

# **SCHEDULE XLIII - NIGERIA**

**17 March 2021**

**SCHEDULE XLIII - NIGERIA**

**This schedule is authentic only in the English language**

PART I - MOST-FAVOURLED-NATION TARIFF  
SECTION I – AGRICULTURAL PRODUCTS  
SECTION I-A - TARIFFS

Tariff item no. (HS 2017)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Special safeguard	Initial negotiating right	Other duties and charges (%)	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
0805		Citrus fruit, fresh or dried.											
0805.10.00		- Oranges			150						80	UR/94, WT/Let/628	
0805.2		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :											
0805.21.00		- - Mandarins (including tangerines and satsumas)			150						80	UR/94, WT/Let/628	
0805.22.00		- - Clementines			150						80	UR/94, WT/Let/628	
0805.29.00		- - Other			150						80	UR/94, WT/Let/628	
0805.40.00		- Grapefruit, including pomelos			150						80	UR/94, WT/Let/628	
0805.50.00		- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)			150						80	UR/94, WT/Let/628	
0805.90.00		- Other			150						80	UR/94, WT/Let/628	
1211		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.											

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			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
1211.20.00		- Ginseng roots			150						80	UR/94, WT/Let/628, WT/Let/725, WT/Let/1015, WT/Let/1318	
1211.30.00		- Coca leaf			150						80	UR/94, WT/Let/628, WT/Let/1015	
1211.40.00		- Poppy straw			150						80	UR/94, WT/Let/628, WT/Let/1015	
1211.50.00		- Ephedra			150						80	UR/94, WT/Let/628, WT/Let/1015	
1211.90.00		- Other			150						80	UR/94, WT/Let/628, WT/Let/725, WT/Let/1015, WT/Let/1318	
1302		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.											
1302.1		- Vegetable saps and extracts :											
1302.11.00		-- Opium			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.12.00		-- Of liquorice			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.13.00		-- Of hops			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.14.00		-- Of ephedra			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.19.00		-- Other			150						80	UR/94, WT/Let/628, WT/Let/1015	

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			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
1302.20.00		- Pectic substances, pectinates and pectates			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.3		- Mucilages and thickeners, whether or not modified, derived from vegetable products :											
1302.31.00		- - Agar-agar			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.32.00		- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds			150						80	UR/94, WT/Let/628, WT/Let/1015	
1302.39.00		- - Other			150						80	UR/94, WT/Let/628, WT/Let/1015	
1404		Vegetable products not elsewhere specified or included.											
1404.20.00		- Cotton linters			150						80	UR/94, WT/Let/1015	
1404.90.00		- Other			150						80	UR/94, WT/Let/1015	
2008		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.											
2008.1		- Nuts, ground-nuts and other seeds, whether or not mixed together :											
2008.11.00		- - Ground-nuts			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.19.00		- - Other, including mixtures			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.20.00		- Pineapples			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.30.00		- Citrus fruit			150						80	UR/94, WT/Let/725, WT/Let/1318	

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			Ad val. (%)	Other	Ad val. (%)	Other	From	To					
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
2008.40.00		- Pears			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.50.00		- Apricots			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.60.00		- Cherries			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.70.00		- Peaches, including nectarines			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.80.00		- Strawberries			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.9		- Other, including mixtures other than those of subheading 2008.19 :											
2008.91.00		- - Palm hearts			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.93.00		- - Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.97.00		- - Mixtures			150						80	UR/94, WT/Let/725, WT/Let/1318	
2008.99.00		- - Other			150						80	UR/94, WT/Let/725, WT/Let/1318	
2202		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.											
2202.10.00		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured			150						80	UR/94	
2202.9		- Other :											

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1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9	10
2202.91.00		-- Non-alcoholic beer			150						80	UR/94	
2202.99.00		-- Other			150						80	UR/94	
2204		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.											
2204.10.00		- Sparkling wine			150						80	UR/94	
2204.2		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :											
2204.21.00		-- In containers holding 2 l or less			150						80	UR/94	
2204.22.00		-- In containers holding more than 2 l but not more than 10 l			150						80	UR/94	
2204.29.00		-- Other			150						80	UR/94	
2204.30.00		- Other grape must			150						80	UR/94	
3824		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.											
3824.60.00		- Sorbitol other than that of subheading 2905.44			150						80	UR/94, WT/Let/628, WT/Let/1015, WT/Let/1318	

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**PART I - MOST-FAVOURLED-NATION TARIFF  
SECTION II – OTHER PRODUCTS**

Tariff item no. (HS 2017)	Ex	Description of products	Base rate of duty		Bound rate of duty		Implementation period		Initial negotiating right	Other duties and charges (%)	Earlier legal instruments	Other terms and conditions
			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0305		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.										
0305.5		- Dried fish, other than edible fish offal, whether or not salted but not smoked :										
0305.51.00		- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )			50				NOR	80	UR/94, WT/Let/1318	
0305.52.00		- - Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)			50				NOR	80	UR/94, WT/Let/1318	
0305.53.00		- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )			50				NOR	80	UR/94, WT/Let/1318	

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			Ad val. (%)	Other	Ad val. (%)	Other	From	To				
1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
0305.54.00		-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger</i> spp.), seerfishes ( <i>Scomberomorus</i> spp.), jack and horse mackerel ( <i>Trachurus</i> spp.), jacks, crevalles ( <i>Caranx</i> spp.), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus</i> spp.), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus</i> spp.), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda</i> spp.), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> )			50				NOR	80	UR/94, WT/Let/1318	
0305.59.00		-- Other			50				NOR	80	UR/94, WT/Let/1318	
0305.7		- Fish fins, heads, tails, maws and other edible fish offal :										
0305.71		-- Shark fins										
0305.71.10		--- Dried, whether or not salted but not smoked			50				NOR	80	UR/94, WT/Let/1318	
0305.72		-- Fish heads, tails and maws										
0305.72.1		--- Smoked										
0305.72.10		--- Dried, whether or not salted but not smoked			50				NOR	80	UR/94, WT/Let/1318	
0305.72.2		--- Dried, whether or not salted but not smoked										
0305.72.3		--- Salted but not dried or smoked and fish in brine										
0305.79		-- Other										
0305.79.1		--- Smoked										
0305.79.10		--- Dried, whether or not salted but not smoked			50				NOR	80	UR/94, WT/Let/1318	
0305.79.2		--- Dried, whether or not salted but not smoked										
0305.79.3		--- Salted but not dried or smoked and fish in brine										
2939		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.										



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1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
2939.1		- Alkaloids of opium and their derivatives; salts thereof :										
2939.11		- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof										
2939.11.10		- - - Concentrates of poppy straw containing not less than 50% by weight of alkaloids			150					80	UR/94, WT/Let/628, WT/Let/1015, WT/Let/1318	
8424		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.										
8424.10.00		- Fire extinguishers, whether or not charged			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.20.00		- Spray guns and similar appliances			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.30		- Steam or sand blasting machines and similar jet projecting machines										
8424.30.10		- - Not for working in the hand			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.4		- Agricultural or horticultural sprayers :										
8424.41.00		- - Portable sprayers			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.49.00		- - Other			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.8		- Other appliances :										

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1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8424.82.00		- - Agricultural or horticultural			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.89.00		- - Other			45					80	UR/94, WT/Let/628, WT/Let/1015	
8424.90		- Parts										
8424.90.10		- - Of tools not for working in the hand			45					80	UR/94, WT/Let/628, WT/Let/1015	
8432		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.										
8432.10.00		- Ploughs			45					80	UR/94	
8432.2		- Harrows, scarifiers, cultivators, weeders and hoes :										
8432.21.00		- - Disc harrows			45					80	UR/94	
8432.29.00		- - Other			45					80	UR/94	
8432.3		- Seeders, planters and transplanters :										
8432.31.00		- - No-till direct seeders, planters and transplanters			45					80	UR/94	
8432.39.00		- - Other			45					80	UR/94	
8432.4		- Manure spreaders and fertiliser distributors :										
8432.41.00		- - Manure spreaders			45					80	UR/94	
8432.42.00		- - Fertiliser distributors			45					80	UR/94	
8432.80.00		- Other machinery			45					80	UR/94	
8432.90.00		- Parts			45					80	UR/94	
8528		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.										
8528.4		- Cathode-ray tube monitors :										
8528.42		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71										

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1		2	3.A	3.B	4.A	4.B	5.A	5.B	6	7	8	9
8528.42.10		- - - Of a kind solely or principally used in an automatic data processing system of heading 84.71			45					80	UR/94, WT/Let/725, WT/Let/1015	
8528.5		- Other monitors :										
8528.52		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71										
8528.52.10		- - - Of a kind solely or principally used in an automatic data processing system of heading 84.71			45					80	UR/94, WT/Let/725, WT/Let/1015	
8528.6		- Projectors :										
8528.62		- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71										
8528.62.10		- - - Of a kind solely or principally used in an automatic data processing system of heading 84.71			45					80	UR/94, WT/Let/725, WT/Let/1015	
9007		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.										
9007.10.00		- Cameras			40					80	UR/94, WT/Let/725, WT/Let/1318	
9007.20.00		- Projectors			40					80	UR/94, WT/Let/725, WT/Let/1318	
9007.9		- Parts and accessories :										
9007.91.00		- - For cameras			40					80	UR/94, WT/Let/725, WT/Let/1318	
9007.92.00		- - For projectors			40					80	UR/94, WT/Let/725, WT/Let/1318	
9620.00		Monopods, bipods, tripods and similar articles.										
9620.00.10		- For cinematographic cameras			40					80	UR/94, WT/Let/725, WT/Let/1318	