

EXCISABLE ITEMS

The following are goods liable to excise duty in the Federal Republic of Nigeria

<i>S/N</i>	<i>H.S CODE</i>	<i>TARIFF DESCRIPTIONS</i>	<i>DUTY</i>
1.	3303.0000.00, 3304.3000.00 and 3307	Perfumes and Other toilet Water, Cosmetics	5%
2.	2202.1000.00 - 2202.9000.91 - 2202.9000.99; 2009.1100.12 to 2009.9000.99	Non Alcoholic Beverages, Fruit Juice	5%
3.	3401 or 3402	Soap and Detergent	5%
4.	2203.0010.00 and 2203.0090.00	Beer and Stout	20%
5.	2204.1000.00 – 2205.9000	Wines	20%
6.	1902.1100 – 1902.3000	Spaghetti/Noodles	5%
7.	2206.0000.00 - 2209.0000.00	Spirits and other alcoholic beverages	20%
8.	2402.1000 - 2402.9000 2403.1000 – 2403.9900.00	Cigarettes and tobacco	20%
9.	4911.9990.91	Telephone recharge cards/vouchers	5%
10.	4808.1000, 4819.1000 – 4819.2000	Corrugated paper or paper board and cartons, boxes and cases made from corrugated paper and paper board.	5%
11.	4818.1000 – 4818.9000	Toilet papers, cleansing or facial tissue.	5%

Note: Other goods that will be liable to excise duty and the rates applicable will be determined by the Government policies.