

Tariff & Trade,
Headquarters,
Wuse Zone 3,
Abuja.

NCS/HS/899/30/T/II

31st March, 2015

TO:

**ALL DCGs
ALL ACGs
ALL ZONAL COORDINATORS
ALL CACs
ALL HEADS OF UNITS**

CIRCULAR NO. 013/2015

**RE: APPROVAL FOR THE IMPLEMENTATION OF
THE ECOWAS COMMON EXTERNAL TARIFF (CET)
2015 – 2019 AND 2015 FISCAL POLICY MEASURES**

I am directed to forward herewith copy of the Federal Ministry of Finance letter Ref: No. BD/FP/TT/50/I/113 dated 20th March, 2015 on the above subject matter.

2. The circular which is self explanatory, confirms Mr. President's approval for the implementation of the ECOWAS Common External Tariff (CET) 2015 – 2019 and Fiscal Policy Measures.
3. **Please Note that the New CET Rates/Fiscal Policy Measures shall commence from 11th April 2015.**
4. Ensure wide circulation and strict compliance, please.


ADEWUYI, A. A.

**Deputy Comptroller-General (T&T)
For: Comptroller-General of Customs**



Tariff & Trade,
Headquarters,
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ADEWUYI, A. A.
Deputy Comptroller-General (T&T)
For: Comptroller-General of Customs





24 MAR 2015

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FEDERAL MINISTRY OF FINANCE

Office of the Co-ordinating Minister for the Economy / Hon. Minister

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

☎: 09-6702444
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Ref. No. BD/FP/TT/50/I/113

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20th March, 2015

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③ ← CC (CT)

*Pls advise mda
The Honourable Minister, D/C CSFA
Federal Ministry of Agriculture & Irrigation
Rural Development,
FCDA Complex,
Area 11, Garki,
Abuja.
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The Secretary to the Government
Of the Federation,
Office of the Secretary to the Government,
Shehu Shagari Complex,
Three Arm Zone,
Abuja.

The Honourable Minister,
Federal Ministry of Industry,
Trade & Investment,
Old federal Secretariat Complex,
Area 1 - Garki, Abuja.

The Director-General,
Budget Office of the Federation,
Federal Ministry of Finance,
Central Business District, Garki,
Abuja.

The Governor,
Central Bank of Nigeria (CBN),
Central Business District,
Abuja.

The Ag. Executive Chairman,
Federal Inland Revenue Service,
Revenue House,
Sokode Crescent,
Wuse Zone 5, Abuja.

The Honourable Minister,
Federal Ministry of Agriculture &
Rural Development,
FCDA Complex,
Area 11, Garki,
Abuja.

The Executive Director,
Nigerian Export Promotion Council,
40, Blantyre Street,
Wuse II,
Abuja.

The Director-General,
Raw Materials Research and
Development Council,
Aguiyi Ironsi Way,
Abuja.

The Comptroller-General,
Nigeria Customs Service,
Customs House,
Wuse Zone 3, Abuja.

The Executive Secretary,
Nigeria Investment Promotion
Commission,
Aguiyi Ironsi Way,
Maitama, Abuja.

**APPROVAL FOR THE IMPLEMENTATION OF THE ECOWAS COMMON EXTERNAL TARIFF
(CET) 2015 - 2019 AND 2015 FISCAL POLICY MEASURES**

This is to confirm that His Excellency Mr. President has approved the implementation of the new ECOWAS Common External Tariff (CET) 2015 - 2019 together with its Supplementary Protection Measures (SPM) for a period of five (5) years, as well as the 2015 Fiscal Policy Measures. Implementation of the ECOWAS CET 2015 - 2019 and the accompanying SPM and 2015 Fiscal Policy Measures occur concurrently and take effect from 11th April, 2015 after expiration of the thirty - day notice required under the Provisions of the ECOWAS CET and shall not involve any over valuation or under valuation. This implies that as from 11TH April, 2015 all imports arriving into Nigeria shall be subjected to the rates contained in the CET 2015 -2019 and 2015 Fiscal Policy Measures without recourse to the rates applicable before the coming into effect of the ECOWAS CET 2015 - 2019.

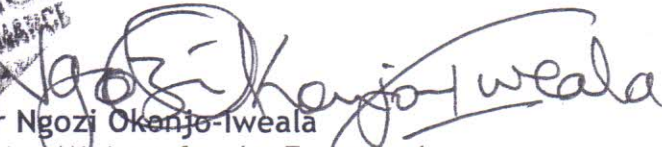
2. The approved Supplementary Protection Measures/Fiscal Policy Measures comprise the following:
- (a) An Import Adjustment Tax (IAT) list which involves additional taxes on 177 Tariff Lines of the CET 2015 - 2019.
 - (b) A National List consisting of items whose import duty rates have been reviewed to encourage more development in strategic sectors of the economy.
 - (c) An Import Prohibition List (Trade), applicable only to certain goods originating from third countries.

Copies of the above listed documents are attached herewith as Annexes I, II and III.

3. This circular supercedes our earlier Circular Ref. No. BD/FP/TT/50/I/99 of 12th January, 2015 on the above subject matter.

4. You are therefore requested to ensure strict compliance accordingly please.

**BUDGET OFFICE
FEDERAL MINISTRY OF FINANCE
GARKI-ABUJA**


Dr Ngozi Okonjo-Iweala
Coordinating Minister for the Economy/
Honourable Minister of Finance

