



FEDERAL MINISTRY OF FINANCE

Office of the Honourable Minister of Finance and Coordinating Minister of the Economy

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

F17417/III/374

1st April, 2026

CIRCULAR

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Honourable Minister,
Ministry of Steel
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Adetokunbo Ademola Crescent,
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Federal Ministry of Budget
and Economic Planning
Constitution Avenue,
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**Honourable Attorney General of the
Federation and Minister of Justice,**
Federal Ministry of Justice,
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Honourable Minister,
Federal Ministry of Agriculture and
Food Security,
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Honourable Minister,
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and National Orientation,
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Honourable Minister,
Federal Ministry of Communication,
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Director General/CEO,
Raw Materials Research and
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Executive Director,
Nigeria Export Promotion Council,
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Comptroller General,
Nigeria Customs Service,
Customs House,
2, Lake Taal Close,
Maitama,
Abuja.

Executive Chairman,
Nigeria Revenue Service,
Revenue House,
20, Sokode Crescent,
Wuse, Zone 5,
Abuja.

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

Director General,
Manufacturers Association of Nigeria,
77, Awolowo Way,
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Lagos.

**APPROVAL FOR THE IMPLEMENTATION OF THE 2026 FISCAL POLICY
MEASURES AND TARIFF AMENDMENTS**

1. This is to confirm that His Excellency, Mr. President has approved the implementation of the 2026 Fiscal Policy Measures made up of Supplementary Protection Measures (SPM) for the implementation of the ECOWAS Common External Tariff (CET) 2022 – 2027 and excise duties on Non-alcoholic beverages, Alcoholic beverages, Cigarettes & Tobacco products, as well as Green Tax Surcharge with effect from 1st April 2026.
2. The approved SPM, in line with the provision of the ECOWAS CET, comprise the following Annexes:
 - i. Import Adjustment Tax (IAT) list with additional taxes (Levy) on 192 tariff lines of the extant ECOWAS CET. However, with effect from January 2027, all Import Adjustment Taxes (IATs) except for products on the African Continental Free Trade Area (AfCFTA) 3 percent list, shall be gradually reduced on an annual basis until full elimination to 0% by 2036, in line with Nigeria's commitments to ECOWAS/AfCFTA. **Annex I**
 - ii. Import Prohibition list (Trade), applicable only to certain goods originating from non-ECOWAS Member States. It consists of 17 items; **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, this consists of 127 tariff lines. **Annex III**
3. The excise duty on Green Tax Surcharge shall take effect from 1st July 2026.
4. A grace period of ninety (90) days commencing from the date of this circular is hereby granted to all Importers, Manufacturers and Service Providers before the implementation of the new excise duty rates attached herewith as **Annex IV**. The new excise duty rates on this circular shall therefore take effect from 1st July 2026, while the rates for 2027 and 2028 shall take effect on 1st January of each year.



5. Furthermore, Mr. President has approved as item on export prohibition list, Waste Polyethylene Terephthalate (rPET), which is indicated as item 7 on Export Prohibition List - Schedule 6 of the ECOWAS CET. **Annex VI.**
6. In addition, a grace period of ninety (90) days, commencing from the effective date of implementation of this circular, i.e., 1st April 2026, 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 the 1st of April 2026, shall be subjected to the new import duty regime.
7. These Fiscal Policy Measures which supersede the 2023 Fiscal Policy Measures shall be published in the Official Federal Government Gazette.
8. Please ensure strict compliance.



Wale Edun OFR, CVO

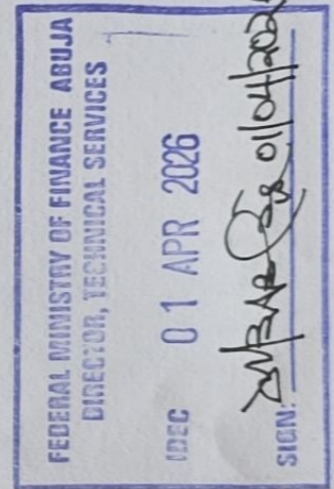
Honourable Minister of Finance and Coordinating Minister of the Economy.

ANNEX I

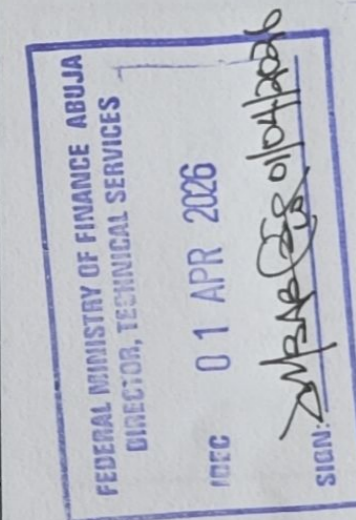
REVISED IMPORT ADJUSTMENT TAX (IAT) LIST FOR THE IMPLEMENTATION OF ECOWAS CET (2022-2027)

2026 FISCAL POLICY MEASURES

S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				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	Rice: In packing of more than 5 kg or in bulk	1006.30.10.00	70	10	37.5	47.5
6	In packing of 5kg or less	1006.30.90.00	70	10	37.5	47.5
7	Broken rice	1006.40.00.00	70	10	20	30
8	Wheat or Meslin flour	1101.00.00.00	70	20	50	70
9	Crude palm Oil	1511.10.00.00	35	10	18.75	28.75
10	Fraction of oil not fit for Human consumption whether or not deodorised	1511.90.10.00	35	10	25	35
11	Margarine, excluding liquid margarine	1517.10.00.00	35	20	20	40
12	Raw cane sugar (beet sugar)	1701.12.00.00	70	20	37.5	57.5
13	Raw cane sugar	1701.13.00.00	70	10	45	55
14	Cane or Beet sugar: In powder, crystal or granule form	1701.91.10.00	70	20	37.5	57.5
15	Other	1701.91.90.00	70	20	37.5	57.5
16	In powder, crystal or granule form	1701.99.10.00	70	20	37.5	57.5
17	Other	1701.99.90.00	70	20	37.5	57.5
18	Malt Extract	1901.90.30.00	30	5	25	30



S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
19	Uncooked pasta -- Other	1902.19.00.00	IPL	20	10	30
20	Uncooked pasta -- Other pasta	1902.30.00.00	IPL	20	10	30
21	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid -- Triple concentrate	2002.90.11.00	30	10	20	30
22	Other	2002.90.19.00	30	10	20	30
23	Tomato ketchup and other tomato sauces	2103.20.00.00	N/A	20	10	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	10	15	25
27	Salt for human consumption including refined salt, table salt and other salt in bags.	2501.00.20.00	70	10	45	55
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	48.75	53.75
35	Sulphates; alums; peroxosulphates (persulphates): Alums	2833.30.00.00	70	5	48.75	53.75
36	- Calcium carbonate	2836.50.00.00	40	5	35	40
37	Masterbatch (Other colouring matter ... --- Other)	3206.49.90.00	N/A	10	30	40
38	Paints and varnishes: Paints based on polyester	3208.10.00.00	35	20	15	35



S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
39	Organic surface -active agents (other than soap) Anionic ---Other	3402.11.90.00	35	20	15	35
40	Polymer of ethylene, in primary forms - polyethylene having a specific gravity of less than 0.94	3901.10.00.00	10	5	5	10
41	Polyethylene having a specific gravity of 0.94 or more...	3901.20.00.00	10	5	5	10
42	Polymer of propylene or of other olefins, in primary form - polypropylene	3902.10.00.00	10	5	5	10
43	Acrylic polymers in primary forms. Other	3906.90.00.00	20	5	15	20
44	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
45	Poly (ethylene terephthalate)	3907.61.00.00	10	5	15	20
46	Poly (ethylene terephthalate) Other	3907.69.00.00	10	5	15	20
47	Unsaturated Polyester Resin	3907.91.00.00	10	5	5	10
48	Other - Saturated Polyester Resin	3907.99.00.00	10	5	5	10
49	Melamine Resins	3909.20.00.00	10	5	5	10
50	Other Amino Resins	3909.30.00.00	10	5	5	10
51	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
52	Printed	3920.10.20.00	50	20	30	50
53	Of polymers of polypropylene - Not printed	3920.20.10.00	35	10	25	35
54	Printed	3920.20.20.00	50	20	30	50
55	...Not printed	3920.30.10.00	25	10	15	25
56	Of polymers of styrene; printed	3920.30.20.00	50	20	30	50
57	...Of poly (ethylene terephthalate)	3920.62.00.00	30	10	20	30
58	-- Of other polyester	3920.69.00.00	30	10	20	30

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DIRECTOR, TECHNICAL SERVICES
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S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
59	Trunks, Suit cases and similar containers: Other					
60	Other	4202.11.90.00	45	20	25	45
61	Doors and their frames and thresholds	4202.12.90.00	45	20	25	45
62	---Other: Photocopying papers	4418.20.00.00	55	20	35	55
63	---weighing more than 150g/m ²	4802.56.90.00	25	20	5	25
64	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed - Fluting paper: Semi-chemical fluting paper	4802.58.00.00	25	5	20	25
65	Straw fluting paper	4805.11.00.00	15	5	10	15
66	Other	4805.12.00.00	15	5	10	15
67	Testliner (recycled liner board): Weighing 150g/m ² or less	4805.19.00.00	15	5	10	15
68	Weighing more than 150g/m ²	4805.24.00.00	15	5	10	15
69	Envelopes	4805.25.00.00	15	5	10	15
70	Registers, account books, notebooks, order books receipt books, letter pads, memorandum pads, diaries and similar articles	4817.10.00.00	50	20	20	40
71	Paper or paperboard labels of all kinds, whether or not printed - Printed labels	4820.10.00.00	40	20	10	30
72	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	4821.10.00.00	30	10	50	60
73	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	5208.51.10.00	45	35	10	45
74	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	5209.51.10.00	45	35	10	45
75	--- Obtained by other printing process	5210.51.10.00	45	35	10	45
76	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	5210.51.90.00	45	35	10	45
77	--- Obtained by other printing process	5211.51.10.00	45	35	10	45
		5211.51.90.00	45	35	10	45

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S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
78	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
79	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
80	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	20	15	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 exceeding 170 g/m ² - Of polyester staple fibres, plain weave	5514.41.00.00	35	20	15	35
82	Binder or baler twine	5607.41.00.00	20	10	10	20
83	Other	5607.49.00.00	20	10	10	20
84	Of other synthetic fibres	5607.50.00.00	20	10	10	20
85	Other	5607.90.00.00	20	10	10	20
86	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	20	15	35
87	Other	6907.90.00.00	40	20	15	35
88	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	20	26.25	46.25
89	Other	6908.90.00.00	40	20	15	35
90	Ceramic sinks, wash basins and similar sanitary fixtures – Other	6910.90.00.00	40	20	20	40
91	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
92	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	7209.17.00.00	15	5	10	15
93	Of thickness less than 0.5mm.	7209.18.00.00	15	5	15	20
94	Of a thickness of 0.5 mm or more but not exceeding 1 mm	7209.27.00.00	20	10	10	20

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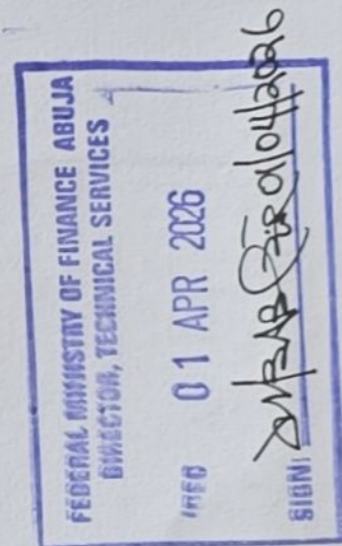
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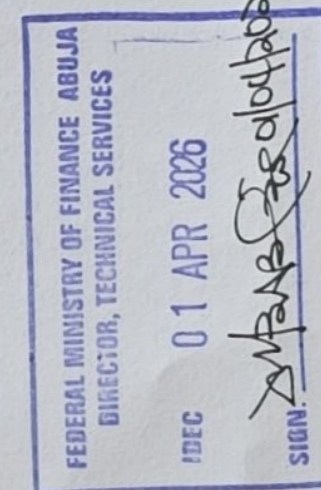
S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
95	Of a thickness of less than 0.5 mm	7209.28.00.00	20	10	10	20
96	Flat - rolled products of iron or non - alloy steel, of a width of 600mm or more, clad, plated or coated –electrolytically plated or coated with zinc	7210.30.00.00	45	5	30	35
97	In Coils	7210.49.10.00	45	5	30	35
98	Other	7210.49.90.00	45	20	18.75	38.75
99	In coils, coated or plated with Aluminium	7210.61.10.00	45	5	30	35
100	Other	7210.61.90.00	45	20	25	45
101	In Coils	7210.69.10.00	45	5	40	45
102	Other	7210.69.90.00	45	20	25	45
103	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	5	10	15
104	Other	7211.29.00.00	15	5	10	15
105	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	5	30	35
106	Other of diameter exceeding 5.5mm but less than 14mm	7213.20.90.00	45	5	30	35
107	Of a diameter not exceeding 5.5mm	7213.91.10.00	15	5	10	15
108	Other exceeding 5.5mm, but less than 14mm	7213.91.90.00	45	5	30	35
109	Other	7213.99.00.00	45	5	30	35
110	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	20	25	45
111	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling...	7214.20.00.00	45	20	25	45
112	Other, of free-cutting steel	7214.30.00.00	45	20	25	45
113	Of rectangular (other than square) cross-section...	7214.91.00.00	45	20	25	45

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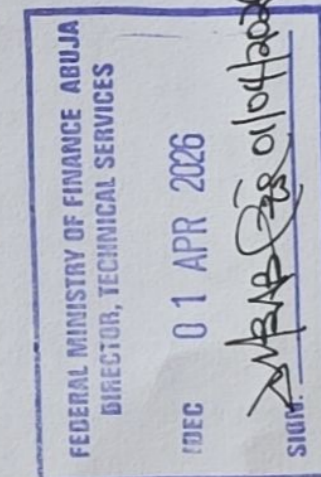
S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
114	Other					
115	Other bars and rods of iron or non-alloy steel - Of free-cutting steel, not further worked than cold-formed or cold-finished	7214.99.00.00	45	20	25	45
116	Other, not further worked than cold-formed or cold-finished	7215.10.00.00	45	20	25	45
117	-- Other	7215.50.00.00	45	20	25	45
118	Wire of iron or non-alloy steel -- Of a diameter not exceeding 5.5mm	7215.90.00.00	45	20	25	45
119	Other of a diameter exceeding 5.5mm	7217.10.10.00	20	10	10	20
120	Other of a diameter exceeding 5.5mm	7217.10.90.00	45	10	35	45
121	Other of a diameter exceeding 5.5mm	7217.20.90.00	45	10	35	45
122	Other of a diameter exceeding 5.5mm	7217.30.90.00	45	10	35	45
123	Other of a diameter exceeding 5.5mm	7217.90.90.00	45	10	35	45
123	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	20	25	45
124	Wire of other alloy steel - Of silicon manganese steel	7229.20.00.00	45	10	35	45
125	Other	7229.90.00.00	45	10	35	45
126	Containers for compressed or liquified gas, of iron or steel	7311.00.00.00	60	20	40	60
127	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
128	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	25	20	10	30
129	Other Grill, netting and fencing, welded at the intersection: plaited or coated with zinc	7314.31.00.00	25	20	10	30
130	Other	7314.39.00.00	25	20	10	30
131	Other cloth, grilled, netting and fencing: plaited or coated with zinc	7314.41.00.00	25	20	10	30
132	Coated with plastics	7314.42.00.00	25	20	10	30
133	Other	7314.49.00.00	25	20	10	30



S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
134	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, enamelled	7323.92.00.00	55	20	35	55
135	Of stainless steel	7323.93.00.00	55	20	35	55
136	Of iron (other than cast iron) or steel, enamelled...	7323.94.00.00	55	20	35	55
137	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated...	7413.00.00.00	35	20	15	35
138	Other articles of nickel: Cloth, grill and netting, of nickel wire	7508.10.00.00	25	20	10	30
139	Aluminium powders and flakes - Powders of non-lamellar structure	7603.10.00.00	35	5	22.5	27.5
140	Hollow profiles	7604.21.00.00	35	10	18.75	28.75
141	Other...	7604.29.00.00	35	10	18.75	28.75
142	Aluminium plates, sheets and strips, of a thickness exceeding 0.2mm - not alloyed-Corrugated...	7606.11.10.00	35	20	15	35
143	alloyed-Corrugated...	7606.12.10.00	35	20	15	35
144	not alloyed-Corrugated...	7606.91.10.00	35	20	15	35
145	--- Painted, coated or varnished	7606.91.91.00	35	5	30	35
146	Other	7606.92.10.00	35	20	15	35
147	--- Painted, coated or varnished	7606.92.91.00	35	5	30	35
148	Other	7606.92.99.00	35	5	30	35
149	Aluminium Cans	7612.90.10.00	5	10	20	30
150	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
151	Other	8309.10.90.00	50	10	40	50
152	Other: For pharmaceutical industry	8309.90.10.00	50	10	40	50



S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
153	--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
154	--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
155	---Other: Printers/Printing Machines	8443.39.90.00	10	5	5	10
156	---Other: Personal computers	8471.50.90.00	10	5	5	10
157	---Other: Computer external hard drive	8471.70.90.00	10	5	5	10
158	Washing machine exceeding 10kg but not more than 18kg (Other)	8451.29.00.00	20	5	15	20
159	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
160	Other (Basic)	8502.11.90.00	20	5	15	20
161	Of an output exceeding 75 Kva but not exceeding 375 kVA - Other (Soundproof)	8502.12.90.00	40	5	35	40
162	Other (Basic)	8502.12.90.00	20	5	15	20
163	Of an output exceeding 375 kVA - Other (Soundproof)	8502.13.90.00	40	5	35	40
164	Other (Basic)	8502.13.90.00	20	5	15	20
165	Generating sets with spark-ignition internal combustion piston engines - Other (Soundproof)	8502.20.90.00	40	5	35	40
166	Other (Basic)	8502.20.90.00	20	5	15	20
167	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
168	--- Smart phones	8517.11.00.00	15	10	5	15
169	---Portable multimedia player: I-Pod, MP3 Player	8519.81.10.00	25	20	5	25
170	---DVD player/recorder	8521.90.10.00	25	20	5	25
171	Magnetic media cards incorporating stripe	8523.21.10.00	55	20	35	55



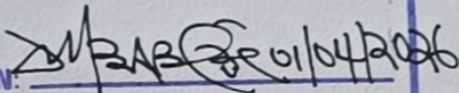
S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
172	Smart card	8523.52.00.00	55	20	35	55
173	--Other: DVDs, SD Memory Card and USB Flash Drive	8523.80.00.00	25	20	5	25
174	---Other: Radio Sets Enabling Recording	8527.19.90.00	25	20	5	25
175	-Transmission apparatus incorporating reception apparatus: Decoders/Signal receivers	8525.60.00.00	10	5	5	10
176	---Other: Television Sets Enabling recording	8528.49.00.00	25	20	5	25
177	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
178	---Other	8528.72.90.00	35	20	15	35
179	---Other	8528.73.90.00	35	20	15	35
180	-Optical fibre cables	8544.70.00.00	40	5	35	40
181	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	20	20	40
182	Other including fully built units -----passenger motor vehicle	8703.22.19.19	70	20	20	40
183	Four- wheel drive motor vehicle	8703.22.20.00	70	20	20	40
184	Station Wagon	8703.23.20.00	70	20	20	40
185	Other used passenger motor vehicle... -Of a cylinder capacity 1500cc but not exceeding 3000cc -	8703.24.20.00	35	20	20	40
186	Other used passenger motor vehicle - of a cylinder capacity exceeding 1500cc but not exceeding 2500cc	8703.31.20.00	35	20	20	40
187	Parts and accessories of motor vehicles of 87.01 to 87.05 - Brakes and servo - brakes; parts thereof	8708.30.00.00	35	10	25	35
188	Yachts and other vessels for pleasure or sports; rowing boats and canoes - Motor boats, other than outboard motorboats	8903.92.00.00	70	20	50	70
189	Other	8903.99.00.00	70	20	50	70

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S/N	ITEMS DESCRIPTION	ECOWAS CET 2022 - 2027 H.S. CODES	2015 FPM TARIFF	2022-2027		TARIFF FOR IMPLEMENTATION IN 2026
				DUTY	IAT	
190	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	5	65	70
191	Gas, Liquid or electricity supply or production meters, including calibrating meters therefore - Electricity meters	9028.30.00.00	45	10	35	45
192	Gas, Liquid or electricity supply or production meters, including calibrating meters therefore - Parts and accessories	9028.90.00.00	10	5	5	10

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FIRST SCHEDULE

REVISED NATIONAL LIST FOR IMPLEMENTATION OF THE ECOWAS CET (2022 - 2027) IN NIGERIA FOR 2026

S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
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	Other prepared or preserved meat, meat offal, blood or insects: -- Of fowls of the species <i>Gallus domesticus</i>	1602.32.00.00	35%	10%
6	Malt Extract: Malted beverage powder/liquid in bulk not less than 25kg	1901.90.40.00	10%	5%
7	Food preparations not elsewhere specified or included: Stock powder	2106.90.91.00	10%	5%
8	Food preparations..... Extracts, essences and flavouring products of a kind used in the drink industries	2106.90.92.00	10%	5%
9	Other	2106.90.99.00	20%	5%
10	Preparations of a kind used in animal feeding: -- Preparations containing added vitamins	2309.90.10.00	5%	0%
11	Preparations of a kind used in animal feeding: -- Other	2309.90.90.00	10%	5%
12	Petroleum oils and oils obtained from bituminous minerals, other than crude: Meant to be mixed further	2710.19.31.00	10%	5%

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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
13	Petroleum Oils containing PCBs, PCTs and PBBs	2710.91.00.00	10%	5%
14	Other	2710.99.00.00	10%	5%
15	-Copper oxides and hydroxides	2828.50.00.00	5%	0%
16	-Disodium carbonate	2836.20.00.00	5%	0%
17	--Sodum Metasilicates	2839.11.00.00	5%	0%
18	Hypochlorites; commercial calcium by hypochlorites; chlorites; hypobromites - Other	2828.90.90.00	10%	5%
19	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides, and peroxyacids; their halogenated, sulphonated, nitrated, or nitrosated derivatives: -Other: --Other	2918.99.00.00	5%	0%
20	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	2919.90.00.00	5%	0%
21	--Ureanes and their derivatives; salts thereof	2924.21.00.00	5%	0%
22	Carboxamide-function compounds; amide-function compounds of carbonic acid:--Other	2924.29.00.00	5%	0%
23	Other organo-inorganic compounds: --Other	2931.49.00.00	5%	0%
24	Other organo-inorganic compounds: -Other	2931.90.00.00	5%	0%
25	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure: --Other	2933.39.00.00	5%	0%



S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
26	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure: -- Other	2933.69.00.00	5%	0%
27	Heterocyclic compounds with nitrogen hetero-atom(s) only: -Other: --Other	2933.99.00.00	5%	0%
28	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds: --Other:--Other	2934.99.00.00	5%	0%
29	--Direct dyes and preparations based thereon	3204.14.00.00	5%	0%
30	Synthetic organic colouring matter, whether or not chemically defined: Pigments and preparations based thereon	3204.17.00.00	10%	5%
31	Prepared driers	3211.00.00.00	10%	5%
32	Pigments (including metallic powders and flakes) dispersed in non- aqueous media: Stamping foils	3212.10.00.00	10%	5%
33	Other	3212.90.00.00	10%	5%
34	Of a kind used in food or drinks industries	3302.10.00.00	10%	5%
35	Of kind used in perfumery	3302.90.10.00	10%	5%
36	Of kind used in other industries	3302.90.90.00	10%	5%
37	-Other organic surface-active agents, whether or not put up for retail sale: --- Other	3402.42.90.00	20%	10%

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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION
38	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	10%	5%
39	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%
40	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%
41	Other	3506.99.00.00	10%	5%
42	Enzymes; prepared enzymes not elsewhere specified or included - Other	3507.90.00.00	10%	0%
43	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%
44	Chemical preparation for photographic uses (other than varnishes, glues, adhesives, and similar preparations): Other	3707.9000.00	20%	5%
45	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	3802.90.00.00	10%	5%
46	- Other: ----- Other	3808.91.11.90	5%	0%
47	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%

FEDERAL MINISTRY OF FINANCE - ABUJA
 DIRECTOR, TECHNICAL SERVICES
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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
48	Containing petroleum oils or oils obtained from bituminous minerals Base Oil additives	3811.21.00.00	10%	5%
49	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%
50	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02	3817.00.00.00	10%	5%
51	Industrial monocarboxylic fatty acids; acid oils from refining: other	3823.19.00.00	10%	5%
52	Prepared binders for foundry moulds or cores: sorbitol other than that of subheading 2905.44	3824.60.00.00	10%	5%
53	other	3824.90.99.00	10%	5%
54	-Poly(methyl methacrylate)	3906.10.00.00	5%	0%
55	Acrylic polymers in primary forms: -Other (K57 Grade)	3906.90.00.00	5%	5%
56	Poly (ethylene terephthalate) Amorphous PET Chips	3907.60.00.61	10%	0%
57	Tubes, pipes, and hoses, and fittings thereof of plastics: Artificial guts (sausage casings) of hardened protein or of cellulosic materials	3917.10.00.00	10%	5%
58	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%
59	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%
60	of poly (vinyl butyral)	3920.91.00.00	10%	5%

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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
61	Of other plastics	3920.99.00.00	10%	5%
62	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%
63	Other articles of plastics and articles of other materials of heading 39.01 to 39.14: Other	3926.90.99.00	20%	10%
64	Other: Medical gloves	4015.19.00.00	20%	5%
65	other	4016.99.00.00	10%	5%
66	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%
67	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%
68	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%
69	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%

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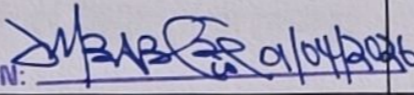
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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
70	Other	4811.59.90.00	10%	5%
71	Of a kind used for winding textile yarn	4822.10.00.00	10%	5%
72	Other Paper, paperboard, cellulose wadding and webs 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%
73	Synthetic filament tow: -Of polysters	5501.20.00.00	10%	5%
74	Synthetic filament tow: -Of polysters	5503.20.00.00	10%	5%
75	Synthetic filament tow: -Of polysters	5506.20.00.00	10%	5%
76	Yarn of jute or of other textile bast fibres of heading 53.03: Multiple (folded) or cabled	5307.20.00.00	10%	5%
77	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%
78	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%
79	Synthetic filament tow: Acrylic or modacrylic	5501.30.00.00	10%	5%
80	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5503.30.00.00	10%	5%
81	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5506.30.00.00	10%	5%

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S/NO	ITEMS DESCRIPTION	FEDERAL MINISTRY OF FINANCE ABUJA DIRECTOR, TECHNICAL SERVICES		ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
		IDEC	01 APR 2026			
82	Other	SIGN: 		5506.90.00.00	10%	5%
83	Yarn (other than sewing thread) of synthetic staples fibres, not put up for retails sale: Single yarn			5509.21.00.00	10%	5%
84	Nonwovens, whether or not impregnated, coated, covered or laminated - Back sheet			56.03	20%	10%
85	Gauze, other than narrow fabrics of heading 58.06: Polypropylene of the type used as carpet backing			5803.00.10.00	20%	5%
86	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%
87	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear			6507.00.00.00	10%	5%
88	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%
89	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked: -- Other			7003.19.00.00	20%	0%
90	Ferrous products obtained by direct reduction of iron ore			7203.10.00.00	5%	0%
91	Other			7203.90.00.00	5%	0%
92	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%
93	Flat -rolled product of iron or non-alloy steel of a thickness of less than 0.5 mm (Annealed Cold-rolled Steel)			7209.18.00.00	20%	5%

S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
94	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated ---in coils	7210.49.10.00	45%	5%
95	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, plated or coated -- Plaited, varnished or coated with plastics: other	7210.70.90.00	20%	5%
96	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%
97	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%
98	Rivets	7318.23.00.00	20%	10%
99	Presented completely knocked down(CKD) or unassembled for the assembly industry	7321.11.11.00	10%	5%
100	Presented completely knocked down(CKD) or unassembled for the assembly industry	7321.11.91.00	10%	5%
101	Other articles of iron or steel: Other	7326.19.00.00	20%	10%
102	Unrefined copper; copper anodes for electrolytic refining.	7402.00.00.00	5%	0%
103	Refined copper and copper alloys, unwrought. -- Cathodes and sections of cathodes	7403.11.00.00	5%	0%
104	Copper waste and scrap.	7404.00.00.00	5%	0%
105	Copper Wire: other	7408.19.00.00	20%	5%
106	Unwrought aluminium: Aluminium not alloyed	7601.10.00.00	5%	0%

FEDERAL MINISTRY OF FINANCE ABUJA
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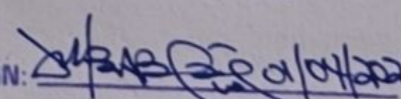
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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
107	Aluminium alloyed	7601.20.00.00	5%	0%
108	Aluminium waste and scrap	7602.00.00.00	5%	0%
109	Aluminium foil of a thickness (including backing) not exceeding 0.2 mm: Printed	7607.20.10.00	10%	5%
110	Collapsible tubular containers	7612.10.00.00	20%	5%
111	Aluminium cans	7612.90.10.00	10%	10%
112	Unwrought zinc: Zinc not alloyed -- containing by weight 99.99% or more of zinc	7901.11.00.00	5%	0%
113	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%
114	Electronic instantaneous or storage water heaters and immersion heaters: CKD Cookers	8516.60.10.00	20%	5%
115	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits: Fuses	8536.10.00.00	20%	10%
116	Automatic circuit breaker	8536.20.00.00	20%	10%
117	other switches	8536.50.00.00	20%	10%
118	Lamp holders	8536.61.00.00	20%	10%

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S/NO	ITEMS DESCRIPTION	ECOWAS CET H.S. CODE	ECOWAS CET DUTY RATE	DUTY RATE FOR IMPLEMENTATION IN 2026
119	Other apparatus	8536.90.00.00	20%	10%
120	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%
121	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%
122	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	9020.00.00.00	5%	0%
123	Machinery and Equipment of Chapters, 84, 85 & 90 of the CET for Agriculture, Manufacturing, Power, Solid Minerals & Mining and Aviation of Chapter 88.	Chapters 84, 85 & 90	5%	0%
124	Machinery, equipment and components for Modular Refinery	Different Chapters	5% - 20%	0%
125	Modular Surgical Operating Theatre (MSOT)	94.06	20%	5%
126	Prefabricated buildings (Greenhouse) - other	9406.90.00.00	20%	5%
127	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%

FEDERAL MINISTRY OF FINANCE ABUJA
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REVISED IMPORT PROHIBITION LIST

S/N	HS CODE	DESCRIPTION
I	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	
1	0207.11.00.00	-- Not cut in pieces, fresh or chilled
2	0207.12.00.00	-- Not cut in pieces, frozen
3	0207.13.00.00	-- Cuts and offal, fresh or chilled
4	0207.14.00.00	-- Cuts and offal, frozen
5	0207.24.00.00	-- Not cut in pieces, fresh or chilled
6	0207.25.00.00	-- Not cut in pieces, frozen
7	0207.26.00.00	-- Cuts and offal, fresh or chilled
8	0210.99.00.00	-- Other
II	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	
9	0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled
10	0204.30.00.00	- Carcasses and half-carcasses of lamb, frozen
11	0206.10.00.00	- Of bovine animals, fresh or chilled
12	0206.21.00.00	-- Tongues
13	0206.22.00.00	-- Livers
14	0206.29.00.00	-- Other
15	0206.30.00.00	- Of swine, fresh or chilled
16	0206.41.00.00	-- Livers
17	0206.49.00.00	-- Other
18	0206.80.00.00	- Other, fresh or chilled
19	0206.90.00.00	- Other, frozen
20	0210.11.00.00	-- Hams, shoulders and cuts thereof, with bone in
21	0210.12.00.00	-- Bellies (streaky) and cuts thereof
22	0210.19.00.00	-- Other
23	0210.20.00.00	- Meat of bovine animals
III	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	
24	0407.11.00.00	-- Of fowls of the species <i>Gallus domesticus</i>
25	0407.19.00.00	-- Other
26	0407.21.00.00	-- Of fowls of the species <i>Gallus domesticus</i>
27	0407.29.00.00	-- Other
28	0407.90.00.00	- Others
IV	Refined Végetable 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	
29	1507.90.00.00	- Other
30	1508.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less
31	1508.90.90.00	-- Other
32	1509.20.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less

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S/N	HS CODE	DESCRIPTION
33	1509.20.90.00	-- Other
34	1509.30.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less
35	1509.30.90.00	-- Other
36	1509.40.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less
37	1509.40.90.00	-- Other
38	1509.90.10.00	- - Put up for retail sale in packings with a net content of 5 litres or less
39	1509.90.90.00	- - Other
40	1510.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less
41	1510.90.90.00	-- Other
42	1511.90.10.00	- -Fractions of oil, not fit for human consumption whether or not deodorised
43	1511.90.91.00	--- Put up for retail sale in packings with a net content of 5 litres or less
44	1511.90.99.00	--- Other
45	1512.19.00.00	-- Other
46	1512.29.00.00	-- Other
47	1513.19.00.00	-- Other
48	1513.29.00.00	-- Other
49	1514.19.00.00	-- Other
50	1514.99.00.00	-- Other
51	1515.19.00.00	-- Other
52	1515.29.00.00	-- Other
53	1515.50.00.00	- Sesame oil and its fractions
54	1515.90.19.00	--- Other
55	1515.90.90.00	-- Other
V	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.	
56	1701.91.10.00	--- In powder, crystal or granule form
57	1701.91.90.00	--- Other
58	1701.99.10.00	--- In powder, crystal or granule form
59	1701.99.90.00	--- Other
VI	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	
60	1804.00.10.00	- Fat and oil of cocoa
61	1804.00.20.00	- Natural cocoa butter
62	1804.00.90.00	- Other butter of cocoa and deodorised cocoa
63	1805.00.10.00	- In packing with a net content not exceeding 2 kg
64	1805.00.90.00	- Other
65	1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter
66	1806.20.00.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg
VII	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	
67	2002.10.00.00	- Tomatoes, whole or in pieces

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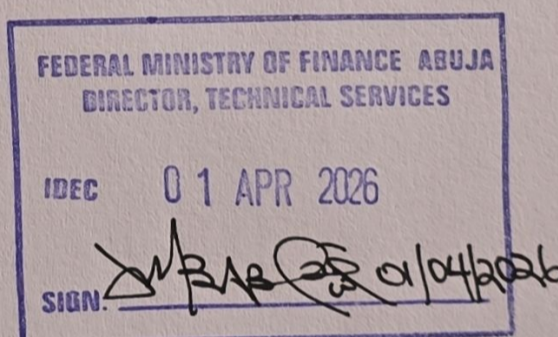
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S/N	HS CODE	DESCRIPTION
68	2002.90.20.00	-- Tomato paste or concentrates, put up for retail sale
69	2002.90.90.00	-- Other
VIII	Waters, including mineral waters and aerated Waters, containing added sugar or sweetening matter or flavoured, ice snow 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.	
70	2201.10.10.00	-- Mineral waters
71	2201.10.20.00	-- Aerated waters
72	2201.90.00.00	- Other
73	2202.10.00.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
IX	Bagged Cement H.S. Code 2523.29.00.00	
74	2523.29.00.00	-- Other
X	Medicament falling under Headings 3003 & HS Codes 3004.10.00.00, 3004.31.00.00, 3004.32.00.00, 3004.39.00.00, 3004.90.20.00, 3004.90.90.00	
75	3003.10.00.00	Medicament
76	3003.20.00.00	Medicament
77	3003.31.00.00	Medicament
78	3003.39.00.00	Medicament
79	3003.41.00.00	Medicament
80	3003.42.00.00	Medicament
81	3003.43.00.00	Medicament
82	3003.49.00.00	Medicament
83	3003.60.00.00	Medicament
84	3003.90.00.00	Medicament
85	3004.10.00.00	Medicament
86	3004.31.00.00	Medicament
87	3004.32.00.00	Medicament
88	3004.39.00.00	Medicament
89	3004.60.00.00	Medicament
90	3004.90.20.00	Medicament
XI	Waste pharmaceutiques H.S. Code 3006.92.00.00	
91	3006.92.00.00	Waste Pharmaceutiques HS Code 3006.92.00.00
XII	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	
92	3105.20.00.00	NPK Fertilizers
XIII	Soaps and Detergents H.S. Code 3401.11.10.00 – 3402.90.00.00 in retail packs	
93	3401.11.10.00	Soaps
94	3401.11.90.00	Soaps
95	3401.19.10.00	Soaps
96	3401.19.20.00	Soaps
97	3401.19.90.00	Soaps
98	3401.20.00.00	Soaps
99	3401.30.00.00	Soaps

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S/N	HS CODE	DESCRIPTION
100	3402.31.10.00	Detergents
101	3402.39.10.00	Detergents
102	3402.41.10.00	Detergents
103	3402.42.10.00	Detergents
104	3401.49.10.00	Detergents
105	3402.50.00.00	Detergents
XIV	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	
106	4808.10.00.00	Corrugated paper and paperboard, whether or not perforated
107	4808.40.00.00	Kraft paper, creped or crinkled, whether or not embossed or perforated
108	4804.90.00.00	Other
109	4819.10.00.00	Cartons, Boxes, Cases
XV	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	
110	7010.90.31.00	--- Carboys, bottles and flasks (GLASS BOTTLES)
111	7010.90.49.00	--- Other
XVI	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated --Corrugated H.S Code 7210.41.00.00	
112	7210.41.00.00	Corrugated
XVII	Ball point pen and parts including refils (excluding tip)	
113	9608.10.00.00	- Ball point pens
114	9608.99.10.00	--- Ball points
115	9608.60.00.00	- Refills for ball point pens, comprising the ball point and ink-reservoir



APPROVED EXCISE DUTY				
YEAR	ITEM	H.S. CODE	IMPLEMENTATION IN 2026-2028	
			AD-VALOREM RATE	SPECIFIC
2026 - 2028	Non alcoholic beverages, fruit juice, energy drink, etc. (All non-alcoholic beverages) Sugar Sweetened.	2009.11.90.00 - 2202.99.90.00		N10 per Litre
2026- 2028	Aerated Water others	2201.10.20.00 - 2201.90.00.00		N10 per Litre
	BEER AND STOUT			
2026	Beer and Stout, including other alcoholic beverages and beer not made from malt-whether fermented or not fermented.	2203.00.10.00 - 2203.00.90.00, 2206.00.10.00 - 2206.00.99.00	NILL	N72 per Litre
2027	Beer and Stout, including other alcoholic beverages and beer not made from malt-whether fermented or not fermented.	2203.00.10.00 - 2203.00.90.00, 2206.00.10.00 - 2206.00.99.00	NILL	N76 per Litre
2028	Beer and Stout, including other alcoholic beverages and beer not made from malt-whether fermented or not fermented.	2203.00.10.00 - 2203.00.90.00, 2206.00.10.00 - 2206.00.99.00	NILL	N80 per Litre
	Wines (alcoholic)			
2026	Wines (alcoholic)	2204.10.00.00 - 2205.90.00.00	25%	N70 per Litre
2027	Wines (alcoholic)	2204.10.00.00 - 2205.90.00.00	25%	N70 per Litre
2028	Wines (alcoholic)	2204.10.00.00 - 2205.90.00.00	25%	N70 per Litre
	WHISKY			
2026	Whisky, Brandy, Vodka & Rums	2208.20.00.00 - 2208.90.00.00	30%	N75 per Litre
2027	Whisky, Brandy, Vodka & Rums	2208.20.00.00 - 2208.90.00.00	30%	N80 per Litre
2028	Whisky, Brandy, Vodka & Rums	2208.20.00.00 - 2208.90.00.00	30%	N85 per Litre
	TOBACCO			
2026	Smoking Tobacco including Cigarettes	2402.10.00.00 - 2402.90.00.00	30%	N6.00k per Stick
2027	Smoking Tobacco including Cigarettes	2402.10.00.00 - 2402.90.00.00	30%	N7.00k per Stick
2028	Smoking Tobacco including Cigarettes	2402.10.00.00 - 2402.90.00.00	30%	N8.00k per Stick
	Other smoking tobacco, containing tobacco substitutes in any proportion, homogenized or reconstituted tobacco, expanded tobacco, chewing, snuffing tobacco and manufactured tobacco substitutes			
2026	SNUS (smokeless Tobacco), Smoking Tobacco whether or not containing tobacco substitutes in any proportion	2403.11.00.00 - 2403.99.90.00		N4,500/kg N6,000 per litre
2027	SNUS (smokeless Tobacco), Smoking Tobacco whether or not containing tobacco substitutes in any proportion	2403.11.00.00 - 2403.99.90.00		N4,500/kg N6,000 per litre
2028	SNUS (smokeless Tobacco), Smoking Tobacco whether or not containing tobacco substitutes in any proportion	2403.11.00.00 - 2403.99.90.00		N4,500/kg N6,000 per litre
2026	Tobacco Heating Products (THP), Vapour/E-Cigarettes (with or without Nicotine), Nicotine Pouches	2404.11.00.00 - 2404.99.00.00		N4,500/kg N6,000 per litre
2027	Tobacco Heating Products (THP), Vapour/E-Cigarettes (with or without Nicotine), Nicotine Pouches	2404.11.00.00 - 2404.99.00.00		N4,500/kg N6,000 per litre
2028	Tobacco Heating Products (THP), Vapour/E-Cigarettes (with or without Nicotine), Nicotine Pouches	2404.11.00.00 - 2404.99.00.00		N4,500/kg N6,000 per litre



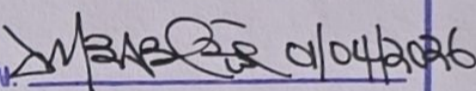
SCHEDULE 6EXPORT PROHIBITION LISTWASTE POLYETHYLENE TEREPHTHALATE (rPET):

S/N	ITEM DESCRIPTION	HS CODE
1	Waste, parings and scrap, of plastics - Of polymers of ethylene	3915.10.00.00
2	Waste, parings and scrap, of plastics - Of polymers of styrene	3915.20.00.00
3	Waste, parings and scrap, of plastics - Of polymers of vinyl chloride	3915.30.00.00
4	Waste, parings and scrap, of plastics - Of other plastics	3915.90.00.00

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