

CONCESSIONS GRANTED BY
NIGERIA

Tariffs

Tariff Item Number	Description of product	Customs Duty		
		Base Rate of Duty	GSTP Concession Rate of Duty	Remarks
HS 29.41	Antibiotics	20%	25% reduction	
30.03	Medicaments	25%	Bound	
30.03.4	Other medicaments	25%	Bound	
82.04	Hand tools, including glaziers diamonds, interchangeable tools for hand tools	55%	18.18% reduction	
84.21.91.99	Parts of filtering and purifying machinery	50%	80% reduction	
HS 84.24	Fire extinguishers (1) Industrial (2) domestic	15% 40%	33 1/3% reduction 75% reduction	
84.46	Weaving machines, knitting machines & machines for making gimped yarns, tulle, lace etc.	10%	Bound	
84.65	Machine tools for working wood cork, bone, ebonite	15%	33 1/3% reduction	
85.08	Tools for working in the hand with self-contained electric motor	15%	33 1/3% reduction	
87.03	Cars (below 1800 cc)	70%	50% reduction	
87.04	Trucks/lorries	60%	75% reduction	