transformation occurred inside the Cameroonian plant. [S22] [S0901] [S0903]
5. **Commercial invoice and packing list:** Line-item garment descriptions, carton and piece counts, net and gross weights, unit ex-works prices, total invoice value, currency, and Incoterms. [S09] [S14] [S22]
6. **Preferential proof of origin and export endorsements:** The EUR.1 movement certificate or invoice declaration for the EU, the AfCFTA Certificate of Origin or Origin Declaration for African corridors, or, in any future scenario where Cameroon regains eligibility, the AGOA Textile Certificate of Origin and visa endorsement. [S01] [S05] [S09] [S22]
7. **Direct-transport and non-manipulation custody pack:** Through bills of lading, multimodal transit documents, container seal logs, and transit customs surveillance certificates where transshipment or warehousing occurs. [S09] [S10] [S22] [S0903]
8. **Import entry and post-clearance reconciliation record:** The importer's Economic Operators Registration and Identification (EORI) reference and SAD entry for the EU, or the destination customs entry summary, showing the preference code claimed, duty assessed, any queries or securities, and final liquidation. [S03] [S14] [S0903] [S0904]

9.3 RECONCILE PHYSICAL BALANCES ACROSS SHOP-FLOOR AND CUSTOMS LINES

A shipment dossier fails if the numbers on commercial and customs documents do not reconcile with the physical mass balance of production. [S05] [S22] Customs auditors compare the quantity of originating yarn or fabric purchased against the weight of garments exported, adjusted for cutting waste and process loss. [S0901] [S0904] Under 19 CFR 10.217(a)(2), United States Customs and Border Protection (CBP) verification explicitly reviews production records, the place of production, the number and types of machinery used, and the number of workers employed in production. [S0901] Simil-

arly, under EU Regulation 2016/1076 Annex II Article 32(3) and AfCFTA Annex 2 Article 36.3, exporting customs authorities conducting a verification have the statutory right to call for any evidence and carry out an inspection of the exporter's accounts and factory records. [S0903] [S0904]

Both EU Regulation 2016/1076 Annex II Article 29 and AfCFTA Annex 2 Article 33 provide that slight discrepancies between statements on the proof of origin and those on other import documents, or obvious formal typing errors, do not render a certificate null and void, provided the document corresponds to the products submitted and the errors do not create doubts about the correctness of the origin statements. [S0903] [S0904] However, that tolerance covers clerical formatting, not unexplained gaps in piece counts, fabric consumption, HS subheadings, or ex-works values. [S0903] [S0904] Furthermore, when filling out a paper EUR.1 under EU Article 15(2) or an AfCFTA Certificate of Origin under Annex 2 Article 21.2, the product description box must be completed without leaving blank lines, and where the box is not completely filled, a horizontal line must be drawn below the last line of the description with the empty space crossed through to exclude fraudulent additions. [S0903] [S0904]

9.4

Supplier declarations carry the origin argument upstream

Whenever a garment factory relies on domestic spinning, weaving, knitting, dyeing, or regional cumulation rather than performing every transformation step inside one vertically integrated plant, the factory's own shop-floor records prove only the final cut-make-trim stage. [S09] [S11] [S22] The legal burden of proving what happened upstream rests on formal supplier declarations and input origin certificates collected before finished garments are shipped. [S09] [S10] [S22]

9.5 COLLECT CONSIGNMENT-SPECIFIC SUPPLIER DECLARATIONS BEFORE CUTTING

Under EU Regulation 2016/1076 Annex II Article 26, upstream cumulation evidence is strictly codified. [S0903] When an exporter claims cumulation of originating materials from other African, Caribbean and Pacific (ACP) States, the EU, or overseas countries and territories (OCTs), Article 26(1) requires that evidence of originating status be given either by a movement certificate EUR.1 or by a supplier's declaration following the specimen in Appendix 5A. [S0903] When cumulation relies on working or processing carried out on non-originating materials without those materials having acquired full originating status, Article 26(2) requires a supplier's declaration following Appendix 5B. [S0903]

Critically, EU Annex II Article 26(3) mandates that a separate supplier's declaration be given by the supplier for each consignment of material on the commercial invoice relating to that shipment, in an annex to that invoice, or on a delivery note or other commercial document describing the materials in sufficient detail for them to be identified. [S0903] Under Article 33(4), the upstream supplier must retain a copy of the declaration together with all evidence showing the true status of the materials for at least three years. [S0903] Most importantly, Article 33(6) states that any movement certificate EUR.1 or invoice declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void. [S0903]

AfCFTA Annex 2 Article 31 establishes an analogous upstream regime for intra-African cumulation. [S22] [S0904] Where regional or diagonal cumulation is used under AfCFTA, Article 31.1 requires an AfCFTA Certificate of Origin or Origin Declaration for originating materials, while Article 31.2 requires a supplier's or producer's declaration for working or processing carried out on non-originating materials. [S22] In addition, Article 31.3 and Article 31.4 require that an AfCFTA Certificate of Origin issued pursuant to cumulation be endorsed with the word CUMULATION in box 3, accompanied by the bill of lading and the supplier's or producer's declaration. [S22] In the United States AGOA regime, 19 CFR 10.214(a) and 10.217(b)(1) require written producer representations and records identifying the yarn or fabric producer, purchase orders, invoices, bills of lading, and customs import documents. [S0901]

9.6 VERSION SUPPLIER RECORDS AND SEGREGATE FUNGIBLE MATERIAL STOCKS

Because garment factories reorder the same fabric constructions across seasons, procurement teams sometimes substitute a regional or third-country mill when a domestic mill is delayed. [S09] [S22] If supplier declarations are filed by vendor name rather than bound to specific purchase orders, dye lots, and receipt dates, a later verification audit may pull a 2026 declaration that did not exist when a 2025 garment lot was cut. [S09] [S22] Every supplier declaration must therefore be versioned with its effective date, invoice reference, roll batch numbers, HS classification, and origin criterion. [S0903] [S0904]

When a factory buys identical and interchangeable inputs, such as cotton yarn of the same count or polyester sewing thread, from both originating and non-originating sources, physical mingling in the warehouse can contaminate the origin claim. [S22] Under AfCFTA Annex 2 Article 12.1, manufacturers must normally stock originating and non-originating materials separately. [S22] Where physical separation is impracticable, Article 12.1 and Article 12.2 permit accounting segregation only if an approved inventory system ensures that no more finished goods are deemed originating than if the materials had been physically separated. [S22] For GFT's Cameroon programme, physical lot segregation with barcode roll tagging is the safer baseline during early operations. [S22]

9.7

Each regime issues a different final proof

Once upstream supplier evidence and shop-floor transformation records are reconciled, the shipment dossier must output the exact documentary instrument prescribed by the destination regime. [S05] [S09] [S22] As compiled in **Exhibit 39**, p. 147, AGOA, the EU EPA and MAR framework, and the AfCFTA Goods Protocol differ across five operational parameters: primary documentary output, self-certification threshold, proof validity window, statutory record-retention period, and administrative verification reply deadline. [S01] [S05] [S09] [S10] [S22] [S0901] [S0902] [S0903] [S0904]

EXHIBIT 39 / STATUTORY PARAMETER

The three routes require different documentary outputs and retention clocks

Regime and Cameroon status	Primary proof instrument	Exporter declaration threshold	Validity from issue	Minimum record retention	Verification reply clock
AGOA (US; Cameroon ineligible in 2026)	AGOA Textile Certificate of Origin (Groups 1-A to 9-I) plus commercial invoice visa	Prepared by exporter or producer; importer files Chapter 98 claim	Shipment or blanket up to 12 months	5 years (60 months)	30 days to correct discovered error
EU EPA and MAR (Cameroon active)	Movement certificate EUR.1 or invoice declaration	EUR 6,000 for any exporter; unlimited for approved exporter	10 months (plus 4 months ACP transit)	3 years (36 months)	10 months maximum
AfCFTA (Cameroon gazetted; corridor test)	AfCFTA Certificate of Origin (Appendix I) or Origin Declaration (Appendix II)	US$5,000 for any exporter; unlimited for approved exporter	12 months	5 years (60 months)	6 months maximum

SOURCED [S01] [S05] [S09] [S10] [S22] [S0901] [S0902] [S0903] [S0904] Sourced from OTEXA and 19 CFR Part 10 Subpart D and Part 163 for AGOA (S05, S0901, S0902; Cameroon ineligible in 2026 per S01), Access2Markets and Regulation (EU) 2016/1076 Annex II for EU EPA and MAR (S09, S10, S0903), and WCO Practical Guide for AfCFTA Annex 2 (S22, S0904).

9.8 MANAGE THE EU EUR.1 AND INVOICE-DECLARATION THRESHOLD

For shipments from Cameroon to the European Union under the interim EPA and MAR Regulation (EU) 2016/1076, preferential treatment requires either a movement certificate EUR.1 issued by Cameroonian customs or an invoice declaration made out by the exporter. [S09] [S10] [S0903] Under Article 19(1) of Regulation (EU) 2016/1076 Annex II, any exporter may make out an invoice declaration on a commercial document for a consignment containing originating products whose total value does not exceed EUR 6,000 (approximately XAF 3,935,742 at the fixed peg of XAF 655.957 per euro). [R32] [S09] [S0903] Once the originating value exceeds EUR 6,000, the exporter must either apply in writing for a stamped EUR.1 for each shipment under Article 15 or hold customs authorisation as an approved exporter under Article 20. [S09] [S0903]

That procedural boundary has direct commercial consequences. [S19] [S23] World Bank research across deep trade agreements finds that when an exporter must obtain government-authority certification to prove compliance with rules of origin rather than self-certifying, export volume is reduced by 19 percent. [S23] Similarly, in the International Trade Centre's survey of Mauritian textile and clothing exporters, 45 percent of reported partner-country non-tariff measures concerned rules of origin and certificate-of-origin procedures. [S19] Securing approved-exporter status under EU Annex II Article 20 should therefore be a primary compliance milestone once trial EU shipments stabilise. [S09] [S0903]

9.9 OPERATE AFCFTA CERTIFICATES, DECLARATIONS, AND AGOA UPSIDE SPECIFICATIONS

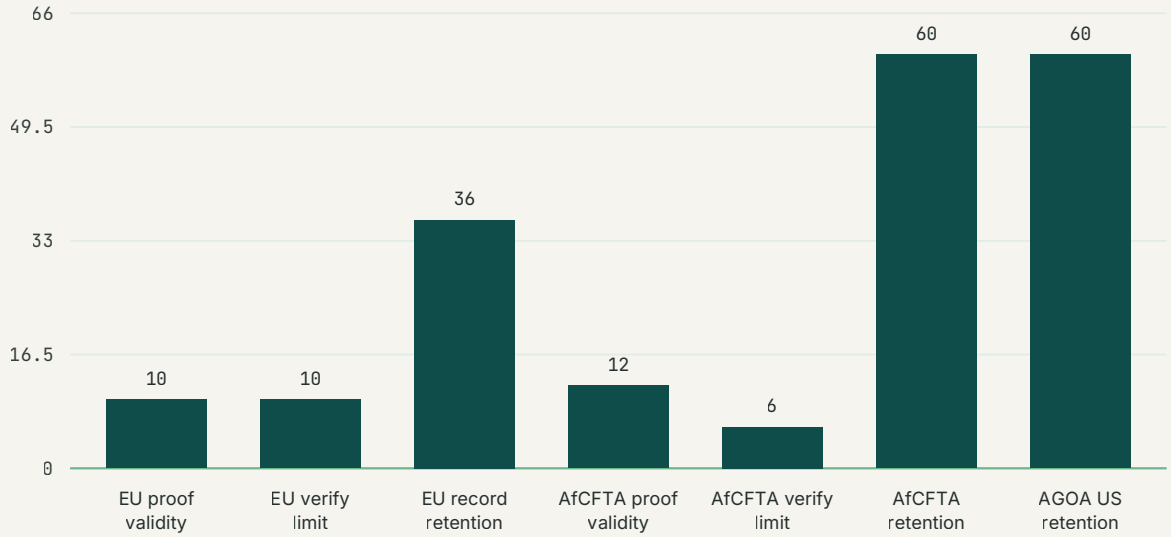
Under AfCFTA Annex 2, after the reported February 2026 adoption of the remaining clothing and textile rules of origin took agreed origin rules to 100 percent, a Cameroonian exporter shipping along a gazetted corridor uses either an AfCFTA Certificate of Origin (Appendix I) or an Origin Declaration (Appendix II). [S20] [S21] [S22] Under Article 19.1, an Origin Declaration may be made out by an approved exporter for any value, or by any exporter for a consignment of originating products not exceeding US$5,000 (with non-commercial exemptions under Article 28.2 up to US$500 for small packages and US$1,200 for personal luggage). [S22] [S0904] An AfCFTA proof of origin is valid for 12 months from issuance under Article 17.4. [S22] Retrospective certificates under Article 23 must carry the endorsement `ISSUED RETROSPECTIVELY` in box 3, while duplicates replacing lost or stolen certificates under Article 25 must be endorsed `DUPLICATE` in box 3 and count their 12-month validity from the original issue date. [S0904]

Cameroon's AGOA beneficiary status was terminated effective 1 January 2020, and Cameroon remains ineligible in calendar year 2026 despite the February 2026 retroactive reauthorisation and the 2 September 2026 enactment of Public Law 119-103 extending AGOA through 31 December 2028. [S01] [S02] [S35] GFT's base case assigns zero revenue to United States preferential exports, but the dossier architecture retains the AGOA specification for any future redesignation: a commercial invoice stamped with an original government visa plus an AGOA Textile Certificate of Origin (classifying the garment into Preference Groups 1-A through 9-I), kept in original form by the United States importer for five years from entry under 19 CFR 10.214, 10.216, and 163.4. [S03] [S05] [S0901] [S0902]

As illustrated in **Exhibit 40**, p. 149, archival obligations last three to five times longer than certificate validity: EU proofs expire after 10 months and AfCFTA proofs after 12 months, yet EU records must be preserved for at least 36 months (three years) and AfCFTA and AGOA records for at least 60 months (five years). [S09] [S22] [S0902] [S0903] [S0904]

EXHIBIT 40 / MONTHS

Record-keeping obligations outlast proof validity by years across all three regimes



SOURCED [S09] [S22] [S0902] [S0903] [S0904] Sourced statutory durations converted to months (1 year = 12 months): EU proof validity 10 months (S09, S0903), EU verification reply limit 10 months (S0903), EU minimum record retention 36 months or 3 years (S0903), AfCFTA proof validity 12 months (S22), AfCFTA verification reply limit 6 months (S0904), AfCFTA minimum record retention 60 months or 5 years (S0904), and US AGOA importer record retention 60 months or 5 years (S0902).

Because a single factory in Cameroon may supply regional AfCFTA buyers alongside European importers, its document management system should standardise on the stricter 60-month (five-year) retention rule across all production and supplier files. [S0902] [S0903] [S0904]

9.10

Direct transport needs evidence as well as a route

An originating garment with a valid EUR.1 or AfCFTA Certificate of Origin can still lose its tariff preference at the port of arrival if the importer cannot prove that the consignment satisfied the direct-transport or non-alteration rule between export and import. [S09] [S10] [S22] Because container lines serving Douala and Kribi frequently transship cargo through intermediate ports and land corridors cross multiple border posts, logistics routing is a core part of customs evidence. [S09] [S22] [S30]

9.11 ASSEMBLE THE THREE-TIER DIRECT-TRANSPORT PROOF PACK

Both EU Regulation 2016/1076 Annex II Article 12 and AfCFTA Annex 2 Article 30 require that originating goods be transported directly between participating territories, or, where transshipped or temporarily warehoused in transit territories, remain under customs surveillance without undergoing operations beyond unloading, reloading, or preservation. [S22] [S0903] Under AfCFTA Annex 2 Article 16 on territoriality and EU Annex II Article 35 on free zones, goods outside participating territories or inside

transit free zones must remain under continuous customs control without substitution. [S0903] [S0904] To prove compliance, EU Annex II Article 12(2) and AfCFTA Annex 2 Article 30.4 require one of three documentary tiers: [S22] [S0903]

- **Tier 1 (Single transport document):** A single through transport document covering the entire passage from the exporting state through the transit country to the importing destination. [S22] [S0903]
- **Tier 2 (Transit customs non-manipulation certificate):** Where no single transport document covers the full journey, a certificate issued by the transit customs authorities giving an exact product description, stating unloading and reloading dates and vessel or vehicle names, and certifying the customs surveillance conditions. [S22] [S0903]
- **Tier 3 (Substantiating documents):** Failing Tier 1 or Tier 2, any other substantiating documents acceptable to importing customs, such as stamped container seal logs and bonded warehouse registers. [S22] [S0903]

For United States AGOA entries, 19 CFR 10.217(b)(3) similarly requires through bills of lading and carrier invoices showing how the article moved through any intermediate country. [S05] [S0901]

> **WARNING**
>
> In Cameroon, where the World Bank's 2023 Logistics Performance Index (LPI) recorded an overall score of 2.1 based on late-2022 survey data, fragmented booking practices often split inland drayage and ocean carriage across separate bills of lading. [S30] If a forwarder issues a separate port-to-port ocean bill of lading through a non-party transshipment hub without securing a Tier 1 through transport document or a Tier 2 transit customs certificate, importing customs can disallow the preference claim on arrival. [S22] [S0903]

9.12

Verification is a rehearsal, not an exception

Stamping a certificate of origin at export clearance does not close the legal risk of a preferential shipment; it opens the post-clearance verification window. [S09] [S22] [S0903] Under all three regimes, importing customs authorities conduct subsequent verifications both at random and whenever they have reasonable doubts regarding document authenticity, originating status, or direct-transport and cumulation compliance. [S0901] [S0903] [S0904]

9.13 BEAT THE SIX-MONTH AND TEN-MONTH VERIFICATION CLOCKS

Under EU Regulation 2016/1076 Annex II Article 32, when an EU Member State customs office requests verification, it returns the EUR.1 or invoice declaration to the exporting customs authorities, which inspect the exporter's accounts while EU customs may suspend preference and demand precautionary security covering full Most-Favoured-Nation (MFN) duty. [S0903] Under Article 32(6), if there is no reply within 10 months of the verification request or if the reply is insufficient, EU customs refuse the preference. [S0903]

Under AfCFTA Annex 2 Article 36, when an importing State Party submits the AfCFTA Verification of Origin Questionnaire (Article 36.2), the exporting customs authority must communicate verification results no later than six months after the request (Article 36.3), while the importing authority may require a precautionary caution covering non-preferential duties (Article 36.4). [S0904] Under Article 36.5 and Article 32.3, preference may be refused if no sufficient reply arrives within six months or if records are not maintained, and Article 37 requires national penalties for false origin documents. [S0904] Under United States AGOA rules in 19 CFR 10.215(b), an importer discovering an error on a Certificate of Origin must file a corrected declaration and pay duties within 30 calendar days. [S0901]

METHOD

Pre-shipment mock verification protocol (GFT seven-point gate)

Before the factory releases its first commercial export shipment on any preferential corridor, the compliance and production teams must execute a timed internal mock verification using the AfCFTA Verification of Origin Questionnaire or EU Article 32 audit checklist, retrieving all seven proofs within four working hours: [S05] [S14] [S0903] [S0904]

1. **Tariff classification and PSR match:** Confirm that the six-digit HS heading on the invoice and certificate matches the technical pack and respects Chapters 50 to 63 general tolerance exclusions. [S11] [S22]
2. **Material lot and supplier declaration trace:** Trace 100 percent of fabric and yarn rolls on the cutting ticket to signed Appendix 5A or 5B supplier declarations (EU) or Article 31 proofs (AfCFTA) dated prior to cutting. [S22] [S0903]
3. **Mass and piece-count balance:** Verify that `Raw fabric weight drawn = Net shipped garment weight + Recorded cutting and sewing waste` within an explicitly defined engineering tolerance (such as an illustrative 1.5 percent moisture and scale threshold). [S05] [S22]
4. **Value and currency reconciliation:** Reconcile unit ex-works prices, total invoice value, and any value-added calculation against the general ledger and XAF-to-EUR or XAF-to-USD exchange rates. [R32] [S22] [S0903]
5. **Certificate formatting and threshold check:** Confirm that any self-declaration is within the EUR 6,000 (EU) or US$5,000 (AfCFTA) limit unless an approved-exporter number is printed, with no blank lines above the crossed-out horizontal line on paper certificates. [S09] [S22] [S0903] [S0904]
6. **Direct-transport custody check:** Verify that a single through bill of lading covers the full route or that a transit customs non-manipulation certificate is booked before departure. [S22] [S0903]
7. **Archive hash and retention lock:** Lock the read-only dossier bundle into the 60-month archive ledger with named sign-offs. [S0902] [S0904]

9.14 RECONCILE MASS BALANCE AND PRECAUTIONARY DUTY EXPOSURE IN A WORKED CASE

Consider a worked arithmetic case for a consignment of knitted cotton polo shirts (HS 6105.10) prepared for export from Cameroon. [S11] [S22]

WORKED EXAMPLE

Shipment mass-balance reconciliation and verification caution exposure (illustrative calculation from cited statutory rules)

Assume an illustrative Cameroonian garment factory receives an export order for 4,000 knitted 100 percent cotton polo shirts under HS 6105.10 at an illustrative ex-works price of EUR 5.50 per shirt, giving a total consignment value of EUR 22,000 (or XAF 14,431,054 at XAF 655.957 per euro). [R32] Because EUR 22,000 exceeds the EUR 6,000 threshold in EU Regulation 2016/1076 Annex II Article 19(1)(b), an unapproved exporter must apply for a movement certificate EUR.1 (or, on an AfCFTA corridor where the equivalent value of about US$23,800 exceeds the US$5,000 limit in Annex 2 Article 19.1(b), must obtain an AfCFTA Certificate of Origin). [S09] [S22] [S0903] [S0904]

1. **Physical mass-balance check:** Suppose each finished polo shirt has an illustrative net weight of 0.220 kg, so 4,000 shirts weigh `4,000 × 0.220 kg = 880.0 kg` net on the packing list and SAD declaration. Suppose the cutting and sewing floor records an illustrative marker and trim loss of 15.0 percent of fabric input weight. The required originating knitted fabric draw is therefore `880.0 kg / (1 - 0.15) = 1,035.29 kg`. If the warehouse ledger and Appendix 5A supplier declaration for the domestic cotton knitting mill cover an illustrative dye lot of only 900.0 kg, and the remaining `1,035.29 kg - 900.0 kg = 135.29 kg` was drawn from an untagged stock roll without a supplier declaration, the shipment dossier flags a 13.07 percent undocumented fabric deficit before the EUR.1 application is submitted (`135.29 / 1,035.29 = 13.07 percent`). [S0903]
2. **Financial consequence of catching vs missing the discrepancy:** Under EU Annex II Article 33(6), an EUR.1 issued on the basis of an incorrect or incomplete supplier declaration is null and void. [S0903] Under AfCFTA Annex 2 Article 36.4, if importing customs spots the weight mismatch during an origin query and suspends preference pending a six-month verification, it can demand a precautionary caution equal to the non-preferential duty. [S0904] On an illustrative EU MFN apparel tariff of 12.0 percent, the suspended duty caution on EUR 22,000 is `EUR 22,000 × 0.12 = EUR 2,640` (XAF 1,731,726); on an intra-African corridor where a state applies an external tariff analogous to the 40.0 percent band published in Cameroon's 2026 Common External Tariff summary examples for ready-to-wear clothing, a non-preferential duty assessment on EUR 22,000 would reach an illustrative `EUR 22,000 × 0.40 = EUR 8,800` (XAF 5,772,422), plus national Value Added Tax (VAT). [R32] [S25] [S0904]
3. **Operational resolution:** By running the illustrative mass-balance check before carton sealing, the factory either attaches the missing supplier declaration for the 135.29 kg roll or splits the consignment into an originating shipment of `900.0 kg × (1 - 0.15) / 0.220 kg = 3,477 shirts` (EUR 19,123.50) backed by verified originating fabric and holds the remaining 523 shirts for domestic sale. [S0903]

9.15

The customs broker advises but does not own the factory's evidence

Hiring a licensed customs broker or international freight forwarder never transfers legal responsibility for origin compliance. [S14] [S22] A customs broker formats declarations and schedules clearance, but never spins yarn, knits fabric, cuts markers, or

signs upstream supplier declarations. [S14] [S22] [S0904] Under both EU and AfCFTA law, legal accountability for origin evidence remains divided between the exporter and the importer: the importer is accountable for duty at importation, while under verification only the exporter holds the manufacturing records required to prove origin to the exporting customs authority. [S14] [S22] [S0903] [S0904] Under 19 CFR 10.217(b)(2), United States rules also require the importer to maintain internal controls for periodic review of Certificates of Origin and production records. [S0901]

9.16 ASSIGN INTERNAL CONTROL OWNERS AND TRACK REALISED PREFERENCE UTILISATION

To make accountability unambiguous from the first shift, **Exhibit 41**, p. 153 maps primary ownership (3), execution or co-sign responsibility (2), consultation (1), and non-involvement (0) across ten shipment dossier controls and eight roles. [S05] [S09] [S14] [S22] [S0901] [S0903]

EXHIBIT 41 / ILLUSTRATIVE RESPONSIBILITY SCORE (0 TO 3)

Evidence ownership must be explicit before the first shift

	Product	Sourcing	Production	Quality	Logistics	Sales	Broker	Importer
1. HS and PSR rule lock	3	2	1	1	1	2	2	2
2. Supplier origin declarations	1	3	1	2	1	1	0	1
3. Lot-to-bundle cut trace	1	1	3	2	0	0	0	0
4. Packing and invoice balance	0	1	2	3	2	2	1	1
5. Origin proof application	1	2	1	1	3	2	2	1
6. Direct-transport custody pack	0	0	0	0	3	1	2	2
7. Export clearance and visa	0	0	0	1	3	1	2	1
8. Import SAD or entry claim	0	0	0	0	2	1	2	3
9. Verification query response	2	2	2	2	3	1	1	2
10. Post-entry archive and KPIs	1	2	1	2	3	2	1	2

Cell scale: 0 to 3

ILLUSTRATIVE [S05] [S09] [S14] [S22] [S0901] [S0903] Illustrative governance matrix for GFT's Cameroon programme based on statutory obligations in S05, S09, S14, S22, S0901 and S0903. Scale: 0 = no direct role, 1 = informed or consults, 2 = executes check or co-signs, 3 = primary owner accountable for the record.

As **Exhibit 41**, p. 153 illustrates, the customs broker never holds a score of 3 (primary owner) on any of the ten controls. [S14] [S22] Product development owns the HS heading and PSR lock (1); Sourcing owns upstream supplier declarations (2); Production owns the lot-to-bundle cutting and sewing trace (3); Quality owns the physical piece and weight reconciliation (4); the factory's Logistics and Compliance lead owns

origin proof application, direct-transport custody, export clearance, verification response, and the 60-month archive (5, 6, 7, 9, 10); and the destination Importer owns the import entry claim (8). [S05] [S09] [S14] [S22]

> **GFT NOTE**
>
> In GFT's Cameroon performance-management design, customs evidence is reviewed on the same daily, weekly, and monthly cadence as sewing line efficiency and first-pass quality yield. Every morning shift meeting checks that active export lots have 100 percent locked supplier declarations before cutting; every weekly commercial review verifies that zero shipments left the loading bay without a reconciled eight-part dossier and Tier 1 through bill of lading; and every monthly board pack tracks five trade-evidence indicators alongside production output: (1) dossier completeness rate at gate release, (2) first-time certificate and SAD acceptance rate, (3) customs query and precautionary-security rate, (4) average verification response time against the six-month AfCFTA and ten-month EU statutory limits, and (5) realised preference utilisation on HS Chapter 61 and Chapter 62 shipments. [S03] [S14] [S18] [S0903] [S0904]

Finally, the factory's evidence system must close the loop after the goods clear destination customs. [S03] [S18] The International Trade Centre's evaluation reports a 98.7 percent preference utilisation rate for Cameroon's aggregate dutiable exports to the European Union, whereas the United States International Trade Commission defines AGOA utilisation specifically as imports claiming the preference divided by imports of AGOA-eligible products. [S03] [S18] Aggregate national percentages cannot tell a factory whether its own apparel buyers are realising the tariff margin. [S18] By requiring the broker and importer to return a copy of the liquidated import entry summary or SAD release notice within 15 days of arrival as a standard commercial condition, the factory records claimed preference, duty paid, queries, and post-clearance adjustments on every shipment, turning verifiable compliance into repeat buyer trust. [S03] [S14] [S0901]

A factory that measures every thread from bale to carton does not apply for origin after production; it prints the proof that production already wrote.

CHAPTER SOURCE NOTES

S05 United States Department of Commerce, Office of Textiles and Apparel. 2019-04-04.

S09 European Commission, Access2Markets. 2026-10-14.

S22 World Customs Organization. 2023.

S0901 National Archives and Records Administration, Electronic Code of Federal Regulations. 2026-01-01.

S0903 The National Archives (United Kingdom), Legislation.gov.uk. 2016-06-08.

S0904 World Customs Organization. 2023.

R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.

R07 Ecofin Agency. Publication date unrecorded; inherited source-text check.

S14 European Commission, Access2Markets. 2026-10-14.

S01 Congressional Research Service. 2026-08-14.

S11 Official Journal of the European Union. 2016-06-08.

S10 European Commission, Access2Markets. 2026-10-14.

S03 United States International Trade Commission. 2023.

S0902 National Archives and Records Administration, Electronic Code of Federal Regulations. 2026-01-01.

R32 Wise; XE. Publication date unrecorded; inherited source-text check.

S19 International Trade Centre. 2022-05-17.

S23 World Bank. 2022.

S20 South African Department of Trade, Industry and Competition. 2026.

S21 tralac trade law centre. 2026-09-04.

S02 Office of the United States Trade Representative. 2020.

S35 United States Congress, GovInfo. 2026-09-02.

S30 World Bank. 2023.

S25 Cameroon National Shippers' Council. 2026-10-26.

S18 International Trade Centre, Independent Evaluation Unit. 2023.

GREEN FUTURE TECH

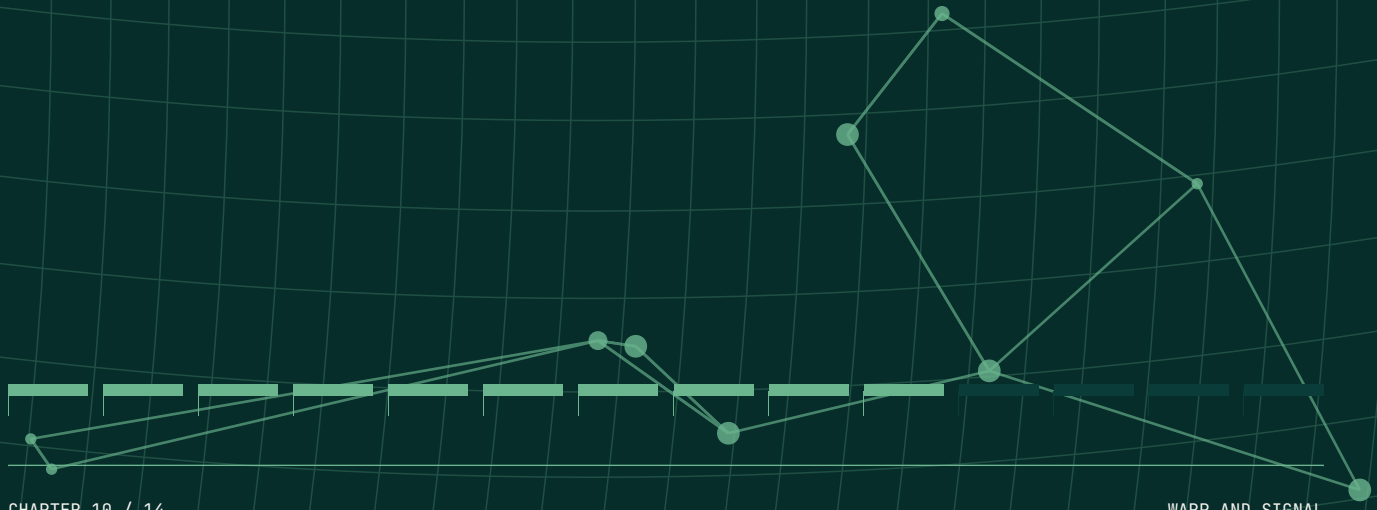
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10

PART III: CONVERSION IS AN OPERATING SYSTEM / BEYOND CUSTOMS

The second border is product and buyer compliance

Preferential origin cannot release a garment that fails labelling, safety, chemical or buyer requirements.



CHAPTER 10
DECISION TEST

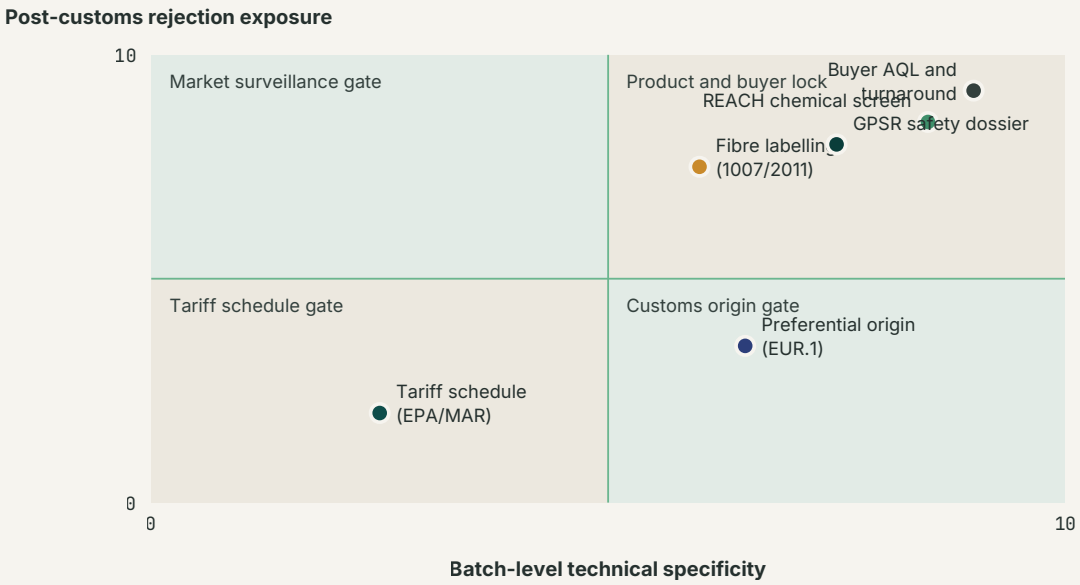
Preferential origin cannot release a garment that fails labelling, safety, chemical or buyer requirements.

A valid certificate of origin clears only the fiscal gate at the customs border; it does not grant a garment permission to enter commerce or a buyer's warehouse. [S09] [S14] [S15] Under the Economic Partnership Agreement (EPA) between the European Union and Central Africa, and the Market Access Regulation (MAR), originating Cameroonian apparel enters the Union free of customs duty and quota. [S06] [S09] [S10] Once the tariff drops to zero, the consignment confronts a second border of statutory product regulations and commercial buyer acceptance gates. [S03] [S15] [S16] [S17] In the European Union, a garment carrying an authentic EUR.1 movement certificate or invoice declaration can still be detained, recalled or rejected because its fibre label omits a mandatory translation, its dyestuff violates a chemical restriction under Regulation (EC) No 1907/2006 (REACH), its product-safety file lacks a responsible economic operator established in the Union, or its stitch density and turnaround fail the buyer's specification. [S03] [S15] [S16] [S17] [S1002] [S1005]

For Cameroon's cotton-to-garment thesis, this distinction is operational. [R06] [R07] Inherited sector evidence records that roughly 95 percent of Cameroonian cotton fibre is exported raw while about 5 percent is processed locally, against a 50 percent local-processing target by 2030 under the National Development Strategy (SND30). [R06] [R07] Moving northern lint into finished apparel in Harmonized System (HS) Chapters 61 or 62 turns an agricultural commodity into a regulated consumer article placed against human skin. [R06] [S11] [S16] [S17] Green Future Tech Limited (GFT), in its three-part Cameroon textile programme prepared on 31 January 2024 with source-refresh notes retained in 2026, therefore designs the factory quality and traceability architecture so that customs origin, statutory product compliance and buyer quality assurance are captured on the same production record from the first shift. [S09] [S15] [S17] This analysis is strategic and operational engineering, not legal, customs, tax or investment advice; product classifications, chemical restrictions and operator mandates must be verified with the competent authorities and qualified advisers. [S14] [S16] [S17]

EXHIBIT 42 / DERIVED GATE INDEX (0 TO 10 SCALE)

Four acceptance gates protect different parties across the export chain



DERIVED [S03] [S09] [S15] [S16] [S17] Derived analytical placement of export acceptance gates along batch-level technical specificity (x-axis, 0 to 10) and post-customs rejection exposure (y-axis, 0 to 10), synthesised from S03, S09, S15, S16 and S17. Coordinates represent structural order of specificity rather than empirical survey scores.

As mapped in **Exhibit 42**, p. 158, the four acceptance gates protect different parties and fail in different ways. [S03] [S09] [S15] [S16] [S17] The tariff schedule and preferential origin gates protect customs revenue and trade-policy boundaries; if an origin proof fails, the remedy is assessment of Most-Favoured-Nation (MFN) duty plus applicable penalties. [S09] [S10] [S14] By contrast, the statutory product-compliance gate protects consumer health, safety and commercial transparency, while the buyer-assurance gate protects brand equity and retail sell-through. [S03] [S15] [S16] [S17] When a shipment fails either upper-right gate in **Exhibit 42**, p. 158, paying MFN duty cannot cure the defect: the goods are barred from free circulation, recalled or rejected at the buyer's distribution centre. [S03] [S15] [S16] [S17] What **Exhibit 42**, p. 158 cannot establish on its own is the monetary cost of a failure, which depends on consignment value and contractual chargebacks. [S03] [S14]

10.1

Fibre labelling survives the zero tariff

Duty-free treatment under the EU-Central Africa EPA eliminates customs tariffs on qualifying apparel in HS Chapters 61 and 62, but Regulation (EU) No 1007/2011 of 27 September 2011 governs every textile product made available on the Union market regardless of tariff origin. [S06] [S09] [S15] A garment may not be placed on the EU market unless it is labelled or marked with the accurate fibre composition of its textile components using only the harmonised fibre names in Annex I. [S15] [S1006] A factory that engineers its bill of materials solely to pass the MAR origin rule, while treating fibre labels as an afterthought, risks shipping garments that clear export customs in Douala only to be held in Antwerp, Le Havre or Rotterdam. [S09] [S11] [S15]

10.2 STATUTORY FIBRE NAMES AND WEIGHT PERCENTAGES BIND AT STYLE FREEZE

Article 9(1) of Regulation (EU) No 1007/2011 requires that a multi-fibre textile product be labelled or marked with the name and percentage by weight of all constituent fibres in descending order. [S15] [S1006] The factory's product-development system must keep origin tolerances and fibre-weight calculations separate. [S11] [S15] [S1006] Under Regulation (EU) 2016/1076 (the MAR), HS Chapters 50 to 63 are excluded from the general 15 percent ex-works value tolerance for non-originating materials and follow specific textile tolerances in Annex II. [S11] Those origin rules ask whether non-originating yarn or interlining disqualifies the garment from Cameroonian preferential origin, whereas Regulation (EU) No 1007/2011 asks what the net anhydrous mass share of each fibre is in the finished garment or separable component, regardless of origin. [S09] [S11] [S15] [S1006]

Consider a stretch cotton pique polo shirt knitted in Cameroon from local cotton yarn and imported elastane filament. [R06] [S11] [S15] For origin purposes, the engineer verifies whether knitting and making-up satisfy the MAR rule for HS Heading 6105. [S09] [S11] For labelling under Article 9 of Regulation (EU) No 1007/2011, the laboratory verifies the exact mass percentage of cotton and elastane in the finished fabric after dyeing and finishing, because wet processing alters the weight ratio compared with greige yarn inputs. [S15] [S1006] While Article 9(2) allows a single fibre up to 5 percent of total weight, or multiple fibres collectively up to 15 percent, to be designated as `'other fibres'` when composition cannot easily be stated at manufacture, commercial buyers rarely accept `'other fibres'` on cotton-elastane blends. [S15] [S1006] Under Article 16(2), trademarks or undertaking names may appear immediately before or after the statutory fibre composition description, while all other information must be displayed separately. [S1002]

10.3 NON-EU MANUFACTURING SHIFTS LEGAL LIABILITY TO THE EU IMPORTER AND OPERATIONAL BURDEN TO THE FACTORY

Article 15 of Regulation (EU) No 1007/2011 states that if the manufacturer is not established in the Union, the importer shall ensure the supply of the label or marking and the accuracy of the information contained therein. [S15] Because a Cameroonian exporter is established outside the Union, the EU importer of record bears direct statutory liability before national market-surveillance authorities if fibre composition is misstated. [S15] European importers convert this liability into a pre-shipment gate requiring the Cameroonian factory to supply accredited laboratory composition reports tied to the fabric lot, artwork proofs of the sewn-in label, and pre-shipment photographs confirming that the approved label was sewn into the correct size and colourway. [S14] [S15] [S1002]

Two further provisions of Regulation (EU) No 1007/2011 trap unprepared exporters. [S15] [S1001] [S1002] First, Article 12(1) mandates that whenever a textile product contains non-textile parts of animal origin, the labelling or marking must indicate that presence using the exact phrase `'Contains non-textile parts of animal origin'` whenever made available on the market. [S1001] A cotton trouser with a leather patch or a shirt with mother-of-pearl or horn buttons requires that disclosure even when the cotton fabric is 100 percent originating in Cameroon. [S09] [S15] [S1001] Second, Article 16(3) requires that the labelling or marking be provided in the official language or languages of the Member State where the product is made available to the con-

sumer, while Article 16(1) requires pre-purchase visibility including for electronic sales. [S1002] A factory shipping to a distributor serving France, Germany and the Netherlands must supply verified composition and animal-part disclosures in every destination language on both the sewn-in label and the electronic product feed. [S09] [S15] [S1001] [S1002]

10.4

REACH requires article-specific chemical assessment

The second statutory pillar of EU product compliance is chemical safety under Regulation (EC) No 1907/2006 (REACH). [S16] [S1003] [S1004] In apparel feasibility studies, REACH is often either ignored on the assumption that chemical rules apply only to bulk chemicals, or overstated as a requirement that foreign garment factories register clothing styles with the European Chemicals Agency (ECHA). [S16] Both positions are wrong. [S16] [S1003] [S1004]

10.5 CLOTHING ENTERS REACH AS AN ARTICLE, NOT AS A CHEMICAL DRUM

ECHA states the scope principle plainly: in principle, REACH applies to all chemical substances, not only those used in industrial processes but also in day-to-day lives, including in articles such as clothes, furniture and electrical appliances. [S16] Under REACH terminology, a chemical dye imported in drums is a substance or mixture, whereas a finished cotton shirt or trouser imported from Cameroon is an `'article'` whose shape, surface or design determines its function to a greater degree than its chemical composition. [S16] [S1003] [S1004]

Because finished garments enter the Union as articles, a Cameroonian exporter does not submit substance registration dossiers to ECHA for ordinary apparel where no substance is intended to be released under normal or reasonably foreseeable conditions of use. [S16] Instead, clothes are governed by two mandatory article-level regimes under REACH: Candidate List communication and notification obligations for Substances of Very High Concern (SVHCs) under Articles 7 and 33, and binding substance restrictions in Annex XVII under Article 67. [S16] [S1003] [S1004]

10.6 CANDIDATE LIST COMMUNICATION AND ANNEX XVII RESTRICTIONS OPERATE THROUGH WET-PROCESSING CONTROL

Article 33(1) of Regulation (EC) No 1907/2006 establishes a mandatory disclosure duty: any supplier of an article containing a Candidate List SVHC (meeting the criteria in Article 57 and identified under Article 59(1)) in a concentration above 0.1 percent weight by weight (`w/w`) must provide the business recipient with sufficient information, available to the supplier, to allow safe use of the article, including at a minimum the substance name. [S1003] Under Article 33(2), on request by a consumer, the supplier must provide that safe-use information free of charge within 45 days. [S1003] Because the 0.1 percent `w/w` threshold applies to each individual component article (such as a button, zipper slider, plastisol print or interlining) rather than the whole garment weight, a restricted phthalate in a polymer trim or lead in a metal rivet triggers Article 33 obligations for the EU importer. [S16] [S1003]

Article 67(1) of REACH mandates that a substance on its own, in a preparation or in an article, for which Annex XVII contains a restriction, shall not be manufactured, placed on the market or used unless it complies with that restriction. [S1004] Annex XVII enforces binding limits for textiles and footwear contacting skin:

1. Azo colourants and azo dyes in textile and leather articles that may cleave by reductive splitting of azo groups to release listed carcinogenic aromatic amines above the statutory limit. [S16] [S1004]
2. Nonylphenol ethoxylates (NPEOs) in textile articles expected to be washed in water during their normal lifecycle, where surfactant residue from scouring or dyeing exceeds the permitted weight threshold. [S16] [S1004]
3. Nickel release rates in metal buttons, rivets, zippers and buckles intended for direct and prolonged skin contact, alongside cadmium and lead restrictions in metal and polymer trims. [S16] [S1004]
4. Polycyclic aromatic hydrocarbons (PAHs), hexavalent chromium in leather parts, per- and polyfluoroalkyl substances (PFAS) in water-repellent finishes, and restricted CMR (carcinogenic, mutagenic or reprotoxic) substances in clothing and footwear listed in Entry 72 of Annex XVII. [S16] [S1004]

Because an aromatic amine or residual NPEO surfactant is invisible at packing, chemical compliance must be engineered upstream into wet processing and trim procurement. [R29] [S16] [S1004] When GFT's Cameroon programme pairs local cotton spinning and knitting with dyeing, printing and finishing, every dyestuff, surfactant, softener and printing paste enters the mill only through a positive chemical inventory pre-screened against REACH Annex XVII and the ECHA SVHC Candidate List. [R06] [S16] [S1003] [S1004]

METHOD

Method: Batch-level chemical traceability from dyehouse recipe to shipment dossier

To verify that a garment batch satisfies REACH Article 33 and Article 67 without testing every carton at destination, the factory's production database links three records before cutting begins. [S16] [S1003] [S1004]

1. **Component article decomposition:** Break the garment Bill of Materials (BOM) into distinct component articles (`fabric body`, `rib collar`, `sewing thread`, `screen print`, `metal snap`, `care label`), because the 0.1 percent `w/w` SVHC threshold in Article 33 applies at component level. [S16] [S1003]
2. **Wet-processing lot binding:** Bind each fabric roll to the dyehouse batch ticket, recording the chemical supplier, Safety Data Sheet (SDS) revision date, positive-list certification, liquor ratio and wash-off parameters. [S16] [S1004]
3. **Risk-stratified laboratory verification:** Group production lots by chemical risk profile and attach accredited ISO-standard laboratory test reports verifying Annex XVII limits before the EU importer files the Single Administrative Document (SAD). [S14] [S16] [S1004]

10.7

Product safety needs technical documentation and an EU operator

Alongside textile fibre labelling and REACH chemical controls, every consumer garment placed on the Union market falls under Regulation (EU) 2023/988 of 10 May 2023 on general product safety (the General Product Safety Regulation, or GPSR). [S17] Whereas customs origin rules ask where the garment was transformed, the GPSR asks whether the physical product is safe for consumers under normal or reasonably foreseeable use and whether a legally accountable entity inside the Union holds the technical evidence to prove it. [S09] [S17] [S1005]

10.8 REGULATION (EU) 2023/988 TURNS SAFETY ANALYSIS INTO A MANDATORY TECHNICAL FILE

Recital 33 and Article 9 of Regulation (EU) 2023/988 state the core obligation: manufacturers must draw up technical documentation regarding the products they place on the market, containing the necessary information to prove that those products are safe. [S17] Physical safety hazards vary by garment category: an adult 100 percent cotton woven work shirt requires skin-contact chemical safety, seam integrity, button attachment strength and zero broken sewing-needle fragments, whereas children's hooded sweatshirts or infant sleepwear present mechanical and flammability hazards from hood or waist cords, detachable small parts and brushed fleece. [S16] [S17] Under Regulation (EU) 2023/988, a Cameroonian manufacturer exporting consumer apparel to the Union must maintain an up-to-date technical file for each style family containing four elements: [S17]

- A general description of the garment, its HS heading, target age group, intended use and complete Bill of Materials (BOM). [S11] [S17]
- An internal risk analysis identifying physical, mechanical, chemical and flammability hazards, including cord and drawstring checks for children's clothing, small-parts attachment tension and metal-detection logs confirming zero broken-needle contamination. [S16] [S17]
- A list of relevant European standards applied to demonstrate safety, or a description of the solutions and laboratory test reports adopted to meet the general safety requirement. [S17]
- Product identification and traceability markings (type, batch or serial number) affixed to the garment or packaging, together with the manufacturer's name, registered trade name or trademark, and postal and electronic address. [S17]

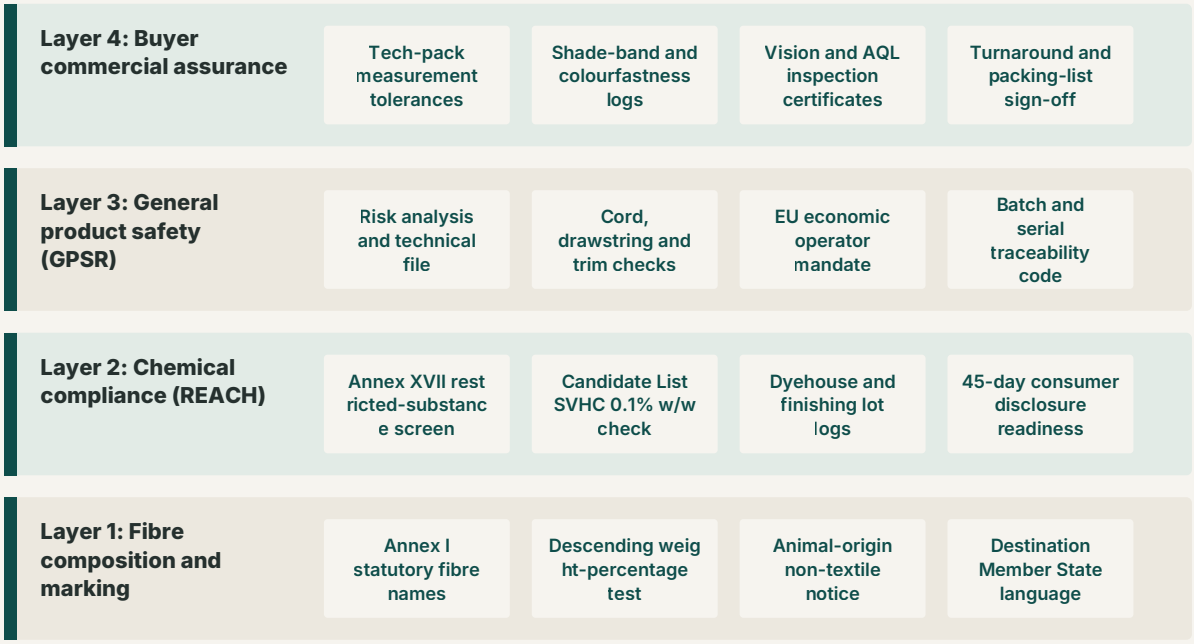
10.9 MARKET ENTRY REQUIRES A NAMED ECONOMIC OPERATOR ESTABLISHED IN THE UNION

A non-EU factory cannot hold this technical file solely on a server in Douala or Garoua. [S17] [S1005] Both Regulation (EU) 2023/988 and Article 4(1) of Regulation (EU) 2019/1020 on market surveillance and compliance of products enforce a territorial rule: a covered product may be placed on the Union market only if an economic operator established in the Union is responsible for statutory compliance and market-surveillance tasks for that product. [S17] [S1005] Under Article 4(2) of Regulation (EU) 2019/1020, where the manufacturer is outside the Union, that responsible EU economic operator must be the EU importer, an authorised representative appointed by

written mandate from the manufacturer, or, where neither exists, a fulfilment service provider established in the Union handling the product. [S1005] In wholesale exports, the EU importer of record serves as the EU economic operator, and its name, postal address and electronic address must appear on the garment label, packaging or accompanying document alongside the non-EU manufacturer's identity; for direct-to-consumer shipments without a wholesale importer, the exporter must mandate an EU authorised representative or qualifying fulfilment provider before placing goods on the market. [S17] [S1005]

EXHIBIT 43 /

The product evidence pack has four separable layers



DERIVED [S03] [S15] [S16] [S17] [S1001] [S1003] Derived four-layer product evidence architecture separating commercial buyer assurance from statutory safety, chemical and fibre-labelling layers, structured from S03, S15, S16, S17, S1001 and S1003.

Exhibit 43, p. 163 organises these obligations into four separable layers beside the customs origin dossier examined in Chapter 9. [S03] [S09] [S15] [S16] [S17] Layers 1, 2 and 3 in **Exhibit 43**, p. 163 are statutory requirements under EU law: fibre composition and language marking under Regulation (EU) No 1007/2011, chemical restrictions and SVHC communication under REACH, and technical safety documentation and EU operator accountability under the GPSR. [S15] [S16] [S17] [S1001] [S1003] Layer 4 is commercial: it comprises the buyer's technical specification, physical quality tolerances and delivery requirements; while **Exhibit 43**, p. 163 defines the product evidence pack, cross-border signature hand-off is governed by customs release procedures. [S03] [S14] [S15] [S17]

10.10

Customs clearance documents do not complete market entry

In the European Union's border architecture, customs origin clearance and statutory product compliance converge when the importer declares goods for release for free circulation. [S14] [S1005]

10.11 RELEASE FOR FREE CIRCULATION JOINS FISCAL, SECURITY AND REGULATORY CHECKS AT ONE BORDER EVENT

As documented by the European Commission's Access2Markets portal, placing imported goods into free circulation in the Union requires a structured sequence of submissions. [S14] Before vessel arrival at the first EU port, the carrier or importer lodges an Entry Summary Declaration containing advance safety and security data, and every operator interacting with EU customs must hold an Economic Operators Registration and Identification (EORI) number. [S14] When the garments arrive, the importer or its representative lodges the customs declaration, traditionally the Single Administrative Document (SAD), requesting release for free circulation. [S14] To claim the zero preferential duty rate under the EU-Central Africa EPA or the MAR, the proof of origin, either an EUR.1 movement certificate or an invoice declaration up to EUR 6,000 or by an approved exporter valid for ten months with direct-transport evidence, must be declared with the SAD and presented with it for customs clearance. [S09] [S10] [S14]

However, lodging a valid EORI, SAD and EUR.1 satisfies only the fiscal and origin elements of the declaration. [S09] [S14] Under Regulation (EU) 2019/1020, customs authorities coordinate with national market-surveillance authorities and have statutory authority to suspend release for free circulation if the product lacks required documentation, is not marked or labelled in accordance with Union law, lacks the name and contact details of a responsible EU economic operator, or presents a serious safety or chemical risk. [S14] [S15] [S16] [S17] [S1005]

EXHIBIT 44 /

EU market-entry responsibilities cross the exporter-importer boundary

Compliance domain	Non-EU factory and exporter duty	EU importer or operator duty	Primary dossier artifact
Preferential origin (EPA/MAR)	Satisfy HS transformation rule; obtain EUR.1 or issue declaration	Claim preference on SAD; hold proof for customs verification	EUR.1 or invoice declaration; supplier and direct-transport logs
Customs clearance and security	Supply commercial invoice, packing list and transport bill	File advance safety data and SAD under valid EORI number	SAD customs entry, EORI record and release confirmation
Fibre labelling (1007/2011)	Test fibre weights; print compliant labels in target language	Ensure label supply and accuracy when maker is outside EU	Lab composition report, artwork proof and animal-part notice
Chemical safety (REACH)	Control dye/finish recipes; screen Annex XVII and SVHCs	Comply with Annex XVII limits; answer SVHC requests in 45 days	Restricted-substance test report and SVHC declaration (<0.1% w/w)
Product safety (GPSR / 2019/1020)	Compile risk assessment, bill of materials and batch test file	Verify and hold technical file in EU; display operator contact	GPSR technical documentation and EU operator mandate

DERIVED [S09] [S14] [S15] [S17] [S1003] [S1005] Derived operational and statutory responsibility map across the non-EU manufacturer, Cameroonian exporter, EU importer of record, responsible EU economic operator and customs representative, compiled from S09, S14, S15, S17, S1003 and S1005.

Exhibit 44, p. 165 shows why the exporter-importer boundary is a joint engineering interface. [S09] [S14] [S15] [S17] [S1003] [S1005] In every row of **Exhibit 44**, p. 165, the statutory obligation inside the Union falls on the EU importer or responsible EU operator: declaring origin on the SAD under its EORI number, ensuring fibre-label supply and accuracy, complying with REACH Annex XVII restrictions and the 45-day SVHC consumer disclosure rule, and holding the GPSR technical documentation. [S14] [S15] [S17] [S1003] [S1004] [S1005] Yet the physical facts making those declarations true are created inside the Cameroonian factory before the container is sealed; what **Exhibit 44**, p. 165 cannot replace is the commercial supply contract specifying cut-off dates and approved laboratories. [S09] [S14] [S15] [S16] [S17]

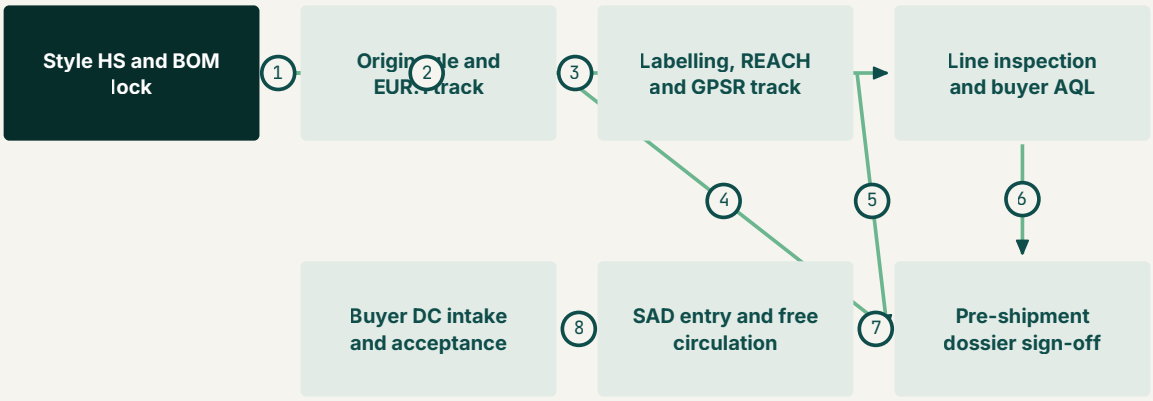
10.12 PARALLEL GATE SEQUENCING PREVENTS STRANDED INVENTORY AT DESTINATION PORTS

Empirical trade surveys confirm that non-tariff compliance friction is a primary obstacle for African textile and clothing exporters. [S19] [S23] [S24] In the International Trade Centre (ITC) survey of Mauritian textile and clothing exporters, used here as an African apparel comparator rather than a Cameroon measurement, 45 percent of reported burdensome Non-Tariff Measures (NTMs) applied by partner countries concerned rules of origin and certificate-of-origin procedures, while the remaining 55 percent arose from technical regulations, conformity assessment, product testing and border procedures. [S19] World Bank research similarly finds that government-issued origin documentation reduces export volumes by 19 percent, and that procedural and institutional gaps turn formal market-access commitments into practical barriers,

while aggregate preference utilisation figures such as Cameroon's 98.7 percent rate for dutiable EU exports do not prove that apparel compliance gates have been solved. [S18] [S23] [S24]

EXHIBIT 45 /

Parallel gate execution links factory batch records to both customs and market release



1. MAR/AfCFTA rule
2. 1007/2011 + REACH
3. Buyer tech pack
4. EUR.1 / declaration
5. Technical file
6. Inspection pass
7. EORI + SAD
8. Compliant release

DERIVED [S09] [S14] [S15] [S16] [S17] Derived operational workflow showing how style classification and BOM lock feed parallel origin, statutory product-compliance and buyer-quality tracks before shipment release, based on S09, S14, S15, S16 and S17.

To prevent a shipment from clearing origin only to stall at product compliance, the factory must execute the three tracks in parallel as shown in **Exhibit 45**, p. 166. [S09] [S14] [S15] [S16] [S17] At `Style HS and BOM lock`, a single freeze sets the HS classification, supplier origin of every yarn, fabric and trim (including AGOA visa and certificate rules if US eligibility ever returns, or AfCFTA origin rules for regional routes), target fibre-weight composition, wet-processing recipe and buyer measurement table. [S05] [S09] [S11] [S15] [S16] [S22] From that lock, the customs team initiates supplier declarations and EUR.1 preparation (`orig`), the regulatory engineer orders fabric composition, REACH Annex XVII and GPSR safety tests plus multilingual label proofs (`prod`), and the production floor executes line-scan fabric inspection and inline garment checks (`qual`); all three converge at `Pre-shipment dossier sign-off` before container gate-in, while Chapter 11 pairs this sequence with container transit dispersion. [S09] [S14] [S15] [S16] [S17] [S30] [R29]

10.13

Buyer assurance can exceed the legal minimum

Clearing customs and satisfying destination statutory regulations brings the garment across the public border, but revenue is realised only when the buyer accepts the shipment into its distribution centre without quality chargebacks or return-to-vendor notices. [S03] [S15] [S17] Across global apparel value chains, buyer-specific commercial assurance exceeds statutory minimums in chemical rigour, physical performance, inspection precision and delivery speed. [S03] [S29] [R29]

10.14 COMMERCIAL SPECIFICATIONS TIGHTEN TOLERANCES BEYOND STATUTORY MINIMUMS

The United States International Trade Commission (USITC), in its evaluation of apparel sourcing under the African Growth and Opportunity Act (AGOA), documents why tariff preference alone does not secure buyer accounts: buyers demand quick turnaround and broad product capabilities alongside competitive cost, while slow speed to market and unreliable electricity constrain sub-Saharan African suppliers. [S03] Even though Cameroon remains ineligible for AGOA in calendar year 2026 despite extensions in February and September 2026, these buyer requirements apply equally to European retail chains, African institutional tenders and regional fashion distributors. [S01] [S03] [S24] [S29] Commercial buyers impose four contractual layers on top of statutory compliance: [S03] [S16] [S17]

1. **Restricted Substance Lists (RSLs) stricter than REACH Annex XVII:** International brands enforce corporate RSLs and Manufacturing Restricted Substance Lists (MRSLs) setting tighter limits than statutory REACH Annex XVII thresholds and requiring testing at nominated laboratories. [S03] [S16] [S1004]
2. **Physical and colorimetric performance standards:** Buyer technical packages (`tech packs`) specify strict tolerances for dimensional shrinkage, colourfastness, pilling, seam strength and spectrophotometer shade-band continuity (`Delta E` limits). [S03] [S15] [S17] [R29]
3. **Labelling beyond statutory fibre composition:** Beyond Regulation (EU) No 1007/2011 fibre names and animal-origin notices, buyers require care symbols (ISO 3758), country-of-origin markings, optical barcodes (EAN/UPC) or RFID hangtags, and exact placement tolerances. [S03] [S15] [S1001]
4. **Acceptable Quality Limit (AQL) final random inspection:** Buyers or third-party agencies draw statistical samples from packed cartons under ISO 2859-1 (typically AQL 1.5 or 2.5 for major defects and 0.0 for critical defects such as broken needles); exceeding the limit triggers 100 percent sorting and rework at the factory's expense. [S03] [S17] [R29]

10.15 INSPECTION ACCURACY DETERMINES WHETHER DEFECTS ARE CAUGHT ON THE LINE OR BILLED BACK AT DESTINATION

A factory relying solely on manual visual inspection to pass buyer AQL gates faces a severe mathematical disadvantage. [R29] Industry inspection literature in the shared evidence register establishes that manual defect inspection is only 60 to 70 percent accurate, missing 20 to 30 percent of defects, whereas computer-vision inspection achieves above 90 percent accuracy across more than 40 defect types at line-scan speeds up to 60 metres a minute. [R29] Under the EU-Central Africa EPA, an originat-

ing Cameroonian cotton garment avoids the 12 percent MFN tariff typically applied to HS Chapters 61 and 62 apparel, but if manual inspection allows 20 to 30 percent of fabric slubs, oil stains or dropped stitches to pass into sewing bundles, the shipment either fails pre-shipment AQL inspection in Cameroon or triggers distribution-centre chargebacks that exceed the duty saved. [S03] [S06] [S09] [S30] [R29]

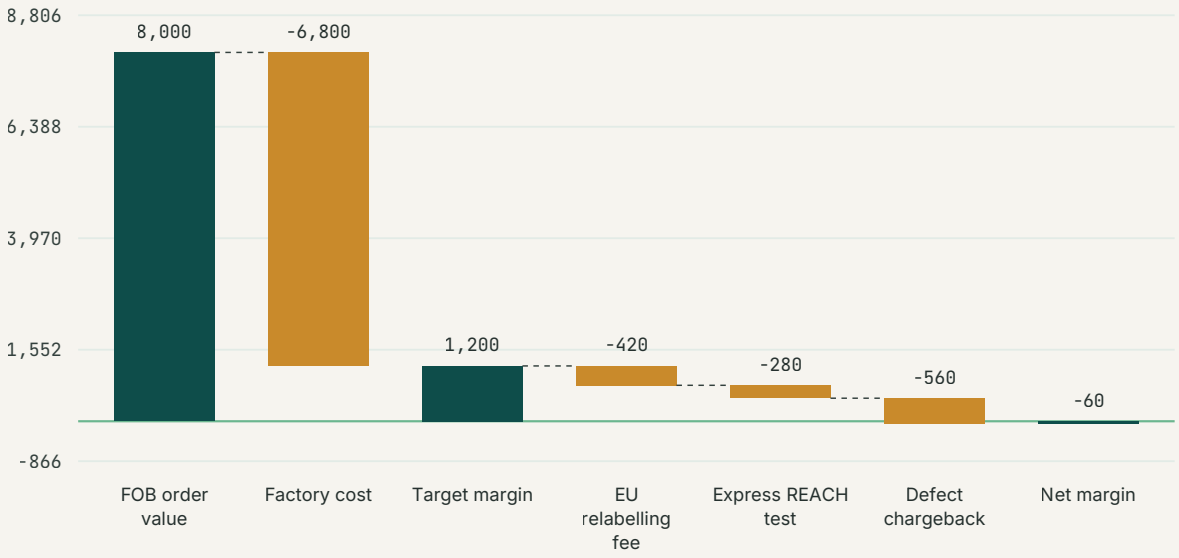
WORKED EXAMPLE: RECONCILING SECOND-BORDER COMPLIANCE AND INSPECTION ECONOMICS ON A 1,000-GARMENT TRIAL LOT

Consider an explicitly illustrative model of a 1,000-unit export trial order of men's 100 percent cotton pique polo shirts (HS 6105.10) shipped from Cameroon to an EU buyer under the EU-Central Africa EPA, converted at the fixed euro peg of XAF 655.957 per EUR. [R32] [S09] [S11] [S15]

- **Assumed illustrative baseline:** 1,000 polo shirts at EUR 8.00 FOB Douala yield EUR 8,000 revenue (XAF 5,247,656) against EUR 6,800 in manufacturing and origin-administration costs, leaving a target factory contribution of **EUR 1,200.00** (15.0 percent), while the EU importer saves an illustrative 12.0 percent MFN duty (**EUR 960.00**) via the EUR.1 certificate. [R32] [S06] [S09] [S14] [S19]
- **Three illustrative second-border failure shocks:** (1) Omitting `'Contains non-textile parts of animal origin'` on a mother-of-pearl button shirt and printing only in French for a German buyer prompts importer relabelling in Germany at EUR 0.42 per garment (**-EUR 420.00**). [S15] [S1001] [S1002] (2) Omitting a pre-shipment azo-dye test report triggers an express European laboratory test across three colourways (**-EUR 280.00**). [S16] [S1004] (3) Relying on manual inspection (missing 20 to 30 percent of defects) rather than computer vision (above 90 percent accuracy), with an illustrative 14.0 percent raw defect incidence and 25.0 percent manual miss rate, leaves 35 defective garments (`1,000 * 0.14 * 0.25`) in the shipment; at an illustrative penalty of 2.0 times the EUR 8.00 FOB price per defective unit (`35 * EUR 16.00`), the buyer deducts **-EUR 560.00**. [S03] [R29]
- **Arithmetic reconciliation:** Target contribution of **EUR 1,200.00** less `-EUR 420.00`, `-EUR 280.00` and `-EUR 560.00` (`-EUR 1,260.00` total) leaves a closing balance of **-EUR 60.00** (an illustrative net loss of EUR 0.06 per garment, or -XAF 39,357), erasing both the factory's EUR 1,200.00 margin and the buyer's EUR 960.00 tariff saving. [S09] [S15] [S16] [R29] [R32]

EXHIBIT 46 / EUR PER 1,000 GARMENTS (ILLUSTRATIVE CASE)

Uncontrolled compliance rework and defect chargebacks erase the tariff preference



ILLUSTRATIVE [S09] [S15] [S17] [R29] Illustrative unit-economics bridge for 1,000 cotton polo shirts at EUR 8.00 FOB (EUR 8,000 opening revenue) and EUR 6,800 manufacturing cost. Demonstrates how destination relabelling (EUR 420), express chemical re-testing (EUR 280) and manual-inspection defect chargebacks (EUR 560, modelled using the 20 to 30 percent manual inspection miss rate in R29) turn a EUR 1,200 target margin into a EUR 60 net loss despite duty-free EPA entry.

Exhibit 46, p. 169 visualises the worked example across seven steps. [S09] [S15] [S17] [R29] Opening revenue of EUR 8,000 less EUR 6,800 in factory cost leaves the illustrative EUR 1,200 target margin, which turns into a -EUR 60 net loss after the EUR 420 relabelling fee, EUR 280 express REACH test and EUR 560 defect chargeback. [S09] [S15] [S16] [R29] Because **Exhibit 46**, p. 169 is an illustrative sensitivity bridge rather than a sector survey, it cannot establish average chargeback rates; it proves how post-shipment compliance errors consume cash margin faster than a tariff concession creates it. [S09] [S15] [R29]

10.16

Sustainability due diligence is a linked paper, not a footnote

In European trade policy, baseline product compliance is joined by environmental ecodesign, digital product passport and corporate sustainability due-diligence rules. [S15] [S16] [S17] This chapter keeps its boundary on baseline statutory product rules, namely fibre composition, REACH chemicals, general product safety and customs release, plus commercial buyer acceptance, while referring corporate sustainability due diligence to the dedicated companion paper in this library. [S03] [S14] [S15] [S16] [S17]

10.17 STATUTORY PRODUCT COMPLIANCE AND CORPORATE SUSTAINABILITY DUE DILIGENCE HAVE DISTINCT LEGAL TRIGGERS

Separating baseline product compliance from corporate sustainability due diligence prevents two mistakes. [S15] [S16] [S17] First, a Cameroonian sponsor must not assume that because its buyer falls below the employee or turnover thresholds of a corporate sustainability directive, the shipment is exempt from EU product rules: Regulation (EU) No 1007/2011, REACH, Regulation (EU) 2023/988 and Regulation (EU) 2019/1020 have zero corporate size thresholds and apply to every consignment. [S15] [S16] [S17] [S1003] [S1004] [S1005] Second, GFT's commercial sequence builds operating discipline first on domestic Cameroonian demand, where the harmonised ECCAS and CEMAC Common External Tariff applicable from 1 January 2026 places published-summary examples of cotton and polyester fabrics, ready-to-wear clothing and accessories in the 40 percent band, subject to HS-line annex verification, and on CEMAC and AfCFTA corridors, before scaling EU orders using **Exhibit 43**, p. 163. [S09] [S15] [S22] [S24] [S25]

10.18 ONE BATCH-LEVEL DATA SPINE FEEDS ORIGIN, PRODUCT COMPLIANCE AND FUTURE SUSTAINABILITY DOSSIERS

Under GFT's **Warp and Signal** concept, production is the warp and measurement is the weft: the factory never builds separate clerical systems for origin today and sustainability tomorrow. [R06] [S09] [S15] [R29] When the digital manufacturing record logs the northern Cameroon ginning lot and spinning batch, the knitting or weaving machine ID and line-scan computer-vision defect map at up to 60 metres a minute, the dyehouse recipe and SDS positive-list check, the trim supplier declaration and animal-origin flag, and the sewing bundle ticket and needle-detector log, that single batch record populates six downstream files: [R03] [R06] [S09] [S16] [S17] [R29] 1. the EUR.1 or AfCFTA Certificate of Origin transformation calculation, [S09] [S22] 2. the Regulation (EU) No 1007/2011 fibre-composition and Article 12 animal-part label verification, [S15] [S1001] [S1006] 3. the REACH Article 33 SVHC declaration and Annex XVII restriction file, [S16] [S1003] [S1004] 4. the Regulation (EU) 2023/988 technical safety documentation held by the EU economic operator, [S17] [S1005] 5. the commercial buyer's quality assurance and shade-continuity dossier, [S03] [R29] 6. any future Digital Product Passport or chain-of-custody sustainability audit. [S15] [S16] [S17]

GFT NOTE

GFT engineering recommendation: Lock the product compliance pack at style sign-off, not at packing

In GFT's Cameroon textile programme, no export style is cleared for bulk fabric cutting until its `Product and Buyer Compliance Card` is signed off alongside its `Origin Route Card` under four first-shift rules. [S09] [S15] [S16] [S17]

1. **Pre-screened chemical and trim positive list:** Restrict dyehouse and purchasing teams to chemical auxiliaries and trims carrying current laboratory certificates confirming REACH Annex XVII compliance and zero Candidate List SVHCs above 0.1 percent `w/w`. [S16] [S1003] [S1004]
2. **Automated label artwork gate:** Generate sewn-in label proofs directly from the verified BOM database so Annex I fibre names, descending weight percentages, the Article 12 phrase `'Contains non-textile parts of animal origin'`, destination Member State languages and the EU economic operator's contact details cannot be omitted. [S15] [S17] [S1001] [S1002] [S1005] [S1006]
3. **Inline computer-vision inspection before cut-make-trim:** Pair line-scan optical fabric inspection (above 90 percent accuracy across more than 40 defect types at up to 60 metres a minute, against 60 to 70 percent for manual inspection) with structured end-of-line garment checks. [R29]
4. **Contractual EU operator hand-off before vessel booking:** Confirm the EU importer's EORI number and written acceptance of the GPSR technical documentation before booking European container space. [S14] [S17] [S1005]

WARNING

Operational constraint: Accredited textile and chemical testing capacity in Central Africa

A practical constraint for Cameroonian apparel exporters is the turnaround time of internationally accredited ISO/IEC 17025 textile-testing laboratories capable of executing full REACH Annex XVII chemical screens and buyer-recognised physical tests within Cameroon. [S16] [S19] [S24] Couriering samples to external accredited laboratories can add 7 to 14 illustrative calendar days to the order critical path; an export-oriented mill should therefore establish a calibrated in-house physical testing laboratory while locking chemical compliance at the master dye-lot level so one accredited chemical test covers multiple garment cutting orders. [S15] [S16] [S17] [S30]

Customs clears the border on origin; the market clears the garment on proof that it is safe, accurately labelled and built to specification.

CHAPTER SOURCE NOTES

S09 European Commission, Access2Markets. 2026-10-14.

S14 European Commission, Access2Markets. 2026-10-14.

S15 Official Journal of the European Union. 2011-09-27.
S06 Official Journal of the European Union. 2009-02-28.
S10 European Commission, Access2Markets. 2026-10-14.
S03 United States International Trade Commission. 2023.
S16 European Chemicals Agency. 2026.
S17 Official Journal of the European Union. 2023-05-10.
S1002 Official Journal of the European Union (via legislation.gov.uk EU retained archive). 2011-09-27.
S1005 Official Journal of the European Union (via legislation.gov.uk EU retained archive). 2019-06-20.
R06 Cameroon Trade Hub. Publication date unrecorded; inherited source-text check.
R07 Ecofin Agency. Publication date unrecorded; inherited source-text check.
S11 Official Journal of the European Union. 2016-06-08.
S1006 Official Journal of the European Union (via legislation.gov.uk EU retained archive). 2011-09-27.
S1001 Official Journal of the European Union (via legislation.gov.uk EU retained archive). 2011-09-27.
S1003 Official Journal of the European Union (via legislation.gov.uk EU retained archive). 2006-12-18.
S1004 Official Journal of the European Union (via legislation.gov.uk EU retained archive). 2006-12-18.
R29 MDPI; industry inspection literature. Publication date unrecorded; inherited source-text check.
S19 International Trade Centre. 2022-05-17.
S23 World Bank. 2022.
S24 World Bank and Agence francaise de developpement. 2026.
S18 International Trade Centre, Independent Evaluation Unit. 2023.
S05 United States Department of Commerce, Office of Textiles and Apparel. 2019-04-04.
S22 World Customs Organization. 2023.
S30 World Bank. 2023.
S29 International Trade Centre, WTO, UN DESA and UNCTAD. 2022-02-01.
S01 Congressional Research Service. 2026-08-14.
R32 Wise; XE. Publication date unrecorded; inherited source-text check.
S25 Cameroon National Shippers' Council. 2026-10-26.
R03 SODECOTON. Publication date unrecorded; inherited source-text check.

11

PART III: CONVERSION IS AN OPERATING SYSTEM / LOGISTICS AS ACCESS

Lead time can erase the preference

A duty saving has little commercial value if delivery uncertainty consumes the buyer's selling window. The usable preference is the saving left after the cost of meeting the promise.

CHAPTER 11
DECISION TEST

A duty saving has little commercial value if delivery uncertainty consumes the buyer's selling window. The usable preference is the saving left after the cost of meeting the promise.

A tariff preference creates commercial value only when the qualifying garment reaches its buyer within an acceptable delivery window. GFT recommends testing the preference against the cost of achieving that service, including delay, inventory, recovery freight and lost contribution. The decision boundary is buyer acceptance, rather than vessel arrival or customs release. This chapter supplies a proposed operating method and illustrative arithmetic, not a measured Cameroon route forecast. Its recommendations concern production and logistics management; they are not legal, customs, tax or investment advice.

11.1

Buyers purchase a delivery window, not only a garment

The United States International Trade Commission identifies slow speed to market as a weakness in sub-Saharan African apparel sourcing and reports buyer interest in quick turnaround. That regional evidence establishes a reason to investigate delivery capability; it does not establish the performance of a Cameroonian factory or a particular carrier. [S03] GFT's practical inference is to define the promised service before assigning a value to the tariff concession.

The proposed service definition should state the product, quantity, acceptable quality, receiving location and receipt window. A shipping promise without a receiving location leaves the clock incomplete. Factory dispatch, arrival at a port, availability for collection and acceptance at a distribution centre are different events. The order record should preserve each event that the contract uses, together with the party controlling it. Commercial responsibility and physical movement should be distinguishable even when the same firm manages both.

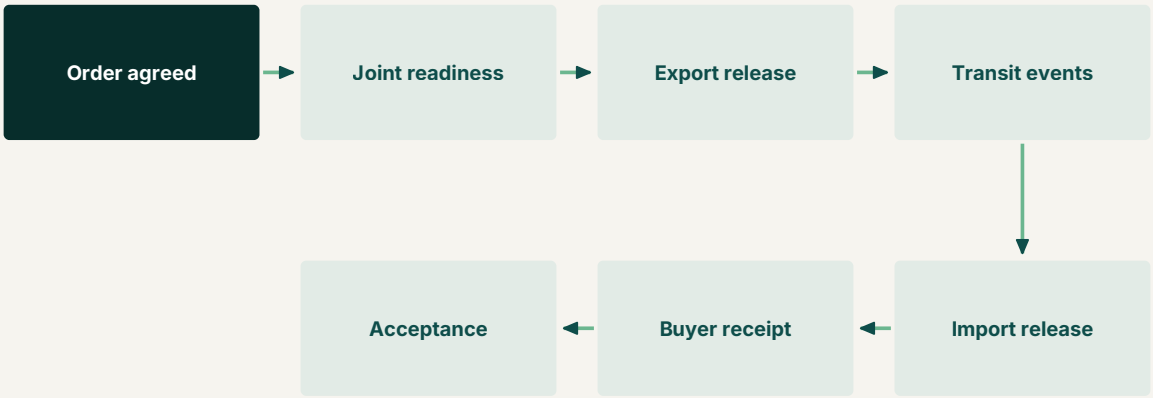
GFT recommends keeping an original commitment and a current operational forecast. The original commitment tests whether the seller kept its promise. The forecast tells the buyer what action remains possible. Overwriting the promise whenever a booking changes makes apparent reliability improve while the buyer experiences the same disruption. A revision should retain its author, reason and approval. A buyer-requested postponement deserves separate treatment from a supplier recovery plan, but neither should erase the history.

The measurement boundary should begin with a confirmed and executable order. Record when specification, material availability, commercial approval and buyer authorisation actually permit work to start. Where a supplier accepts an order before these conditions exist, keep the acceptance timestamp and the unresolved conditions. Otherwise an organisation can shorten reported production time simply by delaying the event called order confirmation. The same discipline applies at the end: separate physical receipt from acceptance where inspection remains outstanding.

The proposed clock in **Exhibit 47**, p. 175 links physical readiness to documentary readiness. It is a management design informed by the cited requirements, rather than a prescribed customs sequence. EU guidance requires supporting cargo information and origin evidence; its exact filing arrangements must be checked for the selected shipment. [S09] [S14]

EXHIBIT 47 / PROPOSED SHIPMENT EVENTS

The promise ends when the buyer accepts the goods



ILLUSTRATIVE [S09] [S14] Illustrative GFT control design. Joint readiness requires both goods and the evidence file, prepared in parallel, before export release. Nodes are event records, not assumed stage durations or a universal legal sequence.

The Commission pages used here were reopened for this chapter, but their original content publication dates were not established. Their application version is not treated as a publication date. [S09] [S14]

Use a shipment identifier that links the order lines to production lots, packing records and transport records. Split consignments should retain their parent order so that an early partial delivery cannot be reported as complete service. If the buyer accepts only part of the goods, record the accepted quantity and the remaining obligation. This creates a practical distinction between a container that arrived on time and an order that met the buyer's need.

For GFT's proposed performance-management design, production and commercial teams should review the same clock. Production should explain readiness; logistics should explain movement; the commercial owner should explain the buyer's remaining options. No department should earn a favourable result by transferring unfinished work across its reporting boundary. The objective is to preserve a useful window for the buyer, with evidence showing which action protected or lost that window.

GFT proposes a receiving-window agreement as part of order approval. The buyer should identify whether the relevant date is an appointment, an arrival deadline or an acceptance deadline, and how a closed receiving facility is treated. The seller should identify the event it can directly control and the evidence available for the remaining journey. Agreement at this stage makes later exceptions interpretable. It also permits a commercially honest conversation about whether a proposed window needs a different transport service, a larger stock position or a different production commitment.

The order review should examine material readiness rather than assume the local production location resolves input timing. Ask which inputs are available, which remain on order and which need buyer approval. A finished-garment itinerary cannot recover time that was already consumed before production became executable. GFT recommends keeping inbound material commitments visible within the commercial readiness file, even when the operational dashboard displays them separately from outbound delivery.

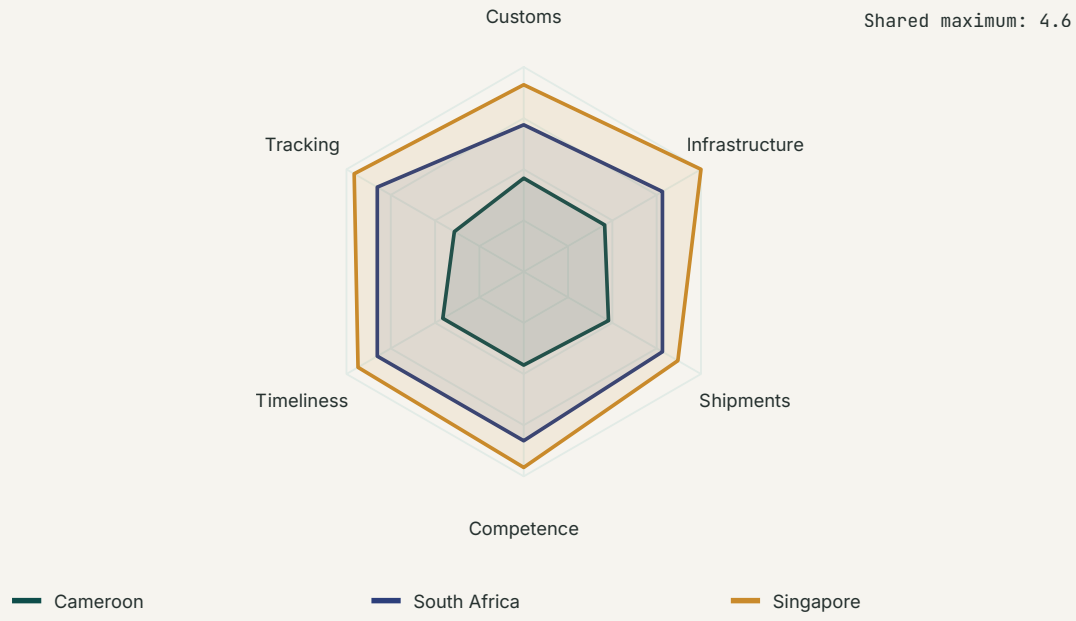
11.2

Cameroon's LPI is a warning light with a defined meaning

The World Bank's 2023 Logistics Performance Index records Cameroon at 2.1. Its international survey ran from September to November 2022. These are historical perceptions, not current shipment timings. **Exhibit 48**, p. 176 preserves the component scores and comparator year. [S30]

EXHIBIT 48 / 2023 LPI COMPONENT SCORE, SOURCE SCALE 1 TO 5

The historical logistics warning spans several functions



SOURCED [S30] Appendix 1, printed pages 32 and 35. Cameroon: customs, infrastructure, shipments, competence, timeliness, tracking. Comparators: South Africa and Singapore. Survey conducted in 2022; scores are not days or route forecasts. Polygon area has no economic meaning.

GFT recommends using the profile to organise questions. For customs, ask which records are most frequently corrected and when a broker first receives them. For infrastructure, ask which transfer points constrain a loaded vehicle. For shipment arrangements, ask whether a confirmed booking is supported by actual available capacity. For competence, ask who can resolve an exception. For timeliness, reconcile promises with receipts. For tracking, ask whether an event was observed or inferred. These are proposed investigations, not findings about Cameroon.

A component profile should not become a factory rating. The distance between comparator scores does not translate into an equivalent distance in cost, elapsed time or order success. GFT would not use the radar to assign a monetary penalty to a Cameroon location. Instead, the site-selection analysis should require route-specific evidence, identify unresolved risks and explain the operating response. A national signal can justify diligence without determining its conclusion.

The proposed evidence hierarchy begins with the shipment event file and the buyer's acceptance record. Broker records can explain release intervals. Carrier and terminal records can explain the physical hand-offs. A historical country index supplies context. Disagreement between these layers should trigger investigation rather than automatic replacement of the less flattering measure. A good experience on a narrow route can coexist with a weak national signal, just as an attractive national profile cannot guarantee an individual delivery.

Comparators should also have a declared purpose. South Africa offers an African reference, while Singapore supplies a high-performing international reference in the exhibit. Neither is assumed to have Cameroon's product mix, geography or operating conditions. GFT proposes using their profiles as prompts for capability questions, not as a demand that a local operator reproduce another country's score. The improvement target should instead be an event or outcome the operator can measure and influence.

For an untested route, the responsible commercial position is that delivery performance remains unqualified. Ask logistics providers for dated evidence covering the proposed origin, destination, shipment form and hand-offs. Request the underlying sample and the treatment of disrupted journeys, rather than accepting a favourable transit quotation alone. Reconcile references with an actual trial where practicable. Such a trial would be evidence for its own conditions, not immediate proof of year-round capability or every garment category.

The management consequence is to keep confidence visible. A route backed by observed receipts deserves a different planning status from a route supported only by an itinerary. That distinction can travel into the feasibility model without inventing a delay estimate. GFT recommends making unresolved service evidence a condition of commercial scale-up. The index explains why the question matters; the dated corridor file must supply the answer.

A useful qualification file should also record comparability. Mark whether the supporting journey used the proposed service, similar shipment size, equivalent documentation and the same receiving arrangement. If any condition differs, identify the uncertainty it introduces. An operator may reasonably test a route before all conditions are fully understood, but that is a controlled learning decision. It should not be described as validated capability. This distinction helps the commercial team offer a bounded trial without presenting the evidence as stronger than it is.

For a factory sponsor, the practical question is which service obligations can be supported before fixed commitments grow. GFT proposes reviewing the route evidence alongside production capability and buyer approval. A weak transport record should not automatically disqualify a project; it should identify the evidence or intervention

needed for the next decision. Equally, an attractive preference should not cancel an unresolved service constraint merely because the tariff arithmetic is easy to demonstrate.

11.3

The largest variability sits beyond the sea leg

The World Bank's tracking analysis finds that import-country processes contribute disproportionately to delivery variability. This is global evidence, not an attribution of any particular delay to Cameroon. [S30] GFT therefore recommends examining the stationary hand-offs as carefully as the moving legs, while allowing route evidence to identify the actual constraint.

Build an event dictionary before calculating duration. An arrival message may describe arrival at anchorage, berthing, terminal availability or receipt at a warehouse. A release message may describe customs permission, terminal release or removal from storage. These events are not substitutes. For each timestamp, record its definition, reporting system, time zone and the person or organisation able to correct it. Preserve the original message when a later correction changes the interpretation.

The proposed document workstream should run alongside production. Commission guidance describes advance cargo information for EU entry and notes its reliance on documents originating with the exporter. [S14] GFT recommends treating missing information as a readiness exception before the goods move. The relevant broker and carrier should confirm the operative deadlines and responsibilities for the shipment, rather than a production planner copying a generic deadline into every route plan.

The WTO Trade Facilitation Agreement addresses pre-arrival processing, risk management and the measurement of release times. [S1101] These provisions are a framework for asking competent authorities and brokers how the selected procedure operates. They do not establish that a particular consignment will receive immediate release. GFT's proposed control is to distinguish submission, acknowledgement, acceptance, examination and release wherever the local system supplies those events.

Use the event record to separate waiting from working. A file may spend a long interval with a service provider even though the actual correction is brief. An action log should show when the missing item was requested, when the exporter supplied it and when the receiving system accepted it. This prevents all elapsed time being assigned to the organisation holding the file at the end. The purpose is to find a changeable cause, rather than to create a dispute over departmental averages.

Parallel activities require a different calculation from serial movement. If a garment and its evidence pack are prepared at the same time, the later readiness event controls release to the next stage. Adding both preparation intervals would overstate elapsed lead time. Conversely, treating documentary preparation as instantaneous would understate it. GFT recommends a critical-path view that separates overlapping work from unavoidable sequence and records which readiness condition actually constrained each shipment.

Interventions should target the recurring cause. An incorrect description calls for a product-data correction. Late packing information calls for an earlier production hand-off. An unavailable receiving slot calls for coordination with the buyer. More frequent status messages may improve visibility without changing any of these causes. The control record should therefore pair every recovery action with the event it is expected to change, its owner and the evidence that would demonstrate a result.

The operating review should also retain unresolved cases. A shipment still awaiting acceptance is not a completed fast shipment merely because no late receipt has yet appeared. Show its current age and the outstanding gate. Retain a separate queue of missing timestamps and conflicting event reports. Closing a data gap is useful work, but it should not be booked as a logistics improvement until the underlying shipment performance supports that conclusion.

GFT recommends an exception register that can be reconciled to both invoices and event records. Name the observed event, the suspected cause, the responsible action owner and the evidence still missing. Keep a suspected cause provisional until supporting messages or records establish it. A late customs release, for example, does not by itself establish whether the cause was examination, incomplete documents or an earlier hand-off. A cause classification should guide corrective work without pretending that the event record alone proves responsibility.

Improvement should be tested at the same boundary as the original problem. If the intervention brings documentary readiness forward, inspect that timestamp and the downstream release. If release improves but buyer acceptance does not, investigate the remaining path. This prevents an internal process improvement from being presented as a completed service result before the goods actually satisfy the order.

11.4

Average transit conceals the shipments that destroy reliability

The World Bank reports a global average of 44 days from export-port entry to destination-port exit, with a standard deviation of 10.5 days. That boundary excludes factory preparation and final buyer acceptance. These figures do not describe a Cameroon apparel route. [S30] GFT recommends using them to illustrate why a central value cannot serve as a delivery promise.

Do not calculate a Cameroon delivery percentile by attaching a statistical multiplier to that global average. The observations have a different boundary and population from the order being priced. Even for a local sample, a percentile calculated from sparse completed deliveries can appear more stable than it is. The proposed report should state the sample window, route, service, observed completions and open shipments before presenting any summary. Uncertainty belongs beside the number, rather than in an appendix nobody reads.

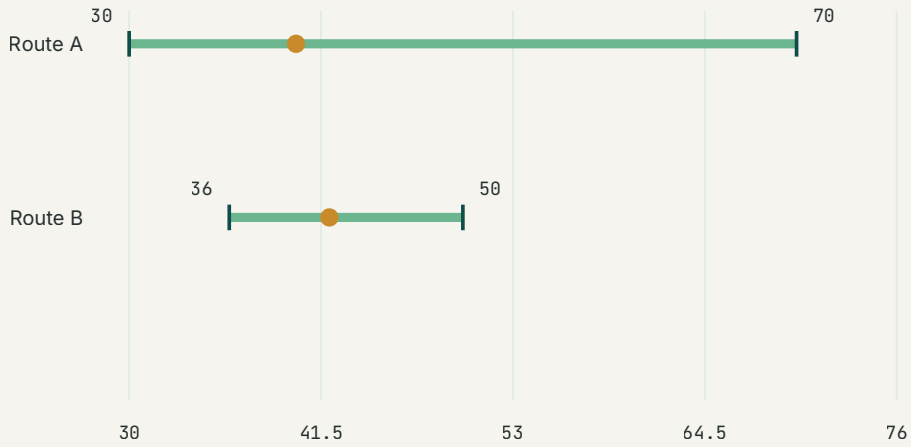
For an established service, GFT recommends reporting the median, a declared high percentile, late-delivery incidence and the largest observed delay. Use the same start and end events throughout. Retain the observations that explain the tail, including

examination, missed connection, rework and buyer postponement. A separate operational view can exclude buyer-caused waiting if its purpose is clear, but the complete elapsed-time record should remain available for reconciliation.

The illustrative comparison in **Exhibit 49**, p. 180 shows why a route decision should examine both normal progress and a stressed outcome. Assume route A has planning markers of 30, 40 and 70 days, while route B has 36, 42 and 50 days. These are deliberately constructed low, central and high cases, not measured percentiles, confidence intervals or carrier quotations. The range chart displays the assumed spread without implying probabilities.

EXHIBIT 49 / ILLUSTRATIVE DAYS, ORDER CONFIRMATION TO ACCEPTANCE

A faster central case can hide a worse delayed case



ILLUSTRATIVE Constructed sensitivity inputs only. A: low 30, central 40, high 70 days. B: low 36, central 42, high 50 days. No probabilities or statistical coverage are assigned. These are not Cameroon transit observations.

In the same illustrative comparison, assume acceptance is required by day 55. Both central cases meet the requirement, but route A's high case exceeds it by 15 days, while route B's high case remains within it. This does not prove route B is economically preferable. Without probabilities, costs and the buyer's loss function, the example supports a stress-test distinction only. It cannot establish expected profit or an on-time service rate.

A delivery-window test should also distinguish early from late arrival. Goods may arrive before the buyer can receive them, shifting the waiting cost rather than removing it. The proposed model should assign storage and handling to the party that bears them and identify whether the earlier movement preserves any genuine option. A shorter elapsed journey can be useful, but it should not earn credit for reducing inventory unless the inventory boundary and ownership support that claim.

When comparing providers, standardise the scope before ranking their statistics. A port-to-port promise is not directly comparable with an order-to-acceptance record. A scheduled sailing duration is not the same as elapsed movement after missed con-

nections. A service quoting only dispatched shipments can omit readiness failures. GFT recommends preserving these distinctions in the route card so that the apparently best average does not win by measuring a smaller part of the buyer's problem.

A provider comparison should include the route's recovery options. Ask what happens when the intended departure is missed, the receiving appointment changes or an evidence query arrives during transit. Record who can authorise an alternative and how quickly that person can be reached. These arrangements do not remove uncertainty, but they make its management testable. GFT recommends agreeing the escalation path before the first commercial commitment so that a shipment exception does not become an improvised negotiation over ownership while the delivery window closes.

11.5

Corridor choice is an origin and service decision together

A proposed route must preserve the evidence supporting the preference. The Commission's Cameroon guidance requires evidence of direct transport. The WCO's AfCFTA guide explains direct transport, specified transit conditions and supporting transport evidence. [S09] [S22] These are regime-specific requirements. A carrier's ability to move a consignment does not by itself prove that its documentary path supports the intended preferential treatment.

GFT recommends a route card containing the production site, departure point, transfer points, destination, receiving location and intended preference claim. Beside the itinerary, name the record expected at each controlled hand-off. Preserve the relationship between transport documents, packages and production lots. Where the broker proposes alternative proof, record the legal basis and the authority or qualified adviser confirming it. This chapter does not establish a general permission for every transit arrangement.

A change of route should reopen the evidence check before it becomes a commercial commitment. Ask whether the new itinerary changes custody, storage, repacking or the documents available to the importer. Require the transport provider and broker to explain how the shipment remains identifiable. The commercial team should then reassess the delivery window and cost. A recovery plan that reaches the buyer sooner can still be unacceptable if the preference evidence becomes unprovable.

The siting decision should use this whole route boundary. GFT proposes comparing a northern production option and a corridor-adjacent option through equivalent orders, receiving points and evidence requirements. A shorter outbound road leg is only one input. Material supply, production readiness, quality release and the ability to obtain a complete shipment file also belong in the comparison. No saving should be claimed for either location until its cost and service basis are stated.

Consider an illustrative order with customs value US$100,000 and a duty difference of 10 percentage points. Assume equivalent quality and product cost between alternatives, with no other tax effect. The gross preference saving is US$10,000. Assume the preference route requires an additional 20 days of funded inventory at a simple

annual carrying rate of 18 percent on a US$100,000 inventory base, using 365 days. The extra carrying cost is US$986.30 after rounding, calculated as 100,000 multiplied by 0.18 multiplied by 20 divided by 365.

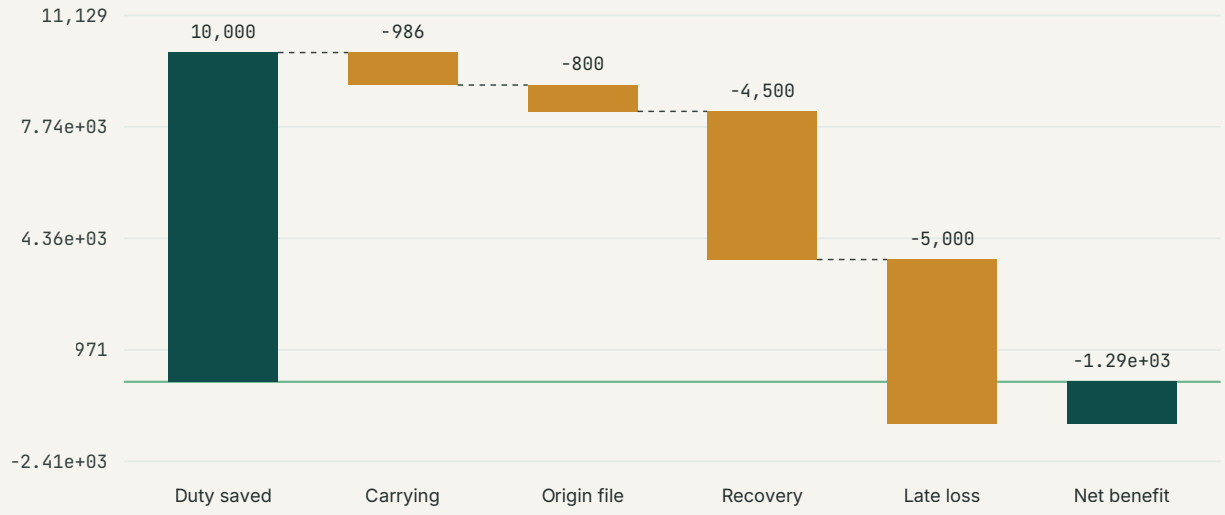
WORKED EXAMPLE: THE REMAINING SAVING DEPENDS ON THE RECOVERY BILL

In this illustrative order, also assume incremental origin administration of US$800, incremental recovery freight of US$4,500 and expected late-service loss of US$5,000. The late-service loss is an assumed contribution loss, not gross lost sales. Net benefit is 10,000 minus 986.30 minus 800 minus 4,500 minus 5,000, giving negative US$1,286.30. Every amount is a constructed comparison input as of the chapter's illustrative planning basis, not a market quotation or a Cameroon tariff. Holding the other assumptions constant, the maximum late-service loss compatible with breaking even is US$3,713.70. A real assessment must establish who bears each cost and whether the duty saving is shared through the selling price.

The waterfall in **Exhibit 50**, p. 182 reconciles that illustrative arithmetic. Its opening balance is the incremental duty saving, not total order profit. It cannot establish whether accepting the order is profitable overall, because normal production contribution and other common costs are outside the comparison.

EXHIBIT 50 / ILLUSTRATIVE INCREMENTAL US DOLLARS PER ORDER

Delay and recovery can consume the duty saving



ILLUSTRATIVE Assumed customs value 100000; duty difference 0.10; inventory base 100000; extra 20 days; annual carrying rate 0.18; 365-day basis. Carrying cost rounded to 986.30. Other assumed incremental costs: administration 800, recovery 4500, expected contribution loss 5000. Net: 10000 - 986.30 - 800 - 4500 - 5000 = -1286.30. No actual tariff or freight quote is implied.

Keep a consistent perspective when using this model. The importer may receive the customs saving while the exporter pays recovery freight. A combined-chain benefit therefore does not automatically become exporter margin. Conversely, a buyer discount may already compensate for late service, so adding the same loss again would double count it. GFT recommends reconciling the comparison to the contract, invoices and contribution model before using it to choose a route or promise a price.

Run a sensitivity test before accepting the worked example's result as a decision. The assumed carrying rate, additional days, recovery expense and expected contribution loss should each be visible inputs. Test their effects separately, then examine combinations that could occur together. Faster movement may reduce both carrying cost and late-service loss, so assuming both remain unchanged can misstate the value of an alternative. Conversely, a low transport quotation should not be accepted as a saving if it requires a riskier receipt promise or additional stock elsewhere in the chain.

11.6

Inventory buffers should answer measured variability

GFT recommends deciding where an inventory buffer protects service before deciding how large it should be. Finished garments, approved fabric and uncommitted materials preserve different options. A finished item can meet a near-term order only if its specification remains acceptable. An upstream buffer preserves more production choices but still requires conversion time. The proposed safety-stock analysis should therefore identify the failure it is intended to absorb, its physical location and its commercial owner.

Start with the buyer's tolerance and the observed replenishment boundary. Where demand and lead time are both uncertain, test their relationship rather than assuming independence. A congested production period may coincide with higher demand, making a simple separate treatment misleading. Where there are insufficient observations, use labelled scenarios with a declared basis. GFT would not convert an assumed dispersion into a measured service guarantee merely because a spreadsheet can produce a precise buffer.

In an illustrative fixed-demand calculation, assume demand of 100 accepted units per day, a central replenishment assumption of 40 days and a deliberately selected stressed assumption of 55 days. The planning buffer relative to the central case is 100 multiplied by the difference between 55 and 40, or 1,500 units. At an assumed carrying value of US$8 per unit, that buffer ties up US$12,000. The calculation assigns no probability to the stressed assumption and demonstrates neither an optimum nor a promised service level.

The illustrative sensitivity table in **Exhibit 51**, p. 184 holds the assumed daily demand and unit carrying value constant while changing only the allowance above the central lead-time assumption. It isolates the capital consequence of that choice; it does not assign a service probability or include financing charges.

EXHIBIT 51 / ILLUSTRATIVE DAYS, UNITS AND US DOLLARS

More assumed protection commits more stock capital

Extra days	Buffer units	Capital US$
10	1,000	8,000
15	1,500	12,000
20	2,000	16,000

ILLUSTRATIVE Assumed constant demand 100 units/day and carrying value US$8/unit. Additional allowance of 10, 15 or 20 days implies stock of days multiplied by 100 and capital of stock multiplied by 8. No service probability or optimal buffer is asserted.

A buffer also needs a release rule. GFT recommends naming who can allocate protected stock, when replenishment starts and what happens if the specification changes. Record withdrawals against the orders they protect. Without this record, a buffer may be consumed by ordinary production and still appear available in the planning model. Reconcile stock on hand, committed stock and usable stock so that rejected or reserved goods do not become fictional delivery capacity.

Expediting should be an exception with a measured decision basis. Compare the recoverable contribution and contractual consequences with the incremental transport and handling cost. Check whether goods can still pass the necessary documentary and product gates in the remaining time. Do not fund a faster movement merely because an order is already late. The relevant question is whether that movement changes an outcome the buyer still values and whether someone is authorised to bear its cost.

The proposed scorecard should place duty saved beside net benefit, order-cycle time, on-time-in-full delivery, premium freight and unaccepted stock. Define on-time-in-full at the original agreed receiving window and accepted quantity, with documented treatment of buyer revisions. Report both order counts and the quantities affected so that repeated small successes cannot conceal a major failed order. Treat customs release and documentary readiness as diagnostic measures rather than substitutes for the buyer outcome.

> **GFT NOTE**
>
> Before increasing commitments on an export corridor, require a traceable order-to-acceptance record, a documented origin-preserving itinerary, buyer-agreed service definitions and a reconciliation of incremental preference benefit. Assign every unresolved gate an owner. Keep route performance unqualified where the evidence is incomplete. Use the same observed event boundaries in the safety-stock model and the site-selection model, so a logistics assumption cannot improve merely by moving between tools.

Expected late-service loss needs a distinct estimation method. GFT recommends separating an actual penalty, a negotiated discount, a cancelled order and a prospective lost repeat order. The first items can be reconciled to records after the event;

the last needs an explicit probability and contribution basis before inclusion in a forward model. Keep speculative relationship damage outside the quantified base case where no defensible basis exists. Show it as an unresolved commercial risk rather than assigning a convenient amount to force a preferred route to win.

For the stockout measure, define the demand the supplier was committed to serve and identify the units unavailable within the agreed window. Lost enquiries, unconfirmed forecasts and accepted orders are different populations. Preserve those distinctions when estimating service loss, and check whether an accepted substitute or later delivery retained some contribution. A delayed sale is not automatically a permanently lost sale. This reconciliation gives the route comparison a practical audit trail from delivery failure to the amount charged against the preference.

The closing review should decide an action rather than celebrate a favourable average. Retain the service where observed performance supports the promise. Adjust stock where a measured uncertainty justifies it. Correct a document or hand-off where the exception record identifies a cause. Reprice or decline a route where the service cost consumes its advantage. These are proposed management responses, not claims that GFT has executed a pilot or achieved delivery results. A preference becomes usable when the promise, evidence and remaining contribution agree.

The useful preference is the saving that survives the delivery promise.

CHAPTER SOURCE NOTES

S03 United States International Trade Commission. 2023-06.

S09 European Commission, Access2Markets. n.d..

S14 European Commission, Access2Markets. n.d..

S30 World Bank. 2023.

S1101 World Trade Organization. 2014-11-27.

S22 World Customs Organization. 2023.

GREEN FUTURE TECH

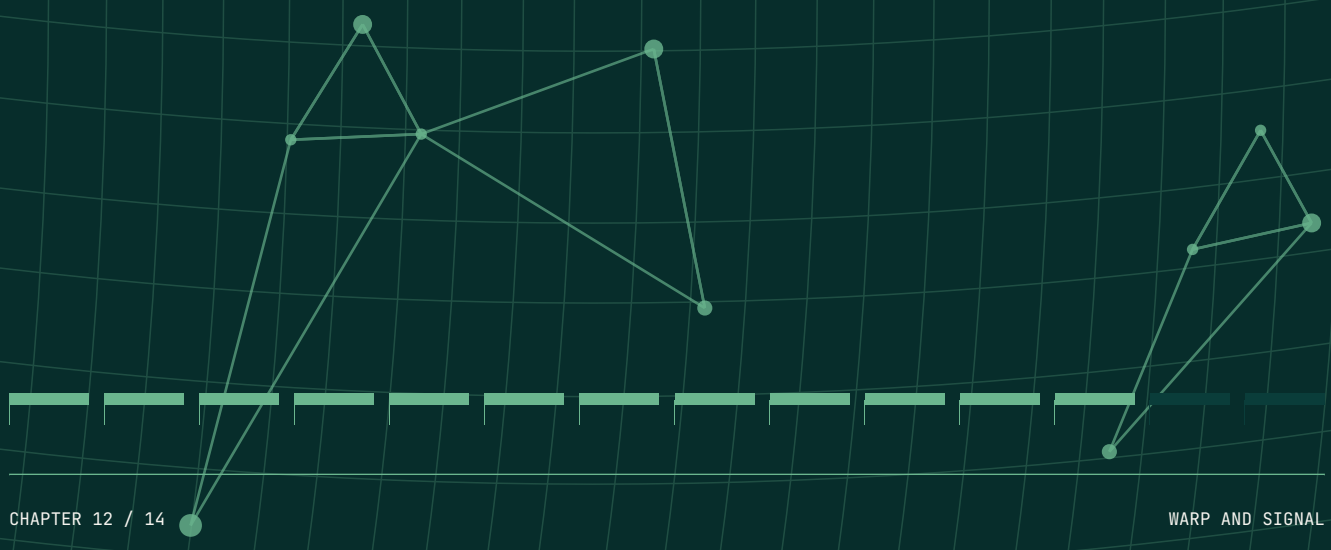
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12

PART III: CONVERSION IS AN OPERATING SYSTEM / MARKETS BEYOND PREFERENCES

Regional demand needs its own strategy

Africa's regional trade is already richer in manufactures, but a supplier still has to win each segment, corridor and buyer.



CHAPTER 12
DECISION TEST

Africa's regional trade is already richer in manufactures, but a supplier still has to win each segment, corridor and buyer.

Regional demand is the commercial foundation of an African apparel factory, not a consolation prize for missing a distant tariff preference. World Bank analysis places intra-African trade at 15 to 17 percent of total continental exports while showing that cross-border African trade contains a substantially higher share of manufactured and processed goods than Africa's exports to the rest of the world. [S24] For GFT's Cameroon textile programme, that structural fact establishes an operational sequence: earn revenue first in the domestic market where national policy targets local cotton transformation, expand corridor by corridor across the Central African Economic and Monetary Community (CEMAC) and gazetted African Continental Free Trade Area (AfCFTA) routes, treat the European Union (EU) under the Economic Partnership Agreement (EPA) as a conditional export addition, and keep the United States outside the committed base case while Cameroon remains ineligible under the African Growth and Opportunity Act (AGOA). [R06] [R07] [S01] [S09] [S20] This chapter sets out the engineering and commercial method for executing that regional strategy. It is strategic and operational analysis, not legal, customs, tax or investment advice.

Treating domestic and regional buyers as an undifferentiated fallback produces two symmetrical errors in feasibility modelling. The first error is to assume that garments rejected by European or North American buyers can automatically clear in local markets without dedicated product design, sizing, price architecture and channel distribution. [S03] [S24] The second error is to treat a regional customs union or continental free-trade map as a single customer, ignoring road deficits, informal cross-border competition, payment frictions and documentary gates that separate one African city from another. [S24] [S27] A factory that wants regional orders must engineer its product master, origin dossier, transport routing and account service for each specific regional segment and border crossing. [S22] [S30]

12.1

Intra-African trade is small but industrially distinctive

Africa's aggregate trade statistics conceal a sharp divergence between what the continent sells to the rest of the world and what African economies sell to one another. In its 2026 report *Integrating Africa: From Threads to Hubs*, the World Bank and Agence française de développement document that intra-African trade accounts for only 15 to 17 percent of total exports, while nearly 85 percent of African exports leave the continent. [S24] Across the 2010 to 2022 period, African countries directed an average of 20 percent of their exports to other African partners, compared with more than 50 percent in the Association of Southeast Asian Nations and the European Union. [S24] Taken alone, that low headline share often leads industrial sponsors to dismiss regional markets as too small to anchor modern manufacturing capacity. [S24]

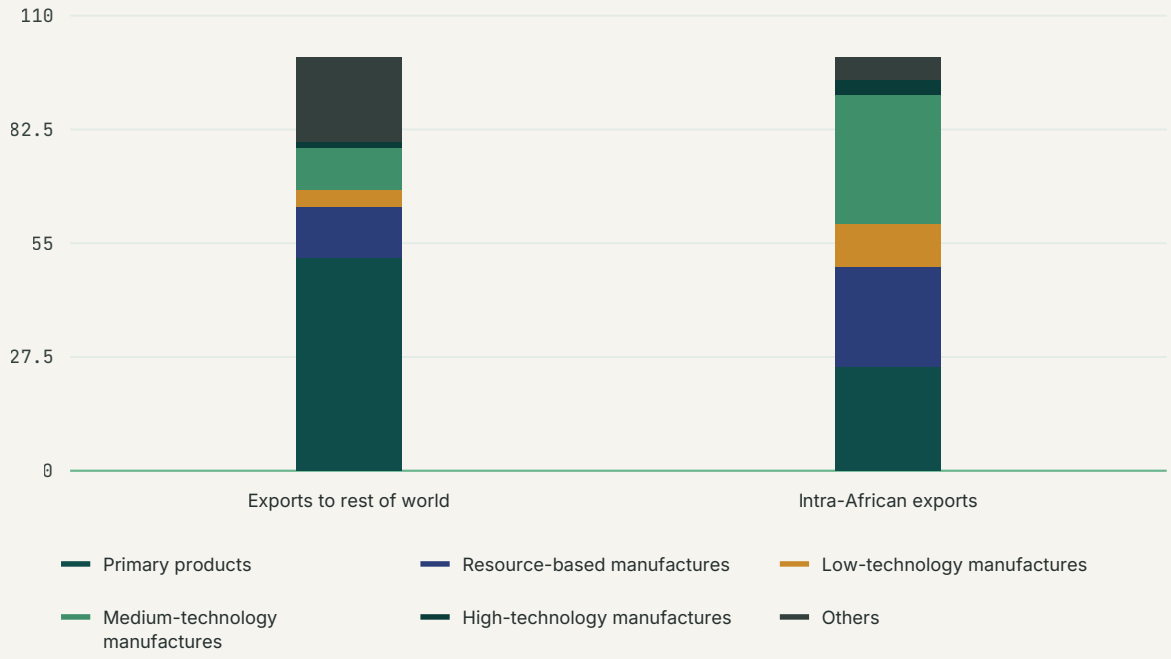
Composition data reverse that conclusion. While extra-African exports remain heavily concentrated in unprocessed primary commodities and extractive minerals, intra-African trade is significantly more diversified and manufacturing-intensive. [S24] United Nations Conference on Trade and Development (UNCTAD) analysis for the *Economic Development in Africa Report 2021* records that processed goods represent only 17 percent of Africa's extra-continental exports, whereas 41 percent of intra-

African trade consists of processed goods. [S1201] UNCTAD's 2023 supply-chain report similarly concludes that regional market integration strengthens cross-continental production chains and prepares domestic manufacturers for wider competition. [S1203]

The sectoral breakdown in **Exhibit 52**, p. 188, drawn from World Bank elaboration of CEPII data in Figure O.3 of the 2026 report, quantifies the contrast between external and regional trade baskets. [S24] In Africa's exports to the rest of the world, primary products account for 51.6 percent of value, resource-based manufactures for 12.2 percent, medium-technology manufactures for 10.0 percent, low-technology manufactures for 4.2 percent, high-technology manufactures for 1.5 percent and other products for 20.5 percent. [S24] Within intra-African exports, primary products drop to 25.2 percent, while medium-technology manufactures rise to 31.3 percent, resource-based manufactures reach 24.1 percent, low-technology manufactures (which include textiles and apparel) more than double to 10.3 percent, high-technology manufactures reach 3.5 percent and other categories represent 5.51 percent. [S24]

EXHIBIT 52 / PERCENT OF EXPORT BASKET, 2010 TO 2022 AVERAGE

Intra-African exports contain more industrial products than external exports



SOURCED [S24] World Bank Figure O.3 (printed page xxvii, CEPII data). Exports to rest of world: primary products 51.6, resource-based manufactures 12.2, low-technology manufactures 4.2, medium-technology manufactures 10.0, high-technology manufactures 1.5, others 20.5. Intra-African exports: primary products 25.2, resource-based manufactures 24.1, low-technology manufactures 10.3, medium-technology manufactures 31.3, high-technology manufactures 3.5, others 5.51.

Combining resource-based, low-technology, medium-technology and high-technology categories from **Exhibit 52**, p. 188 shows that manufactured categories represent 69.2 percent of intra-African exports (calculated as 24.1 plus 10.3 plus 31.3 plus 3.5), compared with 27.9 percent of exports to the rest of the world (12.2 plus 4.2 plus 10.0 plus 1.5). [S24] African neighbours buy processed and manufac-

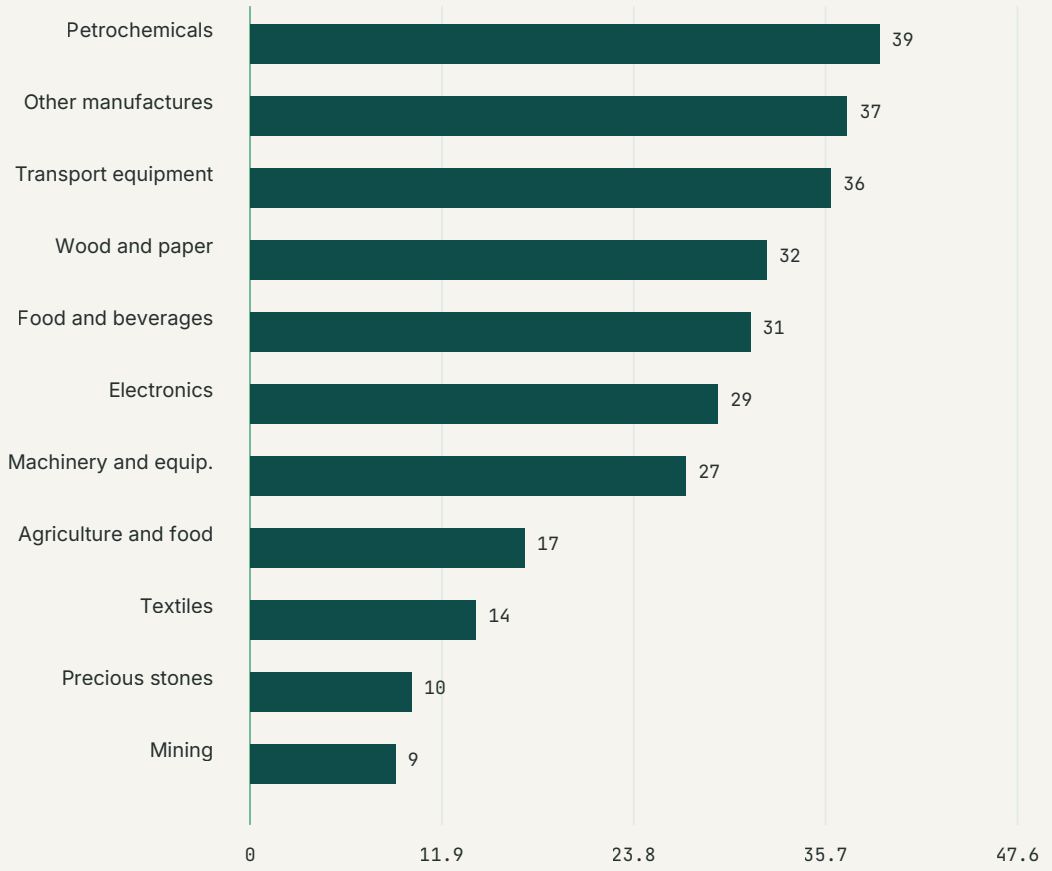
tured goods from one another at more than double the share observed in extra-continental trade, even though absolute volume remains constrained by border costs, fragmented standards and shallow regional production networks. [S24]

12.2 SECTOR COMPOSITION SEPARATES COMMODITY ENCLAVES FROM REGIONAL LEARNING

Examining individual sectors clarifies both the existing regional baseline and the specific gap in textiles and clothing. Figure 1.2 of the 2026 World Bank report measures annualised intra-African export values and the percentage of each sector's total exports that remains within Africa across the 2010 to 2022 period. [S24] As shown in **Exhibit 53**, p. 189, extractive sectors generate the largest absolute flows but the lowest regional retention: mining averages US$21.0 billion a year in intra-African trade yet sends only 9 percent of its total exports to African partners, and precious stones average US$12.0 billion while retaining only 10 percent within the continent. [S24]

EXHIBIT 53 / PERCENT TRADED WITHIN AFRICA, 2010 TO 2022 AVERAGE

Processed and manufactured sectors trade a larger share within Africa than extractives



SOURCED [S24] World Bank Figure 1.2, panel b (printed page 7, CEPII data, 2010 to 2022 average). Corresponding panel a annualised intra-African export values in US$ billions: petrochemicals 12.0, other manufactures 0.7, transport equipment 9.8, wood and paper 2.6, food and beverages 11.0, electronics 7.5, machinery and process equipment 5.1, agriculture and food 4.5, textiles 3.3, precious stones 12.0, mining 21.0.

In industrial and processed categories, the intra-African retention share is three to four times higher than in mining: petrochemicals retain 39 percent within Africa (US$12.0 billion a year), miscellaneous other manufactures 37 percent (US$0.7 billion), transport equipment 36 percent (US$9.8 billion), wood and paper 32 percent (US$2.6 billion), processed food and beverages 31 percent (US$11.0 billion), electronics 29 percent (US$7.5 billion) and machinery and process equipment 27 percent (US$5.1 billion). [S24] Agriculture and food averages 17 percent (US$4.5 billion), while textiles average 14 percent (US$3.3 billion a year). [S24]

The textiles category sits at a 14 percent intra-African share because African global value chain (GVC) participation has historically been skewed towards forward linkages (exporting raw fibres and unrefined minerals for processing abroad), which account for more than 80 percent of Africa's GVC-related exports in 2021, while backward participation stays below 10 percent of gross exports in most African economies. [S24] Where apparel exports grew in enclave export-processing zones, they typically relied on imported fabric and extra-continental buyers rather than regional spinning, knitting and weaving hubs. [S03] [S24] Regional value chains in which African countries co-produce and exchange intermediates account for only 3 percent of the continent's GVC participation, against 26 percent in Latin America and the Caribbean and more than 40 percent in East Asia and Pacific. [S24]

Existing intra-African trade is also uneven across Regional Economic Communities (RECs). Between 2010 and 2022, the Southern African Development Community (SADC) generated an average of US$32 billion a year in intra-REC trade (37 percent of intra-African exports, and 61 percent when flows between SADC and other RECs are included), with South Africa accounting for 24 percent of intra-African exports and Nigeria for 11 percent. [S24] Manufactured goods exceed 50 percent of intra-bloc trade in SADC and the East African Community (EAC), whereas intra-regional trade shares register below 10 percent in CEMAC and below 5 percent in the Arab Maghreb Union. [S24] A Cameroonian venture therefore cannot assume that SADC's 50 percent manufactured share automatically exists at Central African borders; regional demand must be constructed from the domestic baseline outwards. [R06] [S24] [S27]

12.3

Cameroon comes first because policy supports transformation there

Every credible regional strategy begins in the home market because domestic orders require no cross-border certificate of origin, face no international transit bond and settle in the factory's accounting currency. [R32] [S24] In Cameroon, domestic garment sales align directly with national industrial policy. According to the inherited programme evidence register, Cameroon exports about 95 percent of its cotton fibre raw and processes only about 5 percent locally, while the national industrialisation framework and the National Development Strategy 2020 to 2030 (SND30) set a target of processing 50 percent of local cotton fibre by 2030. [R06] [R07]

The agricultural warp beneath that target is documented in the sector register. Northern Cameroon's cotton basin, organised around Société de Développement du Coton du Cameroun (SODECOTON), supports more than 220,000 cotton producers across

nine ginning plants and two oil mills, injecting roughly US$100 million a year into rural communities. [R03] [R04] Seed-cotton output reached 330,000 tonnes in 2022, 314,455 tonnes in 2023 and about 340,000 tonnes in 2024, with 2025 projections above 350,000 tonnes, within a CFA-zone harvest of 2.3 million tonnes in 2024/25. [R01] [R02] [R05]

Sector announcements and incumbent records in the inherited register show why capturing domestic demand depends on operational execution rather than policy targets alone. Press reports record an announced merger between SODECOTON and Cotonnière Industrielle du Cameroun (CICAM) targeted by 2030, alongside the announced Camtext SA project on 12 November 2025 involving Panafritex, Arise, SODECOTON, CNPS and Marlo at a reported investment of US$300 million (180 billion XAF) to process 12,000 tonnes a year, with about 12,000 jobs projected at Dibamba, 3,000 at Garoua, an estimated return on investment near 11 years and optimal capacity around 2033. [R08] [R09] [R10] Meanwhile, CICAM's domestic market share fell from about 85 percent three decades ago to about 5 percent, with a July 2023 report citing capacity utilisation of 33.7 percent at Garoua, 48.9 percent at CICAM 1 and 10.83 percent at CICAM 2, an underutilisation cost of about CFAF 2 billion in 2020, and restructuring or relaunch estimates of CFAF 30.7 to 48.2 billion or 70.2 billion. [R11] [R12] [R13] These third-party sector records are external context, not GFT engagements or results, and carry Grade C press verification limits, but they demonstrate that domestic demand is lost when equipment is underutilised and product responsiveness lags. [R11] [R12]

Secondary consumer indicators in the register also require disciplined interpretation. Statista estimates place Cameroon clothing and footwear spend at about US$94.70 per person in 2024 (about 8.0 pieces per person), with domestic apparel e-commerce revenue projected to rise from US$20.32 million in 2023 to US$33.61 million in 2027 at 13.41 percent a year as user penetration grows from 18.0 percent to 22.7 percent. [R26] Broader African textile market projections in the register stand at about US$37.3 billion in 2025 rising to US$49.41 billion by 2030 at 4.73 percent a year, or US$72.7 billion by 2035 at 6.9 percent a year with fashion and apparel at 48.1 percent in 2024. [R24] [R25] GFT treats these Grade C vendor estimates as directional context, gating factory capacity strictly against verified buyer orders. [R24] [R25] [R26]

12.4 DOMESTIC IMPORT SUBSTITUTION STILL REQUIRES FACTORY-GATE DISCIPLINE

Since 1 January 2026, Cameroon's domestic pricing environment has been governed by the harmonised Common External Tariff (CET) of the Economic Community of Central African States (ECCAS) and CEMAC, approved under Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024 and implemented through Cameroon's 2026 Finance Law customs provisions. [S25] [S26] Published summary guidance from the Cameroon National Shippers' Council reports tariff bands from 0 to 40 percent and places cotton and polyester fabrics, ready-to-wear clothing and accessories among the examples in the maximum 40 percent band, compared with the 30 percent average clothing tariff in the World Trade Organization's 2013 CEMAC review, while national value-added tax (VAT) and excise duties remain separate. [S25] [S26] [S34]

Because the published CET summary lists both cotton and polyester fabrics and ready-to-wear clothing in the 40 percent band, a workshop that imports third-country fabric without customs relief pays top-band duty on its primary input, eroding its protection against imported garments. [S25] [S29] Pairing garment assembly with local cotton transformation and partnered domestic spinning and knitting avoids the external fabric tariff, but domestic buyers will still only switch from imports when local garments meet required fit, colourfastness, seam durability and replenishment speed. [R06] [R29] [S03] [S25]

> **GFT NOTE**
>
> Treat Cameroon's domestic market as the mandatory first proving ground for production, quality and working-capital control. Do not allocate the 40 percent CET example rate as guaranteed margin until each input HS line is verified against the official customs annex and until domestic accounts confirm repeat purchase at the factory's actual unit cost and quality record. [R06] [S25] [S26]

12.5

CEMAC is a portfolio of corridors, not one customer

Once domestic styles achieve stable first-pass yield and repeat local orders, the proximate cross-border horizon is the CEMAC customs and monetary zone, linking Cameroon with the Central African Republic, Chad, the Republic of Congo, Equatorial Guinea and Gabon. [S23] [S27] In its October 2025 multilateral surveillance report, the CEMAC Commission records that intracommunity trade grew by only 2.2 percent between 2023 and 2024 and remains dominated by primary rent commodities and basic manufactures. [S27] Earlier research presented during the United Nations Economic Commission for Africa (UNECA) CET review in June 2019 estimated Central Africa's intraregional trade rate at 3.1 percent, the lowest of any developing sub-region. [S28] The CEMAC Commission attributes the gap between potential and observed trade to inadequate national and sub-regional road and transport infrastructure and to substantial informal cross-border trade that renders official statistics incomplete. [S27]

To turn CEMAC from an abstract acronym into an executable sales plan, GFT separates regional demand horizons by their legal gate, currency settlement and commercial test, as summarised in **Exhibit 54**, p. 193. [R06] [R32] [S01] [S09] [S20] [S22] [S25] [S27]

EXHIBIT 54 / COMPARATIVE ROUTE PARAMETERS

Regional demand horizons differ in tariff rule, origin gate and payment friction

Demand horizon	Tariff and origin gate	Currency and settlement	Primary commercial test
Cameroon domestic	No cross-border origin claim; 40% CET example on rival imports	Same XAF zone; local bank or mobile settlement	Replace imports on price, fit and replenishment
CEMAC corridors	Community origin rules and transit control across borders	Shared XAF monetary zone; regional bank transfer	Beat informal trade and corridor road friction
AfCFTA gazetted routes	Adopted PSR, gazetted schedule, CoO or origin declaration	Multi-currency settlement or bilateral clearance	Verify customs execution on each named corridor
Conditional EU and US	EU: EPA/MAR PSR and EUR.1/declaration; US: AGOA excluded	EUR (pegged at 655.957 XAF) or USD export terms	Treat EU as conditional option and US as zero base

DERIVED [R06] [R32] [S01] [S09] [S20] [S22] [S25] [S27] GFT synthesis of operative route parameters as of 30 October 2026. Domestic protection references the 40 percent published CET example for ready-to-wear clothing (S25, subject to HS-line verification). CEMAC shares the XAF monetary union pegged at 655.957 per euro (R32) but faces infrastructure and informal-trade constraints (S27). AfCFTA requires gazetted schedule and origin proof (S20, S22). EU requires EPA and MAR origin proof (S09); US AGOA remains excluded while Cameroon is ineligible (S01).

As **Exhibit 54**, p. 193 shows, CEMAC corridors offer one genuine macroeconomic advantage over extra-regional African trade: all six member states share the Central African CFA franc (XAF), pegged to the euro at 655.957 XAF per euro. [R32] [S27] That monetary union eliminates bilateral foreign-exchange spreads between a factory in Douala or Garoua and a buyer in Libreville, N'Djamena, Brazzaville, Bangui or Malabo. [R10] [R32] [S27] Yet the CEMAC Commission also notes banking heterogeneity across the zone: while Cameroon, Gabon and Chad recorded stronger credit expansion in 2024 (with zone-wide credit rising 19.5 percent to 12,661.4 billion XAF and broad money rising 10.0 percent to 20,958.5 billion XAF), financial-system weaknesses in the Republic of Congo and the Central African Republic constrain credit access, requiring account-by-account payment underwriting. [S27]

12.6 CORRIDOR QUALIFICATION SEPARATES FORMAL CUSTOMS LANES FROM INFORMAL PRICE BENCHMARKS

Each physical corridor from Cameroon has its own transport economics, checkpoints and informal competition. The WTO's CEMAC review notes that import and export procedures remain cumbersome and expensive, while the World Bank's 2026 report highlights high logistics costs and restrictive freight allocation in West and Central African road transport. [S24] [S34] In the 2023 World Bank Logistics Performance Index (based on a late-2022 survey), Cameroon scored 2.1 overall on a 1 to 5 scale, underscoring why road and border hand-offs must be measured directly. [S30]

Informal cross-border trade (ICBT) adds a second test. UNCTAD reports that ICBT represents 30 to 40 percent of total trade in SADC and COMESA and up to 90 percent of official flows at certain borders. [S1201] While informal traders can undercut formal factories in unbranded bazaar channels by bypassing the 40 percent CET and VAT, they cannot supply tax-compliant fiscal invoices, certified origin dossiers or audited delivery records to formal retail chains, industrial employers, schools or public

procurement bodies. [S22] [S25] [S27] [S1201] Moreover, Cameroon's formal labour baseline supports competitive conversion costs when productivity is measured from the first shift: the statutory minimum wage (SMIG) rose by 5 percent from XAF 41,875 a month in 2023 to XAF 43,969 a month from 23 February 2024 (about US$76), with a 40-hour standard week, 48-hour maximum and 1.2x overtime in an economy where informal employment is about 90 percent and the average salary across sectors is about US$359 a month, compared with Cambodia's garment minimum wage of US$204 a month in 2024. [R14] [R15] [R16] [R17]

METHOD

Before booking revenue on any CEMAC or neighbouring cross-border corridor, execute a four-step corridor qualification protocol: 1. Map the physical route from factory gate to buyer warehouse, recording transport mode, border posts, transit bond rules and clearance ownership. [S22] [S30] 2. Verify the operative origin rule and proof accepted at that border post (CEMAC movement documentation or an AfCFTA certificate of origin valid for 12 months under Annex 2), plus national VAT treatment outside the CET. [S22] [S25] [S34] 3. Benchmark both formal duty-paid third-country imports under the 2026 CET and informal cross-border wholesale substitutes in the destination city. [S25] [S27] [S1201] 4. Run three dated trial consignments with a qualified formal buyer, measuring gate-to-receipt lead time, customs dwell time, queries and cash collection before committing line capacity. [S30]

12.7

AfCFTA scenarios identify direction, not order books

Beyond CEMAC lies the continental opportunity under the AfCFTA, including neighboring Nigeria and West Africa (ECOWAS), East Africa (EAC) and Southern Africa (SADC). [S24] Two World Bank modelling studies illustrate why macroeconomic projections identify strategic direction rather than factory order books. [S23] [S33] [S1202] In the July 2020 baseline study, the World Bank estimated that full AfCFTA implementation could raise African real income by 7 percent (about US$450 billion) by 2035, lifting 30 million people from extreme poverty and 68 million from moderate poverty while increasing intra-continental exports by 81 percent and extra-continental exports by 19 percent; tariff and non-tariff barrier reduction generated US$153 billion (2.4 percent), whereas US$292 billion depended on trade-facilitation measures. [S1202]

In its June 2022 deep-integration study (*Making the Most of the African Continental Free Trade Area*), the World Bank modelled tariff removal, non-tariff barrier reduction, trade facilitation and investment, competition and intellectual-property commitments. [S23] [S33] Under that scenario, Africa's total exports rise by up to 32 percent by 2035 and intra-African exports grow by 109 percent, lifting up to 50 million people from extreme poverty, with textiles and apparel, chemicals and processed foods named as the sectors likely to grow most. [S33] Modelled country-level intra-African export increases by 2035 reach 165 percent for Tunisia, 144 percent for Cameroon, 132 percent for Ghana, 126 percent for Tanzania and 61 percent for South Africa. [S33]

A Cameroonian factory cannot paste a 144 percent modelled export gain into its sales budget for three reasons. First, general-equilibrium models assume frictionless border execution and productive investment. [S23] [S33] Second, UNCTAD's 2021 assessment shows that out of US$21.9 billion in short-term untapped intra-African export potential (US$8.6 billion from removing market and NTM frictions and US$13.3 billion from five-year GDP and population growth), Africa's 33 least-developed countries capture only 16 percent, while South Africa captures 36 percent, Egypt 15 percent and Morocco 6 percent. [S1201] Third, AfCFTA textile and apparel origin rules are only now moving from continental adoption to corridor domestication. [S20] [S21] [S37] Whereas earlier records showed textiles and clothing unresolved at 92.3 percent rule coverage and the AfCFTA Secretariat's August 2026 factsheet recorded the transitional textile directive at 93.6 percent Appendix IV coverage, South Africa's March 2026 official update and Tralac's 4 September 2026 barometer report that the African Union Assembly adopted the remaining automotive, clothing and textile origin rules in February 2026, bringing agreed rules to 100 percent. [R23] [S20] [S21] [S36]

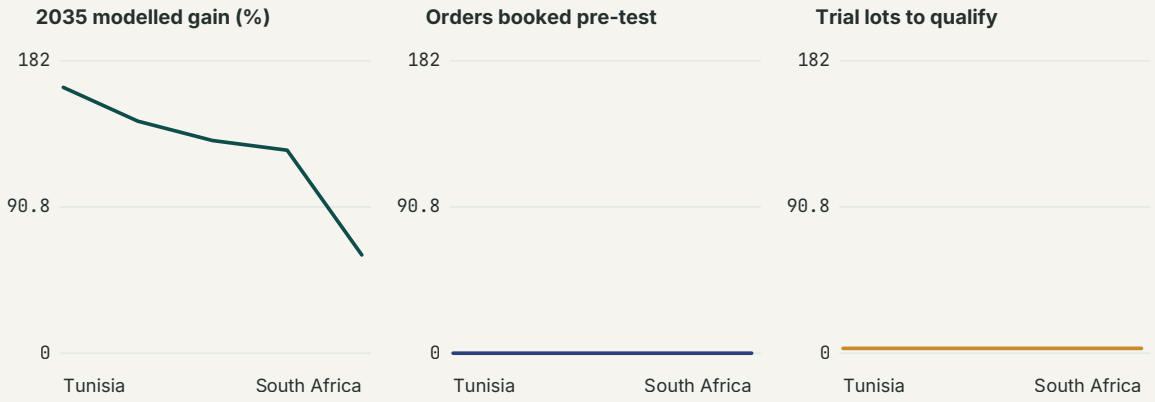
12.8 DATED PILOT CONSIGNMENTS CONVERT MACRO PERCENTAGES INTO CORRIDOR EVIDENCE

Even with 100 percent agreed origin rules, a preference is usable only when both exporting and importing State Parties have verified, adopted and nationally gazetted their tariff schedules, which cover at least 90 percent Category A non-sensitive lines, up to 7 percent Category B sensitive lines and up to 3 percent Category C excluded lines. [S20] [S32] [S37] As of July 2026, the AfCFTA Secretariat recorded 48 verified and adopted schedules, 26 gazetted schedules and 12 State Parties notifying trading under AfCFTA preferences, while the March 2026 update and September 2026 barometer list Cameroon among gazetted or implementing states and the Secretariat's April 2025 notice recorded Nigeria as the 23rd state to gazette its provisional schedule. [S20] [S21] [S32] [S37]

At the shipment level, the World Customs Organization guide specifies an AfCFTA Certificate of Origin or permitted origin declaration (for approved exporters or consignments up to US$5,000), valid for 12 months under Article 17.4 of Annex 2. [S22] Origin procedure carries real cost: World Bank research shows that mandatory government-issued origin documents reduce export volumes by 19 percent, International Trade Centre survey data from Mauritius show that 45 percent of partner-country non-tariff measures in textiles and clothing concern origin rules and certificates, and UNCTAD records that resolving Tripartite Free Trade Area non-tariff barriers took 46 to 2,082 days, averaging 536 days for rules-of-origin issues. [S19] [S23] [S1201] **Exhibit 55**, p. 196 therefore pairs the World Bank's 2035 scenario gains from S33 with GFT's derived corridor gates: zero orders booked prior to testing, and three consecutive on-time trial lots required before scaling. [S20] [S22] [S30] [S33]

EXHIBIT 55 / MODELLED PERCENT GAIN (PANEL 1) AND PILOT GATES

Continental scenarios must be translated into corridor tests



DERIVED [S20] [S22] [S30] [S33] Panel 1 plots the World Bank 2035 deep-integration scenario percentage increase in intra-African exports relative to baseline from S33 (Tunisia 165, Cameroon 144, Ghana 132, Tanzania 126, South Africa 61). Panels 2 and 3 show GFT derived corridor-qualification gate thresholds (0 booked orders assumed before corridor validation, 3 consecutive on-time trial consignments required before scaling), separating macroeconomic modelling from factory order-book validation.

The gate structure in **Exhibit 55**, p. 196 treats the Cameroon-Nigeria border (highlighted in S24 as a key cross-REC interface between CEMAC and ECOWAS) and maritime corridors to gazetted West and Southern African ports as dated engineering trials rather than assumed capacity sinks. [S24] [S32] [S37]

12.9

Institutional and repeat buyers reward evidence of reliability

Market access becomes durable revenue only when a specific buyer segment places repeat orders. In GFT's Cameroon textile programme, commercial ramp-up is sequenced across five regional customer segments so that early shifts build operator skill on forgiving specifications while quality and traceability systems mature to serve strict institutional contracts. [R27] [R29] [S03] [S30] The illustrative matrix in **Exhibit 56**, p. 197 maps those five segments by specification and border-evidence complexity (0 to 10) and repeat-order visibility once qualified (0 to 10), informed by S03, S24 and S30. [S03] [S24] [S30]

EXHIBIT 56 / ILLUSTRATIVE SCORE FROM 0 TO 10

Every regional segment has a different access job



ILLUSTRATIVE [S03] [S24] [S30] Illustrative GFT commercial sequencing matrix informed by buyer-turnaround evidence in S03, regional value-chain entry barriers in S24, and delivery dispersion constraints in S30. Horizontal axis scores documentary, specification and compliance complexity (0 low to 10 high); vertical axis scores repeat-order predictability once qualified (0 low to 10 high). Positions are analytical planning constructs, not measured Cameroon account statistics.

Each segment in **Exhibit 56**, p. 197 serves a specific operational purpose:

1. **Traditional and cultural wear (illustrative complexity 2.0, repeat visibility 3.5):** Printed pagne and regional garments build early operator cadence and domestic cash flow with low documentary friction. [R11] [S24]
2. **Urban ready-to-wear and e-commerce (illustrative complexity 3.5, repeat visibility 4.2):** Knitted polos, T-shirts and casual wear sold through urban retailers and domestic e-commerce (projected at US$20.32 million in 2023 to US$33.61 million by 2027) test styling, sizing and quick replenishment without cross-border customs gates. [R26] [S03]
3. **Regional distributor wholesale (illustrative complexity 4.5, repeat visibility 6.2):** Consolidated carton lots shipped to formal wholesalers in Douala, Yaoundé, Libreville or N'Djamena introduce CEMAC transit and origin documentation at larger batch volumes. [S24] [S27]
4. **Corporate, industrial and school uniforms (illustrative complexity 6.5, repeat visibility 8.0):** Recurring workwear and school orders across Cameroon and CEMAC reward shade consistency, seam strength, fiscal invoicing and on-time-in-full (OTIF) delivery ahead of term or shift schedules. [R29] [S03] [S30]
5. **Institutional and public tenders (illustrative complexity 8.2, repeat visibility 8.8):** Multi-year framework contracts provide high line utilisation but demand strict pre-qualification, bank guarantees and audited origin and quality dossiers. [S22] [S30]

First-shift shop-floor measurement links these segments together. In the inherited register, manual fabric inspection is 60 to 70 percent accurate and misses 20 to 30 percent of defects, whereas computer-vision inspection exceeds 90 percent accuracy across more than 40 defect types at up to 60 metres a minute, in a fabric-defect AI market projected to grow from US$523.4 million in 2024 to US$6,522.1 million by 2033 at 33.8 percent a year. [R28] [R29] McKinsey's *State of Fashion 2025* synthesis in the register adds that scaling AI in fashion can cut inventory cost by 35 to 40 percent, improve forecast accuracy by 20 to 30 percent, reduce forecast errors by 20 to 50 percent and cut lost sales by up to 65 percent, alongside 2023 to 2026 physics-constrained design pipelines. [R27] [R30] [R31] Capturing roll-level defect logs and lot timestamps from the first shift reduces domestic rework, proves batch consistency for uniform buyers and populates shipment origin files. [R29] [S09] [S22]

WORKED EXAMPLE: REGIONAL PORTFOLIO CONTRIBUTION ACROSS THREE DEMAND HORIZONS

Consider an illustrative monthly allocation of 25,000 basic cotton polo and workwear garments at a Cameroonian facility as of 30 October 2026. All figures are illustrative planning inputs constructed to demonstrate the method, not observed GFT results or tariff rulings, with euro conversions at 655.957 XAF per euro. [R32]

1. **Channel 1 (Cameroon domestic accounts, 12,000 units, 48 percent):** Illustrative price XAF 6,500, manufacturing cost XAF 4,200, local delivery XAF 250, border charges XAF 0. Unit contribution is XAF 2,050 (6,500 minus 4,200 minus 250), generating XAF 24,600,000. [R32] [S25]
2. **Channel 2 (CEMAC corporate uniforms in Gabon, 8,000 units, 32 percent):** Illustrative price XAF 7,400, manufacturing cost XAF 4,350, regional freight XAF 550, origin and brokerage administration XAF 180, delay reserve XAF 120. Unit contribution is XAF 2,200, generating XAF 17,600,000. [R32] [S27]
3. **Channel 3 (Gazetted AfCFTA West African trial lot, 5,000 units, 20 percent):** Illustrative price XAF 7,600, manufacturing cost XAF 4,200, freight XAF 680, AfCFTA Certificate of Origin dossier XAF 240, port and settlement charges XAF 330, dispersion reserve XAF 200. Unit contribution is XAF 1,950, generating XAF 9,750,000. [S22] [S30]

Total illustrative monthly revenue across 25,000 units is XAF 175,200,000 (about EUR 267,091) and total contribution before fixed overheads is XAF 51,950,000 (about EUR 79,197), or XAF 2,078 per garment. [R32] If a customs query on Channel 3 imposes an illustrative duty and demurrage shock of XAF 1,600 per garment (XAF 8,000,000 across 5,000 units), Channel 3 contribution drops to XAF 1,750,000, but total portfolio contribution remains XAF 43,950,000, covering an illustrative XAF 35,000,000 monthly fixed-overhead floor because 80 percent of volume sits in domestic and CEMAC accounts (contributing XAF 42,200,000). Had all 25,000 units been committed to the single cross-REC route, the same XAF 1,600 per-unit shock would have cut contribution by XAF 40,000,000 to XAF 8,750,000, leaving an illustrative XAF 26,250,000 cash deficit against fixed overheads. [S20] [S22] [S30]

12.10

A regional portfolio reduces dependence on any single policy

Combining domestic accounts, selected CEMAC corridors and verified AfCFTA destinations insulates fixed-cost recovery from unilateral foreign policy changes and single-border disruptions. [S01] [S20] [S24] Distant preferences enter only as gated options:

- **The European Union (conditional export addition):** Under the EU-Central Africa interim EPA (provisionally applied since 4 August 2014) and Regulation (EU) 2016/1076 (the Market Access Regulation), originating Cameroonian goods enter duty-free and quota-free across HS Chapters 1 to 97 except Chapter 93. [S06] [S07] [S09] [S10] However, general 15 percent value tolerances exclude HS Chapters 50 to 63, garment-specific transformation rules apply, and Cameroon's reported 98.7 percent EU preference utilisation rate reflects aggregate dutiable exports rather than apparel. [S11] [S18] [S31] EU styles are added only after domestic spinning-and-knitting or fabric rules, EUR.1 or invoice declarations and product-compliance files are verified. [S09] [S11]
- **The United States under AGOA (excluded from the base case):** Although Public Law 119-75 (February 2026) and Public Law 119-103 (2 September 2026) extended AGOA and its third-country fabric rules through 31 December 2028 after the 30 September 2025 lapse, Cameroon remains ineligible in calendar year 2026 following its termination effective 1 January 2020. [R18] [S01] [S02] [S35] GFT assigns zero base-case capacity to AGOA until official country redesignation, apparel visa qualification and landed economics are established. [S01] [S35]

12.11 PORTFOLIO ALLOCATION RULES LINK COMMERCIAL MIX TO FACTORY LEARNING

To govern route mix during monthly Sales and Operations Planning, GFT tracks four portfolio-health indicators from the first commercial shift:

1. **Domestic overhead-coverage ratio:** The share of monthly fixed factory overheads covered by net contribution from domestic Cameroonian accounts requiring zero cross-border origin certificates. [R06] [S25]
2. **Corridor concentration ceiling:** The maximum share of monthly capacity committed to any single border post or foreign preference regime. [S24] [S27] [S1201]
3. **Segment repeat-order rate:** The share of delivered accounts in ready-to-wear, wholesale, uniform and institutional segments placing a paid reorder within the replenishment cycle, paired with OTIF and defect logs. [R29] [S03] [S30]
4. **Origin-ready bill-of-materials share:** The share of active domestic and CEMAC styles whose yarn and fabric inputs already satisfy AfCFTA Appendix IV and EU MAR product-specific origin rules. [S09] [S11] [S20] [S22]

WARNING

Do not treat the February 2026 adoption of AfCFTA textile and apparel origin rules or the January 2026 implementation of the 40 percent ECCAS-CEMAC Common External Tariff band as self-executing revenue guarantees. [S20] [S21] [S25] [S26] Until a specific corridor's gazetted tariff schedule, border clearance time, informal-trade price benchmark and buyer payment cycle are verified through dated trial shipments, regional market numbers remain unvalidated potential rather than bankable demand. [S27] [S30] [S37]

By engineering domestic cotton-to-garment conversion first, qualifying CEMAC and AfCFTA corridors through dated trial lots, and governing account mix through first-shift measurement, a Cameroonian manufacturer turns regional integration from a macroeconomic slogan into a resilient order book. [R06] [S24] [S33]

A preference opens a border on paper, but a regional strategy wins the buyer who reorders next month.

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GREEN FUTURE TECH

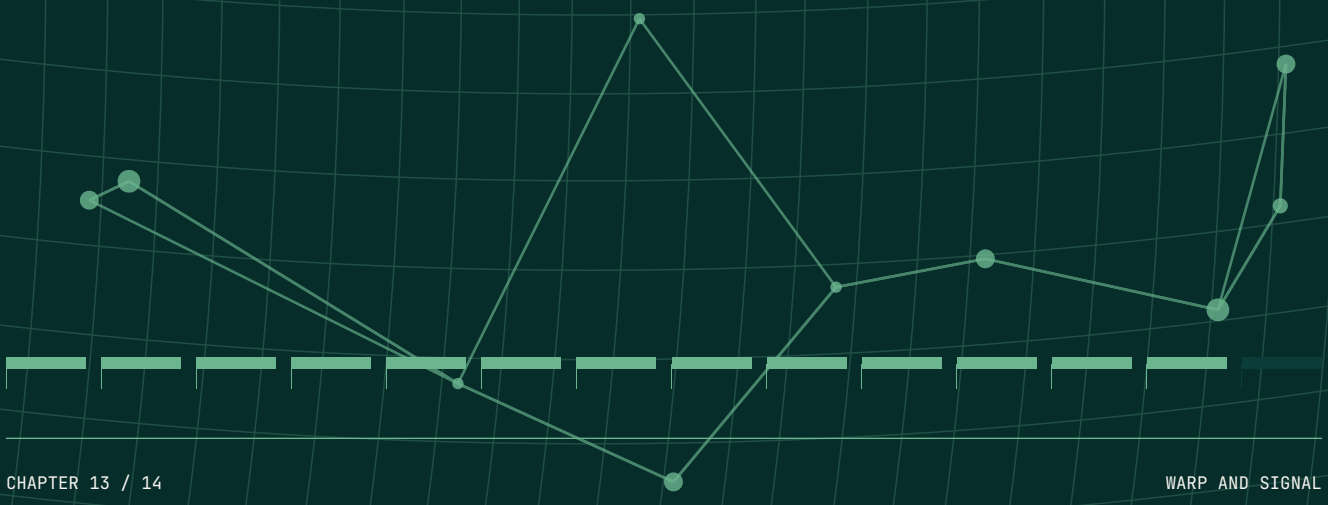
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13

PART IV: MEASURE THE ROUTE BEFORE SCALING IT / STRESS TESTING

Scenario planning must price policy risk

A responsible access plan carries a usable fallback for each policy, origin and delivery assumption that can fail.



CHAPTER 13
DECISION TEST

A responsible access plan carries a usable fallback for each policy, origin and delivery assumption that can fail.

Policy risk should change a factory's spending authority before it changes its sales story. GFT recommends a route model that admits revenue only after the applicable legal, product, buyer and delivery gates pass, then calculates what happens when those conditions deteriorate. Keep a committed operating case, a separately gated upside case and explicit failure cases. Price each failure through contribution and cash timing. Attach the result to purchasing, production release and capacity decisions. A preference that disappears must leave a management instruction, rather than an unexplained gap in the forecast.

This chapter supplies a proposed decision method, not a report of an operating GFT factory. The monetary cases are illustrative assumptions for testing the method. They are neither quotations nor industry benchmarks. The analysis is not legal, customs, tax or investment advice. Before committing a shipment, confirm its classification, applicable rules, charges and contractual allocation with the relevant authorities and qualified advisers.

13.1

Freeze the base case before imagining the upside

Start with a dated snapshot of what a particular product can actually sell through a particular route. The planning record should identify the garment, bill of materials, manufacturing location, buyer, delivery term, payment term and importer. Separate confirmed orders from enquiries and productive capacity from available capacity. A route should enter committed production only when its evidence and resources support the promise being made. This is GFT's recommended planning discipline, rather than a claim that domestic or regional sales are automatically safe.

For Cameroon, the United States preference route demonstrates why legal status must precede probability. The Congressional Research Service report dated 14 August 2026 lists Cameroon among countries ineligible for AGOA for calendar year 2026. USTR records that the termination took effect on 1 January 2020. The later September legislation extends programme provisions through 2028; it does not itself redesignate Cameroon. [S01] [S02] [S35]

Accordingly, assign zero AGOA-dependent revenue to the committed case while that exclusion applies. Do not multiply hypothetical preferential orders by management's confidence in a diplomatic improvement. That would turn an unavailable treatment into spendable income. A separately verified United States sale under applicable non-preferential treatment could be assessed on its own economics; exclusion from the preference is not a prohibition on all trade. Keep that distinction visible in the model and the commercial narrative. [S01]

For the EU, Access2Markets describes Cameroon's preferential access and requires compliance with origin rules and proof. GFT recommends recognising an export order only after the relevant product file and importer review support the intended treatment, alongside ordinary buyer and credit approval. This is a planning gate, not a claim that an importer's approval binds customs. [S09]

For regional routes, require evidence for the particular destination and shipment. The South African government's March 2026 AfCFTA update reports adoption of the outstanding automotive, clothing and textile origin rules, while separately describing tariff schedules, gazetting and implementation. GFT therefore recommends testing the operative schedule and procedure before assigning a preferential rate to a Cameroonian garment. [S20]

The base case should be demanding without being artificially pessimistic. An unresolved preferential claim can be modelled at the verified non-preferential cost if the buyer accepts the resulting price and the route remains lawful and workable. If the alternative charge is unknown, mark the route unresolved. Do not fill the cell with the desired rate merely to make the workbook calculate. An unknown input is a research task with an owner and a commitment deadline.

Keep sales and capacity consistent. A financial case cannot exclude an uncertain export order while its production plan quietly reserves dedicated equipment for it. Reconcile the approved order book with fabric purchases, labour plans, line allocation and financing. Where the upside requires a distinctive product or machine, state how that asset would be used if the upside never arrives. Shared equipment may preserve flexibility, but only if alternative products and demand have been tested.

> **GFT NOTE**
>
> Freeze the committed case as an approved version. Show prospective policy improvements in a separate view that cannot release procurement. Require a documented change decision before any upside becomes a production promise. Review domestic and regional orders on their own buyer, margin and cash evidence.

13.2 A FROZEN CASE NEEDS A RECONCILIATION RULE

Use an assumption ledger to separate what is observed, contracted, interpreted and assumed. A buyer order is evidence of a commitment subject to its terms. A broker estimate is a cost input awaiting reconciliation. A supplier declaration supports a particular material record. None should be promoted into another category merely because the forecast needs certainty. GFT recommends a short explanation beside every material assumption so the next reviewer can reproduce the decision.

Reconcile the frozen case against actual commitments at each release meeting. Identify orders added, quantities changed, prices amended and payments deferred. An unchanged forecast total can conceal a different and riskier mix of products. Show changes by order and route before rolling them into the factory total. If the base case depends on collecting a disputed receivable, expose that dependency in the cash view rather than treating the receipt as ordinary sales growth.

13.3

Name the trigger that would change each route

Write each scenario as a conditional instruction. State the event, acceptable evidence, affected products, effective period, model fields to change, responsible role and permitted action. Avoid labels such as favourable policy without an observable test. A useful trigger can be checked by somebody who did not write it. It should also identify what would reverse the decision after the route has been approved.

For a prospective AGOA route, require the official country designation and its effective date, then check apparel-specific eligibility, product treatment, documentary conditions and the complete duty stack. The CRS report distinguishes programme eligibility and product provisions. GFT's proposed switch should require both a legal review and a commercially viable order, rather than treating a designation as sufficient evidence of demand. [S01]

The EU switch should point to the applicable product rule and supporting production record. Access2Markets directs traders to product-specific origin checks and requires proof for preferential treatment. GFT recommends a bill-of-materials version, an origin assessment and a reviewed shipment file as the operational evidence behind the switch. A supplier substitution should reopen that assessment rather than inherit approval from the previous fabric. [S09]

An AfCFTA switch should name the destination schedule and the rule actually being applied, with confirmation of the relevant customs procedure. The March 2026 update describes preferential trade as subject to adopted and gazetted or domesticated tariff schedules, alongside agreed rules. GFT's corridor gate should therefore retain a dated broker or authority clarification where the shipment treatment remains uncertain. [S20]

Keep legal events and internal decisions on different clocks. A statutory endpoint can be known long before a production planner must decide whether to buy material for delivery near that endpoint. Work backwards from the proposed import date through manufacturing, shipping and documentary preparation. Use the legally relevant date confirmed for that regime. An internal purchasing deadline does not extend a preference or establish entitlement for goods already in transit.

Exhibit 57, p. 206 places source-dated events and the scheduled AGOA endpoint on a common calendar axis. The timeline is a watch list, not a forecast of renewal, redesignation or shipment acceptance. Its numeric coordinates are simply a documented conversion from calendar months. [S02] [S20] [S25] [S35]

EXHIBIT 57 / CALENDAR MONTHS SINCE JANUARY 2020

Policy dates create review gates rather than sales

0

Cameroon exit

AGOA termination effective 1 January 2020.

74

AfCFTA update

March 2026 report separates rules and implementation.

107

Watch endpoint

Scheduled AGOA endpoint: 31 December 2028.



72

CET applies

Cameroon implementation from 1 January 2026, per CNSC.

80

AGOA extension

September 2026 law changes the programme endpoint.

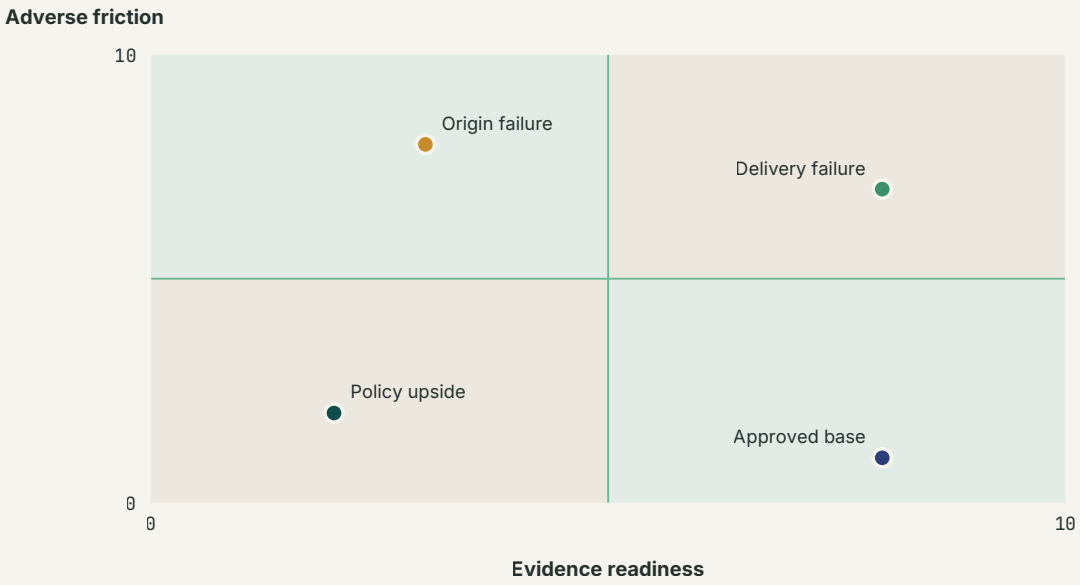
DERIVED [S02] [S20] [S25] [S35] Derived date coordinates: 12 times (calendar year minus 2020) plus (month minus 1). Source events are not forecasts. December 2028 denotes the month containing the scheduled 31 December 2028 AGOA endpoint; it does not imply Cameroon eligibility. March 2026 is the AfCFTA report month, not an exact adoption day.

A date on this axis should initiate review, not automatically stop an unrelated route. Equally, absence of a scheduled event should not mean absence of monitoring. Emergency measures, supplier changes and customs queries should be captured as unscheduled triggers. Record the first affected order and the last order cleared under the earlier assumption, so the change has an operational boundary.

Exhibit 58, p. 207 uses illustrative management scores to distinguish evidence readiness from adverse friction. Its positions are teaching devices. They are not probabilities, country ratings or measured corridor performance. The chart encourages different responses to an unproven upside, an origin failure and a delivery problem rather than treating all adverse news as the same shock.

EXHIBIT 58 / ILLUSTRATIVE MANAGEMENT SCORES FROM 0 TO 10

Different failure states need different decisions



ILLUSTRATIVE Illustrative ordinal placements only. Horizontal score denotes completeness of the evidence needed for a proposed action; vertical score denotes additional cost or delay pressure. Scores are assumed for teaching, not measured and not probabilities. Base: release within approved limits; upside: investigate; origin failure: hold preference claim and reprice; delivery failure: test recovery against buyer acceptance.

13.4

Stress the whole landed-cost equation

GFT recommends calculating route contribution as the cash selling price less the costs attributable to fulfilling the order, with the accounting boundary stated. Identify production, freight, insurance, non-recoverable border charges, evidence preparation, financing and expected contractual service costs. Avoid calling this operating profit when fixed factory costs, depreciation, tax or other overheads remain outside it. Use the same boundary when comparing routes.

The Cameroon National Shippers' Council summary places cotton and polyester fabrics, ready-to-wear clothing and accessories among examples in the 40 percent maximum CET band. It also distinguishes CET duties from national taxes. Treat that summary as a screening warning, not a substitute for the applicable tariff-line annex and transaction treatment. An input and a competing finished garment can both face duties, so protection alone cannot establish factory margin. [S25]

Build separate shock fields for lost preference, changed input duty, origin failure, documentary delay, freight disruption and buyer concessions. Preference loss changes treatment even if production records remain accurate. Origin failure concerns whether the particular goods qualify. A missing document may be remediable without changing the underlying production history. These distinctions should determine who investigates and which quantities are held. They should not be collapsed into an unexplained contingency percentage.

Avoid stacking mutually exclusive duties or charging the same loss twice. If origin failure causes the loss of preferential treatment, the resulting duty is normally represented once in the constructed scenario, subject to verified legal treatment. A separate document-repair cost can be added because it purchases a different activity. Buyer compensation and reduced selling price must likewise be reconciled: a credit already deducted from revenue cannot also remain in a service-cost reserve.

Use linked adverse cases as well as isolated sensitivities. In an illustrative causal sequence, a supplier record fails, a preference claim is held, clearance takes longer and the buyer requests a concession. Each consequence needs its own assumed timing and value. The model should show the mechanism connecting them rather than multiplying independent shock probabilities. The purpose is to expose vulnerability, not to present an unsupported statistical loss forecast.

> **METHOD**
>
> Keep a contribution bridge and a cash calendar side by side. Permanent costs reduce contribution. Recoverable amounts consume liquidity until recovery and create financing cost where applicable. For every charge, record the payer, contractual incidence, payment date, recovery basis and evidence. Add uncertain recoveries to an adverse cash case until the recovery conditions are demonstrated. Reconcile the two views so a tax cash payment is not automatically treated as a permanent expense.

Consider an illustrative shipment of 10,000 garments, assuming an additional recoverable import-tax payment of XAF 500 per garment. The immediate cash requirement is XAF 5 million, calculated as 10,000 multiplied by 500. This example assumes full eventual recovery solely to explain timing. It establishes neither a Cameroon tax rate nor any company's right to recover tax. A delayed-recovery case should move the receipt date; a denied-recovery case should also recognise the permanent cost.

An illustrative adverse origin case that adds XAF 1,800 duty per garment creates XAF 18 million of additional duty cash for the same shipment. Combined with the illustrative XAF 5 million recoverable-tax payment, the incremental cash need is XAF 23 million before financing, collection delays or other offsets. Use this sum only when both payments genuinely fall within the same funding window; otherwise calculate the peak from dated balances.

A buyer may legally bear a border charge while the supplier still suffers a commercial consequence. Test requests for discounts, refusal to reorder and delivery changes separately from the direct duty payment. Do not assume contractual allocation makes the producer indifferent. Conversely, do not assign every buyer cost to the factory without a contract or an explicit scenario assumption. A useful stress test makes the economic incidence visible without rewriting the agreed terms.

13.5 SCENARIO SEVERITY SHOULD BE EXPLAINED BEFORE LIKELIHOOD

Do not assign numerical probabilities unless the basis can be inspected. A management judgement can still be useful, but label it as judgement and show how changing it affects the decision. GFT recommends first establishing whether the factory can survive each coherent adverse case. An expected contribution calculated across cases should never substitute for the funding needed in the case that actually occurs.

Where conditional probabilities are proposed, identify the conditioning event. The chance of a document delay given a missing record is different from the chance of a delay across all shipments. If the sample mixes products, routes or legal periods, preserve those differences before estimating a frequency. Without suitable observations, use named scenarios and bounded commitments. This avoids turning a precise spreadsheet output into an unsupported claim about risk.

13.6

Run a reverse stress test from required cash margin

A reverse stress test starts with the contribution needed to accept an order, then solves for the adverse change that consumes the remaining headroom. It answers a practical question: what must remain true for this commitment to be tolerable? GFT recommends setting that required contribution before reviewing the favourable case. Otherwise the acceptance threshold can drift downwards whenever an attractive customer or policy story needs approval.

WORKED EXAMPLE

All inputs in this case are illustrative XAF per garment, valued at an assumed planning snapshot of 30 October 2026. Assume a selling price of 12,000, production cost of 7,600, freight and insurance of 800, compliance cost of 300, non-recoverable border charges of 600 and buyer-service allowance of 200. Total attributable cost is 9,500 and contribution is 2,500. With an illustrative required contribution of 1,500, the route can absorb another 1,000 before failing that hurdle.

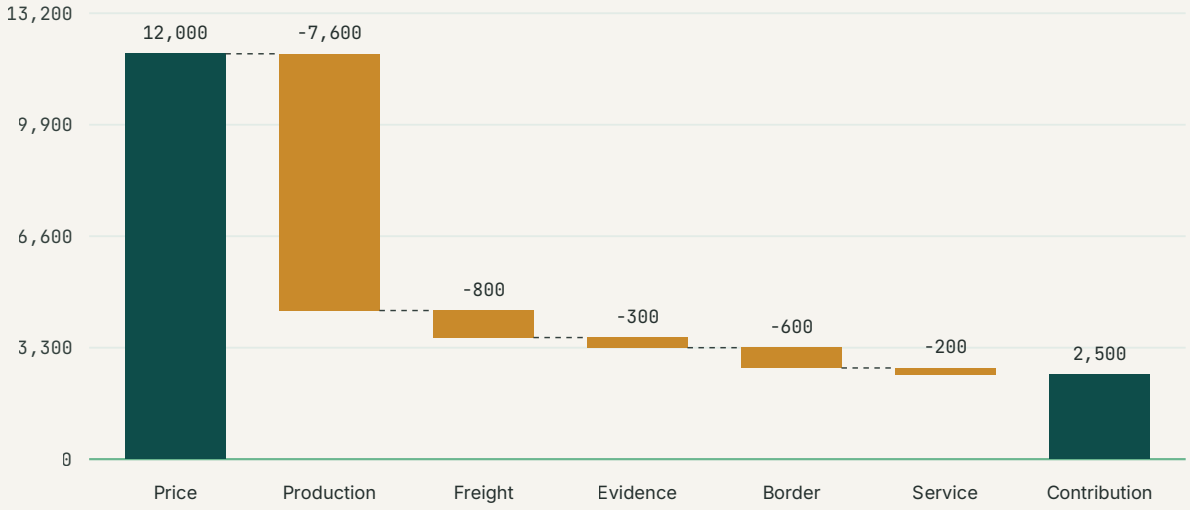
For an illustrative origin failure, assume an additional duty of 1,800, calculated as a hypothetical 30 percent rate on an assumed customs value of 6,000, plus document repair of 200. The contribution falls to 500. Neither the assumed tariff nor the customs value represents a verified route. The example holds other costs fixed to isolate the failure and assumes the existing border charges remain payable.

For an illustrative delivery failure, assume ten additional days at an attributable cost of 25 per garment per day and a separate buyer credit of 500. The extra delay cost is 250 and contribution falls to 1,750. If the origin and delivery failures occur together without further interaction, contribution becomes negative 250: 2,500 less 1,800, 200, 250 and 500. This is a constructed joint stress, not an estimated frequency or forecast.

Exhibit 59, p. 210 reconciles the illustrative base case. Its closing value is contribution before the excluded fixed costs and other items stated above. It is not a measured GFT margin, an export quotation or a statement of the duties applicable to a particular garment.

EXHIBIT 59 / ILLUSTRATIVE XAF PER GARMENT

The assumed base leaves XAF 1000 above the hurdle



ILLUSTRATIVE Illustrative planning inputs as of 30 October 2026, not market quotations. Price 12000 minus production 7600, freight and insurance 800, compliance 300, non-recoverable border charges 600 and service allowance 200 equals contribution 2500. Required contribution is assumed at 1500, leaving headroom 1000. Recoverable tax and excluded fixed costs are not included.

The illustrative maximum total compliance cost is 1,300, calculated as existing compliance cost of 300 plus headroom of 1,000, holding everything else constant. The maximum total freight and insurance cost is similarly 1,800, from 800 plus 1,000. These are alternative limits on the same headroom. Management cannot spend both increases together and still claim to preserve the hurdle.

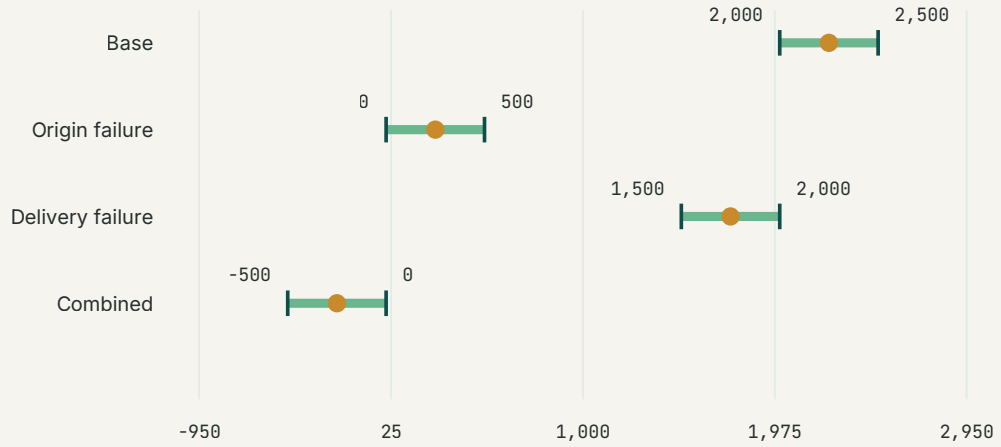
For illustrative additional delay alone, the headroom of 1,000 divided by the assumed daily cost of 25 allows forty extra days before reaching the contribution hurdle. With the separate illustrative buyer credit of 500, only 500 remains, giving twenty extra days. These financial limits are not delivery permissions. A buyer's contractual cancellation right, a storage restriction or a cash shortfall could stop the order earlier.

Test input-duty sensitivity at the input boundary. Assume in this illustrative model that the production cost above contains fabric with customs value of XAF 3,000 per garment and that a new duty is an additional unrecoverable cost. An increase of ten percentage points adds XAF 300. With every other input unchanged, XAF 1,000 of headroom corresponds to about 33.3 percentage points, calculated as 1,000 divided by 3,000 and multiplied by 100. This is an algebraic threshold, not a proposed tariff or a forecast of policy change.

Exhibit 60, p. 211 varies only the illustrative delay assumption between zero and twenty days at XAF 25 per day. Each interval retains the same origin and credit assumptions as its named case. The intervals are deterministic sensitivities, not confidence intervals. Their shared scale exposes the combined failure without implying that its frequency has been measured.

EXHIBIT 60 / ILLUSTRATIVE XAF PER GARMENT

Combined failures exhaust the assumed contribution



ILLUSTRATIVE Illustrative deterministic range for 0 to 20 extra days at 25 XAF per day. Base: 2500 minus delay. Origin: 2500 minus additional duty 1800, repair 200 and delay. Delivery: 2500 minus buyer credit 500 and delay. Combined: all deductions. Midpoints use 10 days. Required contribution is assumed at 1500. These are not probability intervals.

The illustrative range makes the decision clear: origin failure cannot meet the required contribution even without extra delay. Delivery failure reaches the hurdle at the outer bound. The combined case loses money throughout the range except at its break-even endpoint. A manager should therefore investigate origin evidence before buying expediting services. Faster delivery alone cannot repair the assumed origin economics.

Apply the same discipline to imported-input share without confusing cost share with legal origin. For an illustrative linear cost test, write additional duty as imported customs value multiplied by the assumed rate increase. Solving this expression for the maximum customs value gives an economic purchasing limit. It says nothing about whether an origin rule permits that input. Keep any legal transformation or content test separate and require both tests to pass.

13.7 LIQUIDITY CAN BIND BEFORE CONTRIBUTION DISAPPEARS

Run the reverse test against available cash as well as contribution. Construct the dated opening balance, confirmed receipts, unavoidable payments and proposed order payments. Identify the lowest balance and compare it with an explicitly approved cash reserve. A contribution-positive order can fail this test when cash must leave before the buyer pays. Moving the payment date is a different remedy from improving the selling price.

Treat proposed finance as conditional until its terms, availability and draw conditions are documented. Show whether the facility covers duty payments, inventory, receivables or another defined use. Do not count a potential refund and a borrowing secured against that refund as independent sources of permanent value. The planning decision should state which cash receipts are confirmed and which require another action before production can proceed.

13.8

Tie scenario switches to procurement and capacity gates

Convert a failed threshold into a spending instruction. The commercial lead should identify the affected order and renegotiation options. The production lead should identify material already cut, work still reversible and substitute styles that the line can actually make. Finance should show incremental cash and unavoidable exposure. The person responsible for origin should state what evidence is missing and whether it can be obtained honestly within the decision window.

Separate money already spent from money that can still be avoided. A loss-making new order should not be approved merely because material was previously purchased. Equally, cancelling an existing commitment should be compared with completion, diversion and negotiated settlement using future cash consequences. Show sunk expenditure for accountability, but do not count it again as a fresh outflow when comparing the remaining choices. Contractual obligations need their own review.

A fallback must specify product, buyer, acceptable specification, price, timing and cash collection. Available domestic capacity is not the same as a domestic customer. Before approving export-specific fabric, ask whether a different account accepts the composition, colour, labelling and pack format. Identify relabelling, reworking and testing costs. If the answer is unknown, value the fallback as unresolved inventory rather than a certain sale at the original export price.

Consider an illustrative diversion using the worked example's production cost of XAF 7,600 per garment. Assume a domestic selling price of 10,000, local delivery of 400, compliance of 100, service allowance of 200 and no export border charge. Contribution is 1,700. An additional illustrative relabelling cost of 300 reduces it to 1,400, below the assumed hurdle of 1,500. Diversion may still be preferable to another loss, but it does not automatically pass the original acceptance test.

Capacity gates should distinguish general improvements from route-specific exposure. Better production records may serve several customers, while specialised machinery or an exclusive fabric commitment may depend on a narrow route. Ask what capacity remains usable under the failure case and how quickly it can be reassigned. Test alternative output against real specifications and maintenance constraints. Do not assign a residual value simply because a machine has another theoretical use.

Use a staged authority rather than an unlimited approval. An investigation may justify classification work and supplier enquiries. A rehearsal may justify a small, explicitly bounded material commitment. Production release should require the approved evidence, price and cash plan. Further volume should depend on the observed result and the latest rule record. These are proposed management gates; they do not replace statutory or contractual obligations.

Do not allow a favourable headline to bypass the origin review. The EU guidance connects preferential treatment to the goods' qualifying status and supporting proof. GFT recommends reopening affected material orders when the applicable rule, supplier, composition or manufacturing sequence changes. An approved route should remain tied to its evidence version rather than to a reusable green label. [S09]

For every hold, define a release test. Obtain the missing record, secure an accepted price amendment, confirm funding or select a viable alternative route. Set a review point that leaves time for the action to work. If no permitted option preserves the required outcome, escalate the quantified loss for a decision. Quietly leaving a held order inside the production forecast disguises both the capacity exposure and the commercial problem.

13.9

Version the legal register like production data

GFT recommends maintaining a legal assumption register that can answer which orders used which rule. Give each entry a source publisher, source date, retrieval date, effective period, classification scope and reviewer. Link it to the affected product, bill of materials, cost model and shipment template. Retain the earlier version when a rule changes. Overwriting the old assumption would make a previous decision impossible to reconstruct.

Publication, access and effective dates serve different purposes. The AGOA extension law is dated 2 September 2026, while the CRS eligibility report used here is dated 14 August 2026. Their sequence explains why a planning register should update the programme endpoint without treating the earlier report's authorisation endpoint as current. It should also avoid inferring a country redesignation from an extension provision. [S01] [S35]

Keep the outline's source-date limitations visible. The Access2Markets entry retains its inherited October 2026 date, which corresponds to the visible site version rather than a demonstrated article publication date. The CNSC entry retains its inherited date; the opened article supports the implementation statement but does not establish that article date. Neither uncertainty changes those sources into tariff-line rulings. For an affected commitment, obtain the operative instrument and product treatment. [S09] [S25]

Exhibit 61, p. 214 defines a proposed control record. Its illustrative entries describe functions rather than actual GFT appointments or implemented software. The record makes evidence freshness and decision consequences inspectable without implying that a scheduled review can guarantee continuing eligibility.

EXHIBIT 61 / ILLUSTRATIVE PROPOSED CONTROL FIELDS

A rule change must identify the orders it affects

Record	Required content	Decision link
Source version	Publisher, date, retained text	Recheck changed claim
Legal scope	Product, route, effective period	Identify affected orders
Product version	Material and process record	Reassess origin
Economic version	Charge, payer, cash date	Reprice and fund
Review decision	Reviewer, evidence, limits	Release or hold spend
Observed result	Entry, query, cost, acceptance	Update next order

ILLUSTRATIVE Illustrative GFT recommendation for a versioned register, not an existing deployed system or evidence of legal compliance. Role names are proposed responsibilities, not claims about company staffing.

The register should have a proposed owner for each function, with a substitute when that person is unavailable. Commercial staff should receive the approved trading assumption and its expiry or review condition. Procurement should see affected materials and commitment limits. Finance should see the changed cash calendar. Technical origin reviewers should see the transformation record. Everybody needs the same decision version, although their working views may differ.

Retain unresolved interpretations as unresolved. Where a summary and an operative schedule appear inconsistent, preserve both source records, identify the exact disputed product and obtain clarification before relying on the preferred outcome. Do not average incompatible tariff rates or substitute a broad market-access statement for a product rule. An evidence conflict should generate a hold or a conservatively priced conditional case, with its basis explained.

Close the feedback loop after the shipment. Record the claimed treatment, accepted treatment, actual payments, clearance queries, delivery outcome and buyer settlement. Compare them with the approved assumptions and explain material differences. An accepted entry is useful route evidence for its own facts; it should not become an unconditional approval for a different supplier, product or legal period. Repeated performance can improve planning confidence while the gates remain explicit.

Test the register with a rehearsal before relying on it during a disruption. Select an approved illustrative order, change a material supplier or applicable treatment, and ask the team to identify every affected assumption. Check whether the purchasing hold, revised contribution, cash requirement and buyer instruction all point to the same version. Record any gap as a control defect with an owner. This is a proposed exercise, not evidence of an existing GFT test result.

Preserve the decision even when management accepts an exception. State the exposure, remaining uncertainty, approving authority, bounded commitment and next review condition. A deliberate exception is different from an undocumented assump-

tion change. Keep it visible in subsequent reporting so that a temporary concession cannot silently become the standard cost basis or an unconditional promise to other customers.

The resulting method joins feasibility to performance management and the digital record. Feasibility identifies the conditions under which a route contributes value. Performance management checks whether those conditions survive execution. The record preserves the evidence and changes the next commitment. This is GFT's recommended application of Warp and Signal to policy risk: decisions should follow the same thread from source to order to cash.

A policy option earns its place in the plan only when its failure has a funded response.

CHAPTER SOURCE NOTES

S01 Congressional Research Service. 2026-08-14.

S02 Office of the United States Trade Representative. 2020.

S35 United States Congress, GovInfo. 2026-09-02.

S09 European Commission, Access2Markets. 2026-10-14.

S20 South African Department of Trade, Industry and Competition. 2026.

S25 Cameroon National Shippers' Council. 2026-10-26.

GREEN FUTURE TECH

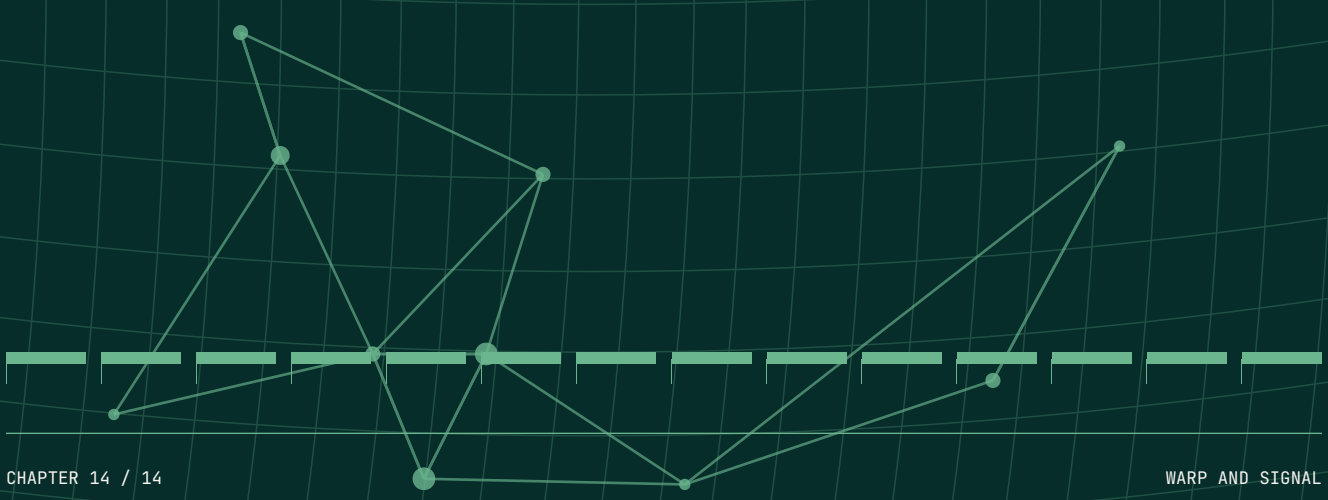
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14

PART IV: MEASURE THE ROUTE BEFORE SCALING IT / RECOMMENDATIONS AND ROADMAP

Build the access system before scaling orders

The first export team should be a cross-functional access cell whose evidence, delivery and repeat-order metrics are built before volume.



CHAPTER 14
DECISION TEST

The first export team should be a cross-functional access cell whose evidence, delivery and repeat-order metrics are built before volume.

An African apparel venture should build its trade-access system as a cross-functional operating cell before committing factory capacity to export orders. Across Cameroon and Central Africa, the recurring commercial error is to treat a headline tariff concession as an order book, sign production commitments, and discover at the border that product classification, yarn or fabric origin, documentary proof, chemical compliance or transit dispersion has erased the margin. [S03] [S09] [S30] Green Future Tech Limited (GFT), Hong Kong SAR, takes the opposite engineering sequence in its three-part Cameroon textile programme (covering the feasibility study, performance-management system design and digital strategy prepared on 31 January 2024 with sources refreshed in 2026): production is the warp, and measurement is the weft. Because about 95 percent of Cameroon's cotton fibre is exported raw while about 5 percent is processed locally against a national target of 50 percent local processing by 2030, market access is a tool for retaining industrial value rather than an abstract legal score. [R06] [R07] Converting that policy potential into cash requires sequencing routes from domestic proof to regional corridors and conditional European Union (EU) accounts, keeping the United States outside committed capacity while Cameroon remains ineligible under the African Growth and Opportunity Act (AGOA), and gating every capital outlay to verified shipment evidence. [S01] [S09] [S24] This chapter sets out the twelve-month execution roadmap, the conditions precedent for scaling, the access performance dictionary and the evidence-based policy mandate. It provides strategic and operational analysis, not legal, customs, tax or investment advice.

14.1

Approve routes in sequence, not by slogan

A commercial sequence succeeds when each new border adds only one layer of institutional friction at a time. Apparel sponsors frequently invert that discipline by pitching distant preferential markets before their production lines can hold a consistent bill of materials, a repeatable cut-make-trim cycle or a predictable domestic dispatch schedule. [S03] [S30] In GFT's operational architecture, route approval follows a four-stage hierarchy: first, domestic Cameroonian accounts; second, selected Central African Economic and Monetary Community (CEMAC) and African Continental Free Trade Area (AfCFTA) corridors; third, conditional EU export styles under the EU-Central Africa Economic Partnership Agreement (EPA) and Market Access Regulation (MAR); and fourth, a quarantined United States policy-upside register that carries zero committed capacity unless statutory eligibility and landed economics change. [S01] [S09] [S20] [S24]

14.2 DOMESTIC ACCOUNTS ESTABLISH THE FACTORY'S BASELINE SIGNAL

Domestic sales come first because they test garment construction, costing discipline, input procurement and order fulfilment without exposing early shifts to foreign customs regimes. [R06] [S25] In Cameroon, local transformation addresses the gap between raw-fibre export (about 95 percent) and local processing (about 5 percent), anchored by the 50 percent local-processing target by 2030 under the National Development Strategy (SND30). [R06] [R07] Since 1 January 2026, Cameroon has applied the harmonised Economic Community of Central African States (ECCAS) and CEMAC Common External Tariff (CET), approved under Decision No. 14/CEEAC/CCEG/XXV/24 of 18 October 2024, whose published-summary examples place

cotton and polyester fabrics, ready-to-wear clothing and accessories in the 40 percent duty band while keeping national value-added tax (VAT) and excise duties separate. [S25] [S26]

Even domestically, tariff protection is not a commercial guarantee. Because published-summary examples place both imported cotton or polyester fabrics and ready-to-wear garments in the same 40 percent band (pending Harmonized System line-by-line annex verification), a factory relying on imported third-country fabric without local or regional spinning and knitting can face input duties that offset finished-garment protection. [S25] [S26] Winning domestic retail, wholesale and uniform accounts therefore requires proving unit quality, fit, fabric sourcing and delivery at home first. [S24] [S25]

14.3 REGIONAL CORRIDORS TEST CROSS-BORDER EXECUTION BEFORE INTERCONTINENTAL EXPOSURE

Once domestic repeat orders stabilise, the second stage expands into selected CEMAC and AfCFTA corridors route by route. [S20] [S24] Intra-African trade accounts for only 15 to 17 percent of African exports, yet World Bank and Agence française de développement analysis shows that it is more manufacturing-intensive than external trade while constrained by inefficient borders, fragmented payments and procedural gaps. [S24] Within CEMAC, multilateral surveillance records intracommunity trade growth of 2.2 percent between 2023 and 2024 amid infrastructure deficits and informal flows, after a 2019 United Nations Economic Commission for Africa (UNECA) study estimated Central African intraregional trade at 3.1 percent. [S27] [S28]

Under the AfCFTA, institutional milestones advanced by 2026, but corridor execution remains selective. South Africa's Department of Trade, Industry and Competition (March 2026) and the tralac trade law centre (September 2026) report that the African Union Assembly adopted the remaining automotive, clothing and textile rules of origin in February 2026, bringing agreed rules to 100 percent of tariff lines. [S20] [S21] Simultaneously, the August 2026 AfCFTA Secretariat factsheet records 93.6 percent Appendix IV coverage alongside the transitional Ministerial Directive on textiles and apparel, and the July 2026 tariff-offer register counts 48 verified and adopted schedules, 26 gazetted schedules and 12 State Parties that had notified trading under AfCFTA preferences. [S36] [S37] Because gazetting domesticates tariff schedules for traders at importation, the access cell approves specific gazetted corridors rather than assuming uniform continental access. [S32] [S37]

14.4 THE EUROPEAN UNION IS A CONDITIONAL THIRD STAGE AND THE UNITED STATES REMAINS EXCLUDED

The third stage introduces export styles engineered for the EU under the interim EPA (signed in 2009 and provisionally applied since 4 August 2014) and Regulation (EU) 2016/1076 (the MAR). [S06] [S07] [S11] While the EPA eliminates EU customs duties across Harmonized System (HS) Chapters 1 to 97 excluding Chapter 93 for originating Central African goods, preferential entry requires satisfying product-specific origin rules, direct-transport evidence, EUR.1 or invoice-declaration proof, and EU rules on fibre labelling, chemicals and product safety. [S06] [S09] [S10] [S15] [S16] [S17]

The fourth stage keeps the United States outside the base case. Although Congress retroactively reauthorised AGOA in February 2026 through 31 December 2026 (Public Law 119-75) and extended AGOA, the regional apparel programme and the

third-country fabric rule through 31 December 2028 on 2 September 2026 (Public Law 119-103), Cameroon remains ineligible in 2026 following its termination effective 1 January 2020 and no reinstatement in the 2024 review. [S01] [S02] [S04] [S35] Even after any future country redesignation, apparel benefits would still require a textile visa and anti-transshipment system plus lesser-developed beneficiary third-country fabric qualification. [S03] [S05]

14.5 THE FIRST EXPORT TEAM IS AN INTEGRATED ACCESS CELL

To enforce this four-stage sequence, the factory must not isolate trade compliance in a shipping clerk role or delegate it to an external forwarder. [S05] [S14] Instead, the first export team operates as a cross-functional access cell uniting six functions:

1. **Product engineering and merchandising**, fixing 6-digit to 10-digit HS classifications, fibre percentages and construction specifications before sample lock. [S11] [S15]
2. **Sourcing and material control**, mapping yarn, fabric, sewing thread and trims to supplier declarations, origin rules and CET bands. [S09] [S22] [S25]
3. **Production planning and shop-floor tracking**, recording lot-by-lot transformation steps from spinning or knitting through cutting, sewing and packing. [S05] [S11] [S22]
4. **Quality and regulatory assurance**, compiling statutory fibre-labelling disclosures, chemical screenings and product-safety technical files. [S15] [S16] [S17]
5. **Logistics and customs execution**, managing routing, direct-transport evidence, origin certificates, broker instructions and transit timestamps. [S09] [S14] [S30]
6. **Commercial and finance control**, pricing the full border stack, auditing preference utilisation and gating capacity to repeat orders. [S03] [S18] [S25]

> **GFT NOTE**
>
> In GFT's Cameroon textile programme, the access cell is formed during pre-production by four named leads from product engineering, procurement, shop-floor quality, and logistics and finance. Every export style requires joint sign-off from all four leads on a single route card before any quotation is issued to a foreign buyer. [S09] [S14] [S22]

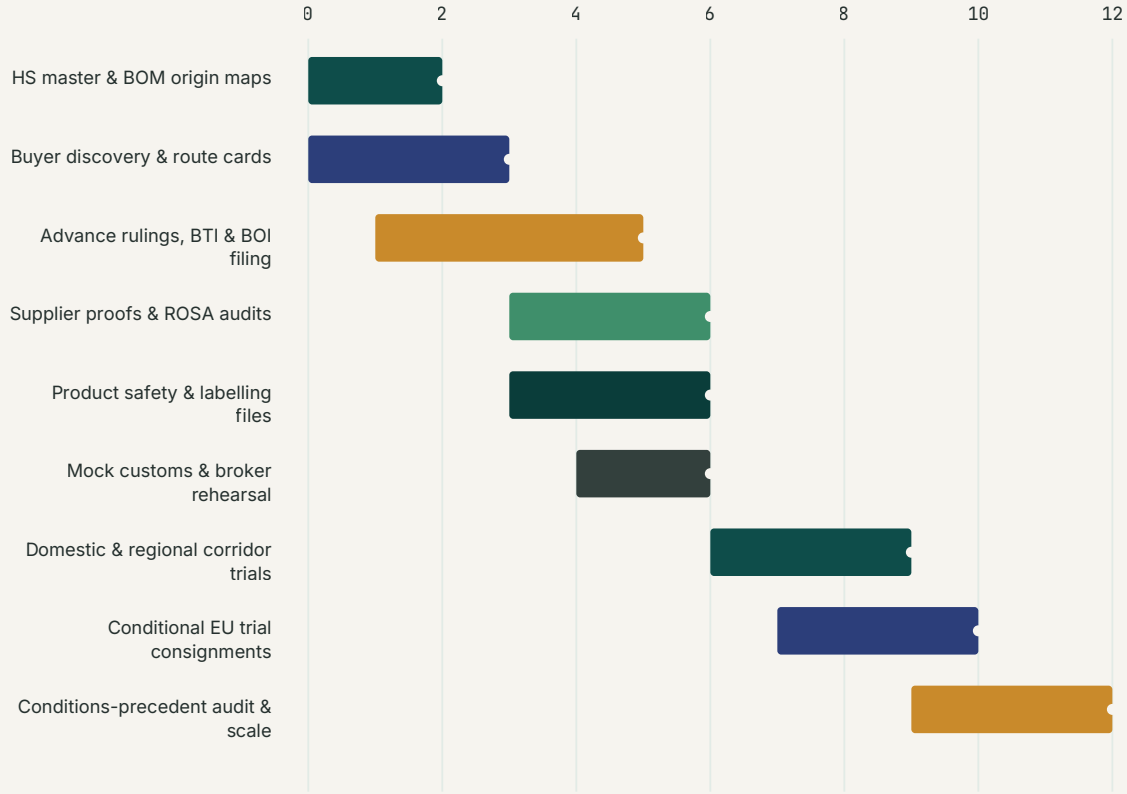
14.6

Use the first ninety days to make products and buyers legible

The first ninety days (months 0 to 3) build the technical, documentary and commercial baselines that prevent failed shipments later. [S09] [S22] [S31] As shown in **Exhibit 62**, p. 220, gating expenditure to evidence across twelve months starts by making both the initial product portfolio and target buyer accounts legible to customs authorities and factory planners. [S05] [S09] [S22] [S30] [S1405]

EXHIBIT 62 / MONTHS FROM ACCESS-CELL LAUNCH

A twelve-month access roadmap gates spend to evidence



ILLUSTRATIVE [S05] [S09] [S22] [S30] [S1405] Illustrative twelve-month execution sequence for an apparel access cell. Phase boundaries reflect documentary, product-compliance, transport and pre-clearance lead times (including the 120-day EU Binding Origin Information decision window in S1405 and proof requirements in S05, S09, S22 and S30), not a historical GFT factory schedule.

Exhibit 62, p. 220 illustrates how the twelve-month sequence overlaps technical preparation with statutory customs timelines. An illustrative Gantt schedule cannot guarantee that a customs authority or laboratory will respond on the exact day assumed, nor is it a realised GFT project record; its purpose is to show why pre-clearance filings and supplier evidence must start in quarter one if trial orders are to clear customs in quarter three. [S09] [S22] [S1405]

14.7 LOCK CLASSIFICATION AND BILL-OF-MATERIALS ORIGIN MAPS BEFORE QUOTING PRICES

During days 0 to 60, the access cell builds a controlled HS classification master and bill-of-materials (BOM) origin map for initial garments in HS Chapters 61 and 62. [S05] [S11] [S22] Under EU Regulation (EU) 2016/1076, the general 15 percent ex-works value tolerance for non-originating materials is excluded for HS Chapters 50 to 63, subjecting every garment heading to specific Annex II rules and textile tolerances. [S11] Similarly, AfCFTA qualification depends on the Appendix IV rule for the tariff heading alongside the February 2026 adopted rules or transitional directive provisions. [S20] [S22] [S36]

For each style, the cell maps lint cotton, yarn, fabric, sewing thread, linings, buttons, zippers, labels and packaging. [S05] [S09] [S22] To audit EU eligibility during days 0 to 90, the team uses the European Commission's Rules of Origin Self-Assessment tool

(ROSA) on Access2Markets, which guides companies through step-by-step product questionnaires, explains cumulation and tolerances, specifies origin proofs, and generates downloadable compliance reports for suppliers. [S1403]

14.8 FILE ADVANCE RULINGS AND BINDING INFORMATION APPLICATIONS EARLY

Because administrative rulings take months, the ninety-day window initiates formal pre-importation rulings where styles involve trim tolerances, mixed fibres or cumulation. [S1401] [S1404] [S1405] Under Article 3 of the World Trade Organization (WTO) Trade Facilitation Agreement (TFA), each Member must issue a written advance ruling in a reasonable, time-bound manner prior to importation setting forth treatment on tariff classification and origin. [S1401]

For EU routes, the European Commission provides Binding Tariff Information (BTI) and Binding Origin Information (BOI). [S1404] [S1405] A BTI decision fixes product classification for three years across all EU customs administrations. [S1404] A BOI decision certifies origin for three years, but authorities have 120 days from registration to decide, and Access2Markets warns that a BOI decision does not exempt the shipment from presenting proof of origin at clearance. [S1405] That 120-day statutory window explains why **Exhibit 62**, p. 220 initiates filings in month 1. [S09] [S1404] [S1405]

14.9 SELECT TRIAL BUYERS BY PRODUCT FIT AND DELIVERY FEASIBILITY, NOT HEADLINE TARIFF MARGIN

In parallel, the commercial lead uses days 0 to 90 to check actual trade flows and interview buyers. [S03] [S31] Using UN Comtrade (which records goods trade statistics from close to 200 countries and areas since 1962), the cell checks observed 6-digit HS bilateral flows before sizing any route. [S31] Where observed apparel flows are zero or minimal, the route is treated as an unproven corridor requiring small pilots. [S18] [S31]

Buyer selection prioritises product fit and lead-time tolerance over tariff margin. [S03] [S30] United States International Trade Commission (USITC) analysis confirms that slow speed to market and buyer demands for quick turnaround constrain sub-Saharan African apparel sourcing. [S03] World Bank tracking reports a 44-day global container average with a 10.5-day standard deviation, while Cameroon's 2023 Logistics Performance Index (LPI) score of 2.1 (from a late 2022 survey) underscores port and corridor variability. [S30] Early trial accounts should therefore be domestic buyers, regional distributors and EU replenishment importers rather than fast-fashion accounts. [S03] [S24] [S30]

14.10 CODIFY EVERY ROUTE ON A SINGLE OPERATIONAL ROUTE CARD

By day 90, the access cell records each style-and-corridor pair on a standardised route card. **Exhibit 63**, p. 222 summarises the four regime parameters as of 30 October 2026. [S01] [S05] [S09] [S10] [S22] [S25] [S35]

EXHIBIT 63 / OPERATIONAL ROUTE PARAMETERS

The access cell manages four distinct documentary and threshold regimes

Regime route	Cameroon status (Oct 2026)	Self-declaration limit	Proof validity	Roadmap sequence gate
Domestic & CEMAC / ECCAS	CET active 1 Jan 2026; 40% top band examples	Regime-specific regional transit & origin	Per CEMAC customs rules	Stage 1 & 2: Baseline & regional proof
AfCFTA corridors	Gazetted state; Feb 2026 RoO adoption reported	Up to US$5,000 or approved exporter	12 months from issuance	Stage 2: Corridor-by-corridor pilot
EU EPA & MAR	DFQF for originating goods; applied since 2014	Up to EUR 6,000 or approved exporter	10 months from issuance	Stage 3: Conditional export option
US AGOA	Ineligible in 2026 (Act extended to Dec 2028)	None; requires certificate & apparel visa	Shipment-specific entry	Stage 4: Excluded from base case

SOURCED [S01] [S05] [S09] [S10] [S22] [S25] [S35] Compiled from official regime rules as of 30 October 2026: CEMAC and ECCAS CET (S25), AfCFTA Rules of Origin guide (S22), EU-Central Africa EPA and MAR (S09, S10) and AGOA statutory and OTEXA rules (S01, S05, S35).

As **Exhibit 63**, p. 222 shows, no two regimes share the same threshold, validity clock or status. [S01] [S05] [S09] [S22] [S25] A route card prevents blending provisions across regimes, though it never replaces checking the national gazette and tariff annex in force at dispatch. [S09] [S22] [S25] [S37]

14.11

Use the next two quarters to prove the evidence and the corridor

Months 3 to 9 convert the ninety-day design into operational evidence. [S05] [S09] [S15] [S22] Quarter two (months 3 to 6) builds supplier declarations, product-compliance files and broker rehearsals; quarter three (months 6 to 9) runs bounded paid trial shipments across domestic, regional and qualifying EU corridors while logging every query, cost and timestamp. [S14] [S18] [S30]

14.12 ASSEMBLE UPSTREAM SUPPLIER DECLARATIONS AND TRANSFORMATION LOGS IN MONTHS 3 TO 6

During months 3 to 6, procurement and shop-floor leads collect signed supplier declarations for yarn, fabric and trims, verifying whether inputs are wholly obtained, sufficiently worked in Cameroon, or eligible for cumulation under EU EPA or AfCFTA rules. [S09] [S12] [S22] While Asian least-developed countries (LDCs) expanded apparel supply after the EU's 2011 Everything But Arms (EBA) shift from double to single transformation, Cameroon trades under the EPA and MAR rather than EBA, so the cell verifies whether each HS 61 or HS 62 rule requires spinning from yarn or permits manufacture from qualifying fabric. [S09] [S10] [S11] [S13] [S29]

Inside the factory, GFT's digital architecture links material receipts to batch transformation logs (yarn lots, knitting or weaving sheets, dyeing cards, cutting markers, sewing tallies and packing lists) so any retroactive audit under AfCFTA Article 17 or the EPA protocol can reconcile input-to-output mass balance immediately. [S05] [S09] [S22]

14.13 BUILD THE NON-CUSTOMS PRODUCT-COMPLIANCE PACK BEFORE BOOKING FREIGHT

Because an origin certificate clears only the tariff gate, the quality lead compiles a three-part statutory product dossier during months 3 to 6: [S15] [S16] [S17]

- **Fibre-composition labelling**: Regulation (EU) No 1007/2011 mandates accurate fibre names and percentages, requires animal-origin disclosures, and makes the EU importer responsible for label supply and accuracy when the manufacturer is outside the Union. [S15] Label proofs and lab tests are locked before cutting. [S15]
- **Chemical restrictions screening**: The European Chemicals Agency (ECHA) includes clothing among articles covered by REACH. [S16] The cell screens dyes, finishes, prints and fasteners against REACH Annex XVII restrictions and Substance of Very High Concern (SVHC) limits, archiving supplier declarations and accredited laboratory reports. [S16]
- **General product safety technical documentation**: Regulation (EU) 2023/988 (GPSR) requires manufacturers to draw up technical documentation proving product safety and requires a responsible EU economic operator for non-EU goods. [S17] The route card names the EU operator and locks the technical file before dispatch. [S17]

14.14 REHEARSE THE DOSSIER AND RUN PAID CORRIDOR TRIALS IN MONTHS 6 TO 9

Before the first paid export consignment leaves in month 6, the access cell runs a mock verification and broker rehearsal using a complete dummy shipment file submitted to both exporting and importing brokers. [S05] [S09] [S14] [S22]

PRE-SHIPMENT MOCK VERIFICATION PROTOCOL

To pass the month-6 rehearsal gate, the access cell audits six reconciliations on a sample batch: 1. **Quantity and net-weight identity**: Invoice piece counts and net weights match the packing list, cutting log and origin certificate with zero unrecorded variance. [S05] [S14] [S22] 2. **HS rule and tolerance check**: The tariff code on the export declaration and import Single Administrative Document (SAD) matches the MAR or AfCFTA Appendix IV rule, without applying the excluded 15 percent general tolerance to HS Chapters 50 to 63. [S11] [S14] [S22] 3. **Threshold and signatory check**: Confirm whether EU value is up to EUR 6,000 (invoice declaration by any exporter) or requires an EUR.1 or approved-exporter status (10-month validity), and whether AfCFTA value is up to US$5,000 or requires a certificate or approved-exporter declaration (12-month validity). [S09] [S10] [S22] 4. **Direct-transport integrity**: Confirm that routing moves directly or holds required customs-control evidence for transshipment. [S09] [S10] [S22] 5. **Product-safety and label sign-off**: Confirm importer sign-off on Regulation (EU) No 1007/2011 labels, REACH tests and Regulation (EU) 2023/988 technical files. [S15] [S16] [S17] 6. **Tax and duty stack reconciliation**: Reconcile customs value, preferential duty, national VAT and excise duties, brokerage and port charges. [S14] [S25] [S26]

In months 6 to 9, the cell dispatches bounded paid trials across domestic accounts, gazetted CEMAC and AfCFTA corridors, and qualifying EU orders (initially structured within the EUR 6,000 invoice-declaration limit or with a verified EUR.1). [S09] [S20] [S22] [S24] Each trial logs timestamps from packing and certificate stamping to port gate-in, vessel departure, import clearance and buyer receipt, comparing dispersion against the World Bank's 44-day container average and 10.5-day standard deviation. [S14] [S30]

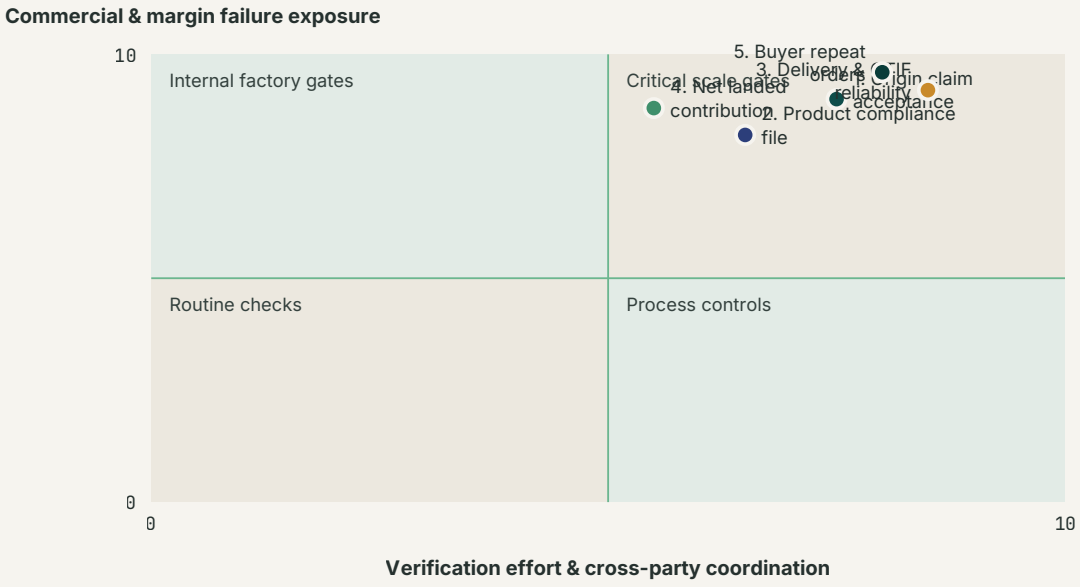
14.15

Scale only against conditions precedent

Quarter four (months 9 to 12) governs capital commitment. [S09] [S15] [S30] A factory must never add export sewing lines or long-lead fabric contracts simply because one trial parcel cleared customs. Scaling order volume requires passing five formal conditions precedent, mapped in **Exhibit 64**, p. 224. [S01] [S09] [S15] [S30]

EXHIBIT 64 / ILLUSTRATIVE GATE CRITICALITY AND EFFORT (0 TO 10)

Five conditions precedent decide whether to scale



DERIVED [S01] [S09] [S15] [S30] Derived gate matrix plotting the five mandatory conditions precedent (origin acceptance, product compliance, delivery reliability, landed cash contribution and repeat buyer orders) across verification complexity (x-axis) and commercial failure exposure (y-axis), derived from legal and operational constraints in S01, S09, S15 and S30. Coordinates are analytical placements on a 0 to 10 scale, not statistical measurements.

Exhibit 64, p. 224 places all five conditions precedent in the high-exposure upper half of the decision space, showing why none can be waived before scaling. [S01] [S09] [S15] [S30] Because the 0 to 10 coordinates are analytical placements reflecting multi-party coordination and margin risk, the matrix is a governance framework rather than a statistical regression. [S09] [S15] [S30]

14.16 DEFINE THE OWNER, EVIDENCE AND FAILURE RESPONSE FOR EACH CONDITION PRECEDENT

Each condition precedent carries a documentary test, a named owner and a failure response:

1. **Condition Precedent 1 (Accepted origin claims without unresolved queries)**: Owned by the logistics and sourcing leads, this gate requires reconciled import entries (EU SAD or AfCFTA declaration) confirming preferential duty at first presentation across consecutive trials; any failure freezes preferential pricing and reverts to the MFN or CET fallback while re-engineering the BOM or filing a BOI request. [S09] [S14] [S22] [S25] [S1405]
2. **Condition Precedent 2 (Complete statutory and buyer product-compliance files)**: Owned by the quality lead and importer, this gate requires approved Regulation (EU) No 1007/2011 fibre labels, clean REACH chemical test reports, signed Regulation (EU) 2023/988 technical files, a named EU operator and zero buyer quality rejections; any failure halts dispatch and replaces non-compliant suppliers. [S15] [S16] [S17]
3. **Condition Precedent 3 (Measured delivery dispersion and on-time-in-full reliability)**: Owned by the logistics and planning leads, this gate requires timestamp logs proving that median transit and upper-percentile tail delays stay within the buyer's window without air freight; excessive dispersion restricts the route to non-seasonal replenishment or triggers re-routing. [S03] [S24] [S30]
4. **Condition Precedent 4 (Positive net landed cash contribution after all access costs)**: Owned by the finance lead, this gate requires post-shipment accounting proving that ex-works revenue minus manufacturing cost, input tariffs (including any 40 percent CET duties), origin fees, testing, brokerage, freight, national taxes and delay financing beats the hurdle rate; a shortfall triggers repricing or approved-exporter self-certification. [S09] [S14] [S19] [S22] [S23] [S25]
5. **Condition Precedent 5 (Paid repeat purchase orders from trial accounts)**: Owned by the commercial lead, this gate requires signed second and third commercial reorders from the trial buyer at target unit economics; without reorders, capacity remains on domestic and proven regional accounts. [R06] [S03] [S24]

WORKED EXAMPLE: GATING A CONDITIONAL EU TRIAL CORRIDOR BEFORE CAPACITY EXPANSION

Consider an explicitly illustrative evaluation of a Cameroonian factory testing knitted cotton polo shirts (HS 6105.10) on a conditional EU trial under the EPA and MAR. [S09] [S11] All quantities, prices and costs are illustrative assumptions demonstrating GFT's arithmetic, not observed GFT results or forecasts.

Suppose in months 6 to 9 the factory dispatches four illustrative EU trial consignments of 1,200 polo shirts each (4,800 pieces) at an illustrative ex-works price of EUR 5.00 per piece, valuing each consignment at EUR 6,000 ex-works (total revenue EUR 24,000, or about XAF 15,742,968 at the fixed peg of XAF 655.957 per euro). [R32] [S09] Keeping each trial consignment at EUR 6,000 allows invoice declarations under the EU-Central Africa EPA threshold (valid for 10 months) while approved-exporter status is pending. [S09] [S10]

Across the four consignments, the finance lead records:

- **Eligibility versus accepted preference**: All 4,800 pieces (EUR 24,000) qualify using locally ginned and spun Cameroonian cotton. [R06] [S09] [S11] On Consignment 2 (1,200 pieces, EUR 6,000), a carrier transshipment lacks complete direct-transport evidence at EU import clearance, so the importer pays the illustrative 12 percent MFN duty (EUR 720). [S09] [S10] [S14] Preference-eligible sales are EUR 24,000, but accepted preferential sales are EUR 18,000 (3,600 pieces), giving an illustrative first-time acceptance rate of 75.0 percent ($\text{EUR } 18,000 \div \text{EUR } 24,000$). [S03] [S18]
- **Landed contribution**: With illustrative manufacturing and local fabric cost at EUR 3.40 per piece (EUR 16,320), illustrative REACH and labelling lab amortisation at EUR 0.25 per piece (EUR 1,200), illustrative brokerage at EUR 0.20 per piece (EUR 960), the EUR 720 MFN duty deduction on Consignment 2, and EUR 480 in illustrative buffer financing for a 9-day port dwell variance, net contribution is $\text{EUR } 24,000 - (\text{EUR } 16,320 + \text{EUR } 1,200 + \text{EUR } 960 + \text{EUR } 720 + \text{EUR } 480) = \text{EUR } 4,320$, or an illustrative EUR 0.90 per piece (18.0 percent) against an illustrative hurdle of EUR 0.85 per piece (17.0 percent). [S14] [S15] [S16] [S30]
- **Month-9 gate decision**: Although contribution (EUR 0.90) passes, Condition Precedent 1 (75.0 percent acceptance versus a 95.0 percent illustrative gate) and Condition Precedent 3 (direct-transport control) fail on Consignment 2. [S09] [S10] The cell withholds approval for scaling to 10,000-piece orders in month 10 until approved-exporter status is granted above EUR 6,000 and two consecutive direct-transport shipments clear EU customs at 100 percent acceptance. [S09] [S10] [S14]

14.17 REOPEN ROUTE AND SOURCING DECISIONS WHENEVER LEGAL REGISTERS SHIFT

Even after scaling in months 9 to 12, approval is reopened whenever legal registers, products or suppliers change: [S01] [S20] [S25]

- **CET annex or tax updates**: Revisions to HS-line classifications or national tax rules under the 1 January 2026 ECCAS and CEMAC CET trigger a full input-and-output margin recalculation. [S25] [S26]

- **AfCFTA schedule gazetting or rule updates**: Because the August 2026 Secretariat factsheet cites the transitional textile directive and 93.6 percent Appendix IV coverage while the March 2026 South African update and September 2026 tralac barometer report 100 percent agreed rules after the February 2026 AU Assembly adoption, the cell re-verifies the operative legal text and partner gazette whenever a corridor updates its schedule. [S20] [S21] [S32] [S36] [S37]
- **United States statutory or beneficiary changes**: While AGOA runs through 31 December 2028 (Public Law 119-103) with Cameroon ineligible in 2026, any future USTR reinstatement triggers a Stage 4 review checking textile visa certification, lesser-developed 3CF status, CITA caps (set for 1 October 2026 to 30 September 2027 at 1,690,799,016 square metre equivalents overall and 845,399,508 square metre equivalents for the 3.5 percent 3CF sub-limit), and non-MFN presidential tariffs. [S01] [S02] [S05] [S35] [S38]

14.18

Measure whether access converts into durable business

A factory needs a shift-level and shipment-level measurement system separating legal eligibility, documentary execution and buyer demand. [S03] [S18] [S30] In GFT's Cameroon textile programme, performance management and digital records trace every batch from fibre receipt to buyer reorder.

14.19 SEPARATE ELIGIBLE SALES, CLAIMED SALES AND ACCEPTED PREFERENTIAL SALES

Trade reporting often confuses agreement scope or aggregate national utilisation with apparel performance. [S03] [S18] An International Trade Centre (ITC) evaluation reports Cameroon's preference utilisation on dutiable exports to the EU at 98.7 percent (with Ghana at 97.9 percent and Jamaica at 97 percent), which reflects aggregate dutiable exports rather than HS 61 or HS 62 apparel. [S18] [S31] Similarly, USITC defines AGOA utilisation as imports claiming preference divided by imports of AGOA-eligible products, reporting that nearly 99 percent of 2021 AGOA apparel entries used the third-country fabric (3CF) rule (and 2025 AGOA apparel imports totalled US$720.2 million within US$5.0 billion of AGOA imports). [S01] [S03] Neither figure measures demand or cap fill against the 845,399,508 square metre equivalent 3CF limit. [S03] [S18] [S38]

The GFT access dashboard therefore tracks four separate revenue tiers by product and corridor: (1) total corridor sales ($\text{Rev}_{\text{total}}$), (2) preference-eligible sales (Rev_{elig}), (3) preference-claimed sales ($\text{Rev}_{\text{claim}}$), and (4) preference-accepted sales (Rev_{acc}). [S03] [S09] [S14] [S18] [S22] [S31] **Exhibit 65**, p. 228 pairs those dashboard tiers with their empirical source benchmarks. [S03] [S18] [S19] [S22] [S23] [S30]

EXHIBIT 65 / PROGRAMME INDICATORS AND SOURCE BENCHMARKS

The access dashboard separates eligibility, execution and demand

98.7% **Aggregate EU utilisation** Cameroon all dutiable EU exports (S18); track HS61/62 separately	**45%** **Origin NTM incidence** Share of partner NTMs in Mauritius apparel survey (S19)	**-19%** **Certificate volume drag** Export volume drop when authority issues origin doc (S23)
44d / 10.5d **Global transit dispersion** World Bank container mean & SD (S30); log corridor tail	**10m / 12m** **Proof validity clocks** EU EPA 10 months (S09) vs AfCFTA 12 months (S22)	**~99%** **3CF provision share** 2021 AGOA apparel share using 3CF (S03), not cap fill

DERIVED [S03] [S18] [S19] [S22] [S23] [S30] Derived indicator architecture pairing GFT access-cell metrics with the empirical benchmarks that motivate them: aggregate EU dutiable-export utilisation (S18), AGOA 3CF share (S03), origin NTM share in Mauritius (S19), export volume reduction from authority-issued origin certificates (S23), AfCFTA proof validity (S22) and global container tracking dispersion (S30).

As **Exhibit 65**, p. 228 shows, each metric counters an empirical failure mode. [S03] [S18] [S19] [S22] [S23] [S30] External comparator figures (such as the 45 percent NTM share in Mauritius or the 19 percent volume drop from government-issued certificates) are diagnostic benchmarks, never historical GFT factory claims. [S19] [S23]

14.20 TRACK NINE OPERATIONAL INDICATORS ACROSS DAILY, WEEKLY AND MONTHLY CADENCES

The access cell reviews nine operational indicators across shift, weekly and monthly cadences:

Indicator code and name	Exact calculation formula and unit	Review cadence and owner	Operational trigger and corrective action
KPI-1: Dossier completeness rate	Share of released export lots holding a complete 6-part dossier before dispatch (percent) [S05] [S09] [S14]	Daily shift release; Logistics and Quality leads [S14] [S15]	Any lot below 100 percent is held at packing before customs booking [S09] [S14]
KPI-2: First-time claim acceptance	$\text{Rev}_{\text{acc}} \div \text{Rev}_{\text{claim}}$ at import customs without query or MFN fallback (percent) [S03] [S14] [S18]	Monthly by corridor; Customs and Finance leads [S14] [S18]	Below 95 percent illustrative gate triggers BOM audit and broker pre-check [S09] [S22]
KPI-3: Origin exception rate	Share of batches with an unplanned yarn, fabric or trim substitution altering origin (percent) [S11] [S22]	Weekly production review; Sourcing and Planning leads [S11] [S22]	Unapproved substitution freezes preferential declarations on affected lots [S09] [S22]
KPI-4: Customs query & hold rate	Share of shipments facing documentary query, valuation challenge or inspection (percent) [S14] [S19]	Monthly by border post; Logistics lead [S14] [S30]	Two consecutive queries on one HS line trigger BTI, BOI or TFA Article 3 filing [S1401] [S1404] [S1405]
KPI-5: Certificate cycle time	Days from packing sign-off to stamped EUR.1 or AfCFTA certificate issuance (days) [S09] [S22] [S23]	Weekly; Logistics lead [S09] [S22]	Cycle above 3 illustrative working days triggers approved-exporter filing [S09] [S22] [S23]
KPI-6: Corridor transit dispersion	Median and 90th-percentile days from factory gate to buyer receipt by leg (days) [S30]	Monthly by corridor; Logistics lead [S30]	90th-percentile above buyer window triggers buffer or routing change [S03] [S30]
KPI-7: On-time-in-full (OTIF)	Share of orders delivered within agreed window and complete quantity (percent) [S03] [S30]	Monthly by account; Commercial and Planning leads [S03] [S30]	Drop below buyer SLA halts new account onboarding on that corridor [S03] [S30]
KPI-8: Net landed contribution	Ex-works price minus manufacturing, CET input duty, compliance, freight, taxes and delay (EUR/XAF) [S14] [S19] [S25]	Monthly per style and corridor; Finance lead [S14] [S25]	Contribution below hurdle triggers reverse stress test and BOM or price revision [S19] [S25]
KPI-9: Account repeat-order rate	Share of trial accounts placing second and third paid orders within 6 months (percent) [S03] [S24]	Quarterly review; Commercial lead [S03] [S24]	Zero repeat orders after two trials moves corridor to watch status [S24]

GUARD AGAINST FALSE PRECISION IN EARLY TRIAL METRICS

When a factory has dispatched only a few trial consignments, a single hold moves percentage rates by 20 to 50 percentage points. Always report raw counts alongside percentages (such as 3 of 4 illustrative trial shipments accepted) and never present small-sample trial ratios as steady-state capabilities. [S03] [S18] [S30]

14.21

Advocate for implementation that lowers friction without lowering control

While a factory treats customs rules as fixed when pricing an order, its shipment dossiers provide audited evidence for public-private policy dialogue, replacing generic complaints with exact time-and-cost logs. [S19] [S23] [S24] [S30]

14.22 ORIGIN ADMINISTRATION AND BORDER PROCEDURES ARE MEASURABLE POLICY VARIABLES

How a state administers origin and clearance shapes trade volumes directly. [S19] [S23] [S24] In the ITC survey in Mauritius, 45 percent of reported partner-country non-tariff measures in textiles and clothing were rules of origin and certificate measures. [S19] Moreover, World Bank research shows that requiring a government authority to issue origin documents reduces export volume by 19 percent compared with self-certification. [S23]

Both the EU EPA and AfCFTA already allow self-declarations up to EUR 6,000 and US$5,000 respectively, and allow approved exporters to self-declare above those thresholds under customs audit. [S09] [S10] [S22] Where national approved-exporter procedures remain slow or unused, apparel exporters bear that 19 percent drag unnecessarily. [S19] [S23] [S24]

14.23 ALIGN NATIONAL TRADE FACILITATION COMMITMENTS WITH APPAREL CORRIDOR NEEDS

Cameroon's WTO Trade Facilitation Agreement Database profile (ratified 30 November 2018) records a 100.0 percent rate of implementation commitments as governed by the TFA (February 2017 to March 2025), and an 85.3 percent rate as communicated by the Member (February 2017 to December 2030), with 18 Category C measures and 7 overdue notifications, including unpresented transparency notifications on import/export procedures (Article 1.4), single window (Article 10.4.3), customs brokers (Article 10.6.2) and customs cooperation contacts (Article 12.2.2). [S1402]

Four evidence-based reforms directly reduce garment export friction without weakening customs control: 1. **Operationalise approved-exporter authorisation**: Publish clear audit checklists under the EU EPA and AfCFTA (Annex 2 Article 20) so factories with digital batch traceability can self-declare origin above EUR 6,000 and US$5,000. [S09] [S22] [S23] 2. **Publish time-bound advance-ruling workflows**: Implement accessible WTO TFA Article 3 written advance rulings on classification and origin for HS Chapters 50 to 63 before shipment. [S11] [S1401] [S1402] 3. **Publish HS-line annexes and input-relief rules for the 2026 CET**: Provide machine-readable HS-line annexes and relief procedures for non-produced trims and technical inputs where published CET summaries place fabrics and garments in the 40 percent band.

[S25] [S26] 4. **Synchronise AfCFTA corridor verification across CEMAC borders**: Connect national gazetting to electronic verification of 12-month AfCFTA certificates across regional border posts. [S20] [S21] [S22] [S32] [S37]

14.24 CONTRIBUTE MEASURED CORRIDOR EVIDENCE THROUGH GFT'S PROGRAMME ARCHITECTURE

GFT's policy contribution is measured route evidence rather than subsidy lobbying. [S19] [S24] [S30] Through its Cameroon textile programme (feasibility study, performance-management system design and digital strategy) and market-access tools, GFT equips sponsors and authorities to inspect the same verified shipment logs, turning trade policy from a paper promise into durable industrial orders. [R06] [R07] [S24]

A preference opens the border on paper; only an engineered access system keeps it open on the loading dock.

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S15 Official Journal of the European Union. 2011-09-27.
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S02 Office of the United States Trade Representative. 2020.
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S29 International Trade Centre, WTO, UN DESA and UNCTAD. 2022-02-01.
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Provenance travels with the claim.

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Business in Cameroon. Publication date unrecorded. businessincameroon.com

Cameroon seed-cotton production 2022-2024: 330,000 t (2022), 314,455 t (2023), about 340,000 t (2024).

Inherited source-text check; original source not independently re-opened for this edition.

R02 Inherited evidence R02 GRADE C

Fibre2Fashion; Business in Cameroon. Publication date unrecorded. fibre2fashion.com; businessincameroon.com

2025 seed-cotton projection above 350,000 t.

Inherited source-text check; original source not independently re-opened for this edition.

R03 Inherited evidence R03 GRADE C

SODECOTON. Publication date unrecorded. sodecoton.cm

Company profile: more than 220,000 cotton producers supported in northern Cameroon; nine ginning plants; two oil mills.

Inherited source-text check; original source not independently re-opened for this edition.

R04 Inherited evidence R04 GRADE C

Financial Fortune Media. Publication date unrecorded. financialfortunemedia.com

SODECOTON injects roughly US$100 million a year into rural communities.

Inherited source-text check; original source not independently re-opened for this edition.

R05 Inherited evidence R05 GRADE C

Ecofin Agency. Publication date unrecorded. ecofinagency.com

CFA-zone cotton output 2.3 million t in 2024/25, down 11.5 percent.

Inherited source-text check; original source not independently re-opened for this edition.

R06 Inherited evidence R06 GRADE C

Cameroon Trade Hub. Publication date unrecorded. cameroontradehub.cm

About 95 percent of cotton fibre exported raw against 5 percent processed locally; industrialisation target of 50 percent local processing.

Inherited source-text check; original source not independently re-opened for this edition.

R07 Inherited evidence R07 GRADE C

Ecofin Agency. Publication date unrecorded. ecofinagency.com

SND30 restates the 50 percent local-processing target by 2030.

Inherited source-text check; original source not independently re-opened for this edition.

R08 Inherited evidence R08 GRADE C

Business in Cameroon. Publication date unrecorded. businessincameroon.com

Announced SODECOTON and CICAM merger to create a cotton-textile industrial pole targeted by 2030.

Inherited source-text check; original source not independently re-opened for this edition.

R09 Inherited evidence R09 GRADE C

Ecofin Agency. Publication date unrecorded. ecofinagency.com

Camtext SA integrated cotton-to-textile project, US$300 million (180 billion XAF); Panafritex and Arise with SODECOTON, CNPS and Marlo; 12 November 2025.

Inherited source-text check; original source not independently re-opened for this edition.

R10 Inherited evidence R10 GRADE C

Ecofin Agency. Publication date unrecorded. ecofinagency.com

Camtext SA: 12,000 t a year processed; about 12,000 jobs at the Dibamba hub and 3,000 at Garoua; return on investment near 11 years; optimal capacity around 2033.

Inherited source-text check; original source not independently re-opened for this edition.

R11 Inherited evidence R11 GRADE C

Business in Cameroon; MMI News. Publication date unrecorded. businessincameroon.com; mimimefoinfos.com

CICAM market share from about 85 percent three decades ago to about 5 percent today.

Inherited source-text check; original source not independently re-opened for this edition.

R12 Inherited evidence R12 GRADE C

Business in Cameroon. Publication date unrecorded. businessincameroon.com

CICAM capacity utilisation, July 2023 report: Garoua 33.7 percent, CICAM 1 48.9 percent, CICAM 2 10.83 percent; underutilisation cost about CFAF 2 billion in 2020.

Inherited source-text check; original source not independently re-opened for this edition.

R13 Inherited evidence R13 GRADE C

Business in Cameroon; MMI News. Publication date unrecorded. businessincameroon.com; mimimefoinfos.com

CICAM restructuring cost estimate CFAF 30.7 to 48.2 billion; one relaunch plan cited at 70.2 billion.

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R14 Inherited evidence R14 GRADE C

WageIndicator. Publication date unrecorded. wageindicator.org

Cameroon minimum wage (SMIG) XAF 41,875 a month in 2023, raised to XAF 43,969 a month from 23 February 2024, about US$76, a rise of 5 percent.

Inherited source-text check; original source not independently re-opened for this edition.

R15 Inherited evidence R15 GRADE C

wage.is. Publication date unrecorded. wage.is/cameroon

Average salary across sectors in Cameroon about US$359 a month.

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R16 Inherited evidence R16 GRADE C

WageIndicator. Publication date unrecorded. wageindicator.org

Informal share of employment about 90 percent; standard 40-hour week, 48-hour maximum, overtime at 1.2 times.

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R17 Inherited evidence R17 GRADE C

just-style. Publication date unrecorded. just-style.com

Cambodia garment-sector minimum wage US$204 a month for 2024 (labour-cost benchmark).

Inherited source-text check; original source not independently re-opened for this edition.

R18 Inherited evidence R18 GRADE B

Congressional Research Service IF10149; AGOA (Wikipedia). Publication date unrecorded. congress.gov; en.wikipedia.org

AGOA: Cameroon terminated effective 1 January 2020 for gross human-rights violations; remained ineligible; listed ineligible for calendar year 2025.

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R23 Inherited evidence R23 GRADE C

MacMap; AfCFTA. Publication date unrecorded. macmap.org

Textiles and clothing among unresolved AfCFTA tariff-line categories; 92.3 percent of lines agreed excluding vehicles, textiles and clothing.

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R24 Inherited evidence R24 GRADE C

Mordor Intelligence. Publication date unrecorded. mordorintelligence.com

Africa textile market about US$37.3 billion in 2025, projected US$49.41 billion by 2030 at 4.73 percent a year.

Inherited source-text check; original source not independently re-opened for this edition.

R25 Inherited evidence R25 GRADE C

Market.us. Publication date unrecorded. market.us

Africa textile market to about US$72.7 billion by 2035 at 6.9 percent a year; fashion and apparel 48.1 percent of the market in 2024.

Inherited source-text check; original source not independently re-opened for this edition.

R26 Inherited evidence R26 GRADE C

Statista. Publication date unrecorded. statista.com

Cameroon clothing and footwear spend about US$94.70 a person in 2024 and about 8.0 pieces a person; apparel eCommerce revenue US$20.32 million (2023) to US$33.61 million (2027) at 13.41 percent a year; user penetration 18.0 percent (2023) to 22.7 percent (2027).

Inherited source-text check; original source not independently re-opened for this edition.

R27 Inherited evidence R27 GRADE B

McKinsey, The State of Fashion 2025. Publication date unrecorded. mckinsey.com

AI at scale in fashion: inventory cost down 35 to 40 percent; forecast accuracy up 20 to 30 percent; revenue per customer up 15 to 25 percent; forecast errors cut 20 to 50 percent; lost sales down up to 65 percent; 75 percent of executives prioritising; sector operating-profit potential US$150 to 275 billion over three to five years.

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R28 Inherited evidence R28 GRADE C

DataIntelo. Publication date unrecorded. dataintelo.com

Fabric-defect-detection AI market US$523.4 million (2024) to US$6,522.1 million (2033) at 33.8 percent a year; Asia-Pacific about 46 percent in 2024.

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R29 Inherited evidence R29 GRADE C

MDPI; industry inspection literature. Publication date unrecorded. mdpi.com

Manual defect inspection 60 to 70 percent accurate, missing 20 to 30 percent of defects; computer vision above 90 percent across more than 40 defect types; line-scan inspection up to 60 metres a minute.

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R30 Inherited evidence R30 GRADE C

Design Journal (Taylor and Francis). Publication date unrecorded. tandfonline.com

Generative AI in apparel 2023-2024 mainly design-side image generation (Midjourney, Stable Diffusion) across style, silhouette, colour and pattern.

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R31 Inherited evidence R31 GRADE C

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By 2025-2026 the field moved to multi-model garment-design pipelines (fabric construction, shade, weave, silhouette) and physics-constrained generation coupling neural generation with simulation validation.

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Wise; XE. Publication date unrecorded. wise.com; xe.com

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Congressional Research Service. 2026-08-14. https://www.congress.gov/crs_external_products/R/PDF/R49187/R49187.3.pdf

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Office of the United States Trade Representative. 2020. https://ustr.gov/sites/default/files/2020_Trade_Policy_Agenda_and_2019_Annual_Report.pdf

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United States International Trade Commission. 2023. https://www.usitc.gov/sites/default/files/publications/332/pub5419.pdf

Third-country fabric use, preference utilisation, apparel performance and speed-to-market constraints.

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United States International Trade Commission. 2025. https://www.usitc.gov/publications/332/pub5673.pdf

Historical continuity of AGOA eligibility through the 2024 review and 2024 programme context.

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United States Department of Commerce, Office of Textiles and Apparel. 2019-04-04. https://www.trade.gov/sites/default/files/2023-06/OTEXA%20website%20summary%20of%20AGOA%20provisions%2004_04_2019.pdf

AGOA apparel visa, origin certificate, caps, special rule and anti-transshipment requirements.

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Official Journal of the European Union. 2009-02-28. https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:22009A0228(01)&from=ET

Legal scope of EU duty elimination for originating Central African products.

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Precise provisional-application date of the Cameroon EPA.

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European Commission, DG Trade. 2021-11-23. https://policy.trade.ec.europa.eu/eu-trade-relationships-country-and-region/countries-and-regions/central-africa_en

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Official Journal of the European Union. 2016-06-08. https://eur-lex.europa.eu/eli/reg/2016/1076/oj/eng

Textile exclusion from the general value tolerance and the need for product-specific apparel rules.

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c14-S29 Same source record as c01-S29.

c14-S30 Same source record as c01-S30.

c14-S31 Same source record as c01-S31.

c14-S32 Same source record as c01-S32.

c14-S33 Same source record as c01-S33.

c14-S35 Same source record as c01-S35.

c14-S36 Same source record as c01-S36.

c14-S37 Same source record as c01-S37.

c14-S38 Same source record as c01-S38.

c14-S1401 Article 3 - Advance Rulings GRADE A

World Trade Organization, Trade Facilitation Agreement Database. 2026. https://tfadatabase.org/en/tfa-text/article/3

Mandatory WTO Trade Facilitation Agreement Article 3 rules on written pre-importation advance rulings for tariff classification and origin.

Accessed 2026-10-30. Quote retained in the machine-readable source record.

c14-S1402 Cameroon Member Profile GRADE A

World Trade Organization, Trade Facilitation Agreement Database. 2026. https://tfadatabase.org/en/members/cameroon

Cameroon's 30 November 2018 TFA ratification, 100.0 percent governed versus 85.3 percent Member-communicated commitment rates, 18 Category C measures and 7 overdue notifications.

Accessed 2026-10-30. Quote retained in the machine-readable source record.

c14-S1403 Same source record as c05-S0504.

c14-S1404 Binding Tariff Information GRADE A

European Commission, Access2Markets. 2026-10-14. https://trade.ec.europa.eu/access-to-markets/en/content/binding-tariff-information-1

Pre-importation legal certainty on EU product classification and the three-year validity of Binding Tariff Information decisions.

Accessed 2026-10-30. Quote retained in the machine-readable source record.

c14-S1405 Binding Origin Information GRADE A

European Commission, Access2Markets. 2026-10-14. https://trade.ec.europa.eu/access-to-markets/en/content/binding-origin-information-2

The 120-day EU decision window, three-year validity of Binding Origin Information and the continuing obligation to present shipment-level proof of origin.

Accessed 2026-10-30. Quote retained in the machine-readable source record.

Stable definitions make comparisons useful.

AGOA

The African Growth and Opportunity Act, a United States nonreciprocal preference programme for eligible sub-Saharan African countries and products.

AfCFTA

The African Continental Free Trade Area, whose goods preferences depend on adopted rules, tariff schedules and domestic implementation.

Approved exporter

An exporter authorised to issue specified origin declarations within the conditions of the relevant trade regime.

Category A, B and C

AfCFTA tariff-book groups for general liberalisation, sensitive products and excluded products respectively.

CEMAC

The Central African Economic and Monetary Community, a regional community with a common external tariff and continuing internal integration work.

Common external tariff (CET)

A shared schedule of import duties applied by participating states to goods originating outside their customs territory.

Certificate of origin

A document issued or endorsed by the competent authority to certify that goods satisfy the applicable preferential origin rule.

Cumulation

A mechanism that allows qualifying materials or processing from more than one participating country to count towards preferential origin.

Customs value

The value assigned to goods under customs rules and used, where applicable, to calculate duties and certain origin tests.

Duty-free and quota-free (DFQF)

Market access without customs duty or quantitative quota for goods that satisfy the applicable eligibility conditions.

Diagonal and full cumulation

Specified forms of cumulation that differ in how originating materials and processing across participating countries are treated.

Direct transport

A consignment condition requiring goods to move between participating territories within the transport and customs-control limits of the preference regime.

Everything But Arms (EBA)

The EU's duty-free and quota-free GSP arrangement for least-developed countries, covering products other than arms and ammunition.

ECCAS

The Economic Community of Central African States, the wider Central African regional community whose common external tariff is applied in Cameroon.

EORI

The Economic Operators Registration and Identification number used in EU customs processes.

Economic Partnership Agreement (EPA)

A trade and development agreement between the EU and an ACP partner, including reciprocal but asymmetric commitments and preferential origin rules.

EUR.1

A movement certificate used as proof of preferential origin under the EU EPA and MAR procedures.

Ex-works price

The price of a product at the factory gate, used as the denominator in specified origin calculations.

Generalised Scheme of Preferences (GSP)

An EU preference framework for eligible developing countries, including EBA for least-developed countries.

Harmonized System (HS)

The international product-classification nomenclature used for tariffs, trade statistics and product-specific origin rules.

HS Chapters 61 and 62

The principal apparel chapters, covering knitted or crocheted clothing and non-knitted or non-crocheted clothing respectively.

Invoice declaration

An origin declaration made on an invoice or another permitted commercial document by an exporter who meets the applicable conditions.

Landed cost

The full cost of bringing a product to its destination, including the relevant product, duty, charge, logistics, compliance and delay costs.

Logistics Performance Index (LPI)

A World Bank survey-based assessment of six dimensions of logistics performance, complemented in the 2023 edition by tracking indicators.

Market Access Regulation (MAR)

The EU regulation providing market access and origin arrangements for eligible ACP states, including Cameroon.

Most-favoured-nation (MFN) treatment

The non-discriminatory tariff treatment applied among WTO members unless a preferential arrangement provides a different rate.

Non-tariff measure and non-tariff barrier

A policy measure other than a tariff affecting trade, and such a measure when it restricts or distorts trade respectively.

Origin declaration

An exporter's declaration of preferential origin made in the form and circumstances allowed by the applicable agreement.

On time in full (OTIF)

The share of orders delivered within the agreed window and with the complete agreed quantity.

Provisional Schedule of Tariff Concessions (PSTC)

An AfCFTA tariff schedule used to begin preferential trade while remaining tariff-book negotiations continue.

Product-specific rule (PSR)

The origin requirement assigned to a particular HS heading or subheading in an agreement's product list.

Preference margin

The difference between the otherwise applicable tariff and the preferential tariff for the same product and shipment.

Preference utilisation rate

The value of eligible imports claiming a preference divided by the value of imports eligible for that preference, using a stated product and period denominator.

REACH

The EU framework for chemicals regulation, including relevant obligations for substances, mixtures and articles such as clothing.

Rules of Origin Self Assessment (ROSA)

The Access2Markets tool used to check product-specific preferential origin requirements and associated documents.

Single Administrative Document (SAD)

The customs declaration document used within the EU clearance process, alongside required supporting evidence.

Single and double transformation

Origin approaches distinguished by whether qualifying origin requires one or two substantial production stages in the participating territory.

Substantial transformation

The level of working or processing required for non-wholly obtained inputs to acquire preferential origin under the applicable rule.

Third-country fabric

The AGOA provision allowing qualifying lesser-developed beneficiaries to use fabric of any origin for eligible apparel, subject to its conditions and caps.

Tolerance or de minimis

A limited allowance for non-originating content that would otherwise cause a product to fail an origin rule, subject to product exclusions.

Trade facilitation

The simplification, modernisation and coordination of border procedures, information and controls to reduce trade friction while preserving compliance.

Transshipment

Movement of goods through an intermediate place, which becomes unlawful when used to disguise true origin or evade preference and customs rules.

Origin verification

The process by which customs or another competent authority checks the goods, documents and production evidence supporting an origin claim.

Visa system

The documentary and enforcement arrangement required for AGOA textile and apparel benefits to prevent illegal transshipment and false documentation.

Wholly obtained

An origin category for goods obtained entirely in one participating territory without non-originating materials, as defined by the agreement.

Yarn-forward

An origin approach requiring specified yarn and subsequent production stages to originate in the participating territory, subject to the exact product rule.

Follow the terms back to their context.

Page references point to occurrences in chapter prose. When a term does not occur in a chapter, its glossary definition is indexed.

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