

## 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.

### Excise Factories

<i>S/N</i>	<i>FACTORIES</i>	<i>CONTACT</i>	<i>ITEMS</i>
1.	Nigeria Breweries		Star Gulder X 12 bottles Legend X 24 bottles Heineken
2.	Guinness Nigeria (Ikeja)		Large Stout Small Stout Harp Larger

		Satz Larger Gordon Spark
3.	Sona Breweries (Otta Ogun)	Gold Larger Tusk Larger Wilfort Dark 1X12 Bottles Wilfort Ale 1X24 Bottles Kronenbourg
4.	Jos Breweries (Jos)	Rock Beer Class Beer
5.	Life Breweries (Onitsha)	Life Continental Larger Beer
6.	Mopa Breweries (Lokoja)	Larger Beer
7.	Bendel Breweries (Benin)	Crystal Classic Larger Beer
8.	Champion Breweries (Uyo)	Champion Beer
9.	Noble Breweries (Ilorin)	Noble Beer
10.	Distilleries (Various Factories) Wine and Spirit	Gin (1x24x75cl) Gin (1x12x20cl) Gin (1x12x10cl) Brandy (1x12x75cl) Brandy (1x12x20cl) Wine (1x24x75cl) Wine (1x12x20cl)
11.	British American Tobacco (Uyo/Kaduna)	London KSF London Menthol Rothmans Dunhill Benson and Hedges Royal STD KSF Royal Menthol
12.	International Tobacco (Ilorin)	Link Filter Forum Regular Target Menthol Ace Target Super Target Soft Cup Green Spot Link Plain Forum Menthol
13.	Consolidated Breweries (Awo Omama /Ijebu-Ode)	33 Larger Beer
14.	International Breweries (Ilesha)	Trophy Beer
15.	Benue Breweries (Makurdi)	Moore Beer
16.	IBBL (Kaduna)	Kronenbourg Gold Tusk

## **Guidelines /Regulations**

1. Manufacturers of excisable products are required to apply for provisional /Final Approval to Nigeria Customs Service through the supervising Area Command
2. Premises are entered to enable officers of this Service exercise their legal power and unhindered access to enter the premises of a manufacturer of excisable products at any time.
3. Manufacturer of exciseable goods are also required to enter into Bond (an undertaking guaranteed by an approved Bank) to pay his excise duty when due) or make cash deposit before commencement of manufacture.
4. Manufactureres are also expected to keep the following records of manufacture and Return (a) Material Register (b) Operation Register (c) Finished Product Register.
5. Excise resident officers are to ensure periodic supervisory checks on the operations of the manufacturer, their records and ensure prevailing Excise Duty is charged and collected on the manufactured goods.

### **Licencing Requirements**

No person is allowed to manufacture any exciseable goods unless he is licensed for that purpose under the CEMA Cap. 45 Law of the Federation of Nigeria, 2004, Excise (control of Distillation) Act 1964 No 22. or the Hydrocarbon Oil Refineries Act 1965 No. 17 as appropriate.

Intending Manufacturers are to apply for Excise Licence in writing to the Comptroller-General through the appropriate Area Controller who forwards its with a report on the applicant and the type of trade for which the licence is required.

After due process and on approval of the application, an excise licence is issued in respect of one line of product and expires on the 31st day of December next following the date of issue.

Licence fee payable as approved by Nigeria Customs Service Board with effect from January 2003 are as follows:

(a) Beer & Stout	= =N= 10,000.00
(b) Cigarettes	= =N= 10,000.00
(c) Spirits & Wine	= =N= 3,000.00
(d) Others	= =N= 1,000.00