



Federal Government releases 2021 Fiscal Policy Measures

“Reducing the dependence on imported items that can be adequately sourced or manufactured locally, not only helps create jobs, but also helps manage the demand for foreign exchange needed to procure the imported items.”

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Introduction



The Federal Government of Nigeria (FGN) has approved and ordered the implementation of the 2021 Fiscal Policy Measures (2021 FPM), effective 6 September 2021. The 2021 FPM replaces the 2019 FPM which had been in force since 1 July 2019. Approval of the 2021 FPM was communicated by the Honorable Minister of Finance vide a circular (“the Circular”) dated 31 August 2021.

An in-depth analysis reveals FGN's continued effort to encourage investment in certain critical industries, stimulate local production, drive backward integration, and align fiscal policies with the recent changes made by Finance Act 2020. The specific changes introduced by the 2021 FPM are highlighted below:

- The import tariff reduction previously enjoyed on milk and its derivatives have been rescinded, thereby increasing the tariff on these products by 100%. Furthermore, whilst import tariff on margarine has been raised by 100%, import tariff on pure-bred cattle would be levied at 5%. These changes reinforce FGN's commitment to stimulate backward integration and encourage local production of dairy products;
- While import tariff reduction of 75% has been granted on medical gloves, the import duty on undenatured ethyl alcohol used for medical, pharmaceutical or scientific purposes and all packaging accessories of base metal used in the pharmaceutical industry has been raised by 100%. This appears to be FGN's strategy to reduce the cost of medical products and encourage local sourcing of input materials used in the health care sector, a move necessitated by the COVID-19 pandemic;
- Import duty on ferrous products and unwrought zinc used as input materials in railway and automobile sectors have been waived. Similarly, the import duty on railway or tramway locomotives, their fittings and parts imported in semi-knocked down and completely knocked down form have also been waived. These import duty waivers should help encourage investment and create employment opportunities in the automobile and railway sectors;
- Similarly, import tariff reduction of 50% has been granted on pneumatic tyres while cargo ships and similar vessels for the transport of goods would now enjoy import duty waivers. This move appears to be FGN's strategy to incentivize players in the transport sector;
- Specific machinery and equipment used in the manufacturing sector would now enjoy import duty waivers¹. It would be recalled that import duty waiver was previously restricted to specific machinery and equipment purchased by players in the agriculture, cement, power, iron & steel, solid minerals, and textile industries. This move seeks to encourage capital investments across all industries in the manufacturing sector;
- Import tariff on mixtures of odoriferous substances used as raw materials in food or drink industry and for the manufacture of beverages has been raised by 100%. This move is in line with FGN's plan to localize production of these input materials;
- The import tariff reduction previously enjoyed on fish heads for feed production have been rescinded. This should incentivize local sourcing of fish heads and stimulate backward integration in the animal feed industry;
- Import tariff reduction has been granted on tobacco products and its variations. Also, spirits, sparkling wine, brandy, vodka, gin, and other alcoholic beverages have been taken

¹Import duty waiver would only be granted after manufacturers have obtained approval from the Honourable Minister of Finance, Budget and National Planning.

off the import adjustment tax list. This move is aimed at counteracting the effect of excise duty recently introduced upon importation of these products.

- The import tariff reduction of 50% previously enjoyed on tea (flavoured or not, fermented and partly fermented) has been rescinded. This should incentivize sourcing and consequently local production of the items;
- Import tariff on general purpose motor oils has been raised by 200%. This will serve to encourage local sourcing and consequently local production of the items, now that there is increased local crude oil refining;
- Import tariff on acrylic polymers in primary forms has been raised by 100%. This move should encourage local sourcing of these materials, which are largely used for cosmetic purposes;
- Semi-chemical fluting paper and straw fluting paper, input raw materials used for food packaging, printing, and publishing, will be subject to a 200% increase in import tariff. This move is to drive local sourcing and consequently local manufacture of these items;
- Import tariff on some fully built desktop monitors and projectors have been raised by 75%. This move is aimed at increasing the local assembly of these items;

Other statistical highlights of the 2021 FPM are set out below:

- a reduced IAT List of one hundred and seventy-four items, down by six items from the 2019 FPM;
- a reduced National List of ninety-seven items, down by four items from the 2019 FPM; and
- an enlarged Import Prohibition List of twenty-seven items, up by one item compared to the 2019 FPM.





The table below summarizes the differences between the 2019 and 2021 FPM - **Please refer to the appendices for the 2021 IAT List, National List and the updated Import Prohibition List.**

Category	2019 FPM (No. of items)	2021 FPM		Total
		Additions	Deductions	
Import Adjustment Tax list	177 ²	27	33	174
National List	101	7	11	97
Import Prohibition List	26	1 ³	-	27

Conclusion

A detailed review of the 2021 FPM reveals FGN's continued execution of the plan to promote backward integration and local manufacturing of goods. Reducing the dependence on imported items that can be adequately sourced or manufactured locally, not only helps create jobs, but also helps manage the demand for foreign exchange needed to procure the imported items.

Specifically impacted by this years' FPM is the manufacturing sector. Whilst players in this sector will be granted duty waivers on plant, machinery, and equipment, they will see increased tariff on some key raw materials used in the manufacture of their produce. How this tariff recalibration will impact manufacturers remains uncertain, as this will depend on several variables, particularly the availability, cost and quality of these key raw materials in the Nigerian market. This notwithstanding, driving local sourcing/ production of raw materials that can be obtained in the Nigerian market, has never become more critical with the imminent commencement of commercial trading under the African Continental Free Trade Agreement (AfCFTA).

In light of the 2021 FPM, businesses must evaluate their current customs supply chains, to determine the impact of the recent tariff changes, and begin to strategically position themselves for trade under the AfCFTA.

²Certain items previously included as 1 have now been split into separate items on the list. In actual terms there were 180 items in IAT list of 2019 FPM

³CET Reference: Containers for compressed or liquid gas, of iron or steel HS Code 7311.00.00.00

Appendix I

Import Adjustment Tax List

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 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	20	20	-
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	70	70	-
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	Margarine, excluding liquid margarine	1517.10.00.00	20	40	20
15	Raw cane sugar (beet sugar)	1701.12.00.00	70	70	-
16	Raw cane sugar	1701.13.00.00	70	70	-
17	Cane or Beet sugar: In powder, crystal or granule form	1701.91.10.00	70	70	-
18	Other	1701.91.90.00	70	70	-
19	In powder, crystal or granule form	1701.99.10.00	70	70	-
20	Other	1701.99.90.00	70	70	-
21	Malt Extract	1901.90.30.00	30	30	-
22	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid -- Triple concentrate	2002.90.11.00	50	30	20
23	Other	2002.90.19.00	50	30	20
24	Sauces and preparations thereof ---Other (Mayonnaise)	2103.90.99.00	50	50	-
25	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher-For medical, pharmaceutical or scientific purposes	2207.10.10.00	10	20	10

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
26	Ethyl alcohol and other spirits, denatured, of any strength	2207.20.00.00	5	20	15
27	Tobacco: Cigar, cheroots and cigarillos containing tobacco	2402.10.00.00	70	40	30
28	Cigarette containing tobacco	2402.20.00.00	70	40	30
29	Salt for human consumption including refined salt, table salt and other salt in bags.	2501.00.20.00	70	70	-
30	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	-
31	Other (Bulk)	2523.29.00.00	50	50	-
32	Brake fluid	2710.19.32.00	30	30	-
33	Greases	2710.19.33.00	30	30	-
34	Others, including finished lubricating oils: Two-cycle motor oil	2710.19.39.10	30	30	-
35	Others	2710.19.39.90	10	30	20
36	Sulphates; alums; peroxosulphates (persulphates): Of Aluminum	2833.22.00.00	70	70	-
37	Sulphates; alums; peroxosulphates (persulphates): Alums	2833.30.00.00	70	70	-
38	Paints and varnishes: Paints based on polyester	3208.10.00.00	35	35	-
39	Organic surface - active agents (other than soap) Anionic --- Other	3402.11.90.00	35	35	-
40	Polymer of ethylene, in primary forms - polyethylene having a specific gravity of less than 0.94	3901.10.00.00	10	10	-
41	Polyethylene having a specific gravity of 0.94 or more...	3901.20.00.00	10	10	-
42	Polymer of propylene or of other olefins, in primary form - polypropylene	3902.10.00.00	10	10	-
43	Acrylic polymers in primary forms. Other	3906.90.00.00	10	20	10
44	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	-
45	Poly (ethylene terephthalate)	3907.60.00.69	10	10	-
46	Unsaturated Polyester Resin	3907.91.00.00	10	10	-
47	Other - Saturated Polyester Resin	3907.99.00.00	10	10	-
48	Melamine Resins	3909.20.00.00	10	10	-
49	Other Amino Resins	3909.30.00.00	10	10	-

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
50	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	-
51	Printed	3920.10.20.00	30	30	-
52	Of polymers of polypropylene - Not printed	3920.20.10.00	25	25	-
53	Printed	3920.20.20.00	30	30	-
54	Of polymers of styrene; printed	3920.30.20.00	30	30	-
55	Trunks, Suit cases and similar containers: Other	4202.11.90.00	45	45	-
56	Other	4202.12.90.00	45	45	-
57	Doors and their frames and thresholds	4418.20.00.00	55	55	-
58	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed-Fluting paper: Semi-chemical fluting paper	4805.11.00.00	5	15	10
59	Straw fluting paper	4805.12.00.00	5	15	10
60	Other	4805.19.00.00	5	15	10
61	Testliner (recycled liner board): Weighing 150g/m ² Or less	4805.24.00.00	5	15	10
62	Weighing more than 150g/m ²	4805.25.00.00	5	15	10
63	Envelopes	4817.10.00.00	40	40	-
64	Registers, account books, notebooks, order books receipt books, letter pads, memorandum pads, diaries and similar articles	4820.10.00.00	30	30	-
65	Paper or paperboard labels of all kinds, whether or not printed - Printed labels	4821.10.00.00	60	60	-
66	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² - Obtained by wax-based printing process	5208.51.10.00	45	45	-
67	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² ---- Obtained by wax-based printing process	5209.51.10.00	45	45	-
68	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/m ² - --- Obtained by wax-based printing process	5210.51.10.00	45	45	-
69	--- Obtained by other printing process	5210.51.90.00	45	45	-

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
70	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/m ² - Obtained by wax-based printing process	5211.51.10.00	45	45	-
71	--- Obtained by other printing process	5211.51.90.00	45	45	-
72	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 --- Printed	5407.44.00.00	35	35	-
73	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.05 --- Printed	5408.24.00.00	35	35	-
74	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 ² --- Of polyester staple fibres, plain weave	5513.41.00.00	35	35	-
75	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 ² - Of polyester staple fibres, plain weave	5514.41.00.00	35	35	-
76	Binder or baler twine	5607.41.00.00	20	20	-
77	Other	5607.49.00.00	20	20	-
78	Of other synthetic fibres	5607.50.00.00	20	20	-
79	Other	5607.90.00.00	20	20	-
80	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	-
81	Other	6907.90.00.00	40	40	-
82	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	-
83	Other	6908.90.00.00	40	40	-
84	Ceramic sinks, wash basins and similar sanitary fixtures - Other	6910.90.00.00	40	40	-
85	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	-

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
86	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	-
87	Of thickness less than 0.5mm.	7209.18.00.00	15	20	5
88	Of a thickness of 0.5mm or more but not exceeding 1mm	7209.27.00.00	20	20	-
89	Of a thickness of less than 0.5mm	7209.28.00.00	20	20	-
90	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	-
91	Corrugated	7210.41.00.00	45	45	-
92	In Coils	7210.49.10.00	45	45	-
93	Other	7210.49.90.00	45	45	-
94	In coils, coated or plated with aluminum	7210.61.10.00	45	45	-
95	Other	7210.61.90.00	45	45	-
96	In Coils	7210.69.10.00	45	45	-
97	Other	7210.69.90.00	45	45	-
98	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	-
99	Other	7211.29.00.00	15	15	-
100	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel: Containing indentations, ribs, grooves, or other deformations produced during the rolling process	7213.10.00.00	45	45	-
101	Other of diameter exceeding 5.5mm but less than 14mm	7213.20.90.00	45	45	-
102	Of a diameter not exceeding 5.5mm	7213.91.10.00	15	15	-
103	Other exceeding 5.5mm, but less than 14mm	7213.91.90.00	45	45	-
104	Other	7213.99.00.00	45	45	-
105	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	-
106	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling...	7214.20.00.00	45	45	-
107	Other, of free-cutting steel	7214.30.00.00	45	45	-

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
108	Of rectangular (other than square) cross-section...	7214.91.00.00	45	45	-
109	Other	7214.99.00.00	45	45	-
110	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	-
111	Other, not further worked than cold-formed or cold-finished	7215.50.00.00	45	45	-
112	-- Other	7215.90.00.00	45	45	-
113	Wire of iron or non-alloy steel -- Of a diameter not exceeding 5.5mm	7217.10.10.00	20	20	-
114	Other of a diameter exceeding 5.5mm	7217.10.90.00	45	45	-
115	Other of a diameter exceeding 5.5mm	7217.20.90.00	45	45	-
116	Other of a diameter exceeding 5.5mm	7217.30.90.00	45	45	-
117	Other of a diameter exceeding 5.5mm	7217.90.90.00	45	45	-
118	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	-
119	Wire of other alloy steel - of silicon manganese steel	7229.20.00.00	45	45	-
120	Other	7229.90.00.00	45	45	-
121	Containers for compressed or liquified gas, of iron or steel	7311.00.00.00	20	60	40
122	Barbed wire of iron or steel: twisted hoop or single flat wire, barbed or not and loosely twisted double, of a kind used for fencing of iron or steel	7313.00.00.00	20	30	10
123	Grill, netting and fencing, welded at the intersection of wire with a maximum cross-section dimension of 3mm or more and having a mesh size of 100cm ² or more	7314.20.00.00	20	30	10
124	Other Grill, netting and fencing, welded at the intersection: plaited or coated with zinc	7314.31.00.00	20	30	10
125	Other	7314.39.00.00	20	30	10
126	Other cloth, grilled, netting and fencing: plaited or coated with zinc	7314.41.00.00	20	30	10
127	Coated with plastics	7314.42.00.00	20	30	10
128	Other	7314.49.00.00	20	30	10
129	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	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
130	Of stainless steel	7323.93.00.00	55	55	-
131	Of iron (other than cast iron) or steel, enameled...	7323.94.00.00	55	55	-
132	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated...	7413.00.00.00	35	35	-
133	Other articles of nickel: Cloth, grill and netting, of nickel wire	7508.10.00.00	20	30	10
134	Aluminum powders and flakes - Powders of non-lamellar structure	7603.10.00.00	35	35	-
135	Hollow profiles	7604.21.00.00	35	35	-
136	Other...	7604.29.00.00	35	35	-
137	Aluminum plates, sheets and strips, of a thickness exceeding 0.2mm - not alloyed-Corrugated...	7606.11.10.00	35	35	-
138	alloyed-Corrugated...	7606.12.10.00	35	35	-
139	not alloyed-Corrugated...	7606.91.10.00	35	35	-
140	----Painted, coated or varnished	7606.91.91.00	35	35	-
141	Other	7606.92.10.00	35	35	-
142	---- Painted, coated or varnished	7606.92.91.00	35	35	-
143	Other	7606.92.99.00	35	35	-
144	Aluminum Cans	7612.90.10.00	30	30	-
145	Stoppers, caps, lids (including crown corks, screws, caps, and pouring stoppers), capsules for bullets, threaded bungs, bung covers, seals and other packing accessories, of base metal: For pharmaceutical industry	8309.10.10.00	10	50	40
146	Other	8309.10.90.00	10	50	40
147	Other: For pharmaceutical industry	8309.90.10.00	10	50	40
148	Other	8309.90.90.00	10	50	40
149	Washing machine exceeding 10kg but not more than 18kg (Other)	8451.29.00.00	5	20	15
150	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)	8502.11.90.00	40	40	-
151	Other (Basic)	8502.11.90.00	20	20	-
152	Of an output exceeding 75 KVA but not exceeding 375 KVA - Other (Soundproof)	8502.12.90.00	40	40	-
153	Other (Basic)	8502.12.90.00	20	20	-
154	Of an output exceeding 375 KVA - Other (Soundproof)	8502.13.90.00	40	40	-
155	Other (Basic)	8502.13.90.00	20	20	-

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
156	Generating sets with spark-ignition internal combustion piston engines - Other (Soundproof)	8502.20.90.00	40	40	-
157	Other (Basic)	8502.20.90.00	20	20	-
158	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	60	60	-
159	Magnetic media cards incorporating stripe	8523.21.10.00	55	55	-
160	Smart card	8523.52.00.00	55	55	-
161	Monitor and projectors, not incorporating television reception apparatus: reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus- Other	8528.71.90.00	20	35	15
162	Other	8528.72.90.00	35	35	-
163	Other	8528.73.90.00	20	35	15
164	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	70	40	30*
165	Other including fully built units ----- used passenger motor vehicle	8703.22.19.19	70	40	30*
166	Four wheel drive motor vehicle	8703.22.20.00	70	40	30*
167	Station Wagon	8703.23.20.00	70	40	30*
168	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	40	30*
169	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	40	30*
170	Parts and accessories of motor vehicles of 87.01 to 87.05 - Brakes and servo - brakes; parts thereof	8708.30.00.00	35	35	-
171	Yachts and other vessels for pleasure or sports; rowing boats and canoes - Motor boats, other than outboard motorboats	8903.92.00.00	70	70	-
172	Other	8903.99.00.00	70	70	-

*These reductions were already given by Finance Act 2021 which took effect 1 January 2021

S/N	Item description	Commodity classification codes	2019 tariffs (%)	2021 tariffs (%)	Difference (%)
173	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	70	70	-
174	Gas, Liquid or electricity supply or production meters, including calibrating meters therefore-Electricity meters	9028.30.00.00	45	45	-



Appendix II

National List

S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
1	Pure-bred breeding animals (Cattle)	0102.21.00.00	5	5	-
2	Fats of bovine animals, sheep or goats, other than those of heading 15.03: Tallow	1502.10.00.00	5	5	-
3	Other	1502.90.00.00	5	5	-
4	Malt Extract: Malted beverage powder/liquid in bulk not less than 25kg	1901.90.40.00	5	5	-
5	Food preparations not elsewhere specified or included: Stock powder	2106.90.91.00	5	5	-
6	Other	2106.90.99.00	5	5	-
7	Petroleum oils and oils obtained from bituminous minerals, other than crude: Meant to be mixed further	2710.19.31.00	5	5	-
8	Petroleum Oils containing PCBs, PCTs and PBBs	2710.91.00.00	5	5	-
9	Other	2710.99.00.00	5	5	-
10	Hypochlorites; commercial calcium by hypochlorites; chlorites; hypobromites - Other	2828.90.90.00	5	5	-
11	Synthetic organic colouring matter, whether or not chemically defined: Pigments and preparations based thereon	3204.17.00.00	5	5	-
12	Prepared driers	3211.00.00.00	5	5	-
13	Pigments (including metallic powder and flakes) dispersed in non-aqueous media: stamping foils	3212.10.00.00	5	5	-
14	Other	3212.90.00.00	5	5	-
15	Of kind used in perfumery	3302.90.10.00	5	5	-
16	Of kind used in other industries	3302.90.90.00	5	5	-

S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
17	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	-
18	Peptones and their derivatives; other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed (Nutrilan 150)	3504.00.00.00	5	5	-
19	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	-
20	Other	3506.99.00.00	5	5	-
21	Enzymes; prepared enzymes not elsewhere specified or included - Other	3507.90.00.00	0	0	-
22	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	-
23	Chemical preparation for photographic uses (other than varnishes, glues, adhesives, and similar preparations): Other	3707.9000.00	5	5	-
24	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	3802.90.00.00	5	5	-
25	Pickling preparation for metal surface; fluxes and other auxiliary: Pickling preparations for metal surfaces, soldering, brasing or welding powders	3810.10.00.00	5	5	-
26	Containing petroleum oils or oils obtained from bituminous minerals Base Oil additives	3811.21.00.00	5	5	-

S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
27	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	5	5	-
28	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02	3817.00.00.00	5	5	-
29	Industrial monocarboxylic fatty acids; acid oils from refining: other	3823.19.00.00	5	5	-
30	Prepared binders for foundry moulds or cores: sorbitol other than that of subheading 2905.44	3824.60.00.00	5	5	-
31	Other	3824.90.99.00	5	5	-
32	Poly (ethylene terephthalate) Amorphous PET Chips	3907.60.00.61	0	0	-
33	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	-
34	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	-
35	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	-
36	Of poly (ethylene terephthalate) in Jumbo rolls	3920.62.00.00	5	5	-
37	Of other polyesters	3920.69.00.00	5	5	-
38	Of poly (vinyl butyral)	3920.91.00.00	5	5	-
39	Of other plastics	3920.99.00.00	5	5	-
40	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	-
41	Other articles of plastics and articles of other materials of heading 39.01 to 39.14: Other	3926.90.99.00	10	10	-
42	Other: Medical gloves	4015.19.00.00	20	5	-15
43	Other	4016.99.00.00	5	5	-

S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
44	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	-
45	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres: medical paper	4810.13.10.00	5	5	-
46	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	-
47	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	-
48	Other	4811.59.90.00	5	5	-
49	Of a kind used for winding textile yarn	4822.10.00.00	5	5	-
50	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	-
51	Synthetic filament tow: -Of polyesters	5501.20.00.00	5	5	-

S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
52	Synthetic filament tow: -Of polyesters	5503.20.00.00	5	5	-
53	Synthetic filament tow: -Of polyesters	5506.20.00.00	5	5	-
54	Yarn of jute or of other textile bast fibres of heading 53.03: Multiple (folded) or cabled	5307.20.00.00	5	5	-
55	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	-
56	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	-
57	Synthetic filament tow: Acrylic or modacrylic	5501.30.00.00	5	5	-
58	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5503.30.00.00	5	5	-
59	Synthetic staple fibres, carded, combed or otherwise processed for spinning: acrylic or modacrylic	5506.30.00.00	5	5	-
60	Other	5506.90.00.00	5	5	-
61	Yarn (other than sewing thread) of synthetic staples fibres, not put up for retail sale: Single yarn	5509.21.00.00	5	5	-
62	Nonwovens, whether or not impregnated, coated, covered or laminated – Back sheet	5603.94.00.00	5	5	-
63	Gauze, other than narrow fabrics of heading 58.06: Polypropylene of the type used as carpet backing	5803.00.10.00	5	5	-
64	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage rope or cables, of textiles materials – Mutilated rags	6310.10.10.00	5	5	-
65	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	6507.00.00.00	5	5	-
66	Ferrous products obtained by direct reduction of iron ore	7203.10.00.00	5	0	-5
67	Other	7203.90.00.00	5	0	-5

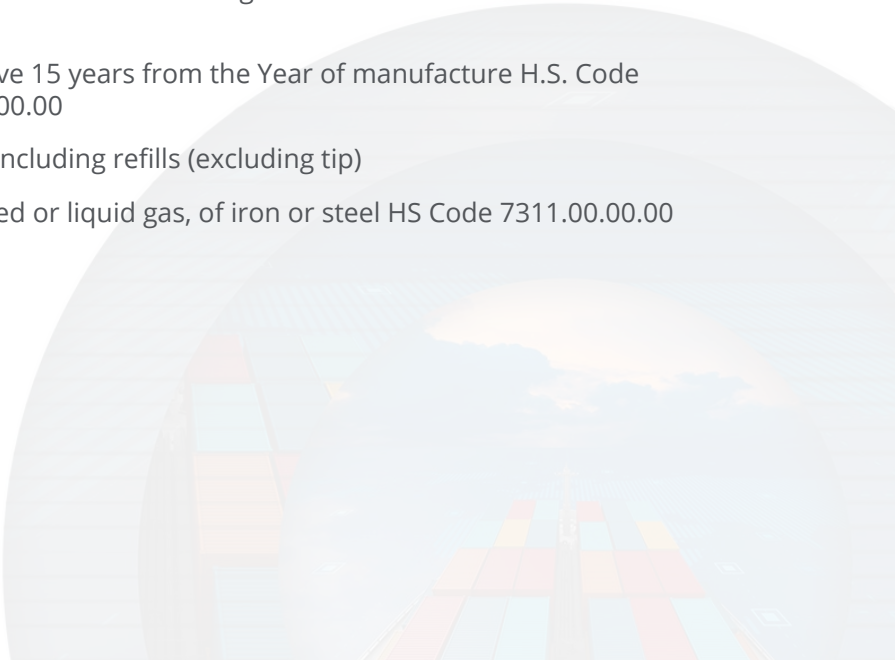
S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
68	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated.	72.08	0	0	-
69	Wire of iron or non - alloy steel: Of a diameter not exceeding 5.5mm	7217.20.10.00	5	5	-
70	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	-
71	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	-
72	Rivets	7318.23.00.00	10	10	-
73	Presented completely knocked down (CKD) or unassembled for the assembly industry	7321.11.11.00	5	5	-
74	Presented completely knocked down (CKD) or unassembled for the assembly industry	7321.11.91.00	5	5	-
75	Other articles of iron or steel: Other	7326.19.00.00	10	10	-
76	Copper Wire: other	7408.19.00.00	5	5	-
77	Unwrought aluminium: Aluminium not alloyed	7601.10.00.00	0	0	-
78	Aluminium alloyed	7601.20.00.00	0	0	-
79	Aluminium waste and scrap	7602.00.00.00	0	0	-
80	Aluminium foil of a thickness (including backing) not exceeding 0.2 mm: Printed	7607.20.10.00	5	5	-
81	Collapsible tubular containers	7612.10.00.00	5	5	-
82	Unwrought zinc: Zinc not alloyed --containing by weight 99.99% or more of zinc	7901.11.00.00	5	0	-5
83	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	-
84	Electronic instantaneous or storage water heaters and immersion heaters: CKD Cookers	8516.60.10.00	5	5	-
85	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits: Fuses	8536.10.00.00	10	10	-

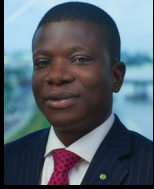
S/N	Item description	Commodity classification code	2019 tariff (%)	2021 tariff (%)	Difference (%)
86	Automatic circuit breaker	8536.20.00.00	10	10	-
87	Other switches	8536.50.00.00	10	10	-
88	Lamp holders	8536.61.00.00	10	10	-
89	Other apparatus	8536.90.00.00	10	10	-
90	Railway or tramway locomotives, rolling-stock and parts thereof: railway or tramway track fixtures and fittings and parts thereof: mechanical (including electro-mechanical) traffic signaling equipment of all kinds - In SKD and CKD form for Assemblers only	Chapter 86	5	0	-5
91	Cargo ships and similar vessels for the transport of goods: Mechanically propelled vessels for the transport of goods by inland navigation (of a gross tonnage more than 500 tonnes)	8901.90.12.00	5	0	-5
92	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	9020.00.00.00	0	0	-
93	Machineries and Equipment of Chapters, 84, 85 & 90 of the CET for Agriculture (Greenhouses under 94.06), Manufacturing, Power, Solid Minerals & Mining and Aviation of Chapter 88	Chapters 84, 85 & 90	0	0	-
94	Machinery, equipment and components for Modular Refinery	Different Chapters	0	0	-
95	Modular Surgical Operating Theatre (MSOT)	94.06	5	5	-
96	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin	9602.00.00.00	5	5	-
97	Chemical inputs for the production of Agro-Chemicals	Different Chapters	0	0	-

Appendix III

2021 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 pharmaceuticals H.S. Code 3006.92.00.00
 15. Mineral or chemical fertilisers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium (NPK) including 15:15:15, and any such variants HS Code 3105.20.00.00
 16. Soaps and Detergents H.S. Code 3401.11.10.00 – 3402.90.00.00 in retail packs
 17. Mosquito repellent coils H.S. Code 3808.91.19.00 (mosquito coils)
 18. Rethreaded and used Pneumatics tyres but excluding used trucks tyres for rethreading of size 11.00 x 20 and above 4012.20.10.00
 19. 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
 20. Telephone Recharge Cards and Vouchers 4911.99.91.00
 21. Carpets and Rugs of all types falling under H.S. Code 5701.10.00.00 – 5705.00.00.00
 22. All types of footwear, 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.
 23. 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
 24. 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
 25. Used motor vehicles above 15 years from the Year of manufacture H.S. Code 8703.10.00.00 – 8703.90.00.00
 26. Ball point pen and parts including refills (excluding tip)
 27. Containers for compressed or liquid gas, of iron or steel HS Code 7311.00.00.00
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