Evaluation of Ethiopia’s Bilateral and Potential Exports in the Middle East: A Gravity Model Approach

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Abstract
This study is conducted with the aim of identifying the main determinants of Ethiopia’s bilateral exports and addresses the question of whether Ethiopia has untapped export potentials with the Middle Eastern Countries or not. It analysis the major determinants of Ethiopian’s bilateral exports and explores the unexploited export potentials that the country may have in the Middle East using two different methods. First, the augmented gravity model estimated by G2SLS estimation technique using 13 years data of 15 exporting partners. The estimated coefficients then used to analyze the existing bilateral export and predict the export potential that the country could have in the three Middle Eastern countries. Accordingly, GDPpc of both exporting and importing countries found to have positive and significant impact on Ethiopia’s bilateral exports whereas, distance between countries negatively affect their bilateral trade. In this light, the export potentials of the country are estimated using the estimated coefficients of the gravity model. Accordingly, Ethiopia has the highest unexploited potential in U.A. E and significant amount in Saudi Arabia. Secondly, using the ITC measure, the potential to increase Ethiopian’s export in these countries and the top 20 commodities that highly contribute to increase the county’s export potential are also identified. The finding of this index shows that gold, coffee and tea, fruits and vegetables, live animals, meat and meat preparations and cut flowers are among the products that have the highest potentials to increase Ethiopia’s Export in the Middle East.

Keywords: gravity model, export potentials, index of trade conformity, Middle East.

INTRODUCTION
Ethiopia is one of the poorest countries in the world. With an estimated GDP of $19.4 billion and Per Capita GNP is estimated to be about $220 in 2007. Other well-being indicators are also extremely low. For instance if we take some of the indicators such 47.8 years of life expectancy at birth, 40 per cent literacy rate. About 44 % of the populations are also believed to be below poverty line (MoFED, 2007).

The country has a predominantly agrarian economy and depends on subsistence farming, with about 84% of the population living in rural area. As of 2006 the agricultural sector accounts for 48% of the GDP followed by service sector (39%) and industry (13%). As the country has agrarian economy, most of its exports are composed of agricultural (primary) products and imports, machineries, oil, medicine and medical equipments and other high-tech industrial products. As of 2007 WTO Trade profile the primary commodities accounts 88.1% of the total merchandise export and manufactured products contributes only the remaining 11.9% of the total export. A negative impact of dependence on exports of primary commodities is reflected in three interdependent phenomena. Firstly, a decline in prices faced by exports (“term of trade”), secondly, instability of export earnings. And, thirdly an absolute decline in levels of demand and supply (Alemayehu, 2002).

Alemayehu (2007) also noted that the term of trade of primary commodities continued to be characterized by secular decline and volatility over the last century or so. As a result of this related phenomena, which are mainly caused by the exportation of few commodities that are mainly primary goods, combined with imports of large volume of both consumer and capital goods resulted in a widening gap between the two. To finance this trade deficit the government has depend on external finance in the form of aid and credit.

All these show us Africa in general and Ethiopia in particular has performed poorly in international trade. Apart from being dependant on primary commodities, largest percentages of the country’s exports are concentrated on few countries as a destiny for the exported products.

According to WTO trade profile of 2007, about 70.4% of Ethiopian exports are destined in the EU and other four non-EU countries. Here it is essential to raises the question why Ethiopian exports are concentrated in few markets and what factors determine Ethiopian bilateral trade.

Furthermore, Ethiopia has long and historic trade relationship with neighboring and some Middle East Countries. Saudi Arabia and Yemen are a few to
mention. Moreover, with the growing trend of United Arab Emirates (UAE) being trade route and center for most countries initiates export potential that Ethiopia may have in these countries need to be identified and exploited.

Hence, this paper aims to identify the main determinants of Ethiopia’s bilateral exports and addresses the question of whether Ethiopia has untapped export potentials with the Middle Eastern Countries or not.

In what follows, we start with significance of the study and its limitation and then in section two with a brief review of relevant literature, section three is devoted to model selection (specification), estimation result and analysis and the paper will be concluded with conclusion and policy implications.

SIGNIFICANCE OF THE STUDY
The study identified determinants of bilateral trade from the Ethiopia context and shows how given variables may vary both in terms of sign and significance from country to country. The research is important for both scholars and readers in contextually understanding the county’s determinants of bilateral trade and availability of its export potential in the Middle Eastern countries. It also contributes to the stock of literature on the area.

LIMITATION OF THE STUDY
The study concentrated in identifying determinants of bilateral trade and export potential that Ethiopia could have in the selected three Middle Eastern countries rather than identifying the country’s trade potential that it could have with the rest of the world. This could be taken as a major limitation of the study.

LITERATURE REVIEW
The Gravity Model, which first independently applied by Tinbergen (1962) and Poyhonen (1963) to analyze international trade flows, is originated in Physics by Newton (Dana et al, 2002). According to the Newtonian model of gravitational force, the force of attraction between two bodies is proportional to the square of the distance between their centers of gravity. After the Pioneer independent works of Tinbergen and Poyhonen, the model has been extensively using in the field of international trade in analyzing bilateral trade flows, identifying potential trades, Preferential Trade Arrangements, Generalized System of Preference (GSP) and examine trade creation and trade diversion effects of RTAs (Zarzoso and Lehman, 2002).

In this simplest gravity model of bilateral trade flows between two countries are assumed to be proportional to the product of their gross domestic products (GDP) and inversely proportional to a measure of the distance between them. The model has been generalized to include other variables that could be expected either to facilitate or hinder bilateral trade flows between countries.

The Model, Estimation and Analysis
The basic concept of the model states that the volume of trade between two countries is proportional to their respective economic masses and inversely proportional to the distance between them, which is expressed as follows (Ram and Prasad, 2006):

\[ \ln(T_{ij}) = a + \beta_1 \ln(M_i) + \beta_2 \ln(M_j) - \beta_3 \ln(D_{ij}) + \epsilon_{ij} \]

Where: \( M_i \) and \( M_j \) are economic masses of country i and j while \( D_{ij} \) represents the distance between country i and country j.

For empirical estimation, normally the gravity model has been used in the log linear form while the coefficients represent elasticities of bilateral trade to estimated parameters (Butt, 2008): Taking this fact into account and applying to the basic concept of the gravity model gives us the following linear form of equation:

\[ T_{ij} = M_i \cdot M_j \cdot e^{-D_{ij}} \]

Apart from the above basic gravity variables, there are so many additional variables that may either enhance or discourage bilateral trade between countries.

Accordingly, the model which I am going to use is augmented by dummy variables for absence or presence of common border and presence or absence of Generalizes System of Preference (GSP/EBA) scheme and benefits between countries. To capture the impact of depreciation or appreciation of domestic currency, the model is also augmented by including Real Exchange Rate between Ethiopia and the selected trading partner countries.

It is also augmented by country-pair specific and time-specific dummies to control for omitted (unobservable variables) that are cross-sectionally specific but remain constant over time and common shocks affecting all countries in the sample respectively. Cheng and Wall (2005), cited by Rahman et al (2006), noted that the incorporation of country-pair specific fixed effect is the best way to control for heterogeneity in gravity model.
In this particular study, the form of the gravity model which I am going to use takes the following form.

\[
\ln X_{ijt} = \beta_0 + \alpha_i + \beta_1 \ln GDP_{pc_i} + \beta_2 \ln GDP_{pc_j} + \beta_3 \ln POP_{pc_i} + \beta_4 \ln POP_{pc_j} + \beta_5 \ln RER_{ij} + \beta_6 \ln DIS_{ij} + \beta_7 GSP_{ij} + \beta_8 ADJ_{ij} + \theta_i + \epsilon_{it}
\]

Where:
- \(X_{ijt}\) is the export flow from country i to country j at time period t.
- \(\theta_i\) the country pair fixed effects.
- \(\alpha_i\) the year (time) specific effect.
- \(GDP_{pc}\) the GDP per capia of exporting country at time period t measured in terms of Dollar.
- \(POP_{pc}\) the GDP per capia of importing country j at time period t measured in terms of Dollar.
- \(RER_{ij}\) the real exchange rate between exporting and importing country at time period t.
- \(DIS_{ij}\) the distance between exporting country i and importing country j measured in kilometer.
- \(GSP_{ij}\) binary Dummy taking the value of one if country j offer generalized system of preference scheme (GSP) and exporting country is the member of the beneficiary of the scheme, zero otherwise.
- \(ADJ_{ij}\) binary dummy taking the value of one if pair countries in concern are adjacent (share common border), zero otherwise.
- \(\epsilon_{it}\) white noise disturbance term.

The estimation technique and result of the model will be presented in section 3.3.

**Brief Analysis of Ethiopia’s Exports in the Middle East**

In the last 10 years, the trend of Ethiopia’s export to the Middle East has showed a large increase. The export totals of Ethiopia in this region increased from 73.65 million US Dollar in 1997 to 111.42 million US Dollar in 2005 and 176.56 million US Dollar in 2007 respectively. It also showed a 51% increase between years 1997 to 2007 and 58.6% increase between 2005 and 2007. Comparing the country’s exports in this region with the world total exports, the region accounted for 11% in 1995, 13% in 2003 and 15% in 2007.

The empirical data also indicates that the three Middle Eastern countries, namely Saudi Arabia, United Arab Emirates (UAE) and Yemen, have accounted for the largest percentage share of Ethiopia exports in the Middle East. For instance, out of the total exports of Ethiopia in the Middle East, these countries accounted for 81.8 and 86% share in 1997 and 2007 respectively. On the other hand, Ethiopia’s export to these three countries has increased from 15% in the years between 1999-2001 to 62.3% in years between 2003 and 2005 respectively.

**Methods for Analyzing Ethiopia’s Export Potentials**

Different methodologies have been employed to identify countries’ trade potential. Sebei (2006) has employed the trade potential index (TPI) method to predict the trade potential between south Africa and Kenya. However, the result of this method tells just simply whether there is a potential or not and does not tell the type of the product on which the country may have a better trade potential.

On the other hand, to analyze the structure and trade potentials between China, Japan and Korea, Nam (2004) has used index of trade conformity (ITC) that measures the share of each commodity in the aggregate export or import of the countries concerned.

Applying both the gravity and ITC method for analyzing trade potential has dual advantages. First, using the estimated gravity coefficients it is possible to predict the amount of export potentials that the country could have with countries in concern. Second, applying ITC enables not only to explore whether there exists export potential for the country but also to identify the group of commodities (or single commodity) on which the country may have trade potentials with its trading partners in a more realistic and reliable way.

Hence, this study utilizes both the gravity and ITC methods to identify whether there exists export potential between Ethiopia and the selected Middle Eastern countries or not.

**The Data**

For analyzing the major determinants of Ethiopian bilateral trade with its trading partners, the specified model is estimated using 15 sample countries for the period of 1995-2007. Among which, Kenya, and Sudan are selected from Africa while China, Japan, Saudi Arabia, Egypt and Yemen have been selected from Asia and Belgium, German, Switzerland, Italy, The Netherlands, France, United kingdom, from Europe and U.S.A from the American continent have been selected. The countries have been selected based on their importance as trading partnership and availability of data in the sample period.

In attempting to identify the trade potential that Ethiopia may have in the Middle East; Saudi Arabia, United Arab Emirates and Yemen have been selected. United Arab Emirates has been selected based on the growing trend of the country being the biggest trade route as well as trade center of most countries’ commodities. Saudi Arabia and Yemen have also
been selected for being two of the major exporting partners of Ethiopia in the last decade.

EMPIRICAL RESULT
The Gravity Model
The existence or absence of missed observations in the sample could lead to the choice of the kind of estimation technique that needs to be employed. Since, our data samples of the selected countries in the sample period have complete data of Ethiopia’s exports, the specified augmented gravity model is estimated by Generalized Two Stage list Square (G2SLS) estimation method. The Hausman specification test also confirms the model to be Random Effect; failing to reject the null-hypothesis (of difference in coefficients not systematic).

Moreover, the estimated results depict that the model fits well with the data. Furthermore, the G2SLS estimation has fully controlled for endogeneity of Ethiopia’s real GDP per capita and its export, heteroskedasticity and autocorrelation problems and gives the following results.

Table 1: Generalized Two Stage Lease Square (G2SLS) IV Regression Result: Dependant Variable log of Ethiopia’s total export to its trading Partners.

<table>
<thead>
<tr>
<th>Explanatory Variables</th>
<th>Coefficient</th>
<th>t-ratio</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>LnGDPpcij</td>
<td>1.294949</td>
<td>3.12</td>
<td>0.002</td>
</tr>
<tr>
<td>LnGDPpcit</td>
<td>0.7551192</td>
<td>4.49</td>
<td>0.000</td>
</tr>
<tr>
<td>LnPOPij</td>
<td>0.0297277</td>
<td>0.30</td>
<td>0.764</td>
</tr>
<tr>
<td>LnPOPit</td>
<td>0.251401</td>
<td>2.47</td>
<td>0.014</td>
</tr>
<tr>
<td>LnRER ijt</td>
<td>0.0642364</td>
<td>1.24</td>
<td>0.213</td>
</tr>
<tr>
<td>LnDISij</td>
<td>-0.9016696</td>
<td>-2.65</td>
<td>0.008</td>
</tr>
<tr>
<td>GSPi</td>
<td>-0.3695902</td>
<td>-1.45</td>
<td>0.147</td>
</tr>
<tr>
<td>ADJiij</td>
<td>-1.247118</td>
<td>-2.31</td>
<td>0.021</td>
</tr>
<tr>
<td>Constant</td>
<td>-4.126111</td>
<td>-1.43</td>
<td>0.151</td>
</tr>
</tbody>
</table>

R-sq: Within = 0.2429 Number of Observations 180
Between = 0.8389 Sigma ‘u’ 0.40
Overall = 0.5050 Sigma ‘e’ 1.08
Wald chi² (8) 95.37 Rho 0.12 (Fraction of variance due to u)

As it can be clearly seen from the above table, the estimated coefficient on distance has the anticipated negative sign and is statistically significant. It implies that, ceteris paribus, trade between a pair countries falls by 0.9% for every 1 per cent increase in distance between them and vice versa.

The coefficient on the GDP per capita of both exporting and importing countries are positive and statistically highly significant, indicating that all other things remains the same, a one per cent increase in GDP per capita of exporting and importing countries, increases bilateral trade by approximately 1.3 and 0.76 percent respectively.

The estimation result also shows that the population of the exporter country has positive but statistically insignificant impact on the country’s exports. On the other hand, importer population has a positive as well as statistically significant impact on the country’s exports implying that bigger countries import more than smaller countries and vice versa. The estimated coefficient of adjacency between countries is unexpectedly negative and statistically significant implying that Ethiopia exports less to neighboring countries that share common border with it. The underlining reason may be due to the problem of lack of peace and stability along the border between Ethiopia and countries selected in the sample (Kenya and Sudan). As a result, bilateral trade between these countries could be impeded.

Real exchange rate (RER), though have the expected positive sign which is to mean depreciation of country’s RER improves bilateral trade and vice versa, it is found statistically insignificant showing that it has little impact on bilateral trade between Ethiopia and importing countries.

On the other hand, the sign of generalized system of preference (of EBA) has the unexpected negative sign and is statistically insignificant. In this case, the underlining reason for this may be due to the competitive problem that Ethiopia has faced in these countries. Since about 50 developing countries, which are found at different level of development, are eligible under the EBA scheme, those countries that performed better in both product quality and price in this market may cause to reduce Ethiopia’s exports in the same market.

Apart from using to analyze the actual trade between Ethiopia and its trading partners, the above estimated coefficients of the gravity model are also used to predict the country’s export potentials that it may have in the Middle East. The actual, predicted and the potential of export that Ethiopia may have in the selected three Middle Eastern countries are presented in table 2 bellow.

Table 2: Actual and Potential Bilateral Exports of Ethiopia in the selected Middle Eastern Countries from the Estimated Gravity Model.
As it can be clearly seen from the above table, United Arab Emirates unveil the highest untapped potentials for Ethiopia exports. This indicates that Ethiopia has not yet exploited its exports market in the U.A.E, which is significantly large amount. The result also shows that Ethiopia can expand its export more by about 8 million US dollar in Saudi Arabia. On the other hand, the export potentials of Ethiopia with Yemen found to be negative. However, it does not mean that the country has overexploited trade with Yemen. Rather negative export potentials indicate export beyond model predictions (Soderling, 2005).

On the aggregate level, the gravity model identifies the amount of untapped export potentials that the country could have in the respective countries. However, in order to exploit these sizeable amount of untapped export potential a more disaggregated and commodity level analysis is essential. Hence, in the following section of the study employs Index of Trade Conformity (ITC) to identify commodities that could highly contribute to increase the country’s export potentials in the selected countries.

**Index of Trade Conformity (ITC)**

Understanding the importance of this index and as a complimentary with estimated potential using the estimated gravity model, the study has applied it for Ethiopia and tried to identify potential that Ethiopia’s export can be increased in countries such as Saudi Arabia, U.A.E and Yemen. As it is shown in table three below, Ethiopia has relatively large ITC measures between its export structure and import structure of Yemen and Saudi Arabia while it is relatively low with U.A.E.

<table>
<thead>
<tr>
<th>Destination</th>
<th>Saudi Arabia</th>
<th>U.A.E</th>
<th>Yemen</th>
<th>Ethiopia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethiopia</td>
<td>0.494</td>
<td>0.296</td>
<td>0.497</td>
<td>n.a</td>
</tr>
<tr>
<td>Saudi Arabia</td>
<td>n.c</td>
<td>n.c</td>
<td>n.c</td>
<td>0.794</td>
</tr>
<tr>
<td>U.A.E</td>
<td>n.c</td>
<td>n.c</td>
<td>n.c</td>
<td>0.326</td>
</tr>
<tr>
<td>Yemen</td>
<td>n.c</td>
<td>n.c</td>
<td>n.c</td>
<td>0.442</td>
</tr>
</tbody>
</table>

Where: n.c and n. a stand for ‘not calculated’ ‘not available’ respectively

This implies that Ethiopia has relatively larger potential to increase its exports to both Yemen and Saudi Arabia. Interestingly, this result also confirms the findings of the above gravity model. Because the country can largely exploit its export potential, only if it has large potential to increase its exports in that country. Otherwise, ample amount of export potentials may remain unexploited. This is the reason why we found relatively larger ITC measure for Yemen (0.497) and Saudi Arabia (0.494), which are combined with negative and small amount of unexploited export potential in the above gravity model.

Furthermore, the reason for the finding of large amount of unexploited export potential in U.A.E from the estimated gravity model can also be explained by the low ITC measure between Ethiopia and U.A.E. This implies that the country has low potential to increase its export to U.A.E (0.296) and U.A.E intern has relative low potential to increase its import from Ethiopia. Though the potential that Ethiopia can increase its export to U.A.E seems relatively small, it is significant in absolute term.

Looking at the contributions of each commodity to the export potential of Ethiopia and import potential of the respective countries, the top 20 commodities are selected and presented in table Four bellow.

**Table 4: SITC Rev. 3 commodities by their contribution to the ITC between Ethiopia’s exports and the three Middle East countries’ imports**

<table>
<thead>
<tr>
<th>Rank</th>
<th>Saudi Arabia</th>
<th>U.A.E</th>
<th>Yemen</th>
<th>Rank</th>
<th>Saudi Arabia</th>
<th>U.A.E</th>
<th>Yemen</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>SITC</td>
<td>SITC</td>
<td>SITC</td>
<td></td>
<td>SITC</td>
<td>SITC</td>
<td>SITC</td>
</tr>
<tr>
<td>1</td>
<td>07</td>
<td>97</td>
<td>07</td>
<td>11</td>
<td>06</td>
<td>292</td>
<td>97</td>
</tr>
<tr>
<td>2</td>
<td>05</td>
<td>07</td>
<td>05</td>
<td>12</td>
<td>84</td>
<td>84</td>
<td>84</td>
</tr>
<tr>
<td>3</td>
<td>97</td>
<td>05</td>
<td>04</td>
<td>13</td>
<td>121</td>
<td>00</td>
<td>85</td>
</tr>
<tr>
<td>4</td>
<td>00</td>
<td>222</td>
<td>00</td>
<td>14</td>
<td>85</td>
<td>61</td>
<td>26</td>
</tr>
<tr>
<td>5</td>
<td>01</td>
<td>01</td>
<td>06</td>
<td>15</td>
<td>26</td>
<td>121</td>
<td>08</td>
</tr>
<tr>
<td>6</td>
<td>04</td>
<td>65</td>
<td>01</td>
<td>16</td>
<td>5671</td>
<td>85</td>
<td>61</td>
</tr>
<tr>
<td>7</td>
<td>012</td>
<td>01</td>
<td>012</td>
<td>17</td>
<td>2927</td>
<td>6813</td>
<td>121</td>
</tr>
<tr>
<td>8</td>
<td>65</td>
<td>04</td>
<td>222</td>
<td>18</td>
<td>08</td>
<td>2927</td>
<td>48</td>
</tr>
<tr>
<td>9</td>
<td>222</td>
<td>06</td>
<td>65</td>
<td>19</td>
<td>61</td>
<td>26</td>
<td>653</td>
</tr>
<tr>
<td>10</td>
<td>292</td>
<td>012</td>
<td>292</td>
<td>20</td>
<td>048</td>
<td>653</td>
<td>0819</td>
</tr>
</tbody>
</table>

Note: please refer to the appendix to see the corresponding names of the above SITC Rev.3 commodities.

As it can be clearly understood from the above table, coffee and tea (SITC 07) and fruits and vegetables (SITC 05) stands at first and second positions in their contribution for Ethiopia’s export potential with both Saudi Arabia and Yemen. On the other hand, SITC 97, 07, 05 (gold, non monetary), (coffee and tea), and (fruits and vegetables) take the first top three
positions in complimenting Ethiopia’s exports with U.A.E.

**CONCLUSION AND POLICY IMPLICATIONS**

In this paper, we tried to identify the major determinants of Ethiopian’s bilateral trade as well as the potential exports that the country may have in some Middle Eastern countries.

Applying the specified Gravity model of bilateral trade flow with 13 years (1995-2007) panel data of the top 15 major Ethiopian trading partners, we found that, the GDP per capita of both exporting and importing and the population of importing countries significantly and positively affect Ethiopians bilateral export. Whereas, the population of the exporting country and Real Exchange Rate between trading countries, have the expected positive sign but have been found to have insignificant impact on the country’s export. On the other hand, the distance between the exporting and importing countries is found to be the significant variable that negatively affects the volume of trade between countries. The dummy variable for GSP (EBA) presents the unexpected negative sign but is statistically insignificant; suggesting that belonging to EBA’s preferential arrangement has no impact in fostering Ethiopia’s exports.

The findings of the gravity equation reveal that Ethiopia has the highest unexploited export potentials with U.A.E. On the Other hand, the ITC measures for trade complimentarity in terms of Ethiopia’s export and trading partners import are found relatively to be higher with Yemen (0.497) and Saudi Arabia (0.494) and lower with U.A.E (0.296). This implies that Ethiopia has better potential to increase its exports highly to Yemen and Saudi Arabia, though the Saudi Arabia’s potential is slightly lesser than that of Yemen.

The study also identified the top 20 SITC Rev.3 commodities that highly contributed for trade complimentarity in terms of Ethiopia’s export and the trading partners’ imports.

Thus, exploring the major determinants of Ethiopia’s bilateral trade (export) combined with identified exporting potential countries and products have the following important policy implications.

First, in designing trade policies that aimed at increasing Ethiopia’s bilateral export should pay due attention to variables that are large in magnitude and statistically significant.

Second, for the best use of the country’s resources, the government should focus on building capacity that improves the quality as well as quantity of products that are found to have high export potential.

Third, in order to fully exploit the untapped export potential of the country, any kinds of bureaucracy that discourages export should be eliminated and all possible means of trade facilitating mechanisms between countries should be maintained.

Fourth, the government or any concerned body need to establish an information system that makes exporters better informed as to what products to export and to which countries.

Lastly, the country also requires to undertake a thorough research and able to identify and prioritize the countries as well as types of products on which it has better export potential.

Furthermore, to reach at better conclusion and design valuable and practical trade policies, a detail as well as broad based further research should be undertaken.

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World Bank (2008 ), ‘World Development Indicator Data Base’, World Bank

APPENDIX

Appendix-1

Table 3: SITC Rev. 3 codes of the selected commodities and their corresponding names

<table>
<thead>
<tr>
<th>SITC Rev. 3 Commodity Codes</th>
<th>Corresponding Names</th>
<th>SITC Rev. 3 Commodity Codes</th>
<th>Corresponding Names</th>
</tr>
</thead>
<tbody>
<tr>
<td>07</td>
<td>Coffee and Tea</td>
<td>84</td>
<td>Articles of apparel and clothing accessories</td>
</tr>
<tr>
<td>05</td>
<td>Vegetables and Fruits</td>
<td>85</td>
<td>Footwear</td>
</tr>
<tr>
<td>97</td>
<td>Gold, non monetary excluding ores</td>
<td>26</td>
<td>Textile fibres (other than wool tops &amp; other combined wool ) and their wastes</td>
</tr>
<tr>
<td>00</td>
<td>Live Animals</td>
<td>2927</td>
<td>Cut Flowers and foliage</td>
</tr>
<tr>
<td>01</td>
<td>Meat and meat preparations</td>
<td>08</td>
<td>Feeding Stuff for Animals</td>
</tr>
<tr>
<td>04</td>
<td>Cereals and Cereals Preparations</td>
<td>61</td>
<td>Leather and leather manufactures etc</td>
</tr>
<tr>
<td>012</td>
<td>Other meat, meat offal</td>
<td>653</td>
<td>Fabrics, man-made fibres</td>
</tr>
<tr>
<td>65</td>
<td>Textile Yarns and Fabrics etc</td>
<td>42</td>
<td>Vegetable fats and oils, crude, refined or fractioned</td>
</tr>
<tr>
<td>222</td>
<td>Oil seeds</td>
<td>0819</td>
<td>Food waste, animal feeds</td>
</tr>
<tr>
<td>292</td>
<td>Crude vegetable materials nts</td>
<td>6115</td>
<td>Sheep, lump skin leather</td>
</tr>
<tr>
<td>06</td>
<td>Sugar, sugar preparations and honey</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>