METHODOLOGY NOTE FOR THE WTO-IMF TARIFF TRACKER

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Abstract: *There have been an exceptionally high number of tariff changes implemented around the world in recent years. To provide transparency on these actions, the World Trade Organization (WTO) and the International Monetary Fund (IMF) have developed a Tariff Tracker that monitors changes in applied import duties. The Tariff Tracker documents initial tariff levels starting in January 2025 and subsequent changes at the bilateral and product levels, providing a detailed, up-to-date view of tariff developments. The data and visualizations are presented on the WTO's Tariff and Trade Data platform where users can also download the detailed dataset.*

Link: https://ttd.wto.org/en/reports/tariff-actions.

WTO - Internal

1. <u>Introduction</u>

The WTO-IMF Tariff Tracker is a joint transparency initiative developed by the World Trade Organization (WTO) and the International Monetary Fund (IMF) to monitor and visualize changes in applied import duties, offering a detailed and up-to-date view of tariff developments. The data are presented on the WTO's Tariff and Trade Data platform where users can also download the detailed dataset.[3] This note explains the underlying methodology and data sources, including the assumptions used in calculating averages and trade coverage ratios.

2. <u>Methodology</u>

This section outlines the methodology covering i) tariff data sources and monitoring, ii) the aggregation of tariff and trade data, iii) calculation of simple and trade-weighted average tariffs, iv) assumptions on certain tariff actions, and v) calculation of the value of trade affected. A glossary and overview of the metadata are provided in Annex I.

Tariff data

For economies where tariff actions have been recorded, the tracker shows the baseline tariffs at the start of January 2025. The tariff data utilized in this analysis is derived from the WTO Integrated Database (IDB) and the WTO Analytical Database. Most-Favoured-Nation (MFN) applied rates are sourced from the IDB at the tariff-line level, typically at the 8-digit level or higher. Where available, preferential tariff rates granted under specific trade agreements and other duty schemes are also drawn from the IDB. In instances where preferential rates have not been directly notified to the IDB, they are supplemented by the Analytical Database at the 6-digit level, utilizing the latest available year for each respective reporting member. Due to the varying levels of granularity between MFN rates and Analytical Database preferential rates, the integration of these datasets may result in minor overestimations in certain cases. The figures also incorporate existing exceptional duties and charges that were in effect as of January 2025[4]; temporary trade remedy measures are excluded from the scope of this data. For goods subject to specific duties or compound tariffs, the analysis employs ad valorem equivalents (AVEs) as provided by WTO databases. In cases where AVEs for the current reference year are unavailable, the most recent available equivalents are applied to ensure data continuity.

The applied tariff rates represent the best estimate of the bilateral tariffs faced by typical imports at a given tariff line. The Tracker incorporates the baseline tariffs capturing the applied tariff rates at the start of January 2025 and subsequent modifications related to the period of global trade tensions[5] including exceptional duties and charges, applicable exceptions, and preferential arrangements, from the date that they enter into force. These measures are identified through regular internal WTO and IMF monitoring. In

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[3] The Tracker is analytical in nature and does not imply WTO or IMF endorsement of any specific measure. It serves as a source of reference data and structured insight for policymakers, researchers, and the public. It is important to note, that the WTO or IMF do not guarantee the accuracy, completeness, or timeliness of the data, and assume no responsibility for any errors or omissions. Also, the data should not be interpreted as definitive or authoritative and is subject to revisions as new information becomes available.

[4] For example, U.S. Section 232 duties on steel and aluminum and Section 301 duties on imports from China.

[5] Future versions of the Tariff Tracker may include all WTO members as reporters and record all changes in tariff rates – including those not related to the period of global trade tensions – as this data becomes available through members' regular notifications of their tariff schedules to the WTO.

some cases, the size of the modification relies on estimates of expected preference utilization and value-added content of typical imports under specific product codes, as explained below.

Aggregation

The tariff rates are aggregated to the Harmonized System (HS) subheading level at 6-digits, a classification which is consistently defined across countries. Tariff data are reported at the 8-digit or more detailed national tariff line (TL) level in official legislation. In order to create a measure which is comparable across countries, the Tracker aggregates this to the 6-digit HS level using HS Version 2022, taking a simple average of tariff-line rates within each subheading.

When analyzing changes in tariffs, it is important to note that comparisons between 6-digit and more disaggregated duty codes is not always straightforward. A single 6-digit HS code may correspond to multiple TLs, and only a subset of those lines may be affected by a given tariff increase. In such cases, tariff rates provided at the 6-digit level should be considered best estimates given available information.

The data is also made available aggregated to Multilateral Trade Negotiations (MTN)[6] product structure, the product classification system the WTO uses for trade statistics and policy analysis. The MTN categories, defined according to the Harmonized System, consist of a two-level structure with 22 MTN categories and 72 sub-categories.

Additionally, the data is made available by GTAP sectors, using the Global Trade Analysis Project (GTAP) product classification commonly employed in applied trade and general equilibrium analysis. GTAP sectors are derived from the Harmonized System through concordance tables and provide a standardized sectoral structure that facilitates cross-country and economy-wide analysis, particularly in modeling trade policy impacts.

Simple and trade-weighted average tariffs

The Tracker presents two estimates of the tariff rates imposed by the reporting member on the total or aggregated groupings of products imported from a given partner. The simple average tariff is the unweighted average of the applied ad valorem tariff or ad valorem equivalents (AVEs) at the 6-digit HS level in force at a given date. The trade-weighted average tariff is the corresponding weighted average of the HS 6-digit level applied tariffs in force at a given date, weighted by the affected import value (see section on *Trade data* below).

Assumptions

In the context of the rapidly evolving trade policy landscape, the Tracker aims to provide clarity with an up-to-date record of implemented measures. Measures that are announced, but not yet implemented, are not included in the Tracker to ensure consistent treatment of measures and avoid temporarily including some measures that may be delayed or not implemented.

Some tariff actions may be announced without full technical specifications, in particular concerning their product coverage and eligibility. In such cases, the Tracker is continuously updated to reflect those

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[6] Further detail on the MTN categories can be found on the WTO website.

provisions for which reliable and verifiable information has been made available. Where necessary, clearly documented methodological assumptions are used to preserve analytical coherence—without implying any official interpretation by the WTO or the IMF.

Regarding bilateral trade deals or arrangements, the Tracker includes only those that have been publicly confirmed by both parties and where the terms appear mutually aligned. In cases where an arrangement is only partially documented, the Tracker reflects only those elements that are confirmed to have been implemented.

Since some tariffs may change frequently, the Tracker applies a general rule to incorporate changes that are in place for more than one day. Where tariffs are in place for one day or less, they are noted in the tariff action's description but are not included in the rate calculations. Further, where tariff rates are changed retroactively, the Tracker is updated to amend the original action with the subsequent timeline adjusted.

Specific assumptions pertaining to individual measures include:

- United States–China baseline tariffs: The baseline applied tariff rates on U.S. imports from China reflect the actual tariff rates applied per tariff line, based on data from the US Census for 2024. These are compared with the Most-Favoured-Nation (MFN) tariff rates for 2024 to identify pre-existing tariff hikes before the start of 2025. The resulting tariff rates were rounded to the nearest 0.5%.

- United States-Mexico-Canada Agreement (USMCA): Where U.S. tariffs have included exemptions for goods complying with USMCA, compliance has been estimated using recent trade data to reflect the most probable impact of the tariffs on compliance. This is necessary because previous preference utilization rates would underestimate compliance, given that preference margins (difference between MFN and USMCA tariff rates) were often zero or small. Currently, the USMCA compliance rate has been estimated using March to June 2025 customs data sourced from USITC DataWeb. Where no trade in specific product lines was recorded in that period, the HS Chapter level average compliance is used. Compliance rate estimates may be revised as needed. Furthermore, the reported shares of trade affected and tariff lines affected are not weighted according to compliance rates. In other words, unless a tariff line is assumed to have a 100% compliance rate, the full trade value under that line is included in the calculation of these indicators.

- Steel/aluminum/copper content in derivative products: Where the applied tariff on certain derivative products depends on the content of a specific metal, this is estimated at an aggregate sectoral level using the 2022 OECD TiVA input-output tables.

- United States domestic content exemptions: The Tracker does not assume any reductions in tariffs from exemptions for U.S. content.

- Stacking: The Tracker applies the criteria set out in the Executive Order 14289 to determine whether multiple tariffs set out in different actions accumulate when the same product which is affected, or whether they are applied in a mutually exclusive way.

- End-use (e.g., pharmaceuticals, civil aviation): Where the applied tariff distinguishes products by characteristics that go beyond the physical characteristics captured in the tariff classification, a judgement is required on the most likely applied tariff on a case-by-case basis. For example, where

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tariffs are only applied to patented or branded pharmaceuticals, but exempt generic pharmaceuticals, it is assumed that the exemption applies to all trade, pending accurate estimates of respective import shares by end-use. The same is valid for products subject to exemptions conditional upon some scope limitations, such as aircraft and aircraft parts.

Trade data

The Tracker includes the value of trade subject to tariffs, measured by the value of affected imports by product category and partner country. The trade data is sourced from the WTO's Integrated Database where this data has been reported by WTO members and is supplemented, in cases where data has not yet been reported, with data sourced from the UN Comtrade Database and Trade Data Monitor. Whilst this information enables assessments of the broader exposure of trade flows to the tariff measures based on estimated coverage, it does not represent the actual or projected impact of the tariff measures, which would require additional economic modelling.

The affected trade value is an estimate, applying current tariff actions to latest available import data, which are from the most recent year available (for example, the tariff actions from 2025 use trade data from 2024 until 2025 data become available). Furthermore, affected trade may be slightly overstated due to data granularity limitations. For example, when tariff changes at the 8-digit TL level are matched with import data available at the 6-digit HS level, a single 6-digit code may include multiple 8-digit TLs, with only some of those lines subject to the tariff action. These discrepancies are temporary and will be resolved once import data at the TL level are reported to the WTO's Integrated Database.

3. Conclusion

In a rapidly evolving global trade policy landscape, the WTO-IMF Tariff Tracker provides a timely and transparent source for information on the evolution of applied tariff rates. By documenting when and how tariffs change, the Tracker can be a helpful analytical tool for policymakers, researchers, and stakeholders seeking to navigate shifting trade dynamics, and represents a step toward greater accountability and understanding of trade policy actions.

While every effort is made to ensure the accuracy and timeliness of the information provided, the WTO-IMF Tariff Tracker is intended solely for informational and analytical purposes. Its contents do not constitute legal documentation and should not be construed as an endorsement or legal characterization of any tariff action by the WTO or the IMF. Users are encouraged to consult the official sources linked to on the website for authoritative references.

Explore the Tariff Tracker here: *https://ttd.wto.org/en/reports/tariff-actions*

Download the dataset: The WTO-IMF Tariff Tracker offers downloadable data structured according to the Multilateral Trade Negotiations (MTN) product classification, which includes 22 categories and 72 sub-categories, as well as by GTAP sectors, commonly employed in applied trade and general equilibrium analysis. For users seeking more granular detail, a separate dataset is available at the HS 6-digit level. This file, organized by reporting economy, contains individual tariff changes implemented since 2025 and can be accessed via the download function.

Annex I: Glossary and Metadata

Glossary

Multilateral Trade Negotiations (MTN): The product classification system the WTO uses for trade statistics and policy analysis. The MTN categories, defined according to the Harmonized System, consist of a two-level structure with 22 MTN categories and 72 sub-categories. To explore the MTN further, please click here.

Simple average tariff: The unweighted average of the ad valorem or ad valorem equivalents (AVEs) of MFN applied, preferential, or other tariff actions, based on pre-aggregated HS 6-digit simple averages.

Trade-weighted average tariff: The weighted average of the ad valorem or ad valorem equivalents (AVEs) of MFN applied, preferential, or other tariff actions, based on pre-aggregated HS 6-digit simple averages.

Affected trade value: Import values in US dollars that are covered by additional tariff actions at the HS 6-digit level.

Affected trade share (%): The aggregated share of import value covered by additional tariff actions. Imports at the national tariff line which are subject to tariff actions are aggregated to the HS 6-digit level.

Affected tariff line share (%): The share of national tariff lines covered by additional tariff actions, over time.

Tariff events: Starting from the baseline tariff on 01/01/2025 which is either the MFN or best preferential tariff rate, tariff events signify any changes to these rates over.

Metadata

Variable list:

reporter_name	The importing economy whose tariff actions are considered
reporter_iso	ISO3 code
reporter_code	WTO country code
partner_name	Exporter whose products are affected by the tariff actions
partner_iso	ISO3 code
partner_code	WTO country code
year_dt	Implementation date of tariff action
hs_code	Harmonized System subheading code (six digits) (HS version 2022)
best_avlbl	Tariff expected to be applied to typical imports following the implementation of tariff actions
imports	Import values (previous year, USD) provided to facilitate the calculation of trade-weighted averages

Metadata notes:

Applied tariff rates recorded in the Tracker represent the best estimate of the bilateral tariffs faced by typical imports of a given tariff line. These rates account for preferential arrangements, exceptional duties and charges, and, in some cases, rely on estimates of expected preference utilization and value-added content of usual imports under specific product codes. When analyzing changes in tariffs, it is important to note that comparisons between 6-digit HS and 8-digit or 10-digit tariff line (TL) codes are not always straightforward since a single 6-digit HS code may correspond to multiple TLs, and only a subset of those lines may be affected by a given tariff increase.

Example: At the beginning of 2025, a member country reports an import duty of 5% on product HS 01234567 for imports from a specific partner. This duty could reflect either the Most-Favoured Nation (MFN) rate or the best available preferential rate, depending on the trading relationship. Subsequently, tariff actions increase the total applied tariff rate: on 1 March 2025, an additional 10% duty was introduced, raising the total to 15% (5% base + 10% additional), followed by a further increase of 20% on 1 April 2025, resulting in a total effective tariff rate of 35%. These duty rates, recorded at the national tariff line level, are aggregated to the HS 6-digit product level using a simple average.