



## Federal Government releases 2018 Fiscal Policy Measures

“The potential economic impact of the new SPMs is the growth or protection of certain local industries, who are currently vulnerable to cheaper imports and increasing cost of doing business.”

### Introduction

The Federal Government of Nigeria (FGN) has approved and ordered the implementation of the 2018 fiscal policy measures (2018 FPM), effective 27 July 2018. The 2018 FPM replaces the 2016 FPM which had been in force since 17 October 2016. Approval of the 2018 FPM, was communicated by the Honorable Minister of Finance vide a circular (“the Circular”) dated 5 July 2018.

FPMs have been regularly used by the FGN to influence investment, production and consumption activities in the country. A careful review of the 2018 FPM reveals its overarching objectives – encourage investment in certain critical

industries, stimulate local production and discourage consumption of certain items. For instance:

- Machinery, equipment and components imported for the set-up of modular refineries would now enjoy a duty free regime. It would be recalled that the FGN recently granted licenses to operators of modular refineries. This duty free concession to operators of modular refineries is in line with FGN’s objective of increasing local refining of petroleum products and finally putting a stop to importation of petroleum products;
- Tariff on some tobacco and alcoholic products were increased from their 2016 FPM tariff of sixty percent (60%) to seventy percent (70%). This move is perhaps FGN’s strategy of protecting local manufactures who may come under increased foreign competition following the recently implemented excise duty framework;
- Tariffs have been increased for tomato concentrates while some tomato related products have been prohibited from importation. This seems to be in line with FGN’s tomato sector policy of incentivizing local production of tomatoes and

tomato preparations which have hitherto been harmed by cheaper imports of tomato preparations;

- The tariff payable for imported syringes has increased from five percent (5%) to seventy percent (70%) (i.e. 5% duty and 65% import adjustment tax (IAT) compared to old tariff of 5%). This move seems to be in response to pleas by local syringe manufacturers to prevent influx of cheaper syringe imports;
- Tariff on printed paper and paper boards have been increased by one hundred percent (100%) whilst tariffs on aluminum cans have increased from ten percent (10%) to thirty percent (30%).

This move is FGN’s approach to incentivize and protect local manufacturers of these commodities;

- Imposition of additional levies on twenty-three (23) items. These include alcoholic, tobacco, paper, and chemical products. Other items caught under this include automobiles and related products;
- Removal of tariff rebates on five (5) items on the National List. The impacted items include tomato, cement as well as alcoholic and steel products;
- Electric generating sets with tariff codes 8502.13.90.99<sup>1</sup> and 8502.20.90.99<sup>2</sup> shall continue to attract ECOWAS CET duty rate of

five (5%) and zero (0%) IAT under the 2018 FPM<sup>3</sup>.

Other statistical highlights of the 2018 FPM are set out below:

- Enlarged IAT List<sup>4</sup> of one hundred and seventy five (175)<sup>5</sup> items, up by two (2) items (generally tomato related products) when compared to the 2016 FPM;
- a reduced National List<sup>6</sup> of eighty eight (88) items, down by three (3) items compared to the 2016 FPM; and
- an enlarged Import Prohibition List of twenty-five (25) items, up by two (2) items compared to the 2016 FPM.

The table below summarizes the differences between the 2016 and 2018 FPM - **Please refer to the appendices for the 2018 IAT List, National List and the updated Import Prohibition List.**

Category	2016 FPM (No. of items)	2018 FPM		Total
		Additions	Deductions	
Import Adjustment Tax list	173	8 <sup>7</sup>	6 <sup>8</sup>	175 <sup>9</sup>
National List	91	2 <sup>10</sup>	5 <sup>11</sup>	88
Import Prohibition List	23	2 <sup>12</sup>	-	25



<sup>1</sup> Generating sets with compression-ignition internal combustion piston engines diesels or semi-diesels engine of an output exceeding 1000 KVA

<sup>2</sup> Generating sets with spark-ignition internal combustion piston engines of an output not exceeding 10KVA

<sup>3</sup> It may be recalled that tariff codes 8502.13.90.99 and 8502.20.90.99 were recently removed from the Nigerian tariff schedule. From the Circular, it would seem that the removal was unauthorized and has now been corrected. It is yet to be seen how the impact of the unauthorized removal would be treated by the Nigeria Customs Service

<sup>4</sup> These are items that have been levied additional taxes in addition to the duties prescribed by the ECOWAS Common External Tariffs (CET)

<sup>5</sup> Although the FGN recognized one hundred and seventy-six (176) items in the approval, a detailed review of the IAT List shows that a serial number was assigned a blank row

<sup>6</sup> These are items that have been granted duty rebates relative to CET

<sup>7</sup> CET reference: 1101.00.00.00; 2002.90.11.00; 2002.90.19.00; 2710.19.39.10; 7612.90.10.00; 8502.20.90.00; 8507.10.00.00; 9018.31.00.00

<sup>8</sup> CET reference: 0714.10.00.00; 2002.90.20.00; 2002.90.90.00;

2710.19.39.90; 3208.90.29.00; 4011.20.00.00

<sup>9</sup> A detailed review of the IAT List shows that only 175 items were affected

<sup>10</sup> CET reference: Modular surgical operating theatre under Tariff Heading (TH) 94.06 and machinery, equipment and components for modular refinery under different Chapters

<sup>11</sup> CET reference: 2002.90.11.00 & 2002.90.19.00; 2207.10.10.00; 6810.19.00.00; 7207.11.00.00; 7207.19.00.00

<sup>12</sup> CET Reference: 2002.10.00.00, 2002.90.20.00 & 2002.90.90.00; 2103.20.00.00

**Conclusion**

The release of the 2018 FPM was a huge relief for stakeholders positively impacted by the new supplementary protection measures (SPMs), more so as they had expected this general revision to come earlier, potentially vide a 2017 FPM. The potential economic impact of the new SPMs is the

growth or protection of certain local industries, who are currently vulnerable to cheaper imports and increasing cost of doing business. However, with imports becoming more expensive and commodity prices following the same trajectory, consumers may feel differently about the impact of the new SPMs.

Following approval of the 2018 FPM, there is need for businesses to evaluate their customs supply chain to see if there are accruable benefits. Perhaps, there may be need for restructuring where practicable.



# Appendix I

## Import Adjustment Tax List

S/N	Item description	Commodity classification codes	2016 tariffs (%)	2018 tariffs (%)	Difference (%)
1.	- Containing other antibiotics	3004.20.00.00	20	20	-
2.	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	3004.40.00.00	20	20	-
3.	- Other medicaments containing vitamins or other products of heading 29.36	3004.50.00.00	20	20	-
4.	- Anti-malarial	3004.90.10.00	20	20	-
5.	Wheat and Meslin - Seed	1001.11.00.00	20	20	-
6.	Wheat and Meslin - Other	1001.19.00.00	70	20	-50
7.	Husked brown rice (Millers- BIP)	1006.20.00.00	30	30	-
8.	Rice: In packing of more than 5 kg or in bulk	1006.30.10.00	60	60	-
9.	In packing of 5kg or less	1006.30.90.00	60	60	-
10.	Broken rice	1006.40.00.00	60	60	-
11.	Wheat or Meslin flour	1101.00.00.00	20	70	+50
12.	Crude palm Oil	1511.10.00.00	35	35	-
13.	Fraction of oil not fit for Human consumption whether or not deodorized	1511.90.10.00	35	35	-
14.	Raw cane sugar (beet sugar)	1701.12.00.00	70	70	-
15.	Raw cane sugar	1701.13.00.00	70	70	-
16.	Cane or Beet sugar: In powder, crystal or granule form	1701.91.10.00	70	70	-
17.	Other	1701.91.90.00	70	70	-
18.	In powder, crystal or granule form	1701.99.10.00	70	70	-
19.	Other	1701.99.90.00	70	70	-
20.	Malt Extract	1901.90.30.00	30	30	-
21.	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid -- Triple concentrate	2002.90.11.00	10	50	+40
22.	Other	2002.90.19.00	10	50	+40
23.	Beverages, Spirits and Vinegar: Sparkling wine	2204.10.00.00	60	70	+10
24.	In containers holding 21 or less	2204.21.00.00	60	70	+10
25.	Other	2204.29.90.00	60	70	+10
26.	Other grape must	2204.30.00.00	60	70	+10
27.	In containers holding 21 or less	2205.10.00.00	60	70	+10
28.	Other	2205.90.00.00	60	70	+10
29.	Brandy	2208.20.10.00	60	70	+10
30.	Other	2208.20.90.00	60	70	+10
31.	Whiskies	2208.30.00.00	60	70	+10
32.	Rum and other spirit obtained by distilling fermented sugar-cane products	2208.40.00.00	60	70	+10
33.	Gin and Geneva	2208.50.00.00	60	70	+10
34.	Vodka	2208.60.00.00	60	70	+10
35.	Liqueurs and cordials	2208.70.00.00	60	70	+10
36.	Other	2208.90.00.00	60	70	+10
37.	Tobacco: Cigar, cheroots and cigarillos containing tobacco	2402.10.00.00	60	70	+10
38.	Cigarette containing tobacco	2402.20.00.00	60	70	+10
39.	Other	2402.90.00.00	60	70	+10
40.	"Homogenized" or "reconstituted" tobacco	2403.91.00.00	60	70	+10
41.	Other	2403.99.90.00	60	70	+10

S/N	Item description	Commodity classification codes	2016 tariffs (%)	2018 tariffs (%)	Difference (%)
42.	Salt for human consumption including refined salt, table salt and other salt in bags.	2501.00.20.00	70	70	-
43.	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers - Cement Clinkers	2523.10.00.00	50	50	-
44.	Other (Bulk)	2523.29.00.00	50	50	-
45.	Brake fluid	2710.19.32.00	30	30	-
46.	Greases	2710.19.33.00	30	30	-
47.	Others, including finished lubricating oils: Two-cycle motor oil	2710.19.39.10	10	30	+20
48.	Sulphates; alums; peroxosulphates (persulphates): Of Aluminium	2833.22.00.00	20	70	+50
49.	Sulphates; alums; peroxosulphates (persulphates): Alums	2833.30.00.00	20	70	+50
50.	Paints and varnishes: Paints based on polyester	3208.10.00.00	35	35	-
51.	Polymer of ethylene, in primary forms - polyethylene having a specific gravity of less than 0.94	3901.10.00.00	10	10	-
52.	Polyethylene having a specific gravity of 0.94 or more...	3901.20.00.00	10	10	-
53.	Polymer of propylene or of other olefins, in primary form - polypropylene	3902.10.00.00	10	10	-
54.	Acrylic polymers in primary forms. Other	3906.90.00.00	10	10	-
55.	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms - Alkyd resins	3907.50.00.00	10	10	-
56.	Poly (ethylene terephthalate)	3907.60.00.69	10	10	-
57.	Unsaturated Polyester Resin	3907.91.00.00	10	10	-
58.	Other - Saturated Polyester Resin	3907.99.00.00	10	10	-
59.	Melamine Resins	3909.20.00.00	10	10	-
60.	Other Amino Resins	3909.30.00.00	10	10	-
61.	Other plates, sheets, films, foil and strip, of plastic, non-cellular and not reinforced, laminated, supported or similarly combined with other materials- of polymers of ethylene --Not printed	3920.10.10.00	30	30	-
62.	Printed	3920.10.20.00	30	30	-
63.	Of polymers of polypropylene - Not printed	3920.20.10.00	25	25	-
64.	Printed	3920.20.20.00	30	30	-
65.	Of polymers of styrene; printed	3920.30.20.00	30	30	-
66.	New pneumatic tyres of rubber: of kinds used on motor cars (including station wagons and racing cars)	4011.10.00.00	20	20	-
67.	Trunks, Suit cases and similar containers: Other	4202.11.90.00	45	45	-
68.	Other	4202.12.90.00	45	45	-
69.	Doors and their frames and thresholds	4418.20.00.00	55	55	-
70.	Envelopes	4817.10.00.00	40	40	-
71.	Registers, account books, note books, order books receipt books, letter pads, memorandum pads, diaries and similar articles	4820.10.00.00	30	30	-
72.	Paper or paperboard labels of all kinds, whether or not printed - Printed labels	4821.10.00.00	30	60	+30
73.	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> - Obtained by wax-based printing process	5208.51.10.00	45	45	-

S/N	Item description	Commodity classification codes	2016 tariffs (%)	2018 tariffs (%)	Difference (%)
74.	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2---- Obtained by wax-based printing process	5209.51.10.00	45	45	-
75.	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2 - --- Obtained by wax-based printing process	5210.51.10.00	45	45	-
76.	--- Obtained by other printing process	5210.51.90.00	45	45	-
77.	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2 - Obtained by wax-based printing process	5211.51.10.00	45	45	-
78.	--- Obtained by other printing process	5211.51.90.00	45	45	-
79.	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 --- Printed	5407.44.00.00	35	35	-
80.	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.05 --- Printed	5408.24.00.00	35	35	-
81.	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> --- Of polyester staple fibres, plain weave	5513.41.00.00	35	35	-
82.	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> - Of polyester staple fibres, plain weave	5514.41.00.00	35	35	-
83.	Binder or baler twine	5607.41.00.00	20	20	-
84.	Other	5607.49.00.00	20	20	-
85.	Of other synthetic fibres	5607.50.00.00	20	20	-
86.	Other	5607.90.00.00	20	20	-
87.	Unglazed ceramic :Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm...	6907.10.00.00	40	40	-
88.	Other	6907.90.00.00	40	40	-
89.	Glazed ceramic: Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm...	6908.10.00.00	55	55	-
90.	Other	6908.90.00.00	40	40	-
91.	Ceramic sinks, wash basins and similar sanitary fixtures - Other	6910.90.00.00	40	40	-
92.	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials.	7006.00.00.00	35	35	-
93.	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold reduced), not clad, plated or coated - of a thickness of 0.5mm or more but not exceeding 1 mm	7209.17.00.00	15	15	-
94.	Of thickness less than 0.5mm.	7209.18.00.00	15	15	-
95.	Of a thickness of 0.5mm or more but not exceeding 1mm	7209.27.00.00	20	20	-
96.	Of a thickness of less than 0.5mm	7209.28.00.00	20	20	-

S/N	Item description	Commodity classification codes	2016 tariffs (%)	2018 tariffs (%)	Difference (%)
97.	Flat - rolled products of iron or non - alloy steel, of a width of 600mm or more, clad, plated or coated - electrolytical plated or coated with zinc	7210.30.00.00	45	45	-
98.	Corrugated	7210.41.00.00	45	45	-
99.	In Coils	7210.49.10.00	45	45	-
100.	Other	7210.49.90.00	45	45	-
101.	In coils, coated or plated with aluminium	7210.61.10.00	45	45	-
102.	Other	7210.61.90.00	45	45	-
103.	In Coils	7210.69.10.00	45	45	-
104.	Other	7210.69.90.00	45	45	-
105.	Flat - rolled products of iron or non - alloy steel, of a width of less than 600mm, not clad, plated or coated - Not further worked than cold-rolled (cold-reduced): Containing by weight less than 0.25% of carbon	7211.23.00.00	15	15	-
106.	Other	7211.29.00.00	15	15	-
107.	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel : Containing indentations, gibs, grooves, or other deformations produced during the rolling process	7213.10.00.00	45	45	-
108.	Other of diameter exceeding 5.5mm but less than 14mm	7213.20.90.00	45	45	-
109.	Of a diameter not exceeding 5.5mm	7213.91.10.00	15	15	-
110.	Other exceeding 5.5mm, but less than 14mm	7213.91.90.00	45	45	-
111.	Other	7213.99.00.00	45	45	-
112.	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling - Forged	7214.10.00.00	45	45	-
113.	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling...	7214.20.00.00	45	45	-
114.	Other, of free-cutting steel	7214.30.00.00	45	45	-
115.	Of rectangular (other than square) cross-section...	7214.91.00.00	45	45	-
116.	Other	7214.99.00.00	45	45	-
117.	Other bars and rods of iron or non-alloy steel - Of free-cutting steel, not further worked than cold-formed or cold-finished	7215.10.00.00	45	45	-
118.	Other, not further worked than cold-formed or cold-finished	7215.50.00.00	45	45	-
119.	-- Other	7215.90.00.00	45	45	-
120.	Wire of iron or non-alloy steel -- Of a diameter not exceeding 5.5mm	7217.10.10.00	20	20	-
121.	Other of a diameter exceeding 5.5mm	7217.10.90.00	45	45	-
122.	Other of a diameter exceeding 5.5mm	7217.20.90.00	45	45	-
123.	Other of a diameter exceeding 5.5mm	7217.30.90.00	45	45	-
124.	Other of a diameter exceeding 5.5mm	7217.90.90.00	45	45	-
125.	Other bars and rods of other alloy steel; angles, shapes and sections of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel - Bars and rods, of high speed steel	7228.10.00.00	45	45	-
126.	Wire of other alloy steel - of silicon manganese steel	7229.20.00.00	45	45	-
127.	Other	7229.90.00.00	45	45	-
128.	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel - Other: of cast iron, enameled	7323.92.00.00	55	55	-

S/N	Item description	Commodity classification codes	2016 tariffs (%)	2018 tariffs (%)	Difference (%)
129.	Of stainless steel	7323.93.00.00	55	55	-
130.	Of iron (other than cast iron) or steel, enameled...	7323.94.00.00	55	55	-
131.	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated...	7413.00.00.00	35	35	-
132.	Aluminium powders and flakes - Powders of non-lamellar structure	7603.10.00.00	35	35	-
133.	Hollow profiles	7604.21.00.00	35	35	-
134.	Other...	7604.29.00.00	35	35	-
135.	Aluminium plates, sheets and strips, of a thickness exceeding 0.2mm - not alloyed-Corrugated...	7606.11.10.00	35	35	-
136.	alloyed-Corrugated...	7606.12.10.00	35	35	-
137.	not alloyed-Corrugated...	7606.91.10.00	35	35	-
138.	---- Painted, coated or varnished	7606.91.91.00	35	35	-
139.	Other	7606.92.10.00	35	35	-
140.	---- Painted, coated or varnished	7606.92.91.00	35	35	-
141.	Other	7606.92.99.00	35	35	-
142.	Aluminium Cans	7612.90.10.00	10	30	+20
143.	Electric generating sets and rotary converters - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output not exceeding 75 KVA - Other (Soundproof)	8502.11.90.91	40	40	-
	Other (Basic)	8502.11.90.99	20	20	-
144.	Of an output exceeding 75 KVA but not exceeding 375 KVA - Other (Soundproof)	8502.12.90.91	40	40	-
	Other (Basic)	8502.12.90.99	20	20	-
145.	Of an output exceeding 375 KVA - Other (Soundproof)	8502.13.90.91	40	40	-
	Other (Basic)	8502.13.90.92	20	20	-
146.	Generating sets with spark-ignition internal combustion piston engines - Other (Soundproof)	8502.20.90.91	40	40	-
147.	Other (Basic)	8502.20.90.92	20	20	-
148.	Electric accumulators, including separators thereof, whether or not rectangular (including square) - Lead-acid, of a kind used for starting piston engines	8507.10.00.00	20	60	+40
149.	Magnetic media cards incorporating stripe	8523.21.10.00	55	55	-
150.	Smart card	8523.52.00.00	55	55	-
151.	Other including complete pre-paid and post-paid meters	8535.90.00.00	45	45	-
152.	Other	8536.69.00.00	35	35	-
153.	Road Tractors for semi-trailers	8701.20.10.00	35	35	-
154.	Other tractor	8701.90.90.00	35	35	-
155.	Motor vehicle for the transport of ten or more persons, including the driver - Other	8702.10.11.90	35	35	-
156.	Other -New	8702.10.12.90	35	35	-
157.	Other -New	8702.10.13.90	35	35	-
158.	Other -New	8702.90.11.90	35	35	-
159.	Other -New	8702.90.12.90	35	35	-
160.	Other -New	8702.90.13.90	35	35	-
161.	Other - Used passenger motor vehicles	8702.90.20.00	35	35	-
162.	Other including fully built units. - Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc. New passenger motor vehicle - Four wheel drive vehicle	8703.21.19.00	50	70	+20
163.	Other including fully built units -----used passenger motor vehicle	8703.22.19.00	70	70	-
164.	Four wheel drive motor vehicle	8703.22.20.00	70	70	-



S/N	Item description	Commodity classification codes	2016 tariffs (%)	2018 tariffs (%)	Difference (%)
165.	Station Wagon	8703.23.20.00	70	70	-
166.	Other used passenger motor vehicle... -Of a cylinder capacity 1500cc but not exceeding 3000cc - New passenger motor vehicles -- Four wheel drive vehicles	8703.24.20.00	70	70	-
167.	Other used passenger motor vehicle -of a cylinder capacity exceeding 1500cc but not exceeding 2500cc -New passenger motor vehicle - Four wheel drive vehicle	8703.31.20.00	70	70	-
168.	Dumpers designed for off-highway use: Others including fully built units with compression ignition internal combustion piston engine (diesel or semi-diesel gvw not exceeding 5 tonnes).	8704.10.90.00	35	35	-
169.	Others including fully built units..... - Used lorries and cars	8704.21.19.90	35	35	-
170.	gvw exceeding 20 tonnes - Dumpers	8704.22.20.00	35	35	-
171.	gvw not exceeding 5 Tonnes - Dumpers	8704.23.20.00	35	35	-
172.	Parts and accessories of motor vehicles of 87.01 to 87.05 - Brakes and servo - brakes; parts thereof	8708.30.00.00	35	35	-
173.	Yachts and other vessels for pleasure or sports; rowing boats and canoes - Motor boats, other than outboard motor boats	8903.92.00.00	70	70	-
174.	Other	8903.99.00.00	70	70	-
175.	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments. -- Syringes, with or without needles	9018.31.00.00	5	70	+65

# Appendix II

## National List

S/N	Item description	Commodity classification code	2016 tariff (%)	2018 tariff (%)	Difference (%)
1.	Fish Heads for feed production	0305.59.00.00	10	10	-
2.	Milk and cream, concentrated or containing added sugar or other sweetening matter : Other	0402.10.29.00	5	5	-
3.	- Other	0402.21.29.00	5	5	-
4.	- Other	0402.29.29.00	5	5	-
5.	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acified milk and cream , whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit , nut or cocoa : in powder form	0403.90.91.00	5	5	-
6.	Whey, whether or not concentrated or containing added sugar or other sweetening matter; product consisting of natural milk constituents: Other	0404.90.00.00	5	5	-
7.	Tea whether or not flavoured: Other black tea (fermented) and partly fermented tea.	0902.40.00.00	5	5	-
8.	Fats of bovine animals, sheep or goats, other than those of heading 15.03: Tallow	1502.10.00.00	5	5	-
9.	Other	1502.90.00.00	5	5	-
10.	Malt Extract: Malted beverage powder/liquid in bulk not less than 25kg	1901.90.40.00	5	5	-
11.	Food preparations not elsewhere specified or included: Stock powder	2106.90.91.00	5	5	-
12.	Other	2106.90.99.00	5	5	-
13.	Ethyl alcohol and other spirits, denatured, of any strength	2207.20.00.00	5	5	-
14.	Petroleum oils and oils obtained from bituminous minerals, other than crude: Meant to be mixed further	2710.19.31.00	5	5	-
15.	Other	2710.99.00.00	5	5	-
16.	Hypochlorites; commercial calcium by hypochlorites; chlorites; hypobromites - Other	2828.90.90.00	5	5	-
17.	Synthetic organic colouring matter, whether or not chemically defined: Pigments and preparations based thereon	3204.17.00.00	5	5	-
18.	Prepared driers	3211.00.00.00	5	5	-
19.	Pigments (including metallic powder and flakes) dispersed in non-aqueous media: stamping foils	3212.10.00.00	5	5	-
20.	Other	3212.90.00.00	5	5	-
21.	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. Of a kind used in food or drink industry	3302.10.00.00	5	5	-
22.	Of kind used in other industries	3302.90.90.00	5	5	-

S/N	Item description	Commodity classification code	2016 tariff (%)	2018 tariff (%)	Difference (%)
23.	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or oils obtained from bituminous minerals: Other	3403.19.00.00	5	5	-
24.	Prepared glues and other prepared adhesives, not elsewhere specified or included: Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	3506.91.00.00	5	5	-
25.	Other	3506.99.00.00	5	5	-
26.	Enzymes; prepared enzymes not elsewhere specified or included - Other	3507.90.00.00	0	0	-
27.	Photographic plate and films in the flat, sensitized, unexposed, of any material other than paper: Other plates and film, with any side exceeding 255mm	3701.30.00.00	5	5	-
28.	Chemical preparation for photographic uses (other than varnishes, glues, adhesives, and similar preparations): Other	3707.9000.00	5	5	-
29.	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	3802.90.00.00	5	5	-
30.	Picking preparation for metal surface; fluxes and other auxiliary: Pickling preparations for metal surfaces, soldering, brasing or welding powders	3810.10.00.00	5	5	-
31.	Organic composite solvents and thinners, not elsewhere specified or included, prepared paint or varnish remover: containing methane, ethane or propane chlorofluorocarbons (CFCs)	3814.00.10.00 <sup>13</sup>	5	5	-
32.	Mixed alkybenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	3817.00.00.00	5	5	-
33.	Industrial monocarboxylic fatty acids; acid oils from refining: other	3823.19.00.00	5	5	-
34.	Prepared binders for foundry moulds or cores: sorbitol other than that of subheading 2905.44	3824.60.00.00	5	5	-
35.	Other	3824.90.99.00	5	5	-
36.	Poly (ethylene terephthalate) Amorphous PET Chips	3907.60.00.61	0	0	-
37.	Tubes, pipes, and hoses, and fittings thereof of plastics: Artificial guts (sausage casings) of hardened protein of cellulosic materials	3917.10.00.00	5	5	-
38.	Self - adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: Other	3919.90.00.00	5	5	-
39.	Plates, sheets, film, foil, tape, strip of plastics, non-cellular and not reinforced, laminated, support of similarly combined with other materials: Other of Polycarbonates	3920.61.00.00	5	5	-
40.	Of poly (ethylene terephthalate) in Jumbo rolls	3920.62.00.00	5	5	-
41.	Of other polyesters	3920.69.00.00	5	5	-

<sup>13</sup> Although 3814.00.00.00 is stated as the tariff code in the National list provided by the Federal Government, the tariff code for the description provided is 3814.00.10.00

S/N	Item description	Commodity classification code	2016 tariff (%)	2018 tariff (%)	Difference (%)
42.	Of poly (vinyl butyural)	3920.91.00.00	5	5	-
43.	Of other plastics	3920.99.00.00	5	5	-
44.	Articles for the conveyance or packaging of goods; of plastics; stoppers, lids, caps and other closures, of plastics – Other	3923.90.00.00	10	10	-
45.	Other articles of plastics and articles of other materials of heading 39.01 to 39.14: Other	3926.90.99.00	10	10	-
46.	Other	4016.99.00.00	5	5	-
47.	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface colored, surface decorated or printed, in rolls or sheet: Jumbo Roll	4803.00.00.00	5	5	-
48.	Paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, with or without a binder: other	4810.99.90.00	5	5	-
49.	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls of rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10 - In rolls of a width not exceeding 150mm or in the rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state (excluding floor covering	4811.59.10.00	5	5	-
50.	Other	4811.59.90.00	5	5	-
51.	Of a kind used for winding textile yarn	4822.10.00.00	5	5	-
52.	Other Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webbs of cellulose fibres: Filter paper and paper board	4823.20.00.00	5	5	-
53.	Synthetic filament tow: -Of polyesters	5501.20.00.00	5	5	-
54.	Synthetic filament tow: -Of polyesters	5503.20.00.00	5	5	-
55.	Synthetic filament tow: -Of polyesters	5506.20.00.00	5	5	-
56.	Yarn of jute or of other textile bast fibres of heading 53.03: Multiple (folded) or cabled	5307.20.00.00	5	5	-
57.	Artificial filament yarn ( other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex: of cellulose acetate	5403.33.00.00	5	5	-
58.	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04: Polypropylene fabrics, of the type used as carpet backing	5407.20.10.00	5	5	-
59.	Synthetic filament tow: Acrylic or modacrylic	5501.30.00.00	5	5	-
60.	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5503.30.00.00	5	5	-
61.	Synthetic staple fibres, carded, combed or otherwise processed for spinning: acrylic or modacrylic <sup>14</sup>	5506.30.00.00	5	5	-

<sup>14</sup> Although this item was described in the National list provided as "Synthetic staple fibres, **not carded**, combed or otherwise processed for spinning: acrylic or modacrylic", the correct description for tariff code 5506.30.00.00 is as "Synthetic staple fibres, combed or otherwise processed for spinning: acrylic or modacrylic"

S/N	Item description	Commodity classification code	2016 tariff (%)	2018 tariff (%)	Difference (%)
62.	Other	5506.90.00.00	5	5	-
63.	Yarn (other than sewing thread) of synthetic staples fibres, not put up for retails sale: Single yarn	5509.21.00.00	5	5	-
64.	Gauze, other than narrow fabrics of heading 58.06: Polypropylene of the type used as carpet backing	5803.00.10.00	5	5	-
65.	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	72.08	0	0	-
66.	Wire of iron or non - alloy steel: Of a diameter not exceeding 5.5mm	7217.20.10.00	5	5	-
67.	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated: Other galvanized steel cables for electricity	7312.10.91.00	5	5	-
68.	Screws, bolts, nuts, coach screw, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, of iron or steel: Other screws and bolts, whether or not with their nuts or washers	7318.15.00.00	10	10	-
69.	Rivets	7318.23.00.00	10	10	-
70.	Presented completely knocked down(CKD) or unassembled for the assembly industry	7321.11.11.00	5	5	-
71.	Presented completely knocked down(CKD) or unassembled for the assembly industry	7321.11.91.00	5	5	-
72.	Other articles of iron or steel: Other	7326.19.00.00	10	10	-
73.	Copper Wire: other	7408.19.00.00	5	5	-
74.	Unwrought aluminium: Aluminium not alloyed	7601.10.00.00	0	0	-
75.	Aluminium alloyed	7601.20.00.00	0	0	-
76.	Aluminium waste and scrap	7602.00.00.00	0	0	-
77.	Aluminium foil of a thickness (including backing) not exceeding 0.2 mm: Printed	7607.20.10.00	5	5	-
78.	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporation a fan, whether or not fitted with filters: Other.	8414.30.90.00	5	5	-
79.	Electronic instantaneous or storage water heaters and immersion heaters: CKD Cookers	8516.60.10.00	5	5	-
80.	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits: Fuses	8536.10.00.00	10	10	-
81.	Automatic circuit breaker	8536.20.00.00	10	10	-
82.	Other switches	8536.50.00.00	10	10	-
83.	Lamp holders	8536.61.00.00	10	10	-
84.	Other apparatus	8536.90.00.00	10	10	-
85.	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	9020.00.00.00	0	0	-
86.	Machineries and Equipment of Chapters, 84, 85 & 90 of the CET for Agriculture, Cement, Power, Iron & Steel (Cold-Rolled), Solid Minerals and Textile Industries. Aviation of Chapter 88 and Greenhouses under Heading 94.06.	Chapters 84, 85 & 90	0	0	-
87.	Machinery, equipment and components for Modular Refinery	Different Chapters	5 - 20	0	-5 to -20
88.	Modular Surgical Operating Theatre (MSOT)	94.06	20	5	-15

# Appendix III

## 2018 Import Prohibition List (Trade)

1. Live or Dead Birds including Frozen Poultry H.S. Code 0105.1100 – 0105.99.00.00, 0106.31.00.00 – 0106.39.00.00, 0207.11.00.00 – 0207.26.00.00 and 0210.99.00.00
2. Pork, Beef, H.S. Codes 0201.10.00.00 – 0204.50.00.00, 0206.10.00.00 – 0206.90.00.00, 0210.10.00.00 – 0210.20.00.00
3. Bird Eggs H.S. Code 0407.11.00.00 – 0407.90.00.00; excluding hatching eggs of grandparent stock for breeding and research purposes
4. Refined vegetable oil 1507.10.00.00-1516.20.90.00.but excluding refined linseed, castor and olive oil. Crude vegetable oil is however not banned from importation
5. Cane or beet sugar and chemically pure sucrose, in solid form containing added flavouring or colouring matters H.S. Code 1701.91.10.00 – 1701.99.90.00 in retail packs
6. Cocoa butter, Powder & cakes H.S. Codes 1802.00.00.00 – 1803.20.00.00, 1804.00.10.00 – 1804.00.90.00, 1805.00.10.00 - 1805.00.90.00 and 1806.10.00.00 - 1806.20.00.00
7. Spaghetti/Noodles H.S. Code 1902.11.00.00 – 1902.30.00.00
8. Tomatoes, whole or in pieces H.S. Code 2002.10.00.00 and Tomato paste or concentrates, put up for retail sale: H.S. Code 2002.90.20.00 and 2002.90.90.00
9. Fruit Juice in retail Packs H.S. Code 2009.11.10.00 - 2009.11.90.00 – 2009.90.90.00
10. Tomato Ketchup and other tomato sauces H.S. Code 2103.20.00.00
11. Waters, including mineral waters and aerated Waters, containing added sugar or sweetening matter or flavoured, ice snow H.S. Codes 2201.10.10.00 – 2201.90.00.00, other non-alcoholic beverages H.S. Codes 2202.10.00.00 – 2202.90.90.00. (but excluding energy or health drinks – liquid dietary supplements e.g. Power Horse, Red Ginseng, etc.) H.S. Code 2202.90.10.00 and Beer and stout (Bottled, Canned or otherwise packed) H.S. Code 2203.00.10.00 - 2203.00.90.00.
12. Bagged Cement H.S. Code 2523.29.00.00
13. Medicament falling under Headings 3003 & 3004 such as:
  - a) Paracetamol tablets Syrups
  - b) Cotrimozazole tablets and Syrups
  - c) Metronidazole tablets and Syrups
  - d) Chloroquine tablets and Syrups
  - e) Haematinic formulations:
    - Ferrous sulphate and ferrous gluconate tablets
    - Folic acid tablets
    - Vitamin B Complex tablets (except modified release formulations)
  - f) Multivitamin tablets, capsules and syrups (except special formulations)
  - g) Aspirin tablets (except modified release formulations and soluble aspirin)
  - h) Magnesium trisilicate tablets and suspensions
  - i) Piperazine tablets and syrups
  - j) Levamisole tablets and syrups
  - k) Ointments penicillin/gentamycin
  - l) Pyrantel pamoate tablets and syrups
  - m) Intravenous Fluids (Dextrose, Normal Saline etc.)

14. Waste pharmaceutiques H.S. Code 3006.92.00.00
15. Soaps and Detergents H.S. Code 3401.11.10.00 – 3402.90.00.00 in retail packs
16. Mosquito repellent coils H.S. Code 3808.91.19.00 (mosquito coils)
17. Rethreaded and used Pneumatics tyres but excluding used trucks tyres for rethreading of size 11.00 x 20 and above 4012.20.10.00
18. Corrugated paper and Paper boards H.S. Code 4808.10.00.00 and Cartons, boxes and cases made from Corrugated paper and Paper boards H.S. Code 4819.10.00.00, Toilet paper, Cleansing or facial tissue H.S. Code 4818.10.00.00 - 4818.90.00.00 excluding baby diapers and incontinent pads for adult use 9619.00.22.00 and Exercise Books H.S. 4820.20.00.00
19. Telephone Recharge Cards and Vouchers 4911.99.91.00
20. Carpets and Rugs of all types falling under H.S. Code 5701.10.00.00 – 5705.00.00.00
21. All types of footwears, bags and suitcases, H.S. Code 6401.10.90.00 – 6405.90.90.00 and 4202.11.90.00-4202.99.90.00 but excluding safety shoes used in oil industries, sports shoes, canvas shoes and all Completely Knocked Down (CKD), blanks and parts.
22. Hollow glass bottles of a capacity exceeding 150 mls (0.15 liters) of all kinds used for packaging beverages by Breweries and other beverages and drinks company H.S. Code 7010.90.31.00. and 7010.90.49.00
23. Used compressors H.S. Code 8414.30.90.00, Used Air Conditioners H.S. Codes 8415.10.10.00 – 8415.90.90.00 and used Fridges/Freezers H.S. Code 8418.10.10.00 – 8418.69.00.00
24. Used motor vehicles above 15 years from the Year of manufacture H.S. Code 8703.10.00.00 – 8703.90.00.00
25. Ball point pen and parts including refills (excluding tip)

## Contact us:

### Yomi Olugbenro

#### Partner & West Africa Tax Leader, Tax & Regulatory Services

Mobile: +234 1 904 1724

Email: [yolugbenro@deloitte.com.ng](mailto:yolugbenro@deloitte.com.ng)

### Seye Arowolo

#### Partner, Tax & Regulatory Services

Mobile: +234 1 904 1723

Email: [oarowolo@deloitte.com.ng](mailto:oarowolo@deloitte.com.ng)

### Patrick Nzeh

#### Partner, Tax & Regulatory Services

Mobile: +234 8 493 3103

Email: [pnzeh@deloitte.com.ng](mailto:pnzeh@deloitte.com.ng)

### Olukunle Ogunbamowo

#### Partner, Tax & Regulatory Services

Mobile: +234 1 904 2133

Email: [oogunbamowo@deloitte.com.ng](mailto:oogunbamowo@deloitte.com.ng)

### Taiwo Okunade

#### Partner, Tax & Regulatory Services

Mobile: +234 1 904 2134

Email: [tokunade@deloitte.com.ng](mailto:tokunade@deloitte.com.ng)

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