

Tariff & Trade  
Tariff Unit  
Headquarters  
Wuse - Abuja  
Jan. 28, 2011

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All Deputy Comptrollers-General  
All Assistant Comptrollers-General  
All Zonal Co-ordinators  
All Customs Area Controllers  
All Heads of Units

CIRCULAR NO.003/2011

RE: CLARIFICATION ON THE  
APPROPRIATE CLASSIFICATION OF  
BROWN RICE AND PROHIBITION OF RICE  
IMPORTS THROUGH THE LAND BORDERS

The Service has deemed it necessary to issue clarification on the appropriate classification of brown rice as a result of the activities of some rice importers who have resorted to importing through our Ports what is mis-described as "Husked Brown Rice".

2. Husked Brown Rice as described by the Nomenclature - "... which although the husk has been removed by the mechanical hullers, is still enclosed in the pericarp. Husked Brown Rice almost always still contains a small quantity of paddy." When so imported, it attracts duty under HS Code 1006.2000.00 @ 5% with no levy as contained in the Common External Tariff (CET) 2008-2012.

3. It should be noted that any so called brown rice which does not conform with the above description should be treated on its merit as either semi-milled or wholly milled rice, whether or not polished or

(2)

CC(Adm)

Circulate for info and  
guidance of all ~~units~~