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CHAPTER 88

CUSTOMS, EXCISE TARIFF, ETC.
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CHAPTER 88

CUSTOMS, EXCISE TARIFF, ETC.
(CONSOLIDATION) ACT

Act to make provisions for the imposition of *ad valorem* customs and excise duty payable on goods imported and manufactured in Nigeria basing its classification on the new harmonised system of customs tariff.

[1st January, 1988]

PART I—CUSTOMS DUTIES ON GOODS IMPORTED INTO OR
EXPORTED FROM NIGERIA

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

3. Where in any heading or in any Harmonised Code (hereinafter 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 a year or 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 be charged an import duty at the rate shown in the Customs Duty Rate column.

4. In Chapter 3 of the First Schedule to this Act, the rates of import duty specified in the Customs Duty Rate column in Heading 03.01 to 03.04 (H.S. Code 0301.10 to 0304.90) and Heading 03.06 to 03.07 (H.S. Code 0306.11 to 0307.99) shall not apply to fish—
(a) caught, processed and landed; or

(b) processed and landed,

aboard vessels (flying the Nigerian flag) owned by Nigerian citizens or companies.

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

Exemptions from import duty.

6. Goods specified in the Third and Fourth Schedules to this Act shall be prohibited from being imported into Nigeria.

Goods prohibited from being imported.

7. Importation of any goods classified in the First Schedule to this Act as arms and ammunitions, except for arms and ammunitions imported by the Armed Forces of Nigeria and the Nigeria Police Force under the Second Schedule to this Act, shall only be imported into Nigeria by licence issued by the appropriate authorities.

Restriction on importation of arms and ammunitions.

8. Timber (whether processed or not) and wood in the rough excluding furniture, furniture components and melina shall be absolutely prohibited from exportation for the purposes of trade.

Goods absolutely prohibited for exportation.

9. The duties imposed on goods specified in the First Schedule to this Act shall remain in force for seven years with respect thereto from the date of commencement of this Act.

Restriction on modification of duty imposed on goods, etc.

10. (1) Notwithstanding the provisions of section 9 of this Act, the President, Commander-in-Chief of the Armed Forces may by Order—

Power to impose, vary or remove any import duty and to amend the Schedules.

(a) impose, vary or remove any import or excise duty;

(b) add to or vary any of the Schedules;

(c) delete the whole or any part of any of the Schedules;

(d) substitute a new Schedule or Schedules thereto.

(2) Without prejudice to the generality of section

(a) of the Interpretation Act (which allows different provisions to be made for different circumstances) an Order made under this section may differentiate between goods of different countries for the purpose of implementing the provisions of any agreement between the Government of the Federal Republic of Nigeria and any government or any international organisation or authority.

1) An Order made under subsection (1) of this section shall have effect from the date of its publication in the *Official Gazette*.

(1) Where this or any other enactment has the effect of reducing or removing the duty on any goods, any person by whom any such goods are entered shall, where the Minister so directs—

(a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall—

(i) pay to the Department of Customs and Excise an amount equal to the difference between the duty payable immediately before the coming into force of such enactment and the reduced duty payable thereunder, or

(ii) give security to the Department of Customs and Excise by bond or otherwise for the amount;

(b) in the case of a removed duty—

(i) pay to the Department of Customs and Excise an amount equal to the duty payable immediately before the coming into force of such enactment, or

(ii) give security to the Department of Customs and Excise by bond or otherwise for such amount.

2) All payments made under subsection (1) of this section shall, without prejudice to the provisions of section 9(1) of this Act, be brought to account as duties of customs.

12. (1) If the amount paid as duty on any goods under any provision of this Act or other enactment together with any additional amount paid under section 11(1) of

this Act exceeds the duty payable on such goods immediately after the expiration of such provision, the balance shall on application be repaid by the Department of Customs and Excise to the person who paid such amount.

(2) Subject to the provisions of section 11(2) of this Act, any bond or other security given by any person under section 9(1) of this Act shall, on the expiration of the enactment concerned, be cancelled.

13. (1) Where in accordance with the provisions of this Act or any other enactment any new customs import duty is imposed or any customs import duty is increased, any goods in respect of which the duty is payable are delivered on or after, the day on which the new increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of any agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid to him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

Effect of increase of duty or reduction.

(2) Where in accordance with the provision of this Act or any other enactment any customs import duty is reduced or removed and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of any agreement to the contrary may, if the seller of the goods has had in respect of those goods the benefit of the reduction or removal of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 12, the seller shall allow the benefit of such payment to the buyer.

14. If any goods chargeable with duty according to the weight or quantity thereof are imported in any container intended for sale, or of a kind usually sold with goods

Duty on goods imported in containers.

they are sold retail, and if such container is marked as containing, or is commonly sold as containing, or is commonly reputed to contain a specific weight or quantity of such goods, then such container shall be deemed to contain not less than such specific weight or quantity.

In the First, Second and Fourth Schedules to this Act, the following columns shall form part of this Act—

- (a) heading number;
- (b) H.S. Code;
- (c) tariff description;
- (d) Customs Duty Rate:

Provided that the following statistical particulars may be published in the First, Second and Fourth Schedules to this Act, for the purpose of correlating the import and export list code numbers with the nomenclature heading—

- (i) statistical description,
- (ii) unit of quantity,

shall not form part of this Act.

PART II—GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

6. Classification of goods in the Nomenclature shall be governed by the following principles:

The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only for legal purposes, and classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes attached, provided such headings or notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article; it shall

also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled;

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances and any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance; the classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie* classifiable under two or more headings, classification shall be effected as follows—

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description; however when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, these headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures. Composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to — 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to — 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

Goods which cannot be classified in accordance with above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to in—

- 4) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith but the Rule does not, however, apply to containers which give the whole its essential character,
- 5) subject to the provisions of Rule 5(a), packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods; however, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of these sub-headings and any related Sub-heading Notes and, *mutatis mutandis*, to the above Rules, the understanding that only sub-headings at the same level are comparable; for the purposes of the Rule the same section and Chapter Notes also apply, unless the text otherwise requires.

PART III—EXCISE TARIFF, ETC.

17. (1) Goods manufactured in Nigeria and specified in the Fifth Schedule to this Act shall be charged with duties of excise at the rates specified under the Duty Column in the said Schedule.

(2) A landing charge corresponding to the excise duty imposed on any goods manufactured in Nigeria has been

included in the customs duty in the Customs Duty Rate column in the First Schedule to this Act.

PART IV—SHORT TITLE, AND INTERPRETATION

18. (1) This Act may be cited as the Customs, Excise Tariff, etc. (Consolidation) Act. Short title, and interpretation.

(2) “Minister” means the Minister charged with responsibility for matters relating to finance.

FIRST SCHEDULE TABLE OF CONTENTS

Sections 2 and 3.

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SECTION

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II VEGETABLE PRODUCTS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruits and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECOND SCHEDULE

EXEMPTION FROM IMPORT DUTY

1. Aircraft, their parts and ancillary equipment, if the Minister is satisfied that the same are imported by foreign airlines providing scheduled services solely for direct use in the operation of aircraft or the maintenance or repair of aircraft or their parts, the following items, parts and components of the same:

- (1) air-conditioning plant;
- (2) catering equipment;
- (3) engine starting trolleys;
- (4) freight hoists;
- (5) fuelling plants;
- (6) inspection platforms;
- (7) instruments;
- (8) materials for internal renovation or re-decoration;
- (9) passenger gangways;
- (10) tools (including machine tools) and machinery (other than vehicles).

2. Films, film-strips, microfilms, newsreel, slides and similar visual and auditory material of educational, scientific or cultural character imported by the United Nations, any of its specialised Agencies or an approved education or science-organisation.

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 recognised by the Federal Republic of Nigeria.

* 4. Goods Imported by Voluntary Organisation

Goods accepted by the Minister as necessary and appropriate for equipping the members (including their officers) of a voluntary organisation which is non-profit making, enjoys international recognition, and is approved by the Minister where he is satisfied that adequate arrangements have been made for the legitimate use of the goods are necessary and appropriate for the successful prosecution of the aims and objectives of the organisation.

* 5. Goods for Donation to Charity

Goods approved by the Minister for donation to charity, where he is satisfied that the goods are provided or donated on humanitarian grounds and if the donor is:

1. an established body recognised by the Government of the country of the place of establishment;

SECOND SCHEDULE—continued

2. or a person or body approved by the Federal Government of Nigeria or approved by a person authorised by the Government in that behalf.

6. 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.

7. 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 purpose of this paragraph, the expression "Consular Officer"

(a) means a Consular Officer *de carriere* who is recognised 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, or 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 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 of 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 imported into Nigeria, without the consent of the Federal Government.

8. Diplomatic Privilege 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 organisation declared by notice in the *Gazette* to be an organisation for one or more sovereign powers are members at the time that such person first takes up his post in Nigeria:

SECOND SCHEDULE—continued

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.

9. Technical Assistance Importations

1. All goods imported for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation; and

2. The furniture and effects (which expression shall include a motor vehicle and an air-conditioner) of any person, at the time such person first takes up post in Nigeria, who is in Nigeria under any such scheme of technical assistance:

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, and that when any such goods are sold in Nigeria, appropriate duty shall be paid on their value at that time.

10. Passengers Baggage

(1) Personal and household effects, the property accompanying a passenger, to the extent permitted by the Minister and subject to any conditions imposed by it:

(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.

11. Patterns and Samples, cut, mutilated, spoiled or otherwise rendered unmerchantable; articles which the Minister is satisfied are not imported for trade purposes and which in the opinion of the Minister of no commercial value: advertising materials of no commercial value accepted as such by the Minister, and commercial sample of negligible value intended for soliciting orders or goods of a kind they represent, provided the quality, size, kind or quantity and manner in which they are put up preclude their being used otherwise than as samples.

12. Personal Effects, not being merchandise, of a citizen of Nigeria dyeing in places outside the limits of the jurisdiction of Nigeria.

13. Scientific Specimens, imported for public exhibition, study or research.

SECOND SCHEDULE—continued

14. Foodstuff (of the type ordinarily consumed by Africans) produced in a territory adjoining Nigeria and imported overland from any such territory in such quantity as the Minister may from time to time specify.

15. Church and Mosque Equipment accepted by the Minister as suitable and intended for use at religious services.

16. Life Saving Appliances

17. Medicinal Preparations, drugs, anaesthetics and dressings excluding undiluted alcohol, alcohol diluted with water only or medicaments containing ten per cent or more by volume of ethyl alcohol imported by the Government of the Federation.

18. Specialised Hospital and Surgical Equipment which in the opinion of the Minister charged with the responsibility for health matters is imported for use only in connection with surgical, dental and medical treatment including X-Ray Films and Plates.

19. 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 or the Nigerian Air Force, 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.

20. Arms and Ammunition imported by the Nigerian Police Force.

21. In this Schedule, except otherwise provided, Minister means the Minister charged with responsibility for matters relating to finance.

THIRD SCHEDULE

IMPORT PROHIBITION LIST (TRADE)

1. Cigarettes (2402.10 to 2402.90).
2. Live or dead poultry, that is, fowls, ducks, geese, turkeys and guinea fowls excluding grand-parent and foundation stocks for research and multiplication purposes (0105.11 to 0105.99 and 0205.10 to 0205.50).
3. Vegetables, including tomato puree and paste, roots and tubers, fresh or dried, whole or sliced, cut or powdered and sago pitch (0601.10 to 0604.99, 0701.10 to 0714.90, 2001.10 to 2005.90, 2103.20).