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WTO COMMITMENTS AND COMPLIANCE IN NEPALESE AGRICULTURE: IMPLICATIONS FOR THE TEA SECTOR

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ABSTRACT

Despite more than two decades of Nepal's membership in the World Trade Organization (WTO), limited empirical evidence exists regarding the implementation of its agricultural commitments and their implications for strategic export commodities such as tea. This paper examines the commitments of Nepal under the WTO system and assesses how these obligations have been implemented and their impact on the agricultural sector and specifically on tea. To assess the implications of WTO accession at the institutional and policy level, it focuses on three pillars of the AoA, namely market access, domestic support, and export competition. Moreover, it also examines the obligations and challenges of the Sanitary and Phytosanitary (SPS) and Technical Barriers to Trade (TBT) agreements. The analysis is performed using WTO notifications, national budgetary data, and industry-specific information to assess the tariff bindings along with intensity of domestic support and export incentives. The findings suggest that Nepal has maintained the applied tariffs much lower than the bound rates and utilized Green Box and Special and Differential Treatment with domestic support that is considerably low. Export incentive measures implemented during the study period were modest in scale. The evidence related to SPS and TBT challenges indicates that there are several capacity and compliance issues. Overall, the study concludes that Nepal has implemented its WTO commitments conservatively and recommends utilising the policy space available for supporting domestic producers.

Keywords: Agricultural trade, Nepal Tea, SPS, TBT, WTO

1. INTRODUCTION

As the first Least Developed Country (LDC), Nepal's accession to the World Trade Organization (WTO) in April 2004 was an important event in its economic and trade policy history. Upon joining the WTO, Nepal undertook several binding commitments to implement the Agreement on Trade-related Aspects of Intellectual Property Rights (TRIPS), the Agreement on the Application of Sanitary and Phytosanitary Measures (SPS) and the Agreement on Technical Barriers to Trade (TBT) with limited transitional periods, including in agriculture (Adhikari et al., 2008). This shift from a largely protectionist and state-controlled trade regime to a liberalized and rule-based multilateral system was not

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merely a legal shift, but a fundamental transformation in how Nepal positioned itself in the global trading system (GC, 2018).

The accession was preceded by a decade-long preparation, during which Nepal restructured its tariff schedules, revised several trade laws, and committed to transparency, non-discrimination, and market-oriented reforms. The country made a sequence of commitments under key WTO agreements, including General Agreement on Tariffs and Trade (GATT), Agreement on Agriculture (AoA), SPS and TBT agreements (WTO, 2003).

The WTO accession process and its implications for trade have attracted considerable attention in the literature. Some researchers such as Campos et al. (2024) found that being a member of the WTO has generally contributed positively to international trade, but the benefits are different from one country to another and from one sector to another. In the Nepalese context, researchers have also examined the implications of WTO membership for agricultural development and trade competitiveness (Adhikari et al., 2008; Awasthi & Adhikary, 2004). Specific to the tea sector, Shrestha (2010) had highlighted the structural challenges affecting the tea trade in the international market, while Luitel et al. (2025) documented the evolution of Nepalese tea during the post-WTO era and emphasised the challenges in market access, standards compliance and export competitiveness. Similarly, Dembatapitiya (2015) demonstrated the growing significance of product standards and technical regulations in shaping agricultural export performance in South Asia.

Despite these contributions, there remains limited empirical evidence on how Nepal has implemented its WTO commitments in agriculture and how these commitments have affected the tea sector. Most of the existing studies have primarily focused on trade performance, export trends and standard compliance. However, a comprehensive assessment of Nepal's obligations and implementation under the AoA, SPS and TBT agreements remains largely unexplored. This knowledge gap is particularly important because agricultural trade policy is increasingly shaped by multilateral commitments, while tea remains one of Nepal's most important high-value export commodities.

Accession to the WTO marked the beginning of a new phase of trade liberalization, transparency and institutional reform. For agriculture, the implications have been wide-ranging, extending from the changing market access opportunities to significant regulatory and compliance challenges in meeting international standards. As Nepal prepares to graduate from LDC status by 2026, a clear understanding of the effects of such commitments, especially for high-value agricultural exports like tea is crucial.

Such assessment is very important because of the strategic necessity to make effective use of its policy space through WTO regulations, as well as the enhancement of the competitiveness of Nepalese agricultural exports. The knowledge about compliance levels and the extent of flexibility in the WTO agreement can assist in policy reform efforts and the development of sectors in a manner consistent with the evidence provided by this assessment. Thus, this research will attempt to: (i) assess Nepal's compliance with the WTO Agreement on Agriculture; (ii) analyze the measures taken for market access, domestic support and export competition within Nepalese agriculture; and (iii) assess the remaining policy space for agricultural and tea sector development under WTO regulations.

In addition, the study seeks to provide insights into potential policy reforms that could strengthen the competitiveness of Nepalese tea exports while remaining consistent with WTO obligations.

2. METHODOLOGY

2.1 SOURCES OF DATA

The empirical assessment of Nepal's WTO commitments and compliance in the agricultural and tea sector of Nepal is based primarily on secondary data sources. The study adopts a documentary and secondary-data-based analytical approach and does not involve primary surveys or stakeholder interviews. The analysis combines the information from WTO sources and from national budgetary sources. "Table 1. Indicators and data sources used for WTO commitments and compliance analysis" Table 1 summarises the key variables used in the analysis along with their data sources. While WTO accession documents, tariff schedules and notification records were referred for the assessment of Nepal's commitments, the external regulatory data from United States Food & Drug Administration [FDA] (2025) and national data sources like Ministry of Finance [MoF] (2025), Line Ministry Budget Information System [LMBIS] (2025) and Nepal Rastra Bank [NRB] (2024) were consulted for evaluating the compliance and associated challenges. The analysis utilizes the most recent data available from the respective sources at the time of the study.

Table 1. Indicators and data sources used for WTO commitments and compliance analysis

Analytical Component	Indicators	Data Source
Market access commitments	Tariff bound and MFN applied rates	World Tariff Profiles
Domestic support commitments	Green Box and SDT measures	Notification portal of WTO (2025)
Domestic support implementation	Agricultural expenditure and support intensity	MoF (2025) and LMBIS (2025)
Product-specific domestic support in tea	Tea development expenditure and tea support intensity	LMBIS (2025)
Export competition measures	Export incentive payments by product	NRB (2024) dataset on export incentives
SPS and TBT implementation	Import refusal frequency by product category	United States FDA (2025)

2.2 ANALYTICAL APPROACH

The market access commitments were examined through a comparison of bound tariff rates and the Most Favoured Nation (MFN) applied tariffs in the agricultural sectors with a particular focus on the tea sector. The analysis focuses on Nepal's market access commitments under the

WTO framework rather than market access conditions faced by Nepalese tea exports in foreign markets. This analysis aimed to identify the gap between the bound and the applied tariffs, which indicates the extent of Nepal's underutilized tariff policy space.

Similarly, domestic support commitments and implementation were analysed by categorizing the support measures in accordance with the WTO's Green Box and Special and Differential Treatment (SDT) provisions. To estimate the level of domestic support, the intensity indicators were calculated. In the agricultural sector, the support intensity is measured as the ratio of total agricultural expenditure to the agricultural GDP, which is calculated by using Equation (1).

$$Agriculture\ Support\ Intensity = \frac{Agriculture\ Expenditure}{Agricultural\ GDP}\ X\ 100\% \qquad \text{Equation (1)}$$

For the product-specific support in tea, the support intensity was calculated using Equation (2).

$$Product\ Specific\ Support\ Intensity\ in\ tea = \frac{Tea\ Developement\ Expenditure}{Value\ of\ tea\ production}\ X\ 100\% \qquad \text{Equation (2)}$$

In *Equation (1)* and *Equation (2)*, the agriculture expenditure and the tea development expenditure data were drawn from LMBIS expenditure report as reported by Ministry of Agriculture and Livestock Development (MoALD) and National Tea and Coffee Development Board (NTCDB), respectively. This approach is consistent with the methodologies employed in several studies (Awasthi & Adhikary, 2004; Brink, 2007; Sharma, 2016).

Furthermore, the export competition measures were assessed by examining the historical export incentives schemes provided by the Government of Nepal to the exporters of specific products. Since the export incentive programme has subsequently been discontinued, the analysis is intended to assess the nature and magnitude of these measures during the period in which they were implemented and their relevance to WTO compliance. The implementation challenges related to the SPS and TBT agreements were evaluated using proxy indicators of export refusal by FDA.

3. RESULTS AND DISCUSSION

The AoA constitutes one of the core WTO legal agreements negotiated during the Uruguay Round and has been instrumental in transforming global agricultural trade. Before the establishment of the WTO in 1995, trade in agricultural products was heavily distorted by domestic subsidies, export subsidies and tariff & non-tariff barriers, particularly in industrialized countries (Anderson & Martin, 2005). The AoA introduced a three-pillar framework, namely market access, domestic support and export competition, which was aimed to gradually reduce these trade-distorting measures.

3.1 MARKET ACCESS COMMITMENTS UNDER THE AOA

At the global level, the market access pillar of the AoA is aimed at improving the transparency and predictability in agricultural trade through tariff bindings and reductions in border protection. While the Uruguay Round introduced tariffication for many WTO members, Nepal's accession commitments primarily involved binding agricultural tariffs at negotiated levels. Under this provision, Nepal committed to bind its agricultural tariffs at relatively high levels at the time of WTO accession. The slight decline in average bound tariffs presented in World Tariff Profiles reflects changes in the composition and reporting of tariff schedules over time rather than renegotiation of Nepal's WTO commitments.

For agriculture, the final bound tariff rate stood at 41.4 per cent in Fiscal Year (FY) 2004/05 and declined slightly to 39.6 per cent in FY 2018/19 ("Figure 1. Nepal’s tariff bound and MFN applied for agriculture"). In contrast, the MFN applied rates remained significantly lower, ranging between 12.5 to 14.9 % throughout the period. This significant gap between bound and applied tariffs suggests that Nepal has not fully utilised its policy space under AoA within its WTO commitments, thereby retaining the flexibility to adjust applied tariffs in response to domestic market conditions.

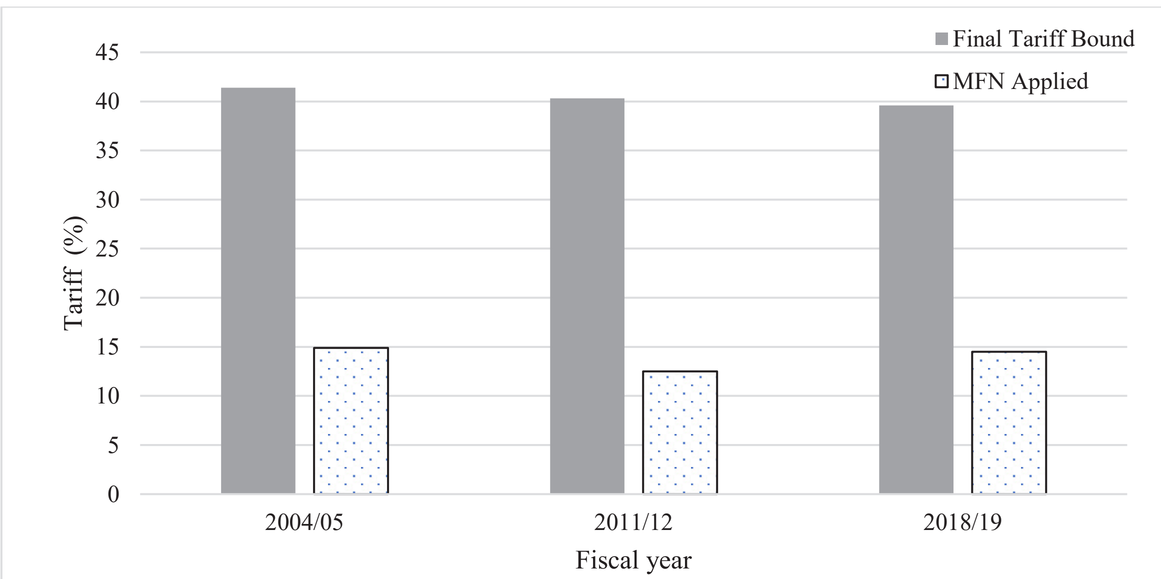

Figure 1. Nepal’s tariff bound and MFN applied for agriculture

Source: Compiled from World Tariff Profiles (2005, 2012 and 2019)

A similar pattern can be observed in the tea sector. The bound rate for tea has remained constant at 40.8 per cent over the years, while MFN rates are in the range of 23 to 24 per cent (Figure 2. Nepal’s tariff bound and MFN applied for tea). This gap indicates that Nepal has the scope to adjust the tariffs on tea imports without breaching the WTO commitments.

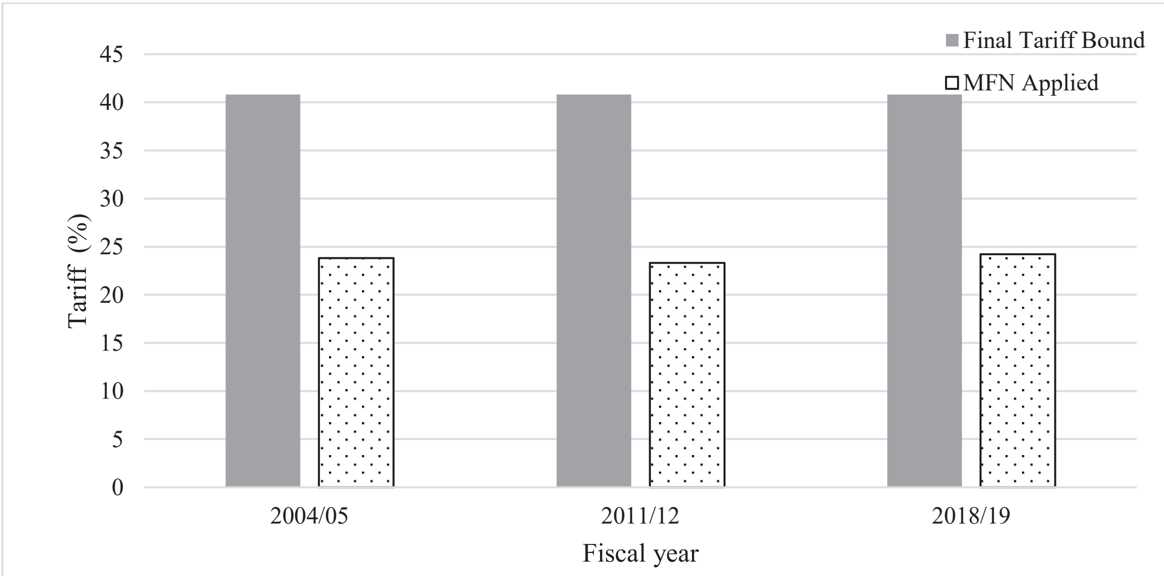

Figure 2. Nepal's tariff bound and MFN applied for tea

Source: Compiled from World Tariff Profiles (2005, 2012 and 2019)

3.2 DOMESTIC SUPPORT COMMITMENTS UNDER THE AOA

The second pillar of the AoA is domestic support, which refers to the governmental interventions providing financial assistance to agricultural producers. In recognition of the developmental needs and structural constraints faced by the developing and LDCs, the AoA allows a certain level of domestic support to be exempted from the reduction commitments. These exemptions are provided under the Green Box and SDT measures. While Green Box supports include the public spending on research, extension, infrastructure, pest and disease control, food security and environmental programmes, the SDT measures allow flexibility for the government to support low-income or resource-poor farmers by supporting them with input and investment subsidies.

Being a developing country, Nepal is committed to providing domestic support below the *de minimis* level, which is 10 per cent of the total value of agricultural production (Awasthi & Adhikary, 2004). Within this threshold, product-specific and non-product-specific support is exempted from reduction commitments. However, Nepal has reported zero Aggregate Measurement of Support to the WTO during the study period. This further indicates that Nepal has adequate policy space under the AoA to provide domestic support to its agricultural sector within the permitted level.

Table 2 summarizes the composition of domestic support provided by Nepal to its farmers and agricultural producers. The input subsidies, primarily provided for chemical fertilizers, provided under SDT provisions account for nearly half of the total exempt support, while Green Box expenditures are largely concentrated on extension and advisory services (21.23%) and infrastructural investments (11.88%). Interestingly, less than five per cent of the total domestic support in agriculture is allocated to research, suggesting relatively limited emphasis on knowledge generation and innovation. Overall, Nepal's domestic support is dominated by Green Box and SDT measures, indicating underutilization of available policy space within the AoA provision.

Table 2. Average annual domestic support notified by Nepal under WTO-exempt categories

Category	Average Annual Value (Million NPR)	Share of Total Exempt Support (%)
Green Box Measures		
Extension and advisory services	5,240.76	21.23
Infrastructural services	2,932.72	11.88
Regional assistance programmes	1,115.32	4.52
Research	1,079.66	4.37
Pest and disease control	700.08	2.84
Domestic food aid	534.81	2.17
Payments for relief from natural disasters	487.13	1.97
Other direct payments	408.55	1.66
Inspection services	266.86	1.08
Marketing and promotion services	242.71	0.98
Environmental programmes	141.33	0.57
Training services	139.21	0.56
Public stockholding for food security	79.68	0.32
Total Green Box Measures	**12,351.61**	**50.15**
Special and Differential Treatment Measures		
Input subsidies to low-income/resource-poor producers	12,307.19	49.66
Investment subsidies (agricultural loan interest subsidy)	47.13	0.19
Total SDT Measures	**12,316.61**	**49.85**
Grand Total (Green Box + SDT)	**24,668.22**	**100.00**

Source: Compiled from the notification portal of WTO (2025)

3.3 DOMESTIC SUPPORT IN NEPALESE AGRICULTURE

The domestic support structure of Nepal considerably relies on the Green Box and SDT measures. As already presented above, the Green Box support is primarily composed of extension and advisory services, infrastructure development and research expenditure. Similarly, the SDT measures are mainly concentrated in input subsidies for small farmers in the form of chemical fertilizers subsidies. These approaches suggest that Nepal's domestic support is targeted towards developmental intervention rather than direct price or production support.

Although the structure of domestic support complies with WTO requirements, size of the monetary value of support still remains small compared to the value of production. The total domestic support intensity of the Nepalese agricultural sector is presented in Table 3. It shows that despite 21% contribution to the national GDP, the public expenditure on agriculture has remained below 4% of the aggregate value of agricultural production, which indicates that Nepal has underutilized the policy space permitted under the AoA.

Table 3. Agricultural domestic support intensity in Nepal from FY 2020/21 to 2023/24.

Particulars	2023/24	2022/23	2021/22	2020/21	Data source
GDP Current Price (million NPR)	5704840	5348528	4976558	4352550	MoF (2025)
Agriculture GDP (in million NPR) (A)	1216648	1133329	1040816	958495	MoF (2025)
Agriculture Contribution in GDP (%)	21.33	21.19	20.91	22.02	
Agriculture expenditure (in million NPR) (B)	38836	45222	30399	23007	LMBIS (2025)
Agriculture Support Intensity (%) (B/A x 100)	3.19	3.99	2.92	2.40	

Source: Authors' calculation

3.4 DOMESTIC SUPPORT IN THE NEPALESE TEA SECTOR

The Nepalese tea sector has received very little product specific domestic support. Majority of the support in tea is indirect and is embedded within the non-product-specific Green Box measures. Even the SDT provisions of the input subsidies on chemical fertilizers are mostly oriented towards food crop and resulting the tea farmers are marginally benefited from this.

Table 4 shows the intensity of product-specific domestic support in tea, expressed as a percentage of the estimated value of tea production. The results are based on the analysis of budgetary expenditures made through the NTCDB. It reveals that the government expenditure, in the form of public investment for the development of tea sector is a very small in relation to the total value of tea production. The product-specific support in tea was less than two percent throughout the observed period. The findings indicate that product-specific support to the tea sector remains limited relative to the value of tea production and considerably below the level of support permitted under WTO provisions.

Table 4. Product-specific domestic support intensity for tea in Nepal from FY 2020/21 to 2023/24.

	2023/24	2022/23	2021/22	2020/21	Data source
NTCDB expenditure for tea/coffee development (thousand NPR) (A)	105738	99357	103599	107698	LMBIS (2025)
Tea production (kg) (B)	26983175	26401942	26379493	23745902	NTCDB (2025)
Price of Tea (NPR) (C)	260.49	237.26	237.26	318.53	DoC (2023)
Value of tea production (thousand NPR) (D=B*C)	7028894	6264057	6258730	7563838	
Product-specific support intensity in tea (%) (A/D*100)	1.50	1.59	1.66	1.42	

Source: Authors' calculation

3.5 EXPORT COMPETITION COMMITMENTS UNDER THE AOA

The third pillar of the AoA is export competition, which is concerned with limiting the trade policies which directly or indirectly subsidise the agricultural exports. Historically speaking, the developed economies in the past used export subsidies to dispose of their excess production. This lowered the prices in the international market at the expense of the producers in developing countries. To address the price distortions, the AoA introduced binding of the commitment to reduce and ultimately eliminate the export subsidies while also allowing some flexibility to the developing countries.

As an LDC, Nepal was not required to take any reduction commitments on export subsidies at the time of its accession to the WTO. At the same time, it was also committed not to introduce any new export subsidies programme that is not permitted under the agreement. However, Nepal has instrumentalized the export incentives and trade-facilitation measures as a part of its export promotion strategy, which are designed to support exporters being compliant to the AoA commitments.

3.6 COMPLIANCE WITH EXPORT COMPETITION RULES

As explained in previous sections, Nepal does not provide export subsidies to domestic producers. However, it provides some product-specific export incentives to selected products like tea, coffee, handicrafts, leather, herbs, essential oil, nettle fibres, jewels, turmeric, vegetables, honey, black cardamon and ginger. Exporters of these products are provided 5% cash back provided that they can prove that their domestic value addition is more than 30%. The domestic value addition is determined based on the free-on-board price minus the value of imported materials used for the production of that product.

It should be noted that the export incentive programme discussed in this section reflects the policy framework that existed during the study period. Subsequently, the Government of Nepal discontinued the export incentive scheme citing fiscal constraints. Therefore, the analysis is intended to evaluate the nature and magnitude of these measures during their period of implementation rather than describe the current export promotion regime.

Tea is one of the products that was receiving 5% export incentives. However, these measures are employed as national export support measures, and not as product-specific export subsidies. "Figure 3. Export incentives in tea and other products from FY 2021/22 to 2023/24." presents the cash incentives given to tea and other products from FY 2021/22 to 2023/24. It shows that incentives provided to the tea exports are relatively small in comparison to the total export incentives. Even in years when the overall export incentives distribution was high, the allocation for tea exports remained lower compared to other exports.

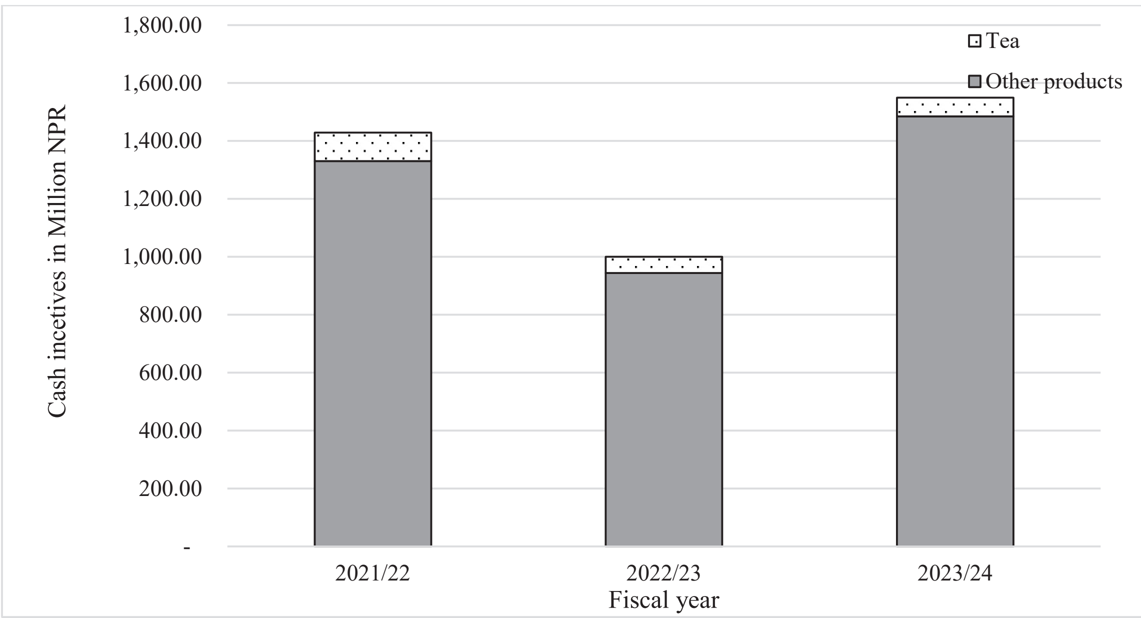

Figure 3. Export incentives in tea and other products from FY 2021/22 to 2023/24.

Source: Compiled from NRB (2024) dataset on export incentives

From the compliance perspective, the structure of Nepal's export incentive schemes is in line with the WTO rules regulating export competition. However, their role in addressing structural issues for tea exports, such as high production costs, compliance with quality standards and other logistics challenges remain limited. In the meantime, it is worthwhile to note that the Government of Nepal has discontinued the export incentive program citing fiscal constraints.

3.7 SPS COMMITMENTS AND IMPLEMENTATION CHALLENGES

Under the SPS Agreement, Nepal is required to ensure that sanitary and phytosanitary measures are based on scientific evidence and consistent with international standards where appropriate. Compliance with SPS obligations is particularly important for tea exports because importing countries increasingly regulate pesticide residues, contaminants and other food safety parameters.

However, implementation remains constrained by limited laboratory infrastructure, insufficient risk-assessment capacity and the shortage of internationally accredited testing facilities (Acharya et al., 2021). Because of the limited internationally accredited testing laboratories, Nepal currently lacks the capacity for testing the residues of pesticides, heavy metals and other quality parameters mandated by the importing countries. As a result, the tea exporters are affected and they are compelled to conduct required tests in neighbouring countries, particularly India, thereby causing the delayed shipment process and increased transaction costs.

3.8 TBT COMMITMENTS AND IMPLEMENTATION CHALLENGES

The TBT Agreement addresses technical regulations, standards, labelling requirements and conformity assessment procedures. In the tea sector, these requirements increasingly include traceability systems, packaging specifications, sustainability standards, organic certification and product documentation. For Nepal's predominantly smallholder-based tea industry, compliance with these requirements remains challenging because certification, auditing, record keeping and conformity assessment costs are relatively high. Previous studies have also highlighted the growing importance of standards and certification in determining tea export competitiveness (Pradhani et al., 2024).

As a proxy indicator of compliance constraints, the United States FDA import refusal data was analysed to provide insight into these challenges faced by the Nepalese tea growers and exporters. "Figure 4. Refusal of Nepalese imports by the United States FDA" illustrates that the Nepalese exports to the US across multiple product categories have been repeatedly refused by the FDA. The highest number of refusals is seen in human food products, drugs and biologics, cosmetics and animal feed. Tea classified as a human food is directly governed by SPS and TBT measures for food safety, pesticide residues, contamination, labelling and documentation. The import refusals concentrated in this category serve as an indicator of the challenges in complying with the SPS and TBT requirements in high-end markets.

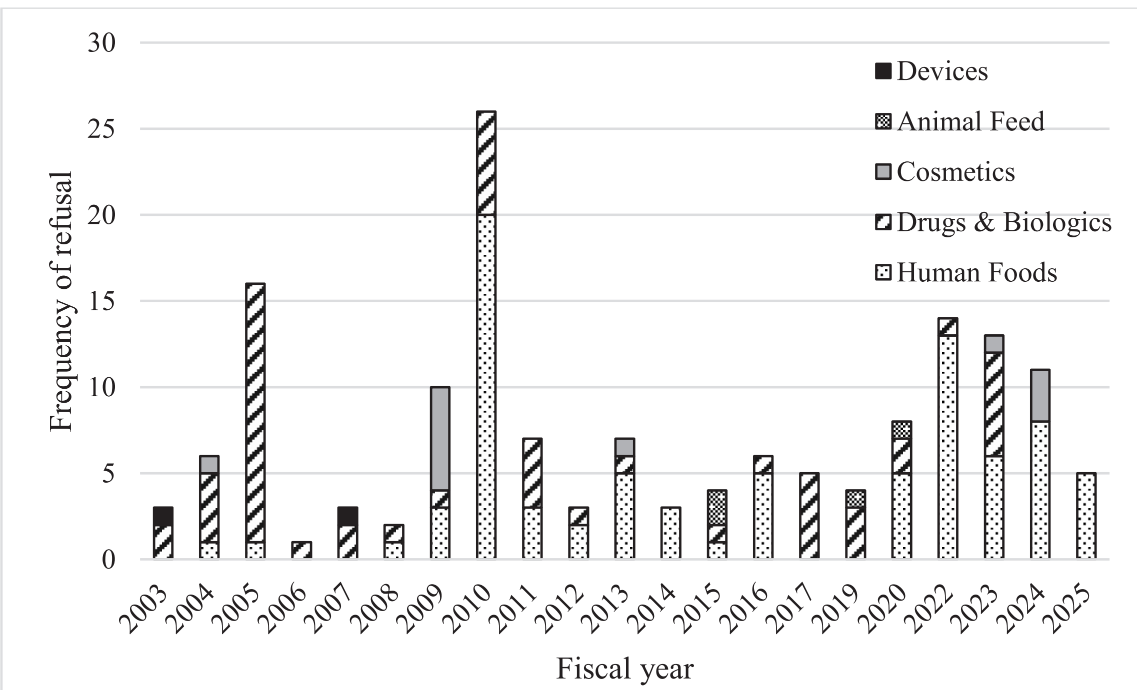

Figure 4. Refusal of Nepalese imports by the United States FDA

Source: Compiled from the database of the United States FDA (2025)

These findings are broadly consistent with previous studies that identify standards compliance, certification requirements and quality assurance systems as emerging determinants of competitiveness in international tea markets (Luitel et al., 2025; Pradhani et al., 2024; Shrestha, 2010). Although Nepal has formally adopted WTO-consistent SPS and TBT frameworks, institutional and technical capacity constraints continue to affect effective implementation and compliance.

This study relied primarily on secondary data sources and documentary evidence. The estimates of agricultural and tea-sector support intensity are based on expenditures reported by MoALD and NTCDB and may not fully capture support provided through other ministries, provincial and local governments, or donor-funded programmes. Similarly, the analysis of SPS and TBT implementation uses FDA import refusal data as a proxy indicator of compliance challenges and may not represent all export destinations. In addition, the tea sector is analysed at an aggregate level rather than by individual product categories and tariff lines. Therefore, the findings should be interpreted as indicative of broad policy trends and implementation patterns rather than exhaustive estimates of WTO-related support and compliance.

4. CONCLUSIONS

In conclusion, this study indicates that Nepal has generally complied with its WTO commitments while maintaining substantial policy space within the existing rules. It suggests that Nepal's WTO commitments have been implemented conservatively and have not significantly constrained the government's ability to support agricultural development. Rather, the available evidence indicates that substantial policy space remains under existing WTO provisions. Greater utilization of WTO-consistent Green Box and SDT measures, increased investment in research, extension services, quality infrastructure and testing facilities, and strengthened support for standards compliance and certification could enhance the competitiveness of Nepalese agriculture and tea exports while remaining fully compliant with international trade obligations. As Nepal approaches graduation from LDC status, a strategic use of the remaining policy space, coupled with strengthened institutional capacity for SPS and TBT compliance, will be essential for improving export competitiveness and maximizing the benefits of participation in the multilateral trading system.

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DECLARATION

The authors have no competing interests to declare.

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