

**APPROVAL FOR THE IMPLEMENTATION OF  
THE FISCAL POLICY MEASURES FOR 2016**

This is to confirm that His Excellency Mr. President has approved the 2016 Fiscal Policy Measures *made up* of the Supplementary Protection Measures (SPM) for implementation together with the ECOWAS CET 2015 – 2019 with effect from 17<sup>th</sup> October, 2016. Consequently, all transactions prior to the effective date of this circular shall be subjected to the tariff rates applicable before the coming into effect of this 2016 Fiscal Policy Measures.

2. The approved SPM in line with the provision of the ECOWAS CET comprise the following:

- i. An Import Adjustment Tax (IAT) list with additional taxes on 173 tariff lines of the extant ECOWAS CET;
- ii. A National list consisting of items with reduced import duty rates to promote and encourage development in critical sectors of the economy;
- iii. An import Prohibition list (Trade), applicable only to certain goods originating from non ECOWAS Member States.

4. This Fiscal Policy Measures supersedes the 2015 Fiscal Policy Measures.

5. You are therefore requested to ensure strict compliance, please.

**Kemi Adeosun**

Honourable Minister of Finance

### IMPORT ADJUSTMENT TAX (IAT) LIST FOR THE IMPLEMENTATION OF ECOWAS (2015-2019) CET

	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
1	- Containing other antibiotics	3004.20.00.00		0	20	20
2	- Containing Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	3004.40.00.00		0	20	20
3	- Other medicaments containing vitamins or other products of heading 29.36	3004.50.00.00		0	20	20
4	- Anti-malarial	3004.90.10.00		0	20	20
5	Manioc (Cassava)	0714.10.00.00	35	20	15	35
6	Wheat and Meslin - Wheat grain	1001.11.00.00	20	5	15	20
7	Other - Flour	1001.19.00.00	70	5	65	70
8	Husked brown rice ( <b>Millers- BIP</b> )	1006.20.00.00	70	10	20	30
9	Rice: In packing of more than 5 kg or in bulk	1006.30.10.00	70	10	50	60
10	In packing of 5kg or less	1006.30.90.00	70	10	50	60
11	Broken rice	1006.40.00.00	70	10	50	60
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	Raw cane sugar (beet sugar)	1701.12.00.00	70	20	50	70
15	Raw cane sugar	1701.13.00.00	70	10	60	70
16	<b>Cane or Beet sugar:</b> In powder, crystal or granule form	1701.91.10.00	70	20	50	70
17	Other	1701.91.90.00	70	20	50	70
18	In powder, crystal or granule form	1701.91.10.00	70	20	50	70
19	Other	1701.99.90.00	70	20	50	70
20	Malt Extract	1901.90.30.00	30	5	25	30
21	Tomato paste, powder or concentrate, put up for retail sale	2002.90.20.00	45	35	10	45
22	Other	2002.90.90.00	45	35	10	45

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
23	Beverages, Spirits and Vineger: Sparkling wine	2204.10.00.00	70	20	40	60
24	In containers holding 21 or less	2204.21.00.00	70	20	40	60
25	Other	2204.29.90.00	70	20	40	60
26	Other grape must	2204.30.00.00	70	20	40	60
27	In containers holding 21 or less	2205.10.00.00	70	20	40	60
28	Other	2205.90.00.00	70	20	40	60
29	Brandy	2208.20.10.00	70	20	40	60
30	Other	2208.20.90.00	70	20	40	60
31	Whiskies	2208.30.00.00	70	20	40	60
32	Rum and other spirit obtained by distilling fermented sugar-cane products	2208.40.00.00	70	20	40	60
33	Gin and Geneva	2208.50.00.00	70	20	40	60
34	Vodka	2208.60.00.00	70	20	40	60
35	Liqueurs and cordials	2208.70.00.00	70	20	40	60
36	Other	2208.90.00.00	70	20	40	60
37	Tobacco: Cigar, cheroots and cigarillos containing tobacco	2402.10.00.00	70	20	40	60
38	Cigarette containing tobacco	2402.20.00.00	70	20	40	60
39	Other	2402.90.00.00	70	20	40	60
40	"Homogenised" or "reconstituted" tobacco	2403.91.00.00	70	20	40	60
41	Other	2403.99.90.00	70	20	40	60
42	Salt for human consumption including refined salt, table salt and other salt in bags.	2501.00.20.00	70	10	60	70
43	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers - Cement Clinkers	2523.10.00.00	50	10	40	50
44	Other (Bulk)	2523.29.00.00	50	20	30	50
45	Brake fluid	2710.19.32.00	30	10	20	30
46	Greases	2710.19.33.00	30	10	20	30
47	Others, including finished lubricating oils	2710.19.39.90	30	10	20	30

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
48	Sulphates; alums; peroxosulphates (persulphates): Of Aluminium		20	5	15	20
49	Sulphates; alums; peroxosulphates (persulphates): Alums	2833.30.00.00	20	5	15	20
50	Paints and varnishes: Paints based on polyester	3208.10.00.00	35	20	15	35
51	Other.	3208.90.29.00	30	20	10	30
52	Polymer of ethylene, in primary forms - polyethylene having a specific gravity of less than 0.94	3901.10.00.00	10	5	5	10
53	Polyethylene having a specific gravity of 0.94 or more...	3901.20.00.00	10	5	5	10
54	Polymer of propylene or of other olefins, in primary form - polypropylene	3902.10.00.00	10	5	5	10
55	Acrylic polymers in primary forms. Other	3906.90.00.00	10	5	5	10
56	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms - Alkyd resins	3907.50.00.00	10	5	5	10
57	Poly (ethylene terephthalate)	3907.60.00.00	10	5	5	10
58	Unsaturated Polyester Resin	3907.91.00.00	10	5	5	10
59	Other - Saturated Polyester Resin	3907.99.00.00	10	5	5	10
60	Melamine Resins	3909.20.00.00	10	5	5	10
61	Other Amino Resins	3909.30.00.00	10	5	5	10
62	Other plates, sheets, films, foil and strip, of plastic, non- cellular and not reinforced, laminated, supported or similarly combined with other materials- of polymers of ethylene --Not printed	3920.10.10.00	30	10	20	30
63	Printed	3920.10.20.00	30	20	10	30
64	Of polymers of polypropylene - Not printed	3920.20.10.00	25	10	15	25
65	Printed	3920.20.20.00	30	20	10	30
66	Of polymers of styrene; printed	3920.30.20.00	30	20	10	30
67	New pneumatic tyres of rubber: of kinds used on motor cars (including station wagons and racing cars	4011.10.00.00	20	10	10	20
68	New pneumatic tyres, of rubber. Of kind used on buses or lorries	4011.20.00.00	20	10	10	20

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
69	Trunks, Suit cases and similar containers: Other	4202.11.90.00	45	20	25	45
70	Other	4202.12.90.00	45	20	25	45
71	Doors and their frames and thresholds	4418.20.00.00	55	20	35	55
72	Envelopes	4817.10.00.00	50	20	20	40
73	Registers, account books, note books, order books receipt books, letter pads, memorandum pads, diaries and similar articles	4820.10.00.00	40	20	10	30
74	Paper or paperboard labels of all kinds, whether or not printed - Printed labels	4821.10.00.00	30	10	20	30
75	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2 - Obtained by wax-based printing process	5208.51.10.00	45	35	10	45
76	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2---- Obtained by wax-based printing process	5209.51.10.00	45	35	10	45
77	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2 - --- Obtained by wax-based printing process	5210.51.10.00	45	35	10	45
78	--- Obtained by other printing process	5210.51.90.00	45	35	10	45
79	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2 - Obtained by wax-based printing process	5211.51.10.00	45	35	10	45
80	--- Obtained by other printing process	5211.51.90.00	45	35	10	45
81	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
82	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

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
83	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
84	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
85	Binder or baler twine	5607.41.00.00	20	10	10	20
86	Other	5607.49.00.00	20	10	10	20
87	Of other synthetic fibres	5607.50.00.00	20	10	10	20
88	Other	5607.90.00.00	20	10	10	20
89	<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
90	Other	6907.90.00.00	40	20	20	40
91	<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
92	Other	6908.90.00.00	40	20	20	40
93	Ceramic sinks, wash basins and similar sanitary fixtures - Other	6910.90.00.00	40	20	20	40
94	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
95	<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</b> - of a thickness of 0.5 mm or more but not exceeding 1 mm	7209.17.00.00	15	5	10	15

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
96	Of thickness less than 0.5mm.	7209.18.00.00	15	5	10	15
97	Of a thickness of 0.5 mm or more but not exceeding 1 mm	7209.27.00.00	20	10	10	20
98	Of a thickness of less than 0.5 mm	7209.28.00.00	20	10	10	20
99	<b>Flat - rolled products of iron or non - alloy steel, of a width of 600mm or more, clad, plated or coated</b> -electrolytical plated or coated with zinc	7210.30.00.00	45	5	40	45
100	Corrugated	7210.41.00.00	45	20	25	45
101	In Coils	7210.49.10.00	45	5	40	45
102	Other	7210.49.90.00	45	20	25	45
103	In coils, coated or plated with Aluminium	7210.61.10.00	45	5	40	45
104	Other	7210.61.90.00	45	20	25	45
105	In Coils	7210.69.10.00	45	5	40	45
106	Other	7210.69.90.00	45	20	25	45
107	<b>Flat - rolled products of iron or non - alloy steel, of a width of less than 600mm, not clad, plated or coated</b> - 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
108	Other	7211.29.00.00	15	5	10	15
109	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel</b> : Containing indentations, glibs, grooves, or other deformations produced during the rolling process	7213.10.00.00	45	5	40	45
110	Other of diameter exceeding 5.5mm but less than 14mm	7213.20.90.00	45	5	40	45
111	Of a diameter not exceeding 5.5mm	7213.91.10.00	15	5	10	15
112	Other exceeding 5.5mm, but less than 14mm	7213.91.90.00	45	5	40	45
113	Other	7213.99.00.00	45	5	40	45
114	<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
115	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling...	7214.20.00.00	45	20	25	45

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
116	Other, of free-cutting steel	7214.30.00.00	45	20	25	45
117	Of rectangular (other than square) cross-section...	7214.91.00.00	45	20	25	45
118	Other	7214.99.00.00	45	20	25	45
119	<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
120	Other, not further worked than cold-formed or cold-finished	7215.50.00.00	45	20	25	45
121	-- Other	7215.90.00.00	45	20	25	45
122	<b>Wire of iron or non-alloy steel</b> -- Of a diameter not exceeding 5.5mm	7217.10.10.00	20	10	10	20
123	Other of a diameter exceeding 5.5mm	7217.10.90.00	45	10	35	45
124	Other of a diameter exceeding 5.5mm	7217.20.90.00	45	10	35	45
125	Other of a diameter exceeding 5.5mm	7217.30.90.00	45	10	35	45
126	Other of a diameter exceeding 5.5mm	7217.90.90.00	45	10	35	45
127	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
128	<b>Wire of other alloy steel</b> - Of silico manganese steel	7229.20.00.00	45	10	35	45
129	Other	7229.90.00.00	45	10	35	45
130	<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</b> - Other: of cast iron, enamelled	7323.92.00.00	55	20	35	55
131	Of stainless steel	7323.93.00.00	55	20	35	55
132	Of iron (other than cast iron) or steel, enamelled...	7323.94.00.00	55	20	35	55
133	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated...</b>	7413.00.00.00	35	20	15	35
134	<b>Aluminium powders and flakes</b> - Powders of non-lamellar structure	7603.10.00.00	35	5	30	35
135	Hollow profiles	7604.21.00.00	35	10	25	35
136	Other...	7604.29.00.00	35	10	25	35



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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
137	Aluminium plates, sheets and strips, of a thickness exceeding 0.2mm - not alloyed-Corrugated...	7606.11.10.00	35	20	15	35
138	alloyed-Corrugated...	7606.12.10.00	35	20	15	35
139	not alloyed-Corrugated...	7606.91.10.00	35	20	15	35
140	---- Painted, coated or varnished	7606.91.91.00	35	5	30	35
141	Other	7606.92.10.00	35	20	15	35
142	---- Painted, coated or varnished	7606.92.91.00	35	5	30	35
143	Other	7606.92.99.00	35	5	30	35
144	<b>Electric generating sets and rotary converters</b> - 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
	Other (Basic)	8502.11.90.00	20	5	15	20
145	Of an output exceeding 75 Kva but not exceeding 375 kVA - Other (Soundproof)	8502.12.90.00	40	5	35	40
	Other (Basic)	8502.12.90.00	20	5	15	20
146	Of an output exceeding 375 kVA - Other (Soundproof)	8502.13.90.00	40	5	35	40
	Other (Basic)	8502.13.90.00	20	5	15	20
147	Generating sets with spark-ignition internal combustion piston engines - Other (Soundproof)	8502.20.90.00	40	5	35	40
	Other (Basic)	8502.20.90.00	20	5	15	20
148	Magnetic media cards incorporating stripe	8523.21.10.00	55	20	35	55
149	Smart card	8523.52.00.00	55	20	35	55
150	Other including complete pre-paid and post-paid meters	8535.90.00.00	45	10	35	45
151	Other	8536.69.00.00	35	20	15	35
152	Road Tractors for semi-trailers	8701.20.10.00	35	5	30	35
153	Other tractor	8701.90.90.00	35	5	30	35
154	Motor vehicle for the transport of ten or more persons, including the driver - Other	8702.10.11.90	35	10	25	35
155	Other -New	8702.10.12.90	35	10	25	35
156	Other -New	8702.10.13.90	35	10	25	35

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	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION
				DUTY	IAT	
157	Other -New	8702.90.11.90	35	10	25	35
158	Other -New	8702.90.12.90	35	10	25	35
159	Other -New	8702.90.13.90	35	10	25	35
160	Other - Used passenger motor vehicles	8702.90.20.00	35	10	25	35
161	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	30	50
162	Other including fully built units -----used persenger motor vehicle	8703.22.19.00	70	20	50	70
163	Four wheel drive motor vehicle	8703.22.20.00	70	20	50	70
164	Station Wagon	8703.23.20.00	70	20	50	70
165	Other used passenger motor vehicle... -of a cylinder capacity 1500cc but not exceeding 3000cc - New persenger motor vehicles -- Four wheel drive vehicles	8703.24.20.00	70	20	50	70
166	Other used passenger motor vehicle -of a cylinder capacity exceeding 1500cc but not exceeding 2500cc -New persenger motor vehicle -Four wheel drive vehicle	8703.31.20.00	70	20	50	70
167	Others including fully built units. Others with compression ignition internal combustion piston engine (diesel or semi-diesel gvw not ing fullybuilt units exceeding 5 tonnes. Dumpers	8704.10.90.00	35	10	25	35
168	Others including fully built units..... - Used lorries and cars	8704.21.19.90	35	10	25	35
169	g.v.w exceeding exceeding 20 tonnes - Dumpers	8704.22.20.00	35	10	25	35
170	g.v.w not exceeding 5 Tonnes - Dumpers	8704.23.20.00	35	10	25	35
171	<b>Parts and accessories of motor vehicles of 87.01 to 87.05</b> - Brakes and servo - brakes; parts thereof	8708.30.00.00	35	10	25	35
172	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes</b> - Motor boats, other than outboard motor boats	8903.92.00.00	70	20	50	70
173	Other	8903.99.00.00	70	20	50	70

## ANNEX II

## NATIONAL LIST FOR IMPLEMENTATION WITH ECOWAS CET(2015 - 2019) IN 2016

S/No	ITEMS DESCRIPTION	ECOWAS CET H.S. C.ODE	DUTY RATE	RECOMMENDED DUTY RATE FOR IMPLEMENTATION
1	<b>Fish Heads for feed production</b>	0305.59.00.00	20%	10%
2	Milk and cream, concentrated or containing added sugar or other sweetening matter : <b>Other</b>	0402.10.29.00	10%	5%
3	Other	0402.21.29.00	10%	5%
4	Other	0402.29.29.00	10%	5%
5	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acified milk and cream , whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit , nut or cocoa : in powder form	0403.90.91.00	10%	5%
6	Whey, whether or not concentrated or containing added sugar or other sweetening matter; product consisting of natural milk constituents: Other	0404.90.00.00	10%	5%
7	Tea whether or not flavoured: Other black tea (fermented) and partly fermented tea.	0902.40.00.00	10%	5%
8	Fats of bovine animals, sheep or goats, other than those of heading 15.03: Tallow	1502.10.00.00	10%	5%
9	Other	1502.90.00.00	10%	5%
10	Malt Extract: Malted beverage powder/liquid in bulk not less than 25kg	1901.90.40.00	10%	5%
11	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: Triple concentrate and other	2002.90.11.00 & 2002.90.19.00	10%	5%
12	Food preparations not elsewhere specified or included: Stock powder	2106.90.91.00	10%	5%
13	Other	2106.90.99.00	10%	5%
14	Undenatured ethyl alcohol of an alcoholic strenght by volume of less than 80% vol: For medical, pharmaceutical or scientific purposes	2207.10.10.00	10%	5%
15	Ethyl alcohol and other spirits, denatured, of any strenght	2207.10.20.00	10%	5%
16	Petroleum oils and oils obtained from bituminous minerals, other than crude: Meant to be mixed futher	2710.1931.00	10%	5%
17	Other	2710.99.00.00	10%	5%
18	Hypochlorites; commercial calcium by hypochlorites; chlorites; hypobromites - Other	2828.90.90.00	10%	5%
19	Synthetic organic colouring matter, whether or not chemically defined: Pigments and preparations based thereon	3204.17.00.00	10%	5%

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20	Prepared driers	3211.00.00.00	10%	5%
21	Pigments (including metallic powders and flakes) dispersed in non- aqueous media: Stamping foils	3212.10.00.00	10%	5%
22	Other	3212.90.00.00	10%	5%
23	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages. Of a kind used in food or drink industry	3302.10.00.00	10%	5%
24	Of kind used in other industries	3302.90.90.00	10%	5%
25	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%
26	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%
27	Other	3506.99.00.00	10%	5%
28	Enzymes; prepared enzymes not elsewhere specified or included - Other	3507.90.00.00	10%	0%
29	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	10%	5%
30	Chemical preparation for photographic uses (other than varnishes, glues, adhesives, and similar preparations): Other	3707.9000.00	10%	5%
31	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	3802.90.00.00	10%	5%
32	Picking preparation for metal surface; fluxes and other auxiliary: Pickling preparations for metal surfaces, soldering, brasing or welding powders	3810.10.00.00	10%	5%
33	Organic composite solvents and thinners, not elsewhere specified or included, prepared paint or vanish remover: containing methane, ethane or propane chlorofluorocarbons (CFCs)	3814.00.00.00	10%	5%
34	Mixed alkylbenzenes and mixed alkyl naphthalenes, other than those of heading 27.07 or 29.02	3817.00.00.00	10%	5%
35	Industrial monocarboxylic fatty acids; acid oils from refining: other	3823.19.00.00	10%	5%

## ANNEX II

36	Prepared binders for foundry moulds or cores: sorbitol other than that of subheading 2905.44	3824.60.00.00	10%	5%
37	other	3824.90.99.00	10%	5%
38	Poly (ethylene terephthalate) Amorphous PET Chips	3907.60.00.00	10%	0%
39	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%
40	Self - adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in roils: Other	3919.90.00.00	10%	5%
41	Plates, sheets, film, foil, tape, strip of platics, non-cellular and not reinforced, laminated, support of similarly combined with other materials: Other of Polycarbonates	3920.61.00.00	10%	5%
42	Of poly (ethylene terephthalate) in Jumbo rolls	3920.62.00.00	10%	5%
43	of other polyesters	3920.69.00.00	10%	5%
44	of poly (vinyl butyural)	3920.91.00.00	10%	5%
45	Of other plastics	3920.99.00.00	10%	5%
46	Articles for the conveyance or packaging of goods; of plastics; stoppers, lids, caps and other closures, of plastics - Other	3923.90.00.00	10%	10%
47	Other articles of plastics and articles of other materials of heading 39.01 to 39.14: Other	3926.90.99.00	10%	10%
48	other	4016.99.00.00	10%	5%
49	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%
50	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%
51	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%
52	Other	4811.59.90.00	10%	5%

## ANNEX II

53	<b>Of a kind used for winding textile yarn</b>	4822.10.00.00	10%	5%
54	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%
55	<b>Synthetic filament tow: -Of polyesters</b>	5501.20.00.00	10%	5%
56	<b>Synthetic filament tow: -Of polyesters</b>	5503.20.00.00	10%	5%
57	<b>Synthetic filament tow: -Of polyesters</b>	5506.20.00.00	10%	5%
58	Yarn of jute or of other textile bast fibres of heading 53.03: Multiple (folded) or cabled	5307.20.00.00	10%	5%
59	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%
60	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	10%	5%
61	Synthetic filament tow: Acrylic or modacrylic	5501.30.00.00	10%	5%
62	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5503.30.00.00	10%	5%
63	Synthetic staple fibres, not carded, combed or otherwise processed for spinning: acrylic or modacrylic	5506.30.00.00	10%	5%
64	Other	5506.90.00.00	10%	5%
65	Yarn (other than sewing thread) of synthetic staples fibres, not put up for retails sale: Single yarn	5509.21.00.00	10%	5%
66	Gauze, other than narrow fabrics of heading 58.06: Polypropylene of the type used as carpet backing	5803.00.10.00	10%	5%
67	Articles of cement , of concrete or of artificial stone, whether or not reinforced: Other	6810.19.00.00	10%	5%
68	Semi - finished products of iron or non-alloy steel - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	7207.11.00.00	5%	0%
69	Other	7207.19.00.00	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	Wire of iron or non - alloy steel: Of a diameter not exceeding 5.5mm	7217.20.10.00	10%	5%
72	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%

## ANNEX II

73	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%
74	Rivets	7318.23.00.00	20%	10%
75	<b>Presented completely knocked down(CKD) or unassembled for the assembly industry</b>	<b>7321.11.11.00</b>	10%	5%
76	<b>Presented completely knocked down(CKD) or unassembled for the assembly industry</b>	<b>7321.11.91.00</b>	10%	5%
77	Other articles of iron or steel: Other	7326.19.00.00	20%	10%
78	Copper Wire: other	7408.19.00.00	20%	5%
79	Unwrought aluminium: Aluminium not alloyed	7601.10.00.00	5%	0%
80	Aluminium alloyed	7601.20.00.00	5%	0%
81	Aluminium waste and scrap	7602.00.00.00	5%	0%
82	Aluminium foil of a thickness (including backing) not exceeding 0.2 mm: Printed	7607.20.10.00	10%	5%
83	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporation a fan, whether or not fitted with filters: Other.	8414.80.90.00	10%	5%
84	Electronic instantaneous or storage water heaters and immersion heaters: CKD Cookers	8516.60.10.00	20%	5%
85	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits: Fuses	8536.10.00.00	20%	10%
86	Automatic circuit breaker	8536.20.00.00	20%	10%
87	other switches	8536.50.00.00	20%	10%
88	Lamp holders	8536.61.00.00	20%	10%
89	Other apparatus	8536.90.00.00	20%	10%
90	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	9020.00.00.00	5%	0%
91	Machineries and Equipment of Chapters, 84, 85 & 90 of the CET for Agriculture, Cement, Hospitality, Power, Iron & Steel (Cold-Rolled), Solid Minerals and Textile Industries and Aviation of Chapter 88.	Chapters 84, 85 & 90	5%	0%

## ANNEX III

### IMPORT PROHIBITION LIST (TRADE)

1. Live or Dead Birds including Frozen Poultry H.S. Code 0105.1100 – 0105.9900, 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
4. Refined végétale oil 1507.10.00.00-1516.20.90.00.but excluding refined linseed, castor and olive oil. 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, 1805.00.10.00 - 1805.00.90.00, 1806.10.00.00 - 1806.20.00.00 and 1804.00.10.00 – 1804.00.90.00
7. Spaghetti/Noodles H.S. Code 1902.11.00.00 – 1902.30.00.00
8. Fruit Juice in retail Packs H.S. Code 2009.11.10.00 - 2009.11.90.00 – 2009.90.90.00
9. 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.
10. Bagged Cement H.S. Code 2523.29.00.00
11. 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)
12. Waste pharmaceuticals H.S. Code 3006.92.00.00
  13. Soaps and Detergents H.S. Code 3401.11.10.00 – 3402.90.00.00 in retail packs
  14. Mosquito repellent coils H.S. Code 3808.91.17.00 (mosquito coils)
  15. Rethreaded and used Pneumatics tyres but excluding used trucks tyres for rethreading of size 11.00 x 20 and above 4012.20.10.00
  16. 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
  17. Telephone Recharge Cards and Vouchers 4911.99.91.00
  18. Carpets and Rugs of all types falling under H.S. Code 5701.10.00.00 – 5705.00.00.00
  19. All types of footwear, bags and suitcases, H.S. Code 6401.10.90.00 – 6405.90.90.00 and 4202.11.90.00-4202.99.90.00 but excluding safety shoes used in oil industries, sports shoes, canvas shoes and all Completely Knocked Down (CKD), blanks and parts.
  20. Hollow glass bottles of a capacity exceeding 150 mls (0.15 litres) of all kinds used for packaging beverages by Breweries and other beverages and drinks company H.S. Code 7010.90.49.00 and 7010.90.31.00.
  21. 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
  22. Used motor vehicles above 15 years from the Year of manufacture H.S. Code 8703.10.00.00 – 8703.90.00.00
  23. Ball point pen and parts including refills (excluding tip)