

S/N	ITEMS DESCRIPTION	2015 - 2019 ECOWAS CET H.S. CODE	2015 - 2019 DUTY RATE	DUTY RATE RECOMMENDED FOR IMPLEMENTATION
1	Milk and cream, concentrated or containing added sugar or other sweetening matter : Other	0402.10.29.00	10	5%
2	Other	0402.21.29.00	10	5%
3	Other	0402.29.29.00	10	5%
4	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified 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%
5	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%
6	Tea whether or not flavoured: Other black tea (fermented) and partly fermented tea.	0902.40.00.00	10	5%
7	Fats of bovine animals, sheep or goats, other than those of heading 15.03: Tallow	1502.10.00.00	10	5%
8	Other	1502.90.00.00	10	5%
9	Malt Extract: Malted beverage powder/liquid in bulk not less than 25kg	1901.90.40.00	10	5%
10	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: Triple concentrate and other	2002.90.11.00 and 2002.90.19.00	10	5%
11	Food preparations not elsewhere specified or included: Stock powder	2106.90.91.00	10	5%
12	Other	2106.90.99.00	10	5%
13	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol: For medical, pharmaceutical or scientific purposes	2207.10.10.00	10	5%
14	Ethyl alcohol and other spirits, denatured, of any strength	2207.10.20.00	10	5%
15	Petroleum oils and oils obtained from bituminous minerals, other than crude: Meant to be mixed further	2710.1931.00	10	5%

Signature

FEDERAL MINISTRY OF REVENUE
ABUJA

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16	Other	2710.99.00.00	10	5%
17	Hypochlorites; commercial calcium by hypochlorites; chlorites; hypobromites - Other	2828.90.90.00	10	5%
18	Synthetic organic colouring matter, whether or not chemically defined: Pigments and preparations based thereon	3204.17.00.00	10	5%
19	Prepared driers	3211.00.00.00	10	5%
20	Pigments (including metallic powders and flakes) dispersed in non-aqueous media: Stamping foils	3212.10.00.00	10	5%
21	Other	3212.90.00.00	10	5%
22	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%
23	Of kind used in other industries	3302.90.90.00	10	5%
24	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: Other	3403.19.00.00	10	5%
25	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%
26	Other	3506.99.00.00	10	5%
27	Enzymes; prepared enzymes not elsewhere specified or included - Other	3507.90.00.00	10	0%
28	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%

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29	Chemical preparation for photographic uses (other than varnishes, glues, adhesives, and similar preparations): Other	3707.9000.00	10	5%
30	Activated carbon; activated natural mineral products; animal black, including spent animal black: Other	3802.90.00.00	10	5%
31	Picking preparation for metal surface; fluxes and other auxiliary: Picking preparations for metal surfaces, soldering, brasing or welding powders	3810.10.00.00	10	5%
32	Organic composite solvents and thinners, not elsewhere specified or included, prepared paint or varnish remover: containing methane, ethane or propane chlorofluorocarbons (CFCs)	3814.00.00.00	10	5%
33	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02	3817.00.00.00	10	5%
34	Industrial monocarboxylic fatty acids; acid oils from refining: other	3823.19.00.00	10	5%
35	Prepared binders for foundry moulds or cores: sorbitol other than that of subheading 2905.44	3824.60.00.00	10	5%
36	other	3824.90.99.00	10	5%
37	Poly (ethylene terephthalate) Amorphous PET Chips	3907.60.00.00	5	0%
38	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%
39	Self - adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls: Other	3919.90.00.00	10	5%
40	Plates, sheets, film, foil, tape, strip of plastics, non-cellular and not reinforced, laminated, support of similarly combined with other materials: Other of Polycarbonates	3920.61.00.00	10	5%
41	Of poly (ethylene terephthalate) in Jumbo rolls	3920.62.00.00	10	5%
42	of other polyesters	3920.69.00.00	10	5%
43	of poly (vinyl butyral)	3920.91.00.00	10	5%

Dr. Muhammad B. Adam
BUDGET OFFICE
FEDERAL MINISTRY OF FINANCE
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