CUSTOMS, EXCISE TARIFF, ETC (CONSOLIDATION) ACT

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CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

An Act to provide for the imposition of *ad valorem* customs and excise duties pay-able on goods

imported and manufactured in Nigeria based on a harmonised system of customs tariff.

[1995 No. 4.]

[1st March, 1995]

[Commencement]

PART 1

Customs duties of goods imported into or exported from Nigeria

1. General Rules for the Harmonised System

The Classification of goods according to various Schedules to this Act shall be in accordance with the General Rules for the Interpretation of the Harmonised System set out in Part II of this Act.

2. Classification of goods imported.

Goods imported into Nigeria shall, for customs purposes, be in accordance with the form of customs tariff set out in the First Schedule to this Act.

[First Schedule]

3. Charge of import duty.

Where in any heading or in any Harmonised System Code, (in this Act referred to as the H.S. Code) of the First Schedule to this Act, a rate of duty payable shall be the amount of the rate shown in the Customs Duty Rate for the year on years in which the goods concerned are imported into Nigeria, and on the importation into Nigeria of goods classified in that heading or H.S. Code there shall, subject to the provisions of Section 4 of this Act, be charged an import duty at the rate shown in the Customs Duty Rate column.

4. Partial exemption of fish from import duty.

In Chapter 3 of the First Schedule to this Act, the rates of import duty specified in the Customs Duty Rate Column H.S. Code 0301.1000 to 0304.9000 and H.S. Code 0306.1100 to 0307 9900 shall not apply to fish-

[First Schedule.]

(a) caught, processed and landed ; or

(b) processed and landed,

abroad vessels flying the Nigerian flag and owned by Nigerian citizens or companies.

5. Concession for utilisation of Nigerian gas

Any machinery, equipment or spare part imported into Nigeria by an industrial establishment engaged in the exploration, processing or power generation through the utilisation of Nigerian gas, for its operation, shall be exempted from the customs duties set out in the First Schedule to this Act.

[1997 No. 16.]

6. Levy on imported sugar

In addition to the customs duty and other approved charges, a five per cent levy on the C.I.F. value is hereby imposed on imported sugar.

7. Customs duty rate on raw materials for the manufacture of essential drugs.

The importation of raw materials for the manufacture of drugs by bona fide drug manufacturers shall attract a ten per cent customs duty rate.

[1996 No. 13.]

8. Exemptions from import duty

Goods specified in the Second Schedule of this Act imported into Nigeria shall, subject to such conditions as are set out therein, be exempted from the duties set out in the Custom Duty Rate Column of

SCHEDULE 2

EXEMPTION FROM IMPORT DUTY

1. Airlines registered in Nigeria and providing commercial services are also entitled to duty-free importation of their craft. They should however pay duty on their imported spare parts and components:
   (1) air - conditioning plant;
   (2) catering equipment;
   (3) engine starting trolleys;
   (4) freight hoists;
   (5) fuelling plant;
   (6) inspection platforms;
   (7) instruments;
   (8) material for internal or external renovation or re - decoration;
   (9) tools (including machine tools) and machinery (other than vehicles).

2. **Films,** filmstrips, microfilms, newsreel, slides and similar visual and auditory material of educational, scientific or cultural character imported by the United Nations, any of its specialized Agencies or an approved education or science-organization.

3. **Fuel, lubricants and similar products,** which the Minister is satisfied are necessary for and will be used solely in the operation of:

   1. aircraft of the armed forces of a foreign power; or
   2. civil aircraft registered in a country recognized by the Federal Republic of Nigeria.

4. **Goods Imported for the President, Commander-in-Chief of the Armed Forces:** All goods imported for the official and personal use of the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, or any person for the time being acting as the Head of the Federal Republic of Nigeria, during such period of time as he is so acting:

   Provided that the foregoing provisions of this paragraph shall not apply to goods which the Minister is satisfied are produced locally to the required standard and readily obtainable.

5. **Goods Imported for Consular Officers:** All goods imported for the official and personal use of a Consular Officer or for the use of any member of the family of a Consular Officer, where the Government of the country he represents grants a like privilege to Nigerian Consular Officers in that country:

   For the purposes of this paragraph, the expression "Consular Officer"

   (a) means a Consular Officer *de carriere* who is recognized as a Consular Officer by the Government of the country he represents and is a national of that country; and

   (b) includes in relation to any country which is declared by the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria to be a country with the Government of which a convention making provision in that behalf has been conducted, a person who:

   (i) is employed by the Government at a Consulate otherwise than on domestic duties:

   (ii) is a national of that country;

   (iii) is not otherwise engaged in gainful occupation in Nigeria; and

   (iv) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the Consulate began.

   The provisions of this paragraph shall be deemed to have had effect from the date from which any convention or agreement is entered into between the Government of the Federal Republic of Nigeria and the foreign government concerned:

   Provided that where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicles shall not be re-imported into Nigeria without consent of the Federal Government.

6. **Diplomatic Privileged Importations**

   The furniture and effects (which expression shall include a motor vehicle) of any person, not being a Nigerian who is an official of an organization declared by notice in the *Gazette* to be an organization of which the Government for one or more sovereign powers are members at the time that such person first takes up his post in Nigeria:

Provided that where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

7. **Goods** obtained free as technical assistance from donor international bodies/countries.
8. **Passengers Baggage**
   (1) Personal and household effects, the property accompanying a passenger

   (2) Personal and household effects, the property of a passenger landed at any Customs Port, Customs Airport or Customs station within two months of the arrival of the passenger within such further period as the Minister may allow, to the extent permitted by the Minister and subject to any conditions imposed by it; and

   (3) Personal and household effects excluding jewellery, photographic equipment, electronics and other luxury goods of a citizen of Nigeria who had been resident in a place outside the limits of the jurisdiction of Nigeria for not less than 9 months. Provided that "baggage" shall not be interpreted to include any vehicle or any goods intended for sale, barter or exchange.

9. **Life Saving Appliances.**
10. **Military Hardware and Uniforms**
   (1) All hardware imported officially for the use of the Nigerian Army, the Nigerian Navy or the Nigerian Air Force (other than alcoholic and non-alcoholic drinks, tobacco goods and products of food industry and as appropriate, any parts of such goods).
   (2) Accoutrements and Uniforms, the property of Officers of the Nigerian Army, the Nigerian Navy, the Nigerian Air Force, Nigerian Police, Nigeria Customs Service and other para-military services imported by such officers for their PERSONAL USE ON DUTY as required by the regulations of their respective services.

   Provided that the foregoing provisions of this paragraph shall not apply to goods, which the Minister is satisfied, are produced locally to the required standard and are readily obtainable.
11. **Arms and Ammunition imported by the Nigeria Police Force, Nigeria Customs Service and other para-military services.**
12. In this Schedule, except otherwise provided, Minister means the Minister charged with responsibility for matters relating to Finance.

SCHEDULE 3

1. Live or Dead Birds including Frozen Poultry – HS Codes 0105.1100 – 0105.9900, 0106.3100 – 0106.3900, 0207.1100 – 0207.3600 and 0210.9900
2. Pork, Beef – HS Codes 0201.1000 – 0204.5000, 0206.1000 – 0206.9000, 0210.1000 – 0210.2000
3. Birds Eggs – HS Code 0407.0000; excluding hatching eggs
4. Refined Vegetable Oils and Fats – HS Code 1507.1000.00 – 1516.2000.29 [but excluding refined Linseed, Castor and Olive oils. 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 matter – HS Code 1701.91.1000 – 1701.99.9000 in retail packs
6. Cocoa Butter, Powder and Cakes – HS Codes 1802.00.0000 – 1803.20000, 1805.001000 – 1805.00.9000, 1806.10.0000 – 1806.20.0000 and 1804.00.0000
7. Spaghetti/ Noodles – HS Codes 1902.1100 – 1902.30.0000
8. Fruit Juice in Retail Packs – HS Codes 2009.11.0012 – 2009.11.0013 – 2009.9000.99
9. Waters, including Mineral Waters and Aerated Waters containing added Sugar or Sweetening Matter or Flavoured, ice snow – HS Codes 2201.1000 – 2201.90.00, other non-alcoholic beverages HS Code 2202.10.00 – 2202.9000.99 [but excluding energy or Health Drinks {Liquid Dietary Supplements} e.g. Power Horse, Red Ginseng etc.] HS Code 2202.9000.91 and Beer and Stout (Bottled, Canned or Otherwise packed) HS Code 2203.0010.00 – 2203.0090.00
10. Bagged Cement – HS Code 2523.2900.22
11. Dichlorofluoroethanes (HCFC-141-141b) H.S. Code 2903.73.00.00
12. Medicaments falling under Headings 3003 and 3004 as indicated below:
    - Paracetamol Tablets and Syrups
    - Cotrimoxazole Tablets Syrups
    - Metronidazole Tablets and Syrups
    - Chloroquine Tablets and Syrups
    - Haematinic Formulations; Ferrous Sulphate and Ferrous Gluconate Tablets, Folic Acid Tablets, Vitamin B Complex Tablet [except modified released formulations].
    - Multivitamin Tablets, Capsules and Syrups [except special formulations].
    - Aspirin Tablets [except modified released formulation and soluble aspirin].
    - Magnesium Trisilicate Tablets and Suspensions.
    - Piperazine Tablets and Syrups
    - Levamisole Tablets and Syrups
    - Clotrimazole Cream
    - Ointments – Penicillin/ Gentamycin
    - Pyrantel Pamoate Tablets and Syrups
    - Intravenous Fluids [Dextrose, Normal Saline, etc.]
13. Waste Pharmaceuticals – HS Code 3006.9200
14. Mineral or Chemical Fertilisers containing two or three of the fertilising elements

nitrogen,phosphorus and potassium (NPK 15-15-15), excluding organic fertilser HS Code 3105.10.00.00 – 3105.90.00.00

15. Soaps and Detergents – HS Code 3401.11.1000 – 3402.90.0000 (in retail packs only)
16. Mosquito Repellant Coils – HS Code 3808.9110.91 (Mosquito Coils).
17. Rethreaded and used Pneumatic tyres but excluding used trucks tyres for rethreading of sized 11.00 x 20 and above 4012.2010.00
18. Corrugated Paper and Paper Boards – HS Code 4808.1000, and Cartons, Boxes and Cases made from corrugated paper and paper boards HS Code 4819.1000, Toilet Paper, Cleaning or Facial Tissue – HS Code 4818.1000 – 4818.9000 excluding baby diapers and incontinence pads for adult use 4818.4000.41 and Exercise Books – HS Code 4820.2000
19. Telephone Recharge Cards and Vouchers – HS Code 4911.9990.91
20. Carpets and other Textile Floor Coverings falling under HS Code 5701.10.000 – 5705.00.0000
21. All types of Foot Wears, Bags and Suitcases HS Codes 6401.1000.11 – 6405.9000.99 and 4202.1100.10 – 4202.9900.99 [but excluding Safety Shoes used in oil industries, Sports Shoes, canvas shoes all Completely Knocked Down (CKD) blanks and parts]
22. Hollow Glass Bottles of a capacity exceeding 150mls (0.15 litres) of all kinds used for packaging of beverages by breweries and other beverage and drink companies – HS Code 7010.9021.29 and 7010.9031.00
23. Used Compressors – HS Code 8414.3000, Used Air Conditioners – HS Codes 8415.1000.11 – 8415.9000.99 and Used Fridges/ Freezers – HS Codes 8418.1000.11 – 8418.69.0000
24. Used Motor Vehicles above twelve (12) years from the year of manufacture – HS. Codes 8703.10.0000 – 8703.90.0000
25. Ball Point Pens and parts including refills (excluding tip) HS Code 9608.10.0000
26. Tomato Paste or Concentrate put up for retail sale – 2002100000, 2002902000, 2002909000

SCHEDULE 4
GOODS: THE IMPORTATION OF WHICH IS ABSOLUTELY PROHIBITED

PART 1
ABSOLUTE PROHIBITION (OTHER THAN TRADE)

1 Air pistols
2 Airmail photographic printing paper
3 All counterfeit/pirated materials or articles including base or counterfeit coin of any country
4 Beads composed of inflammable celluloid or other similar substances
5 Blank invoices
6 Coupons for foreign football pools or other betting arrangements
7 Cowries
8 Exhausted tea or tea mixed with other substances. For the purposes of this item, "exhausted tea" means any tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means.
9 Implements appertaining to the reloading of cartridges.
10 Indecent or obscene prints, paintings, books, cards, engravings or any indecent or obscene articles.
11 Manilas
12 Matches made with white phosphorous
13 Materials of any description with a design which, considering the purpose for which any such material is intended to be used, is likely in the opinion of the President to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
14 Meat, vegetables or other provisions declared by a health officer to be unfit for human consumption.
15 Piece goods and all other textiles including wearing apparel, hardware of all kinds crockery and china or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on theKoran.
16 Pistols disguised in any form.
17 Second-hand clothing.
18 Silver or metal alloy coins not being legal tender in Nigeria.
19 Nuclear Industial waste and other Toxic waste
20 Spirits-

(1) Other than-

(a) alcoholic bitters, liqueurs, cordials and mixtures admitted as such in his discretion by the Comptroller-General and which are not deemed to be injurious spirits within the meaning of any enactment or law relating to liquor or liquor licensing;

(b) brandy, i.e. a spirit-

(i) distilled in grape-growing countries from fermented grape juice and from no other materials; and

(ii) stored in wood for a period of three years;

(c) drugs and medicinal spirits admitted as such in his discretion by the Comptroller-General;

(d) gin, i.e. a spirit-

(i) produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the *Gazette* and in containers labeled with the name and address of the owner of the brand; or

(ii) produced by distillation at least three times in a pot-still from mixed mash or barley, rye and maize saccharified by the diastase of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable materials;

(e) methylated or denatured spirit, i.e.-

(i) mineralized methylated spirit mixed as follows:- to every ninety parts by volume of 455 litres; spirits nine and one-half parts by volume of wood naphtha or Bitrex and one-half of one part by volume of crude pyridine and to every 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (methyl violet) and so in proportion for any quantity less than

(ii) industrial methylated spirits imported under licence from the Comptroller-General and mixed as **to every ninety-five parts by volume of spirits five parts by volume of wood naphtha or Bitrex and also one-half of one part by volume of the mixture; and**

(iii) spirits denatured for a particular purpose in such manner as the Comptroller-General in any special circumstance may permit;

(f) Perfumed spirits

(g) rum, i.e. a spirit

(i) distilled direct from sugar-cane products in sugar-cane growing countries; and

(ii) Stored in wood for a period of three years.

(h) spirits imported for medical or scientific purposes, subject to such conditions as the Comptroller-General may prescribe;

(i) spirits totally unfit for use as potable spirits admitted to entry as such in the discretion by the Comptroller-General; and

(j) whisky, i.e. a spirit-

(i) obtained by distillation from a mash or cereal grains saccharified by the diastase of malt; and

(ii) stored in wood for a period of three years.

(2) Containing more than forty-eight and one-half *per centum* of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Comptroller-General, in his discretion, may allow to be imported subject to such conditions as he may see fit to impose.

(3) Weapons of any description which in the opinion of the Comptroller-General are designed for the discharge of any noxious liquid, gas or other similar substance and any ammunition containing or in the opinion of the Comptroller-General or adapted to contain any noxious liquid, gas or other similar substances.

SCHEDULE 5
GOODS LIABLE TO EXCISE DUTY

S/N	H.S. CODE	DESCRIPTIONS	DUTY RATE
1	3303.0000.00 3304.3000.00 and 3307	Perfumes and other toilet water, cosmetics	5%
2	2202.1000.00 – 2202.9000.91 - 2202.9000.99; 2009.1100.12 to 2009.9000.99	Non alcoholic beverages, fruit juice	5%
3	3401 or 3402	Soap and detergent	5%
4	2203.0010.00 and 2203.0090.00	Beer and stout	20%
5	2204.1000.00 – 2205.9000	Wines	20%
6	1902.1100 – 1902.3000	Spaghetti/Noodles	5%
7	2206.0000.00- 2209.0000.00	Spirits and other alcoholic beverages	20%
8	2402.1000 - 2402.9000 2403.1000 – 2403.9900.00 2404.11.00.00 - 2404.99.00.00	Cigarettes and tobacco Products containing tobacco or nicotine substitutes	20%
9	4911.9990.91	Telephone recharge cards/vouchers	5%
10	4808.1000, 4819.1000 – 4819.2000	Corrugated paper or paper board and cartons, boxes and cases made from corrugated paper and paper board.	5%
11	4818.1000 – 4818.9000	Toilet papers, cleansing or facial tissue.	5%

SCHEDULE 6
EXPORT PROHIBITION LIST

1 Maize (H.S. 1005.1000.00 – 1005.9000.00)
2 Unprocessed Rubber Latex and Lump (H.S. 4001.1000.00 – 4001.3000.00)
3 Raw Hide/Skin including Wet Blue and unprocessed Leather (H.S. 4101.2000.00 – 4106.9200.00)
4 Timber, Rough/Sawn (H.S. 4401.1000.00, 4403.1000.00 – 4403.9000.00, 4407.500.00 – 4407.9900.00) excluding railway slippers. (4406.1000-9000) and furniture componenets.
5 Scrap Metal (Chapter 72 – 81)
6 Artifacts & Antinquities
7 Wildlife Animal classified as endangered spicies and their products e.g. Crocodile, Elephant, Lizard etc.
8 All goods imported. (excluding Goods for repairs and return)

SCHEDULE 7
GOODS EXEMPTED FROM EXCISE DUTY

The following goods are exempted from excise duty –

(a) goods exported;
(b) goods used in the manufacture of other excisable products where excise duty will be paid on the final products; and
(c) goods which have become spoilt or otherwise unfit for use prior to delivery from the entered premises and so certified by the appropriate health officer or otherwise so established to the satisfaction of the Comptroller General of Customs and Excise.

SCHEDULE 8
VALUE OF GOODS FOR THE PURPOSES OF EXCISE DUTY

The value of goods liable to excise duty shall be: –

(a) the price declared by the manufacturer to be the price, exclusive of excise duty and before reduction of trade discounts, at which the goods liable to duty are ordinarily sold by him ex-factory; or
(b) the distributor's wholesale price, where the manufacturer is a distributor or where the manufacturer and the distributor are associated companies; or
(c) the retail price, where the associated company or the manufacturer sells retail; or
(d) if it appears to the Board that the price so declared is less than the cost of manufacture of the goods and all profits taken or to be taken by the manufacturer in respect thereof, a sum which, in the opinion of the Board is equal to such cost together with such profit; or
(e) in the case of cigarettes:-
(i) the manufacturer's net ex-factory price excludes excise; orif it appears to the Board that the price so declared is less than the cost of manufacture of the cigarettes together with the excise duty thereon; and all profits taken or to be taken by the manufacturer in respect thereof, then a sum which in the opinion of the Board is equal to such costs together with such excise duty and profits.