



**FEDERAL MINISTRY OF FINANCE,  
BUDGET AND NATIONAL PLANNING**

**Office of the Honourable Minister**

Ahmadu Bello Way,  
Central Business District,  
P.M.B 14 Garki, Abuja  
Nigeria.

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08180147408

**HMFBNP/MDAs/CIRCULAR/2023 FP/04**

**20<sup>th</sup> April, 2023**

**CIRCULAR**

**Secretary to the Government  
of the Federation,**

Office of Secretary to the Government,  
Shehu Shagari Complex,  
Three Arm Zone,  
Abuja.

**Honourable Minister,**

Federal Ministry of Industry,  
Trade & Investment,  
Old Federal Secretariat Complex,  
Area 1 – Garki,  
Abuja.

**Honourable Minister,**

Federal Ministry of Transportation,  
Zanna Dipcharima House,  
Central Business District,  
Abuja.

**Honourable Minister,**

Federal Ministry of Health,  
1<sup>st</sup> Floor Federal Secretariat Complex,  
Phase III, Ahmadu Bello Way,  
Central Business District,  
Abuja.

**Honourable Minister of Justice,  
and Attorney General of the Federation**

Federal Ministry of Justice,  
Shehu Shagari Way,  
Central Business District,  
Abuja

**Honourable Minister,**

Federal Ministry of Agriculture and  
Rural Development,  
Area 11, Garki,  
Abuja.

**Honourable Minister,**

Federal Ministry of Aviation,  
Federal Secretariat, Phase I  
Shehu Shagari Way,  
Central Business District,  
Abuja.

**Honourable Minister,**

Federal Ministry of Information and  
and Culture,  
Radio House,  
Herbert Macaulay Way,  
Garki, Abuja.

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**Honourable Minister,**  
Ministry of Mines and Steel  
Development,  
2, Luanda Crescent, Off  
Adetokunbo Ademola Crescent,  
Wuse II, Abuja

**Honourable Minister of State,**  
Federal Ministry of Finance, Budget  
and National Planning  
Constitution Avenue,  
Central Business District,  
Abuja.

**Comptroller General,**  
Nigeria Customs Service,  
Customs House,  
Wuse Zone 3,  
Abuja.

**Executive Chairman,**  
Federal Inland Revenue Service  
15 Sokode Crescent,  
Wuse Zone 5,  
Abuja

**Executive Director,**  
Nigeria Export Promotion Council,  
Plot 424 Aguiyi Ironsi Way,  
Maitama,  
Abuja.

**Honourable Minister,**  
Federal Ministry of Communication  
and Digital Economy,  
Federal Secretariat, Phase I,  
Shehu Shagari Way,  
Abuja.

**Accountant General of the Federation,**  
Treasury House,  
Ladoke Akintola Boulevard  
Garki  
Abuja.

**Governor,**  
Central Bank of Nigeria,  
Central Business District,  
Abuja.

**Director General/CEO,**  
Raw Materials Research and  
Development Council,  
17 Aguiyi Ironsi Way, Maitama  
Abuja.

**Executive Secretary,**  
Nigeria Investment Promotion  
Commission  
Plot 1181, Aguiyi Ironsi Street,  
Maitama  
Abuja

**APPROVAL FOR THE IMPLEMENTATION OF THE 2023 FISCAL POLICY  
MEASURES AND TARIFF AMENDMENTS**

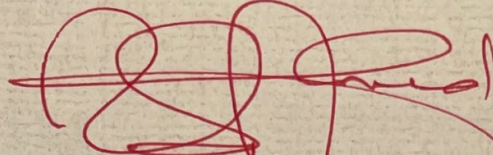
This is to confirm that His Excellency, Mr. President has approved for the implementation of the 2023 Fiscal Policy Measures made up of Supplementary Protection Measures (SPM) for the implementation of the ECOWAS Common External Tariff (CET) 2022 – 2026 and a revised excise duty rates on Alcoholic beverages, Cigarettes & Tobacco products, as well as introduction of excise duty on Single Use Plastics (SUPs).

2. As part of Nigeria's commitment to climate change adaptation and mitigation to environmental degradation, a Green Tax made up of excise duty on Single Use Plastics (SUPs) and Import Adjustment Tax (IAT) Levy is introduced on Motor Vehicles of 2000cc and above.
3. The approved Supplementary Protection Measures (SPM) in line with the provision of the ECOWAS CET which shall take effect from 1<sup>st</sup> May, 2023 are as follows:
  - i. Import Adjustment Tax (IAT) list with additional taxes (Levy) on 189 tariff lines of the extant ECOWAS CET; **Annex I**
  - ii. Import Prohibition list (Trade), applicable only to certain goods originating from non-ECOWAS Member States – **Annex II**, and
  - iii. National list consisting of items with reduced import duty rates to promote and stimulate growth in critical sectors of the economy, **Annex III**
4. The National list consisting of items with import duty reduction to promote and stimulate growth in critical sectors of the economy shall continue to form Chapter 99 in the ECOWAS Common External Tariff to be implemented by Nigeria. The concessionary import duty under the new Chapter 99 will ONLY be accessible to verifiable investors/manufacturers who require them as inputs for production.
5. Furthermore, a grace period of ninety (90) days, commencing from 1<sup>st</sup> May, 2023, shall be granted to all importers who had opened Form 'M' and must have entered into irrevocable Trade Agreement before the coming into effect of this circular, to process and clear their goods at the prevailing duty rates. However, any new import transaction entered from 1<sup>st</sup> of May, 2023, shall be subjected to the new import duty regime.
6. The revised excise duty rate on alcoholic beverages and tobacco products in line with existing excise regime implementation period shall take effect from 1<sup>st</sup> June, 2023 and reviewed upwards in line with the new regime by 1<sup>st</sup> June, 2024. The excise duty on Single Use Plastics (SUP) shall also take effect from 1<sup>st</sup> June, 2023.

While on the other hand, the excise duty rate on Telecommunication Services remains as approved by Mr. President and published in the Official Gazette No. 88, Vol. 109 of 11<sup>th</sup> May, 2022.

7. This Fiscal Policy Measures which supersedes the 2022 Fiscal Policy Measures shall be published in the Official Federal Government Gazette.

8. Please ensure strict compliance.



**Mrs. (Dr.) Zainab Shamsuna Ahmed, CON**  
Honourable Minister of Finance, Budget and National Planning

FIRST SCHEDULE

ANNEX I

REVISED IMPORT ADJUSTMENT TAX (IAT) LIST FOR THE IMPLEMENTATION OF ECOWAS CET (2022-2026)  
2023 FISCAL POLICY MEASURES

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022- 2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
1.	- Containing other antibiotics	3004.20.00.00	0	0	20	20
2.	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	3004.40.00.00	0	0	20	20
3.	- Other medicaments containing vitamins or other products of heading 29.36	3004.50.00.00	0	0	20	20
4.	- Anti-malarial	3004.90.10.00	0	0	20	20
5.	Wheat and Meslin- Seed	1001.11.00.00	20	5	15	20
6.	Wheat and Meslin- Other	1001.19.00.00	20	5	15	20
7.	Husked brown rice (Millers- BIP)	1006.20.00.00	70	10	20	30
8.	Rice: In packing of more than 5 kg or in bulk	1006.30.10.00	70	10	50	60
9.	In packing of 5kg or less	1006.30.90.00	70	10	50	60
10.	Broken rice	1006.40.00.00	70	10	50	60
11.	Wheat or Meslin flour	1101.00.00.00	70	20	50	70
12.	Crude palm Oil	1511.10.00.00	35	10	25	35
13.	Fraction of oil not fit for Human consumption whether or not deodorised	1511.90.10.00	35	10	25	35
14.	Margarine, excluding liquid margarine	1517.10.00.00	35	20	20	40
15.	Raw cane sugar (beet sugar)	1701.12.00.00	70	20	50	70
16.	Raw cane sugar	1701.13.00.00	70	10	60	70
17.	Cane or Beet sugar: In powder, crystal or granule form	1701.91.10.00	70	20	50	70
18.	Other	1701.91.10.00	70	20	50	70
19.	In powder, crystal or granule form	1701.91.90.00	70	20	50	70
20.	Other	1701.99.90.00	70	20	50	70
21.	Malt Extract	1901.90.30.00	30	5	25	30
22.	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid -- Triple concentrate	2002.90.11.00	30	10	20	30

FEDERAL MINISTRY OF FINANCE ABUJA  
DIRECTOR, TECHNICAL SERVICES  
20 APR 2023  
2023 FISCAL POLICY MEASURES

2023 FISCAL POLICY MEASURES  
25/4/2023

2023 FISCAL POLICY MEASURES

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022- 2026 ECOWAS CET (%)			DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT		
23.	Other	2002.90.19.00	30	10	20	30	
24.	Sauces and preparations thereof---Other (Mayonnaise)	2103.90.99.00	50	20	30	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	20	10	10	20	
26.	Ethyl alcohol and other spirits, denatured, of any strength	2207.20.00.00	20	5	15	20	
27.	Salt for human consumption including refined salt, table salt and other salt in bags.	2501.00.20.00	70	10	60	70	
28.	Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers - Cement Clinkers	2523.10.00.00	50	10	40	50	
29.	Other (Bulk)	2523.29.00.00	50	20	30	50	
30.	Brake fluid	2710.19.32.00	30	10	20	30	
31.	Greases	2710.19.33.00	30	10	20	30	
32.	Others, including finished lubricating oils: Two-cycle motor oil	2710.19.39.10	30	10	20	30	
33.	Others	2710.19.39.90	30	10	20	30	
34.	Sulphates; alums; peroxosulphates (persulphates): Of Aluminium	2833.22.00.00	70	5	65	70	
35.	Sulphates; alums; peroxosulphates (persulphates): Alums	2833.30.00.00	70	5	65	70	
36.	Paints and varnishes: Paints based on polyester	3208.10.00.00	35	20	15	35	
37.	Organic surface -active agents (other than soap) Anionic ---Other	3402.11.90.00	35	20	15	35	
38.	Polymer of ethylene, in primary forms - polyethylene having a specific gravity of less than 0.94	3901.10.00.00	10	5	5	10	
39.	Polyethylene having a specific gravity of 0.94 or more...	3901.20.00.00	10	5	5	10	
40.	Polymer of propylene or of other olefins, in primary form - polypropylene	3902.10.00.00	10	5	5	10	
41.	Acrylic polymers in primary forms. Other	3906.90.00.00	20	5	15	20	
42.	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms - Alkyd resins	3907.50.00.00	10	5	15	20	
43.	Poly (ethylene terephthalate)	3907.61.00.00	10	5	15	20	

2023 FISCAL POLICY MEASURES

FEDERAL MINISTRY OF FINANCE  
DIRECTORATE GENERAL SERVICES

REC 20 APR 2023

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022-2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
44.	Poly (ethylene terephthalate) Other	3907.69.00.00	10	5	15	20
45.	Unsaturated Polyester Resin	3907.91.00.00	10	5	5	10
46.	Other - Saturated Polyester Resin	3907.99.00.00	10	5	5	10
47.	Melamine Resins	3909.20.00.00	10	5	5	10
48.	Other Amino Resins	3909.30.00.00	10	5	5	10
49.	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	40	10	30	40
50.	Printed	3920.10.20.00	50	20	30	50
51.	Of polymers of polypropylene - Not printed	3920.20.10.00	35	10	25	35
52.	Printed	3920.20.20.00	50	20	30	50
53.	...Not printed	3920.30.10.00	25	10	15	25
54.	Of polymers of styrene; printed	3920.30.20.00	50	20	30	50
55.	...Of poly (ethylene terephthalate)	3920.62.00.00	30	10	15	30
56.	Trunks, Suit cases and similar containers: Other	4202.11.90.00	45	20	25	45
57.	Other	4202.12.90.00	45	20	25	45
58.	Doors and their frames and thresholds	4418.20.00.00	55	20	35	55
59.	---Other: Photocopying papers	4802.56.90.00	25	20	5	25
60.	---weighing more than 150g/m2	4802.58.00.00	25	5	20	25
61.	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed</b> - Fluting paper: Semi-chemical fluting paper	4805.11.00.00	15	5	10	15
62.	Straw fluting paper	4805.12.00.00	15	5	10	15
63.	Other	4805.19.00.00	15	5	10	15
64.	Testliner (recycled liner board): Weighing 150g/m <sup>2</sup> or less	4805.24.00.00	15	5	10	15
65.	Weighing more than 150g/m <sup>2</sup>	4805.25.00.00	15	5	10	15
66.	Envelopes	4817.10.00.00	50	20	20	40
67.	Registers, account books, notebooks, order books receipt books, letter pads, memorandum pads, diaries and similar articles	4820.10.00.00	40	20	10	30
68.	Paper or paperboard labels of all kinds, whether or not printed - Printed labels	4821.10.00.00	30	10	50	60

SIGN: *[Signature]* 25/04/2023  
 REC 20 APR 2023  
 FEDERAL MINISTRY OF FINANCE ASIA  
 DIRECTOR GENERAL SERVICES

2023 FISCAL POLICY MEASURES

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022-2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
69.	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	35	10	45
70.	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> --- Obtained by wax-based printing process	5209.51.10.00	45	35	10	45
71.	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 <sup>2</sup> - --- Obtained by wax-based printing process	5210.51.10.00	45	35	10	45
72.	--- Obtained by other printing process	5210.51.90.00	45	35	10	45
73.	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 <sup>2</sup> - Obtained by wax-based printing process	5211.51.10.00	45	35	10	45
74.	--- Obtained by other printing process	5211.51.90.00	45	35	10	45
75.	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 --- Printed	5407.44.00.00	35	20	15	35
76.	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.05 --- Printed	5408.24.00.00	35	20	15	35
77.	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	20	15	35
78.	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	20	15	35
79.	Binder or baler twine	5607.41.00.00	20	10	10	20
80.	Other	5607.49.00.00	20	10	10	20
81.	Of other synthetic fibres	5607.50.00.00	20	10	10	20
82.	Other	5607.90.00.00	20	10	10	20
83.	<b>Unglazed ceramic:</b> 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	20	20	40

2023 FISCAL POLICY MEASURES

20 APR 2023  
 FEDERAL MINISTRY OF FINANCE  
 DIRECTOR GENERAL SERVICES  
 2023



S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022-2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
84.	Other	6907.90.00.00	40	20	20	40
85.	<b>Glazed ceramic:</b> 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	20	35	55
86.	Other	6908.90.00.00	40	20	20	40
87.	Ceramic sinks, wash basins and similar sanitary fixtures – Other	6910.90.00.00	40	20	20	40
88.	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	7006.00.00.00	35	20	15	35
89.	<b>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 0.5 mm or more but not exceeding 1 mm</b>	7209.17.00.00	15	5	10	15
90.	Of thickness less than 0.5mm.	7209.18.00.00	15	5	15	20
91.	Of a thickness of 0.5 mm or more but not exceeding 1 mm	7209.27.00.00	20	10	10	20
92.	Of a thickness of less than 0.5 mm	7209.28.00.00	20	10	10	20
93.	<b>Flat - rolled products of iron or non - alloy steel, of a width of 600mm or more, clad, plated or coated—electrolytically plated or coated with zinc</b>	7210.30.00.00	45	5	40	45
94.	Corrugated	7210.41.00.00	45	20	25	45
95.	In Coils	7210.49.10.00	45	5	40	45
96.	Other	7210.49.90.00	45	20	25	45
97.	In coils, coated or plated with Aluminium	7210.61.10.00	45	5	40	45
98.	Other	7210.61.90.00	45	20	25	45
99.	In Coils	7210.69.10.00	45	5	40	45
100.	Other	7210.69.90.00	45	20	25	45
101.	<b>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):</b> Containing by weight less than 0.25% of carbon	7211.23.00.00	15	5	10	15
102.	Other	7211.29.00.00	15	5	10	15

2023 FISCAL POLICY MEASURES

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022-2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
103.	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel</b> : Containing indentations, ribs, grooves, or other deformations produced during the rolling process	7213.10.00.00	45	5	40	45
104.	Other of diameter exceeding 5.5mm but less than 14mm	7213.20.90.00	45	5	40	45
105.	Of a diameter not exceeding 5.5mm	7213.91.10.00	15	5	10	15
106.	Other exceeding 5.5mm, but less than 14mm	7213.91.90.00	45	5	40	45
107.	Other	7213.99.00.00	45	5	40	45
108.	<b>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</b> - Forged	7214.10.00.00	45	20	25	45
109.	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling...	7214.20.00.00	45	20	25	45
110.	Other, of free-cutting steel	7214.30.00.00	45	20	25	45
111.	Of rectangular (other than square) cross-section...	7214.91.00.00	45	20	25	45
112.	Other	7214.99.00.00	45	20	25	45
113.	<b>Other bars and rods of iron or non-alloy steel</b> - Of free-cutting steel, not further worked than cold-formed or cold-finished	7215.10.00.00	45	20	25	45
114.	Other, not further worked than cold-formed or cold-finished	7215.50.00.00	45	20	25	45
115.	-- Other	7215.90.00.00	45	20	25	45
116.	<b>Wire of iron or non-alloy steel</b> -- Of a diameter not exceeding 5.5mm	7217.10.10.00	20	10	10	20
117.	Other of a diameter exceeding 5.5mm	7217.10.90.00	45	10	35	45
118.	Other of a diameter exceeding 5.5mm	7217.20.90.00	45	10	35	45
119.	Other of a diameter exceeding 5.5mm	7217.30.90.00	45	10	35	45
120.	Other of a diameter exceeding 5.5mm	7217.90.90.00	45	10	35	45
121.	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 highspeed steel	7228.10.00.00	45	20	25	45
122.	<b>Wire of other alloy steel</b> - Of silicon manganese steel	7229.20.00.00	45	10	35	45
123.	Other	7229.90.00.00	45	10	35	45
124.	Containers for compressed or liquified gas, of iron or steel	7311.00.00.00	60	20	40	60

2023 FISCAL POLICY MEASURES

25/4/2023  
20 APR 2023  
FEDERAL BUREAU OF REVENUE  
DIRECTION OF REVENUE ADMINISTRATION  
Lagos, Nigeria

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022- 2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
125.	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	25	20	10	30
126.	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 <sup>2</sup> or more	7314.20.00.00	25	20	10	30
127.	<b>Other Grill, netting and fencing, welded at the intersection:</b> plaited or coated with zinc	7314.31.00.00	25	20	10	30
128.	Other	7314.39.00.00	25	20	10	30
129.	<b>Other cloth, grided, netting and fencing:</b> plaited or coated with zinc	7314.41.00.00	25	20	10	30
130.	Coated with plastics	7314.42.00.00	25	20	10	30
131.	Other	7314.49.00.00	25	20	10	30
132.	<b>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:</b> of cast iron, enamelled	7323.92.00.00	55	20	35	55
133.	Of stainless steel	7323.93.00.00	55	20	35	55
134.	Of iron (other than cast iron) or steel, enamelled...	7323.94.00.00	55	20	35	55
135.	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated...</b>	7413.00.00.00	35	20	15	35
136.	<b>Other articles of nickel:</b> Cloth, grill and netting, of nickel wire	7508.10.00.00	25	20	10	30
137.	<b>Aluminium powders and flakes - Powders of non-lamellar structure</b>	7603.10.00.00	35	5	30	35
138.	Hollow profiles	7604.21.00.00	35	10	25	35
139.	Other...	7604.29.00.00	35	10	25	35
140.	<b>Aluminium plates, sheets and strips, of a thickness exceeding 0.2mm - not alloyed-Corrugated...</b>	7606.11.10.00	35	20	15	35
141.	alloyed-Corrugated...	7606.12.10.00	35	20	15	35
142.	not alloyed-Corrugated...	7606.91.10.00	35	20	15	35
143.	---- Painted, coated or varnished	7606.91.91.00	35	5	30	35
144.	Other	7606.92.10.00	35	20	15	35
145.	---- Painted, coated or varnished	7606.92.91.00	35	5	30	35

FEDERAL MINISTRY OF FINANCE  
DIRECTOR, FEDERAL SERVICES  
20 APR 2023  
SIGN: [Signature]  
2023

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022-2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
146.	Other	7606.92.99.00	35	5	30	35
147.	Aluminium Cans	7612.90.10.00	5	10	20	30
148.	Stoppers, caps and 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	50	10	40	50
149.	Other	8309.10.90.00	50	10	40	50
150.	Other: For pharmaceutical industry	8309.90.10.00	50	10	40	50
151.	--Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished	8442.50.00.00	10	5	5	10
152.	--Offset printing machinery, sheet fed,, office type (using sheet with one side not exceeding 22cm and the other side not exceeding 36cm in the unfolded state)	8443.12.00.00	10	5	5	10
153.	---Other: Printers/Printing Machines	8443.39.90.00	10	5	5	10
154.	---Other: Personal computers	8471.50.90.00	10	5	5	10
155.	---Other: Computer external hard drive	8471.70.90.00	10	5	5	10
156.	Washing machine exceeding 10kg but not more than 18kg (Other)	8451.29.00.00	20	5	15	20
157.	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	5	35	40
158.	Other (Basic)	8502.11.90.00	20	5	15	20
159.	Of an output exceeding 75 Kva but not exceeding 375 kVA - Other (Soundproof)	8502.12.90.00	40	5	35	40
160.	Other (Basic)	8502.12.90.00	20	5	15	20
161.	Of an output exceeding 375 kVA - Other (Soundproof)	8502.13.90.00	40	5	35	40
162.	Other (Basic)	8502.13.90.00	20	5	15	20
163.	Generating sets with spark-ignition internal combustion piston engines - Other (Soundproof)	8502.20.90.00	40	5	35	40

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S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022- 2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
164.	Other (Basic)	8502.20.90.00	20	5	15	20
165.	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	20	40	60
166.	--- Smart phones	8517.11.00.00	15	10	5	15
167.	----Portable multimedia player: I-Pod, MP3 Player	8519.81.10.00	25	20	5	25
168.	---DVD player/recorder	8521.90.10.00	25	20	5	25
169.	Magnetic media cards incorporating stripe	8523.21.10.00	55	20	35	55
170.	Smart card	8523.52.00.00	55	20	35	55
171.	--Other: DVDs, SD Memory Card and USB Flash Drive	8523.80.00.00	25	20	5	25
172.	---Other: Radio Sets Enabling Recording	8527.19.90.00	25	20	5	25
173.	-Transmission apparatus incorporating reception apparatus: Decoders/Signal receivers	8525.60.00.00	10	5	5	10
174.	---Other: Television Sets Enabling recording	8528.49.00.00	25	20	5	25
175.	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	35	20	15	35
176.	---Other	8528.72.90.00	35	20	15	35
177.	---Other	8528.73.90.00	35	20	15	35
178.	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	35	5	40
179.	Other including fully built units -----passenger motor vehicle	8703.22.19.19	70	35	5	40
180.	Four wheel drive motor vehicle	8703.22.20.00	70	35	5	40
181.	Station Wagon	8703.23.20.00	70	35	5	40
182.	Other used passenger motor vehicle... -Of a cylinder capacity 1500cc but not exceeding 3000cc -	8703.24.20.00	35	35	5	40
183.	Other used passenger motor vehicle -of a cylinder capacity	8703.31.20.00	35	35	5	40

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S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2026 H.S. CODES	TARIFF 2015 FPM	2022- 2026 ECOWAS CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2023
				DUTY	IAT	
	exceeding 1500cc but not exceeding 2500cc					
184	<b>Parts and accessories of motor vehicles of 87.01 to 87.05 - Brakes and servo - brakes; parts thereof</b>	8708.30.00.00	35	10	25	35
185.	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes - Motor boats, other than outboard motorboats</b>	8903.92.00.00	70	20	50	70
186.	Other	8903.99.00.00	70	20	50	70
187.	<b>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</b>	9018.31.00.00	70	5	65	70
188.	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefore - Electricity meters</b>	9028.30.00.00	45	10	35	45
189.	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefore - Parts and accessories</b>	9028.90.00.00	10	5	5	10

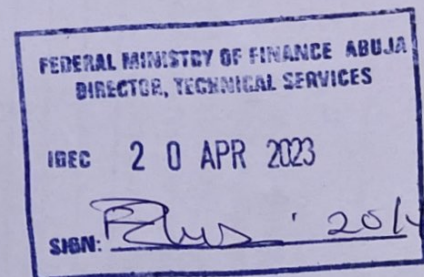
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## FIRST SCHEDULE

## GREEN TAX SURCHARGE - IMPORT ADJUSTMENT TAX (IAT) LEVY ON MOTOR VEHICLES FOR 2023

2023 & 2024	Engine Size	Chapter	Specific
	2000 cc – 3999 cc (inclusive)	Chapter 87	2%
	4000 cc – Above (inclusive)	Chapter 87	4%
	<p align="center"><b>Exclusions</b></p> <p>i. Vehicles Below 2000cc</p> <p>ii. Vehicles of Heading 87.02 (Mass Transit buses)</p> <p>iii. Electric Vehicles</p> <p>iv. Locally Manufactured Vehicles</p> <p>v. Heading 87.06, 87.07, 87.08, 87.10, 87.11, 87.12, 87.13, 87.14 87.15 and 87.16.</p>	Chapter 87	



**FIRST SCHEDULE**  
**REVISED NATIONAL LIST FOR IMPLEMENTATION OF THE ECOWAS CET (2022 - 2026) IN NIGERIA FOR 2023**

S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2023
1	Pure-bred breeding animals (Cattle)	0102.21.00.00	5%	0%
2	Maize (corn) starch---Others	1108.12.90.00	10%	5%
3	Fats of bovine animals, sheep or goats, other than those of heading 15.03: Tallow	1502.10.00.00	10%	5%
4	Other	1502.90.00.00	10%	5%
5	Malt Extract: Malted beverage powder/liquid in bulk not less than 25kg	1901.90.40.00	10%	5%
6	Food preparations not elsewhere specified or included: Stock powder	2106.90.91.00	10%	5%
7	Other	2106.90.99.00	20%	5%
8	Petroleum oils and oils obtained from bituminous minerals, other than crude: Meant to be mixed futher	2710.19.31.00	10%	5%
9	Petroleum Oils containing PCBs, PCTs and PBBs	2710.91.00.00	10%	5%
10	Other	2710.99.00.00	10%	5%
11	Hypochlorites; commercial calcium by hypochlorites; chlorites; hypobromites - Other	2828.90.90.00	10%	5%
12	Synthetic organic colouring matter, whether or not chemically defined: Pigments and preparations based thereon	3204.17.00.00	10%	5%
13	Prepared driers	3211.00.00.00	10%	5%
14	Pigments (including metallic powders and flakes) dispersed in non- aqueous media: Stamping foils	3212.10.00.00	10%	5%
15	Other	3212.90.00.00	10%	5%
16	Of kind used in perfumery	3302.90.10.00	10%	5%
17	Of kind used in other industries	3302.90.90.00	10%	5%
18	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: <b>Other</b>	3403.19.00.00	10%	5%

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19	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	10%	5%
20	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	10%	5%
21	Other	3506.99.00.00	10%	5%
22	Enzymes; prepared enzymes not elsewhere specified or included - Other	3507.90.00.00	10%	0%
23	Photographic plate and films in the flat, sensitised, unexposed, of any material other than paper: Other plates and film, with any side exceeding 255mm	3701.30.00.00	20%	5%
24	Chemical preparation for photographic uses (other than varnishes, glues, adhesives, and similar preparations): Other	3707.90.00.00	20%	5%
25	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	3802.90.00.00	10%	5%
26	Pickling preparation for metal surface; fluxes and other auxiliary: Pickling preparations for metal surfaces, soldering, brasing or welding powders	3810.10.00.00	10%	5%
27	Containing petroleum oils or oils obtained from bituminous minerals Base Oil additives	3811.21.00.00	10%	5%
28	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	10%	5%
29	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	3817.00.00.00	10%	5%
30	Industrial monocarboxylic fatty acids; acid oils from refining: other	3823.19.00.00	10%	5%
31	Prepared binders for foundry moulds or cores: sorbitol other than that of subheading 2905.44	3824.60.00.00	10%	5%
32	other	3824.90.99.00	10%	5%
33	Poly (ethylene terephthalate) Amorphous PET Chips	3907.60.00.61	10%	0%
34	Tubes, pipes, and hoses, and fittings thereof of plastics: Artificial guts (sausage casings) of hardened protein of of cellulosic materials	3917.10.00.00	10%	5%
35	Self - adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: Other	3919.90.00.00	10%	5%

36	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	10%	5%
37	Of poly (ethylene terephthalate) in Jumbo rolls	3920.62.00.00	10%	5%
38	of other polyesters	3920.69.00.00	10%	5%
39	of poly (vinyl butyral)	3920.91.00.00	10%	5%
40	Of other plastics	3920.99.00.00	10%	5%
41	Articles for the conveyance or packaging of goods; of plastics; stoppers, lids, caps and other closures, of plastics - Other	3923.90.00.00	20%	10%
42	Other articles of plastics and articles of other materials of heading 39.01 to 39.14: Other	3926.90.99.00	20%	10%
43	Other: Medical gloves	4015.19.00.00	20%	5%
44	other	4016.99.00.00	10%	5%
45	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	10%	5%
46	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	10%	5%
47	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	10%	5%
48	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	10%	5%
49	Other	4811.59.90.00	10%	5%
50	Of a kind used for winding textile yarn	4822.10.00.00	10%	5%

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## ANNEX II

51	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	10%	5%
52	<b>Synthetic filament tow: -Of polyesters</b>	5501.20.00.00	10%	5%
53	<b>Synthetic filament tow: -Of polyesters</b>	5503.20.00.00	10%	5%
54	<b>Synthetic filament tow: -Of polyesters</b>	5506.20.00.00	10%	5%
55	Yarn of jute or of other textile bast fibres of heading 53.03: Multiple (folded) or cabled	5307.20.00.00	10%	5%
56	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	10%	5%
57	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	20%	5%
58	Synthetic filament tow: Acrylic or modacrylic	5501.30.00.00	10%	5%
59	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5503.30.00.00	10%	5%
60	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5506.30.00.00	10%	5%
61	Other	5506.90.00.00	10%	5%
62	Yarn (other than sewing thread) of synthetic staples fibres, not put up for retails sale: Single yarn	5509.21.00.00	10%	5%
63	Nonwovens, whether or not impregnated, coated, covered or laminated - Back sheet	56.03	20%	10%
64	Gauze, other than narrow fabrics of heading 58.06: Polypropylene of the type used as carpet backing	5803.00.10.00	20%	5%
65	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials: -- Mutilated rags	6310.10.10.00	20%	5%
66	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	6507.00.00.00	10%	5%
67	Panels, boards, tiles, blocks and similar articles of vegetables fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binder	6808.00.00.00	20%	5%
68	Ferrous products obtained by direct reduction of iron ore	7203.10.00.00	5%	0%

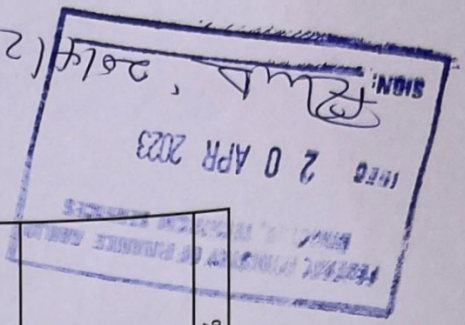
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ANNEX II

69	Other		7203.90.00.00		5%		0%
70	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		5%		0%
71	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated ---in coils		7210.49.10.00		45%		5%
72	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, hot-rolled, not clad, plated or coated -- Plaited or coated with other materials		7210.90.10.00		20%		5%
73	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		10%		5%
74	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		20%		10%
75	Rivets		7318.23.00.00		20%		10%
76	Presented completely knocked down(CKD) or unassembled for the assembly industry		7321.11.11.00		10%		5%
77	Presented completely knocked down(CKD) or unassembled for the assembly industry		7321.11.91.00		10%		5%
78	Other articles of iron or steel: Other		7326.19.00.00		20%		10%
79	Copper Wire: other		7408.19.00.00		20%		5%
80	Unwrought aluminium: Aluminium not alloyed		7601.10.00.00		5%		0%
81	Aluminium alloyed		7601.20.00.00		5%		0%
82	Aluminium waste and scrap		7602.00.00.00		5%		0%
83	Aluminium foil of a thickness (including backing) not exceeding 0.2 mm: Printed		7607.20.10.00		10%		5%
84	Collapsible tubular containers		7612.10.00.00		20%		5%
85	Aluminium cans		7612.90.10.00		10%		10%
86	Unwrought zinc: Zinc not alloyed -- containing by weight 99.99% or more of zinc		7901.11.00.00		5%		0%
87	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		10%		5%
88	Electronic instantaneous or storage water heaters and immersion heaters: CKD Cookers		8516.60.10.00		20%		5%
89	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits: Fuses		8536.10.00.00		20%		10%
90	Automatic circuit breaker		8536.20.00.00		20%		10%

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91	other switches	8536.50.00.00	20%	10%
92	Lamp holders	8536.61.00.00	20%	10%
93	Other apparatus	8536.90.00.00	20%	10%
94	Railway or tramway locomotives, rolling-stock and parts thereof: railway or tramway track fixtures and fittings and parts thereof: mechanical (including electro-mechanical) traffic signalling equipment of all kinds - In SKD and CKD form for Assemblers only	Chapter 86	5%	0%
95	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%
96	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	9020.00.00.00	5%	0%
97	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	5%	0%
98	Machinery, equipment and components for Modular Refinery	Different Chapters	5% - 20%	0%
99	Modular Surgical Operating Theatre (MSOT)	94.06	20%	5%
100	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	20%	5%
102	Chemical inputs for the production of Agro-Chemicals	Different Chapters	5% - 20%	0%

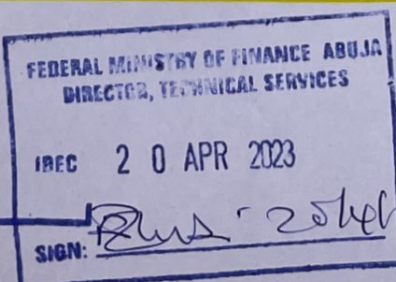


**THIRD SCHEDULE**

**REVISED IMPORT PROHIBITION LIST (TRADE) FOR 2023**

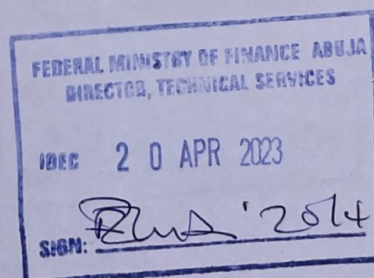
1. Live or Dead Birds including Frozen Poultry H.S. Code 0105.1100 – 0105.99.00.00, 0106.31.00.00 – 0106.39.00.00, 0207.11.00.00 – 0207.26.00.00 and 0210.99.00.00
2. Pork, Beef, H.S. Codes 0201.10.00.00 – 0204.50.00.00, 0206.10.00.00 – 0206.90.00.00, 0210.10.00.00 – 0210.20.00.00
3. Bird Eggs H.S. Code 0407.11.00.00 – 0407.90.00.00; excluding hatching eggs of grand parent stock for breeding and research purposes
4. Refined Végétale Oil 1507.10.00.00-1516.20.90.00, but excluding refined linseed, castor oil, olive oil and Hydrogenated vegetable fats, HS Code : 1516.20.10.00. Crude vegetable oil are 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. Dichlorofluoroethanes (HCFC-141-141b) H. S. Code 2903.73.00.00

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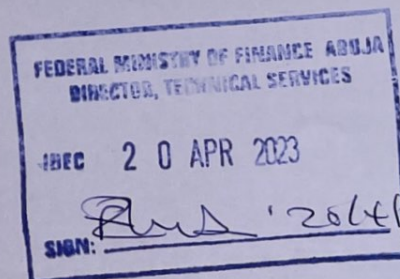
14. Medicament falling under Headings 3003 & 3004 such as:
- a) Paracetamol tablets Syrups
  - b) Cotrimozazole tablets and Syrups
  - c) Metronidazole tablets and Syrups
  - d) Chloroquine tablets and Syrups
  - e) Haematinic formulations:
    - (i) Ferrous sulphate and ferrous gluconate tablets
    - (ii) Folic acid tablets
    - (iii) 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)
15. Waste pharmaceutiques H.S. Code 3006.92.00.00
16. Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK) including 15 :15 :15) and any such variants HS Code 3105.20.00.00
17. Soaps and Detergents H.S. Code 3401.11.10.00 – 3402.90.00.00 in retail packs
18. Mosquito repellent coils H.S. Code 3808.91.19.00 (mosquito coils)
19. Rethreaded and used Pneumatics tyres but excluding used trucks tyres for rethreading of size 11.00 x 20 and above 4012.20.10.00
20. 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
21. Carpets and Rugs of all types falling under H.S. Code 5701.10.00.00 – 5705.00.00.00

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22. 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, canvass shoes and all Completely Knocked Down (CKD), blanks and parts.
23. Hollow glass bottles of a capacity exceeding 150 mls (0.15 litres) of all kinds 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 12 years from the Year of manufacture Headings 87.01, 87.02, 87.03, 87.04, 87.05, 87.06, 87.09 and 87.10
26. Ball point pen and parts including refills (excluding tip)

2023 FISCAL POLICY MEASURES





**ANNEX IV**

**FIFTH SCHEDULE**

**REVISED EXCISE DUTY ON GOODS AND TELECOMMUNICATION SERVICES FOR 2023 AND 2024.**

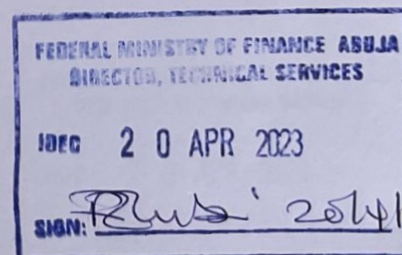
YEAR	ITEM	H.S. CODE	AD-VALOREM RATE	SPECIFIC RATE
<b>Non-Alcoholic Beverages</b>				
2023	<b>Non alcoholic beverages, fruit juice, energy drink, etc. (All non-alcoholic beverages) Sugar Sweetened</b>	2009.11.90.00	-	<b>N10 per Litre</b>
		2009.12.90.00		
		2009.19.90.00		
		2009.21.90.00		
		2009.29.90.00		
		2009.31.90.00		
		2009.39.90.00		
		2009.41.90.00		
		2009.49.90.00		
		2009.50.90.00		
		2009.61.90.00		
		2009.69.90.00		
		2009.71.90.00		
		2009.79.90.00		
		2009.81.90.00		
		2009.89.19.00		
		2009.89.29.00		
		2009.89.39.00		
		2009.89.99.00		
2009.90.90.00				
2202.10.00.00				
2202.91.00.00				
2202.99.10.00				
2202.99.90.00				
	Aerated Water	2201.10.20.00	-	<b>N10 per Litre</b>
	Others	2201.90.00.00		
<b>Beer and Stout</b>				
2023	<b>Beer and Stout</b> , including other alcoholic beverages and beer not made from malt-whether fermented or not fermented.	2203.00.10.00	<b>20%</b>	<b>N75 per Litre</b>
		2203.00.90.00		
		2206.00.10.00		
		2206.00.91.00		
		2206.00.99.00		
2024	-do-	-do-	<b>20%</b>	<b>N100 per Litre</b>
<b>Wines</b>				

2023 FISCAL POLICY MEASURES

FEDERAL MINISTRY OF FINANCE ABUJA  
DIRECTOR, TECHNICAL SERVICES  
IBEC 20 APR 2023  
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2023	Wines (alcoholic)	2204.10.00.00	30%	N75 per Litre
		2204.21.00.00		
		2204.22.00.00		
		2204.29.10.00		
		2204.29.90.00		
		2204.30.00.00		
		2205.10.00.00		
2205.90.00.00				
2024		-do-	30%	N100 per Litre
<b>Spirits and other alcoholic beverages</b>				
2023	Whisky, Brandy, Vodka & Rums	2208.20.10.00	30%	N150per Litre
		2208.20.90.00		
		2208.30.00.00		
		2208.40.00.00		
		2208.50.00.00		
		2208.60.00.00		
		2208.70.00.00		
2208.90.00.00				
2024		-do-	30%	N200 per Litre
<b>Smoking Tobacco</b>				
2023	Smoking Tobacco including Cigarettes	2402.10.00.00	30%	N8.20k per Stick
		2402.20.00.00		
		2402.90.00.00		
2024	-do-	-do-	30%	N8.20k per Stick
<b>Other tobacco products, containing tobacco substitutes in any proportion, homogenized or reconstituted tobacco, expanded tobacco, chewing, snuffing tobacco and manufactured tobacco substitutes</b>				
2023	Other tobacco products	2403.11.00.00	30%	N1,500/Kg N3,500 per Litre
		2403.19.00.00		
		2403.91.00.00		
		2403.99.10.00		
		2403.99.90.00		
		2404.11.00.00		
		2404.12.00.00		
		2404.19.00.00		
		2404.91.00.00		
		2404.92.00.00		
		2404.99.00.00		
2024	-do-	-do-	30%	N2,000/Kg N4,000 per Litre
<b>Telecommunication Services Surcharge:</b>				
i. Mobile Telephony Services and Operators (GSM)				
ii. Fixed Telephony Operators (Fixed/ Fixed Wireless)				

2023 FISCAL POLICY MEASURES



	iii. Internet Service Providers (ISPS)			
	iv. Other Operators (Operators Other than Mobile & Fixed Telephony, ISP's).			
<b>2023</b>	Post-Paid and Pre-paid		<b>5%</b>	-
<b>2024</b>	Post Paid and Pre-paid		<b>5%</b>	-
<b>Single Use Plastics (SUPs)</b>				
<b>2023 -</b> <b>2024</b>	Plastic Containers, Films and Bags	3919.10.00.00 3919.90.00.00 Heading 39.20 Heading 39.21 Heading 39.23	<b>10%</b>	-

2023 FISCAL POLICY MEASURES

FEDERAL MINISTRY OF FINANCE ABUJA  
DIRECTOR, TECHNICAL SERVICES  
IBEC 20 APR 2023  
SIGN: [Signature] 20/4/2023