

ADDENDUM TO THE REVIEW OF THE COMMON EXTERNAL TARIFF (CET)
CIRCULAR NO.BD.12237/S.403/T.1/16 OF 4TH JULY, 2006
RE: APPROVED FISCAL POLICY MEASURES AND TARIFF AMENDMENTS

Further to the Circular No. BD.12237/S.403/T.1/16 of 4th July, 2006 on the Review of the ECOWAS Common External Tariff (CET), the Federal Executive Council has approved the following Fiscal Policy Measures and Tariff adjustments:

(A) TARIFF CHANGES:

S/N	TRB CHAPTER	ITEMS	H.S.CODES	NEW RATES
1.	03	-- Cod (Gadus Morhua, Gadus Ogac, Gadus Macrocephalus): Cod Head fit for human consumption..	0305.5100.52..	10
		Other Cod fish fit for human Consumption.....	0305.5100.53	20
		--Other: Other fish head fit for human consumption.....	0305.5900.54	10
		Other fish fit for human consumption..	0305.5900.59	20
2.	21	--Other: Flavours..	2106.9000.91	5
		Other food Preparations.....	2106.9000.99	20
3.	22	...Denatured Ethanol..	2207.2000	5
		Undenatured Ethanol..	2207.1000	20
4.	30	Test kits for HIV, malaria, pregnancy, etc	Various	0
5.	32	-Other: Paint based on Polyesters.....	3208.1000.00	10
		Dry Powder Paints..	3209.9000.91	10
		Other Paints..	3209.9000.99	20

6.	33	Mixture of Odoriferous substances of a kind used in food or drinks as well as soap and cosmetic industries.. .. .	3302.1000-9000	5
7.	35	Adhesives based on Polymers.. ..	3506.9100.00	5
8.	38	Chemical for the Treatment of metals (Foundry chemicals)	3824.1000-9000	5
9.	39	Polymers of Ethylene & Propylene in Primary forms:.. Polyethylene having a specific gravity of less than 0.94	3901.1000	10
		Polyethylene having a specific gravity of less than 0.94 or more	3901.2000	10
		Polymers of propylene or of other Olefins in Primary forms: Propylene	3902.1000-9000	10
		Other Polyester: Unsaturated.. .. .	3907.9100.00	10
		Other.. .. .	3907.9900.00	10
10.	39	--Of Polymers of ethylene: Woven Sacks & Bags Laminated, coated or covered with plastics... .. .	3923.2100.22	20 (Prohibited)
		Other: Sacks and Bags... .. .	3923.2100.23	20
		-- Of Other Plastics: Woven Sacks or bags laminated coated or covered with plastics..	3923.2900.24	20 (Prohibited)
		Other Sacks and Bags.....	2923.2900.29	20
11.	40	--Tyre of a kind used on Buses and Trucks.....	4011.2000.00	10
12.	48	--Paper and Paperboard Coated, impregnated or covered with plastics:	4811.5900.00	5
		Other... .. .		

13	49	Transfer(decalconianias): Transfers (decalconianias), Vitrifiable.. .. .	4908.1000.00	5
14.	55	Polyester staple fibre.....	5503.2000.00 5506.2000.00	5
15.	55	Staple Fibre or Fibre Cement used for roofing & Ceiling.....	5503.9000.00	5
16.	73	--Cans which are to be closed by soldering or crimping....	7310.2100.00	5
	73	Thimbles further worked and Top and bottom covers of Tins (Parts of Cans).. .. .	7326.9000.19	5
17.	76	Aluminum Extrusion	7604.1000-2900	20
18.	76	(Colour coated /embossed finished coil for roofing sheet): Aluminium Plates, Sheet & Strip, painted, coated or vanished... .. .	7606.1100.12	20
		Painted coated or vanished	7606.1200.14	20
		---of aluminium not alloyed: Painted, Coated or vanished.. ...	7606.9100.92	20
		Other	7606.9100.93	10
		--- of aluminium alloyed: Painted, coated or vanished.. ...	7606.9200.94	20
		Other.. .. .	7606.9200.99	10
19.	76	Aluminum Cans.. .. .	7612.9000.91	5
		Other Aluminium Containers.. ..	7612.9000.99	20
20.	85	Batteries (Dry Cell): ---R 20 Type: CKD or Incomplete R.20 battery	8506.8000.81	20
		Complete or finished R.20 battery.. .. .	8506.8000.82	50

- (iv) **Baby Diapers:** Importation of Baby Diapers HS. Codes 4818.4000 & 5601.1000 shall be allowed for a period of one year only and shall attract 20% duty rate.
- (v) **Wire of non alloy steel of a diameter of diameter 0.26mm – 5.5mm** HS.Codes 7213.2000.21, 7213.9100.92, 7213.9900.91, 7217.1000.11, 7217.2000.21, 7217.3000.31 and 7217.9000.91 shall attract 5% duty rate as presently contained in the CET Booklet.
- (vi) **Polypropylene Woven/Laminated Sacks and Bags:** HS.Codes 3923.2100 made of polymers of Ethylene, HS.Code 3923.29, made of other plastics are hereby prohibited in addition to other sacks of a kind used for packaging, under HS.Codes 6305.3300, 6305.3900 due to excess local capacity. This is in accordance with letter reference No. BD.12237/S.25/T6/269 dated 25th October, 2006.
- (vii) **Clarification on the status of Blanks:** Blanks of hand tools including Matchets Blank which fall in the same HS.Code with finished hand tools of HS.Code 8201.1000-8201.9000 have been removed from the import prohibition order. However, only the finished or complete hand tools shall remain banned. The blanks are to attract 10% duty rate.
- (viii) **Export Prohibition List:** Amendment of the Export Prohibition List Schedule 6 No.3 to read "Raw Hide/Skin including Wet Blue 4101.2000 – 4106.9200" by removing the word "unprocessed leather", which introduced ambiguity and misinterpretation in the implementation of the policy.
- (ix) **Industrial Plants and Machinery:** Zero percent duty rate on Industrial Plant/machinery under chapters 84, 85 and 90 shall continue for the next one year.
- (x) **Semi-Finished Dry Cell Batteries:** In order to support the revival of the Dry Cell Battery Industries, semi finished batteries which have the essential characters of complete battery shall attract duty rate of 20% for 18 months, as against finished batteries which attract 50%.
- (xi) **Printed Aluminum Foils:** Printed Flexible aluminium foils of HS.Codes 7607.1900.11 and 7607.2000.21 imported by Pharmaceutical Manufacturers shall attract 5% duty rate. However, other importers shall continue to pay 50% duty rate.

2. A grace period of 90 days which shall expire on the 28th February, 2007 was also approved for the new duty rates to enable all importers who have opened form 'M' and

must have entered into irrevocable trade agreement before the release of this circular, process and clear their goods at the prevailing duty rates. However, any new import transaction entered into within the grace period shall pay the new duty rate

3. Please note that the tariff changes and Fiscal Policy Measures take effect from the date of this circular, 28th November, 2006.

4. Please ensure strict compliance.



Mrs. Nenadi E. Usman
Honourable Minister of Finance