

## Customs Tariff on certain items that can be imported into Nigeria

### COFFEE, TEA, MATE AND SPICES

#### Notes:

1. Mixtures of the products of heading Nos. 09.04 to 09.10 are to be classified as follows:

- Mixtures of two or more of the product of the same heading are to be classified in that heading;
- Mixtures of two or more of the product of different headings are to be classified in heading Nos. 09.10

The addition of other substances to the product of heading Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of these headings. Otherwise such mixtures are not classified in this chapter; those constituting mixed condiments or mixed seasonings are classified in heading Nos. 21.03.

2. This chapter does not cover cubed pepper (piper cubeba) or other products of heading Nos. 12.11.

Heading No.	H.S. Code		1995-1996	1997-1998	1999-2000	2001-
09.01		Coffee whether or not roasted or decaffeinated; coffee husk and skins; coffee substitute containing coffee in any proportion. Coffee not roasted:				
	0901.1100	Not decaffeinated	15	15	20	20
	0901.1200	Decaffeinated	15	15	20	20
		Coffee roasted:				
	0901.2100	Not decaffeinated	20	20	25	25
		Decaffeinated	20	20	25	25
		Others	20	20	25	25
09.02		Tea, whether or not flavoured				
	0902.1000	Green tea, (not fermented) in immediate packing of a content not exceeding 3kg	25	25	30	30
	0902.2000	Other green tea(not fermented)	25	25	30	30
	0902.3000	Black tea (Fermented & Partly fermented) tea, in immediate packing of a content not exceeding 3kg				
	0902.4000	Other black tea (Fermented) and other partly fermented tea	25	25	30	30
09.03	0903.0000	Mate	25	25	30	30
09.04		Pepper of the genus piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.				
		Pepper				
	0904.1100	Neither crushed nor ground	45	45	45	45
	0904.1200	Crushed or ground	45	45	45	45
	0904.2000	Fruit of the genus Capsicum or of the genus Pimenta, dried, or crushed or ground	45	45	45	45
09.05	0905.0000	Vanilla	30	30	35	35
09.06		Cinnamon and Cinamontree flowers	30	30	35	35
	0906.1000	Neither crushed nor ground	30	30	35	35
	0906.2000	Crushed or ground	30	30	35	35
09.07	0907.0000	Cloves (whole fruit, cloves and stems)	30	30	35	35
09.08		Nutmeg, mace and cardamoms				
	0908.1000	Nutmeg	30	30	35	35
	0908.2000	Mace	30	30	35	35
	0908.3000	Cardamoms	30	30	35	35
09.09		Seeds of anise, badian, fennel,				

		coriander, cumin, caraway; juniper berries				
	0909.1000	Seeds of anise or badian	30	30	35	35
	0909.2000	Seeds of coriander	30	30	35	35
	0909.3000	Seeds of cumin	30	30	35	35
	0909.4000	Seeds of caraway	30	30	35	35
	0909.5000	Seeds of fennel juniper berries	30	30	35	35
09.10		Ginger, saffron, turmeric (curcuma) thyme, bay leaves, curry and other spices				
	0910.1000	Ginger	45	45	40	40
	0910.2000	Saffron	30	30	25	25
	0910.3000	Turmeric (curcum)	30	30	25	25
	0910.4000	Thyme; bay leaves	30	30	25	25
	0910.5000	Curry	30	30	25	25
		Other spices :				
	0910.9100	Mixtures referred to in Notes 1 (b) to this chapter	40	40	35	35
	0910.9900	Other	40	40	35	35

#### COCOA AND COCOA PREPARATIONS

##### Notes:

1. This chapter does not cover the preparations of heading Nos. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 20.03 or 30.04.
2. heading No. 18.06 includes sugar confectionary containing cocoa and subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	H.S. Code		1995-1996	1997-1998	1999-2000	2001-
18.01	1801.0000	Cocoa beans, whole or broken, raw or roasted	25	25	25	25
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste	25	25	25	25
18.03		Cocoa paste, whether or not defatted				
	1803.1000	Not defatted	30	30	35	35
	1803.2000	Wholly or partly defatted	30	30	35	35
18.04	1804.0000	Cocoa butter, fat & oil	30	30	35	35
18.05	1805.0000	Cocoa powder not containing added sugar or ant other sweetening matter	30	30	35	35
18.06		Chocolate and other food preparation containing cocoa				
	1806.1000	Cocoa powder containing added sugar or ant other sweetening matter	50	50	45	45
	1806.2000	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers of immediate packings of a content exceeding 2kg.	50	50	45	45
	1806.3100	Filled	50	50	45	45
	1806.3200	Not filled	50	50	45	45
	1806.9000	Other	50	50	45	45

Beverage, Spirits and Vinegar

1. This chapter does not cover;

- a) Products of this chapter (other than those of heading No. 22.09) prepared for culinary purpose and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03)
- b) Sea water (heading No. 25.01):
- c) Distilled or conductivity water or water of similar purity (heading No. 28.51)
- d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15)
- e) Medicaments of heading No. 30.03 or 30.04; or
- f) Perfumery or toilet preparations

2. For the purposes of this Chapter

3. For the purposes of heading No. 22.02, the term non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading Nos. 22.08 as appropriate.

Sub-heading note.

For the purpose of sub-heading Nos. 2204 1000, the expressing @sparkling wine@ means wine which, when kept at a temperature of 20o/c in closed containers has an excess pressure of not less than 3 bars.

Heading No.	H.S. Code		1995-1996	1997-1998	1999-2000	2001-
22.01		Waters, including natural or artificial mineral water aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice snow.				
	2201.10000	Mineral waters and aerated water	65	65	60	60
	2201.9000	Other	65	65	60	60
22.02		Waters, including mineral waters and aerated waters containing added sugar or sweetening matters or flavoured, and other non-alcoholic beverages not including fruit or vegetable juice of heading No. 20.09				
	2202.1000	Waters, including mineral waters and aerated waters containing added sugar or sweetening matter or flavoured,	65	65	60	60
	2209.9000	Other	65	65	60	60
22.03	2203.0000	Beer made from Malt. of heading No. 20.09	80	80	70	70
22.04		Wine of fresh grapes including fortified wines; grapes must other than that				
	2204.1000	Sparkling wine. Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	100	100	90	90
	2204.2100	In containers holding 2 litres or less	100	100	90	90
	2204.3000	Other grape must.	100	100	90	90

22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances				
	2205.1000	In containers holding 2 litres or less	100	100	90	90
	2205.9000	Others	100	100	90	90
22.06	2206.0000	Other fermented beverages (for example, cider, Perry, mead); mixture of fermented beverages and non-alcohol beverages not elsewhere specified.	100	100	90	90
22.07		Undenatured ethyl alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured of any strength.				
	2207.1000	Undenatured ethyl alcoholic strength by volume of 80% vol. or higher	25	25	30	30
		Ethyl alcohol and other spirits denatured of any strength.	25	25	30	30
22.08		Undenatured ethyl alcoholic strength by volume of 80% vol.; Spirits, liqueurs and other spiritual beverages				
	2208.2000	Spirit obtained by distilling grape wine or grape marc	90	90	80	80
	2208.3000	Whiskies	90	90	80	80
	2208.4000	Rum and tafia	90	90	80	80
	2208.5000	Gin and Geneva	90	90	80	80
	2208.6000	Vodka	90	90	80	80
	2208.7000	Liqueurs and cordials	90	90	80	80
	2208.9000	Other	90	90	80	80
22.09	2209.000	Vinegar and substitutes for Vinegar obtained from acetic acid	40	40	35	35

#### TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Notes:

1. This chapter does not cover medicinal cigarettes.

Heading No.	H.S. Code		1995-1996	1997-1998	1999-2000	2001-
24.01		Unmanufactured tobacco;				

		Tobacco refuses.				
	2401.1000	Tobacco not stemmed stripped	10	10	15	15
	2401.2000	Tobacco, partly or wholly stemmed/stipped	10	10	15	15
	2401.3000	Tobacco refuses.	10	10	15	15
24.02		Cigars, cheroots and cigarillos and cigarettes of tobacco or of tobacco substitutes.				
	2402.1000	Cigars, cheroots and cigarillos containing tobacco	90	90	80	80
	2402.2000	Cigarettes containing tobacco	90	90	80	80
	2402.9000	Other	90	90	80	80
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted tobacco extracts extracts and essences.				
	2403.1000	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	90	90	80	80
	2403.9100	"homogenized" or "reconstituted tobacco	90	90	80	80
	2403.9900	Other	90	90	80	80

SALT, SULPHUR, EARTHS AND STONE;  
PLASTERING MATERIALS, LIME AND CEMENT

Heading No.	H.S. Code		1995-1996	1997-1998	1999-2000	2001-
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution and containing added anti-caking or free-flowing agents; sea water				
	2501.1000	Crude salt	5	5	10	10
	2501.9000	Processed salt	15	15	20	20
25.02	2502.0000	Unroasted iron pyrites	5	5	10	10
25.03	2503.0000	Sulphur of all kinds other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10	10	15	15
25.04		Natural graphite				
	2504.1000	In powder or in flakes	10	10	15	15
	2504.9000	Other	10	10	15	15
25.05		Natural sand of all kinds, whether or not coloured, other than metal-bearing.				
	2505.1000	Silica sand and quartz sands	15	15	15	15
	2505.9000	Other	15	15	15	15
25.06		Quartz (other than natural sands) quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slab of a rectangular (including square) shape				
	2506.1000	Quartz	15	15	15	15
		Quartzite				
	2506.2100	Crude or roughly trimmed	15	15	15	15
	2506.2900	Other	15	15	15	15

25.07	2507.0000	KAolinand other Kaolinic clays, whether or not calcined	15	15	15	15
25.08	2508.1100	Crude	5	5	10	10
	2508.1900	Processed	15	15	20	20
	2508.2000	Decolouring earths and fuller's earth	15	15	15	15
	2508.3000	Fire clay	15	15	15	15
	2508.4000	Other clays	15	15	15	15
	2508.5000	Andalusite, kyanite and sillimanite	15	15	15	15
	2508.6000	Mullite	15	15	15	15
	2508.7000	Chamotte or dinas earths	15	15	15	15
25.09	2509.0000	Chalk	15	15	15	15
25.10		Natural calcium phosphates, natural aluminum calcium phosphates and phosphates and phosphatic chalk				
	2510.1000	Ungrounded	15	15	15	15
	2510.2000	Grounded	15	15	20	20
25.11		Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calciumed, other than barium oxide of heading No. 28.16. (Barites):				
	2511.1100	Crude	10	10	15	15
	2511.1900	Processed	20	20	25	25
	2511.2000	Natural barium carbonate (witherite)	15	15	15	15
25.12	2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	15	15	15	15
25.13		Pumice stone; emery; natural corundrum, natural garnet and other natural abraisives, whether or not heat treated. Pumice stone:				
	2513.1100	Crude or irregular pieces, including crushed pumice (bimskies)	15	15	15	15
	2513.1900	Other	15	15	15	15
	2513.2000	Emery, natural corundum, natural garnet and other natural abrasives :	15	15	15	15

67.01	6701.0000	Skin and other parts of birds with their or down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes) .....	15	15	20	20
67.02		Artificial flowers, foliage and fruits and parts thereof, articles made of artificial flowers, Foliage or fruit.				
	6702.10000	Of Plastics	45	45	40	40
	6702.90000	Of other materials	45	45	40	40
67.03	6703.0000	Human hair, dresses, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials prepared for use in making wigs or the like.	45	45	40	40
67.04		Wigs false beards, eyebrows and eyelashes, switches or the like of human or animal hair or of textile materials articles of human hair not elsewhere specified or included.				
		Of synthetic textile material:				
	6704.1100	Complete wigs	45	45	40	40
	6704.1900	Other	45	45	40	40
	6704.2000	Of human hair	45	45	40	40
	6704.9000	Of other materials	45	45	40	40
68.01	6801.0000	Setts, curbstone and flagstones, of natural stones (except slate).	20	20	25	25
68.02		Worked monumental and building stone (except slate) and articles thereof, other goods of heading No. 68.01; mosaic cubes and other like, of natural stone (including slate), whether or not on a backing; artificial colored granules, chipping and powder, of natural stone (including slate).				
	6802.1000	Tiles, cubes and similar articles whether or not rect angular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificial colored granules, chippings and powder. Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface.	30	30	35	35
	6802.2100	Marble, travertine and alabaster	30	30	35	35
	6802.2200	Other calcareous stone	30	30	35	35
	6802.2300	Granite	30	30	35	35
	6802.2900	Other stone	30	30	35	35

		Other :				
	6802.9100	Marble, travertine and alabaster	30	30	35	35
	6802.9200	Other calcareous stone	30	30	35	35
	6802.9300	Granite	30	30	35	35
	6802.9900	Other stone	30	30	35	35
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate	30	30	35	35
68.04		Millstones, gringstones, grindstones wheels and the like, without frameworks, for grinding, sharpening, polishing truing or cutting, hand sharpening or polishing stones and parts thereof, of natural stone, or artificial abrasives, or ceramics, with or without parts of other materials.				
	6804.1000	Millstones and grindstones for milling, grinding, and pulping.	30	30	35	35
		Other millstones, grindstones, grinding wheels and the like:				
	6804.2100	Of agglomerated synthetic or natural diamond.	30	30	35	35
	6804.2200	Of other agglomerated abrasives or of ceramics	30	30	35	35
	6804.2300	Of natural stones	30	30	35	35
	6804.3000	Hand sharpening or polishing stones	30	30	35	35
68.05		Natural or artificial abrasive powder or grain, on a base of textiles material of paper, of paperboard, or of other material, whether or not cut to sharp or sewn or otherwise made up.				
	6805.1000	On a base of woven textile fabric only	30	30	35	35
	6805.2000	On a base of paper and paper board only	30	30	35	35
	6802.3000	On a base of other materials	30	30	35	35
68.06		Slag wool, rock wool and other similar mineral wools; exfoliated vermiculite, expanded clays formed slag and similar expanded mineral materials, mixtures and articles of heat insulating or sound absorbing mineral materials other than those of heading No. 68.11 or 68.12 of chapter.				
	6806.1000	Slag wool, rock wool and similar mineral wools (including inter mixtures thereof), in bulk, sheets, or rolls.	30	30	35	35
	6806.2000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	30	30	35	35
	6806.9000	Other	30	30	35	35
68.07		Articles of asphalt or of similar material (for example petroleum bitumen or coal tar pitch)				
	6807.1000	In rolls	30	30	35	35
	6807.9000	Other	30	30	35	35
68.08	6808.0000	Panels, boards, tiles, blocks and similar articles of vegetable fiber, of straw, or of	30	30	35	35



		shavings, chips, particles, saw dusts or other wastes, of wood agglomerated with cement, plaster or other mineral binders.				
68.09		Articles of plaster or of compositions based plaster, boards, sheets, panels, tiles, and similar articles, not ornamented;				
	6809.1100	Faced or reinforced with paper or paperboard only	30	30	35	35
	6809.1900	Other	30	30	35	35
	6809.9000	Other articles	30	30	35	35
68.10		Articles of cement or concrete, of artificial stone, whether or reinforced. Tiles, flagstones, bricks, and similar articles:				
	6810.1100	Building blocks, and bricks	45	45	40	40
	6810.1900	Other	45	45	40	40
		Other articles				
	6810.9100	Prefabricated structure components for building or				
		civil engineering	45	45	40	40
	6810.9900	Other	45	45	40	40
68.11		Articles of asbestos –cement, of cellulose fiber-cement or the like.				
	6811.1000	Corrugated sheets	45	45	40	40
	6811.2000	Other sheets panels, tiles, and similar articles.	45	45	40	40
	6811.3000	Tubes, pipes, and tube or pipe fittings	45	45	40	40
	6811.9000	Other articles	45	45	40	40
68.12		Fabricated asbestos fiber; mixtures with a base of asbestos or with a basis of asbestos and magnesium carbonate, articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets, whether or not reinforced, other than goods of heading No.68.11 or 68.13.				
	6812.1000	Fabricated asbestos fire mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	25	25	30	30
	6812.2000	Yarn and thread	25	25	30	30
	6812.3000	Cords and string, whether or not plaited	25	25	30	30
	6812.4000	Woven or knitted fabric	25	25	30	30
	6812.5000	Clothing clothing accessories, footwear and headgear	25	25	30	30
	6812.6000	Paper, millboard and felt	25	25	30	30
	6812.7000	Compressed asbestos fiber jointing, in sheets and rolls	25	25	30	30
	6812.9000	Other	25	25	30	30
68.13		Friction materials and articles thereof, (for example sheets, rolls, stripes, segments, discs, washers, pads,) not mounted for brakes, for clutches or the like, with a basis of asbestos or other				

		minerals substances or of cellulose, whether or not combined with textiles and other materials.				
	6813.1000	Brakes linings and pads	25	25	30	30
	6813.9000	Other	25	25	30	30
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.				
	6814.1000	Plates, sheets, strips of agglomerated or reconstituted mica, whether or not on a support	25	25	30	30
	6814.9000	Other	25	25	30	30
68.15		Articles of stones or of other minerals substances (including carbon fiber, articles of carbon fiber and articles of peat),not elsewhere specified or included.				
	6815.1000	Non- electrical articles of graphite or other carbon.	40	40	40	40
	6815.2000	Articles of peat	40	40	40	40
		Other Articles:				
	6815.9100	Containing magnetite, dolomite or chromites	40	40	40	40
	6815.9900	Other	40	40	40	40
86.04	8604.0000	Railway or tramway maintenance or service vehicles whether or not self-propelled (for example, works hops, cranes ballast trampers, track liners, testing coaches and track inspection vehicles)	5	5	10	10
86.05	8605.0000	Railway or tramway passenger coaches, not self- propelled, luggage	5	5	10	10

		vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading no. 86.04.				
86.06		Railway or tramway goods vans and wagons, not self-propelled.				
	8606.1000	Tanks wagons and the like	5	5	10	10
	8606.2000	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.1000	5	5	10	10
	8606.3000	Self-discharging vans and wagons, other than those of sub-heading No.8606.10 or 8606.2000	5	5	10	10
		Other:				
	8606.9100	Covered and closed	5	5	10	10
	8606.9200	Open, with non removable sides of a height exceeding 60cm	5	5	10	10
	8606.9900	other	5	5	10	10
86.07		Parts of railway tramway locomotives or rolling-stock. Bogies, bissell-bogies, axles and wheels, and parts thereof:				
	8607.1100	Driving bogies and bissell-bogies	5	5	10	10
	8607.1200	Other bogies bissell bogies	5	5	10	10
	8607.1900	Other, including parts,	5	5	10	10
		Brakes and parts thereof :				
	8607.2100	Air brakes and parts thereof	5	5	10	10
	8607.2900	Other	5	5	10	10
	8607.3000	Hooks and coupling devices buffers parts thereof	5	5	10	10
		Other:				
	8607.9100	Of Locomotives	5	5	10	10
86.08	8608.0000	Railway or tramway track fixtures and fittings; mechanical(including electro-mechanical )signaling, safety and traffic control equipments for railways, tramways, roads, inland waterways, parking facilities, ports installations or airfields; parts of the foregoing	5	5	10	10
86.09	8609.0000	Containers(including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	5	5	10	10
87.01		Tractors (other than tractors of heading No. 87.09				
	8701.1000	Pedestrian controlled tractors	5	5	10	10
	8701.2000	Road tractors for semi-trailers	5	5	10	10
	8701.3000	Track-laying tractors	5	5	10	10
	8701.9000	Other	5	5	10	10
87.02		Motor vehicles for the transport of ten or more persons including the driver. With compression-ignition internal combustion piston engine (diesel or semi-diesel):				

	8702.1100	CKD (Completely knocked down)imported by established motor vehicles assemblers and manufacturers				
	8702.9900	Other				
87.05		Special purpose motor vehicles, other than those principally designed for the transport of person or goods(for example breakdown lorries, crane lorries fire fighting vehicles ; concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).				
	8705.1000	Crane lorries	5	5	10	10
	8705.2000	Mobile drillings derricks	5	5	10	10
	8705.3000	Fire fighting vehicles	5	5	10	10
	8705.4000	Concrete mixer lorries	5	5	10	10
	8705.9000	Other	5	5	10	10
87.06	8706.0000	Classics fitted with engine for the motor vehicles of the heading Nos.87.01to87.05				
87.07		Bodies(including cabs) for the motor vehicles of heading Nos. 87.01 to87.05	25	25	30	30
	8707.1000	For the vehicles of heading no.87.03	25	25	30	30
	8707.9000	Other				
87.08		Parts and accessories of the motor vehicles of headings No.87.01to 87.05				
	8707.1000	Bumpers and parts thereof	15	15	20	20
		Other parts and accessories of bodies (including cabs)				
	8708.2100	Safety seat belts	20	20	25	25
	8708.2900	Other	15	15	20	20
		Brakes and servo- brake and parts thereof				
	8708.3100	Mounted brakes linings	15	15	20	20
	8708.3900	Other	15	15	20	20
	8708.4000	Gears boxes	15	15	20	20
	8708.5000	Drive axles with differential, whether or not provided with other transmission components	15	15	20	20
	8708.6000	Non-driving axles parts thereof	15	15	20	20
	8708.7000	Roads wheels and parts and accessories thereof	15	15	20	20
	8708.8000	Suspension shock-absorbers	15	15	20	20
		Other parts and accessories:				
	8708.9100	Radiators	20	20	25	25
	8708.9200	Silencers and exhaust pipes	20	20	25	25
	8708.9300	Clutches and parts thereof20	20	20	25	25
	8708.9400	Steering wheels, steering columns, steering boxes	15	15	20	20

	8708.9900	Other, and parts and accessories for motor vehicles of heading Nos. 87.01. 87.02 87.04 and 87.05	15	15	20	20
87.09		Work trucks, self propelled, not fitted with lifting or handling equipment, of the type used in factories warehousing, docks areas or airport for short distance transport of goods, tractors of the type used on railway station platforms; parts of the foregoing vehicles:				
		Vehicles:				
	8709.1100	Electrical:	5	5	10	10
	8709.1900	Other	5	5	10	10
	8709.9000	Parts	5	5	10	10
87.10	8710.0000	Tanks and other armored fighting, motorized, vehicles, whether or not fitted with weapons and parts of such vehicles	5	5	10	10
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
	8711.1000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50	25	25	25	25
	8711.2000	With reciprocating internal combustion piston engine of a cylinder exceeding 50cc not exceeding 250cc	30	30	30	30
	8711.3000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 55cc	35	35	35	35
	8711.4000	With reciprocating internal combustion engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	40	40	40	40
	8711.5000	With reciprocating internal combustion piston engine of a cylinder exceeding 800cc	40	40	40	40
	8711.9000	Other	40	40	40	40
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorized	25	25	25	25
87.13		Invalid carriages whether or not motorized or otherwise mechanically propelled.				
	8713.1000	Not mechanically propelled	5	5	10	10
	8713.9000	Other	5	5	10	10
87.14		Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.				
		Of motorcycles (including mopeds)				
	8714.1100	Saddles	25	25	30	30
	8714.1900	Other including CKD Components	5	5	10	10
	8714.2000	Of invalid carriages	5	5	10	10
		Other:				
	8714.9100	Frames and forks and parts thereof	25	25	30	30
	8714.9200	Wheels, rims, and spokes	25	25	30	30
	8714.9300	Hubs other than coaster braking hubs and hub brakes, and free wheel	10	10	15	15

		sprockets -wheels				
	8714.9400	Brakes, including braking hubs and hubs brakes, and parts thereof	10	10	15	15
	8714.9500	Saddles	25	25	30	30
	8714.9600	Pedals and cranks, gear, and parts thereof	25	25	30	30
	8714.9900	Other, including CDK, components	5	5	10	10
87.15	8715.0000	Baby carriage and parts thereof	30	30	25	25
87.16		Trailers and semi trailers; other vehicles not mechanically propelled; parts thereof				
	8716.1000	Trailers and semi trailers of the caravan type for housing and camping	15	15	20	20
	8716.2000	Self- loading, or self- unloading trailers and semi trailers for agricultural purposes	15	15	20	20
		Other trailers and semi trailers for the transport of goods:				
	8716.3100	Tankers trailer and semi trailers	15	15	20	20
	8716.3900	Other	15	15	20	20
	8716.4000	Other trailers, and semi trailers	15	15	20	20
	8716.8000	Other vehicles	15	15	20	20
	8716.9000	Parts	15	15	20	20
88.01		Balloon and dirigibles; gliders, hang gliders and other non-powered aircraft.				
	8801.1000	Gliders and hand gliders	60	60	55	55
	801.1900	Other	60	60	55	55
88.02		Other aircrafts (for example helicopters, aero planes);spacecraft,(including satellites)and other suborbital spacecraft launch vehicles. Helicopter:				
	8802.1100	Of an unladen weight not exceeding 2,000kg	5	5	10	10
	8802.1200	Of an unladen weight exceeding 2,000kg	5	5	10	10
	8802.2000	Aero planes and other aircraft, of an unladen weight not exceeding 2,000kg				
	8802.3000	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kgbut not exceeding 15,000kg	5	5	10	10
	8802.4000	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg	5	5	10	10
	8802.5000	Spacecraft (including satellites) and suborbital spacecraft launch vehicles	5	5	10	10
88.03		Parts of goods of heading No.88.01 or 88.02				
	8803.1000	Propellers and rotors and parts thereof				
	8803.2000	Under carriages and parts thereof	5	5	10	10
	8803.3000	Other parts of airplanes and helicopter	5	5	10	10
	8803.9000	Other	5	5	10	10
88.04	8804.0000	Parachutes (including dirigible parachutes, para gliders) and rotochutes; parts thereof and accessories thereto	5	5	10	10
88.05		Aircraft launching gear; deck -arrestor				

		or similar gaer; ground flying trainers; parts of the foregoing articles.				
	8805.1000	Aircrafts launching gear and parts thereof, deck arrestor or similar gear parts thereof;	10	10	15	15
	805.2000	Ground flying trainers and parts thereof	10	10	15	15

**MINERAL PRODUCTS**  
**SALTS; SULPHUR; EARTHS; AND STONES;**  
**PLASTERING MATERIALS LIME AND CEMENT**

**Notes**

1. Except where their context or No. 4 to this chapter otherwise requires, the heading of this chapter cover only the products which are in the crude state or which as been washed ( even with chemicals substances eliminating the impurities without changing the structure of the product) crushed, grounded, powdered, levigated, sifted, screened, concentrated, by floating, magnetic separation or other mechanical, or physical processes (except crystallization),but not product which as been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti dusting agent, provided that such adding does not render the product particularly suitable for specific use rather than for general use.

	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution and containing added anti caking or free flowing agents ; sea water.				
2501.1000	Crude Salt	5	5	10	10
2501.9000	Processed salt	15	15	20	20
2502.0000	Unroasted iron pyrites	5	5	10	10
2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10	10	15	15
	Natural graphites				
2504.1000	In powder or in flakes	10	10	15	15
2504.9000	Other	10	10	15	15
	Natural salts of kinds, whether colored or not, other than metal bearing, sands of chapter 26.				
2505.1000	Silica sands and quartz sands	15	15	15	15
2505.9000	Other	15	15	15	15
	Quartz(other than natural sands),quartzite, whether or not roughly trimmed or merely cut, by sawing or other otherwise into blocks or slabs of a rectangular(including square) shape.				
2506.1000	Quartz	15	15	15	15
2506.2100	Crude or roughly trimmed	15	15	15	15
2506.2900	Other	15	15	15	15
2507.0000	Kaolin and other kaolinic clays whether or	15	15	15	15

		not calcined				
		Other clays not including expanded clays of heading No.68.06 talc, kyanite and sillimanite, whether or not calcined; mullite, chamotte, or dinas earths.				
2508.1100		Crude	5	5	5	5
2508.1900		Processed	15	15	20	20
		Pharmaceutical goods specified Note 4. to this chapter				
3006.1000		Sterile surgical catgut, similar suture, materials and sterile tissue adhesives for surgical wound closure; sterile laminaria, and tents; sterile absorbable surgical or dental haemostatics	10	10	15	15
3006.2000		Blood grouping reagents	10	10	15	15
3006.3000		Opacifying preparation for X-ray examinations, diagnostic reagents designed to be administered to the patients	10	10	15	15
3006.4000		Dental cements and dental fillings, bone reconstruction cements	10	10	15	15
3006.5000		First aid box and kits	20	20	20	20
3006.6000		Chemical contraceptives preparations based on hormones or spermicides	20	20	20	20
31.01	3101.0000	Animal or vegetable fertilizers whether or not mixed together or chemically treated, fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	5	5	10	10
31.02	3102.1000	Urea whether or not in aqueous solution	5	5	10	10
		Ammonium sulphate, double salt mixtures ammonium sulphate and ammonium nitrate				
	3102.2100	Ammonium sulphate	5	5	10	10
	3102.2900	Other	5	5	10	10
	3102.3000	Ammonium nitrate, whether or not in aqueous solution	5	5	10	10
	3102.4300	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizers substances	5	5	10	10
	3102.5000	Sodium nitrate	5	5	10	10
	3102.6000	Double salts and mixtures nitrate ammonium nitrate	5	5	10	10
	3102.7000	Calcium cyanamide	5	5	10	10
	3102.8000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5	5	10	10
	3102.9000	Other, including mixtures not specified in the foregoing sub-headings	5	5	10	10
31.03		Minerals or chemical fertilizers phosphatic.				






### CHAPTER37

#### PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

In this chapter the word photographic relates to the process by which visible images are formed directly or indirectly by the action of light or other forms of radiation on photo sensitive surfaces.

37.01		Photographic plates and film in the flat sensitized unexposed of any materials other than paper board or textiles, instant print film in the flat sensitized, unexposed, whether or not in packs.				
	3701.1000	For X- ray	10	10	15	15
	3701.2000	Instant print film	10	10	15	15
	3701.3000	Other plates and films, with any side exceeding 255mm	20	20	25	25
	3701.9100	For color photography 20	20	20	25	25
37.02		Photographic in rolls, sensitized unexposed of any materials other than paper, paperboard in stant print films in rolls, sensitized unexposed				
	3702.1000	For x-ray	10	10	15	15
	3702.2000	Instant print film,	20	20	25	25
		Other film without perforations, of a width not exceeding 105mm				
	3702.4100	Of a width exceeding 610mm and of a length	20	20	25	25

		exceeding 200m, for color photography (polychrome)				
	3702.4200	Of a width exceeding 610mm and of a length exceeding 2000m other than for color photography	20	20	25	25
	3702.4300	Of a width exceeding 610mm, and of a length not exceeding 200m	20	20	25	25
	3702.4400	Of a width exceeding 105mm but not exceeding 610mm. Other color for photography.	20	20	25	25
	3702.5100	Of a width not exceeding 16mm and of a length not exceeding 14m				
	3702.5200	Of a width not exceeding 16mm, and a length not exceeding 14m	20	20	25	25
	3702.5300	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for sides	20	20	25	25
	3702.5500	Of a width exceeding 16mm but not exceeding 30m	20	20	25	25
	3702.5600	Of a width exceeding 35mm	20	20	25	25
	3702.9100	Of a width not exceeding 16mm and of length not exceeding 14mm	20	20	25	25
	3702.9200	Of a width not exceeding 16mm and of a length exceeding 14m	20	20	25	25
	3702.9300	Of a width not exceeding 14mm but not exceeding 35mm and of length not exceeding 30m	20	20	25	25
	3702.9400	Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30mm	20	20	25	25
	3702.9500	Of a width exceeding 35mm	20	20	25	25
37.03		Photographic paper, paper board textiles, sensitized unexposed.				
	3703.1000	In rolls a width exceeding 610mm	10	10	15	15
	3703.2000	Other, for color photography (polychrome)	10	10	15	15
	3703.9000	Other	10	10	15	15
37.04	3704.0000	Photographic plates, film paper, paperboard, and textiles, exposed but not developed	10	10	15	15
37.05		Photographic plates and films exposed and developed other than cinematographic film.				
	3705.1000	For offset reproduction	10	10	15	15
	3705.2000	Microfilms	10	10	15	15
	3705.9000	Other	10	10	15	15
37.06		Cinematographic film, exposed and developed whether or not incorporating sound track or consisting only of sound track				
	3706.1000	Of a width of 35mm or more	30	30	25	25
	3706.9000	Other	30	30	25	25
37.07		Chemical preparation for photographic uses other than varnishes, glues, adhesives, and similar preparation, unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.				
	3707.1000	Sensitizing emulsions	10	10	15	15
	3707.9000	Other	10	10	15	15

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

38.01		Artificial graphite, colloidal, or semi colloidal graphite, preparation based on graphite or other carbon in the form, of paste, blocks, plates or other semi- manufactures.				
	3801.1000	Artificial graphite	10	10	15	15
	3801.2000	Colloidal graphite, semi- colloidal graphite	10	10	15	15
	3801.8000	Carbon aqueous paste for electrodes and similar paste for furnace linings	10	10	15	15
	3801.9000	Other	10	10	15	15

CHAPTER 50  
SILK

51.01	5001.0000	Silk-worm cocoons suitable for reeling	10	10	15	15
50.02	5002.0000	Raw waste (not thrown)	10	10	15	15
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).				
	5003.1000	Not carded or combed	10	10	15	15
	5003.9000	Other	10	10	15	15
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste not up for retail sales	25	25	30	30
50.05	5005.0000	Yarn spun from silk waste not put up retail sale	25	25	30	30
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale, silk worn out. silk worn gut	25	25	30	30
50.07	5007.1000	Fabrics of oil silk	45	45	45	45
	5007.2000	Other fabrics, containing 85 percent or more by weight of silk or of waste other than noil silk	45	45	45	45
	5007.9000	Other fabrics	45	45	45	45

CHAPTER 51  
WOOL, FINE OR COARSE ANIMAL HAIR,  
HORSEHAIR YARN AND WOVEN FABRIC

51.01		Wool not carded or combed. Greasy, including fleece washed wool.				
	5101.1100	Shorn wool	10	10	15	15
	5101.1900	Other	10	10	15	15
		Degreased not carbonized				
	5101.2100	Shorn wool	10	10	15	15
	5101.2900	Other	10	10	15	15
	5101.3000	Carbonized	10	10	15	15
51.02		Fined and coarse animal hair not carded combed.				
	5102.1000	Fine animal hair	10	10	15	15
	5102.2000	Coarse animal hair	10	10	15	15
51.03		Waste of wool of fine or coarse animal hair,				

		including yarn waste but excluding garneted stock.				
	5103.1000	Noils of wool or fine animal hair	10	10	15	15
	5103.2000	Other waste of wool of fine animal hair	10	10	15	15
	5103.3000	Waste of coarse animal hair	10	10	15	15
51.04	5104.0000	Garneted stock of wool or of fine or coarse animal hair	10	10	15	15
51.05		Wool and fine or coarse animal hair, carded or combed wool in fragments.				
	5105.1000	Carded wool	10	10	15	15
		Wool top and other combed wool.				
	5105.2100	Combined wool in fragments	10	10	15	15
	5105.2900	Other	10	10	15	15
	5105.3000	Fined animal carded or combed	10	10	15	15
	5105.4000	Coarse animal hair carded or combed.	10	10	15	15
51.06		Yarn of carded wool, not put for retail sale.				
	5106.1000	Containing 85 percent or more by weight of wool	25	25	30	30
	5106.2000	Containing less than 85 percent by weight of wool	25	25	30	30
51.07		Yarn of combed wool, not put up for retail sale				
	5107.1000	Containing 85 percent or more by weight of wool	25	25	30	30
	5107.2000	Containing less than 85 percent by weight wool	25	25	30	30
51.08		Yarn of fine animal hair (carded or combed) not put up for retail sale.				
	5108.1000	Carded	25	25	30	30
	5108.2000	Combed	25	25	30	30
51.09		Yarn of wool or fine animal hair, put up for retail sale.				
	5109.1000	Containing 85% or more by weight of wool or of fine animal hair	25	25	30	30
	5109.9000	Other	25	25	30	30
51.10	5110.0000	Yarn of coarse animal hair or horse hair yarn whether or put for retail sale	25	25	30	30
51.11		Woven fabrics of carded wool or of carded fine animal hair. Containing 85% or more by weight of wool or of fine animal hair.				
	5111.1100	Of a weight not exceeding 3000g/m2	45	45	45	45
	5111.1900	Other	45	45	45	45
	5111.2000	Other mixed, mainly or solely with man made filaments	45	45	45	45
	5111.3000	Other mixed mainly or solely with man made staple fibers	45	45	45	45
	5111.9000	Other	45	45	45	45
51.12		Woven fabrics of combed wool or of combed fine animal hair. Containing 85% or more by weight of wool or of fine animal hair				
	5112.1100	Of a weight not exceeding 200g/m	45	45	45	45
	5112.1900	Other	45	45	45	45
	5112.2000	Other mixed mainly solely with man made filaments	45	45	45	45
	5112.3000	Other mixed mainly or solely with made staple fibers	45	45	45	45
	5112.9000	Other	45	45	45	45
	5113.0000	Woven fabrics of coarse animal hair or of horse hair	45	45	45	45

CHAPTER 52

1. for the purpose of headings Nos. 5209.42 and 5211.42, the expression ("denim" means fabrics of yarns of different colours of 3-thread twill, including broken twill, warp faced yarns of which are one and the same colour and the weft yarn of which are unbleached, bleached, dyed grey or colored a lighter shade of the colour of the warp yarns.

52.01	5201.0000	Cotton not carded or combed....	25	25	30	30
52.02		Cotton waste (including yarn waste and garneted stock).				
	5202.1000	Yarn waste (including thread)	25	25	30	30
	5202.9100	Garnetted stock	25	25	30	30
	5202.9900	Other	25	25	30	30
52.03	5203.0000	Cotton carded or combed	25	25	30	30
52.04		Cotton sewing thread, whether or not put up for retail sale	25	25	40	40
	5204.1100	Containing 85% or more by weight of cotton	35	35	40	40
	5204.2000	Put up for retail sale	35	35	40	40
52.05		Cotton yarn (other than sewing thread) containing 85% or more by weight of cotton	25	25	40	40
	5205.1100	Measuring 714.29 decitex or more (not exceeding 14 metric number	25	25	40	40
	5205.1200	Measuring less than 714.29 decitex but not less than 232.56 decitex ( exceeding 14 metric number not exceeding 43 metric number	25	25	40	40
	5205.1300	Measuring less than 232.56 decitex but not exceeding 43 metric number not exceeding 52 metric number	25	25	40	40
	5205.1400	Measuring less than 192.31 decitex but not less than 125 decitex ( exceeding 52 metric number but not exceeding 80 metric number	25	25	40	40
	5205.1500	Measuring less than 125 decitex (exceeding 80 metric number	25	25	40	40
	5205.2100	Measuring 714.29 decitex or more (not exceeding 14 metric number.	35	35	40	40
	5205.2200	Measuring less than 714.29 decitex but less than 232.56 decitex exceeding 14 metric number but not exceeding 43 metric number	35	35	40	40
	5205.2300	Measuring less than 232.56 decitex but less than 192.31 decitex exceeding 52 metric number	35	35	40	40
	5205.2400	Measuring less than 192.31 decitex but not less than 125 decitex exceeding 52 metric number but not exceeding 80 metric number	35	35	40	40
	5205.2600	Measuring less than 125 decitex but not less than 83.33 decitex exceeding 94 metric number but not exceeding 120 metric number	35	35	40	40

	5205.2600	Measuring less than 125 decitex but not less than 83.33 decitex exceeding 94 metric number but not exceeding 120 metric number	35	35	40	40
	5205.2700	Measuring less than 106.38decitex but not less than 83.33 decitex exceeding 94 metric number but not exceeding 120 metric number	35	35	40	40
	5205.2800	Measuring less than 83.33decitex exceeding 120 metric number .Multiple folded or cable yarn or uncombed fibres	35	35	40	40
	5205.3100	Measuring per single yarn 714.29 decitex or more not exceeding 14 metric number per single yarn				
	5205.3200	Measuring per s single yarn less than 232.56 decitex exceeding 14 metric number per single yarn	35	35	40	40
	5205.3300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex exceeding 43 metric number but not exceeding 52 metric number per single yarn	35	35	40	40
	5205.3400	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex exceeding52 metric number but not exceeding 80 metric number per single yarn	35	35	40	40
	5205.3500	Measuring per single yarn less than 125 but exceeding 80 metric number per single yarn .Multiple folded or cable yarn, of combed fiber	35	35	40	40
	5205.4100	Measuring per single yarn 714.26 decitex or more not exceeding14 metric per single yarn.	35	35	40	40
	5205.4200	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex exceeding 14 metric number but not exceeding 52 metric number per single yarn	35	35	40	40
	5205.4300	Measuring per single yarn less than 232.56 decitex but not less than 192.31decitex exceeding 43 metric number but not exceeding 52 metric number per single yarn	35	35	40	40
	5205.4400	Measuring per single yarn less than 192.31decitex but not less than 125decitex exceeding 52 metric number but not exceeding 80 metric number per single yarn	35	35	40	40
	5205.4600	Measuring per single yarn less than 125 decitex but not less than 106.38decitex exceeding 80 metric number but not exceeding 94 metric number per single yarn	35	35	40	40
52.07		Cotton yarn other than sewing put up retail sale.				
	5207.9000	Containing 85% or more by weight of cotton	35	35	40	40
52.08		Woven fabric of cotton, containing 85% or more than 200g/m2				
	5208.1100	Plain weave weighting not more than	55	55	55	55

		100g/m2				
	5208.1200	Plain weave weighting more than 100g/m2	55	55	55	55
	5208.1300	3 thread or 4 thread twill, including cross will	55	55	55	55
	5208.1900	Other fabrics	55	55	55	55
	5208.2100	Plain weave weighting not more than 100g/m2	55	55	55	55
	5208.2200	Plain weave, weighting more than 100g/m2	55	55	55	55
	5208.2300	3 thread or 4 thread twill including cross twill	55	55	55	55
	5208.2900	Other fabrics	55	55	55	55
	5208.3100	Plain weave weighting not more than 100g/m2	55	55	55	55
	5208.3200	Plain weave weighting more than 100g/m2	55	55	55	55
	5208.3300	3 thread 4 thread, including cross twill	55	55	55	55
	5208.3900	Other Fabrics	55	55	55	55
	5209.4100	Plain weave weighing not more than 100g/m2	55	55	55	55
	5208.4200	Plain weave weighing more than 100g/m2	55	55	55	55
	5208.4300	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5208.4900	Other fabrics	55	55	55	55
	5208.5100	Plain weave weighting not more than 100g/m2	55	55	55	55
	5208.5200	Plain weave weighting more than 100g/m2	55	55	55	55
	5208.5300	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5208.5900	Other fabrics	55	55	55	55
52.09		Woven fabrics of cotton, containing 85 % or more by weigh of cotton than 200g/m2				
	5209.1100	Plain weave	55	55	55	55
	5209.1200	3 thread or 4 thread twill including cross twill	55	55	55	55
	5209.1900	Other fabrics	55	55	55	55
	5209.2100	Plain weave	55	55	55	55
	5209.2200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.2900	Other fabrics	55	55	55	55
	5209.3100	Plain weave	55	55	55	55
	5209.3200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.3900	Other fabrics, of yarn of different colors	55	55	55	55
	5209.4100	Plain weave	55	55	55	55
	5209.4300	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.4900	Other fabrics	55	55	55	55
	5209.5100	Plain weave	55	55	55	55
	5209.5200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.5900	Other fabrics	55	55	55	55
52.10		Weave fabrics of cotton, containing less than 85% by weigh of cotton, mixed mainly or solely with man made fibers weighing not more than 200g/m2.				
	5210.1100	Plain weave	55	55	55	55
	5210.1200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.1900	Other fabrics	55	55	55	55
	5209.2100	Plain weave	55	55	55	55



	5209.2200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.2900	Other fabrics	55	55	55	55
	5209.3100	Plain weave	55	55	55	55
	5209.3200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.3900	Other fabrics	55	55	55	55
	5209.4100	Plain weave	55	55	55	55
	5209.4200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.4900	Other fabrics	55	55	55	55
	5209.5100	Plain weave				
	5209.5200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5209.5900	Other fabrics	55	55	55	55
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton mixed mainly or solely with man made fibre weighing more than 200g/m2.				
	5211.11000	Plain weave	55	55	55	55
	5211.1200	3 thread 4 thread twill, including cross twill	55	55	55	55
	5211.1900	Other fabrics	55	55	55	55
	5211.2100	Plain weave	55	55	55	55
	5211.2200	3 thread 4 thread twill, including cross twill	55	55	55	55
	5211.2900	Other fabrics	55	55	55	55
	5211.3100	3 thread 4 thread twill, including cross twill	55	55	55	55
	5211.3900	Other fabrics	55	55	55	55
	5211.4100	Plain weave	55	55	55	55
	5211.4300	Other fabrics of 3 thread or 4 thread twill, including cross twill	55	55	55	55
	5211.4900	Other fabrics	55	55	55	55
	5211.5100	Plain weave	55	55	55	55
	5211.5200	3 thread or 4 thread twill, including cross twill	55	55	55	55
	5211.5900	Other fabrics	55	55	55	55
52.12		Other woven fabrics of cotton weighing not more than 2000g/m2				
	5212.1100	unbleached	55	55	55	55
	5212.12000	Bleached	55	55	55	55
	5212.1400	Of yarns of decoration color	55	55	55	55
	5212.1500	Weighing more than 200g/m2	55	55	55	55
	5212.1600	Of yarns of different color	55	55	55	55

CHAPTER 53  
OTHER VEGETABLE TEXTILES FIBRE, PAPER YARN AND WOVEN FABRICS OF PAPER YARN.

53.01		Flax, raw or processed but not spun, flat tow, and waste (including yarn waste and garneted stocky)	10	10	15	15
	5301.1000	Flax, raw, or retted	10	10	15	15
	5301.2100	Broken scutched	10	10	15	15
	5301.3000	Flax tow and waste	10	10	15	15
53.02		True hemp, (cannabis sativa) raw or processed but not spun, tow and waste of true hemp including yarn waste and garneted stock				

	5302.1000	True hemp, raw or retted				
53.03		Jute and other textile bast fibre excluding lax, true hemp and ramic, raw and processed but not spun tow and waste of these fibre including yarn waste and garnetted stock.				
	5303.1000	Jute and other textiles fibre raw or retted	10	10	15	15
53.04		Sisal and other textiles fibre of the genius Agave raw of processed but not spun, tow and waste and garnetted stock				
	5304.1000	Sisal and other textiles of the genus Agave, raw	10	10	15	15
53.05		Coconut abaca (manila hemp or Musa textiles nee)ramic and other textiles fibre not elsewhere specified or included,raw or processed but not spun,tow, noils and waste of these fibre including yarn waste and garneted stock				

CHARPTER 57

CARPETS AND OTHER TEXTILES FLOOR COVERINGS

57.01		Carpet and other textiles floor coverings , knotted, whether or not made up.				
	5701.1000	Of wools of fine animal hair	50	50	45	45
	5701.9000	Of other textiles material	5	50	50	45
57.02		Carpet and other textiles floor covering woven not turfed or flocked, whether of not made up including, kellen, Shucmacks, karamanie and similar hand woven rugs.				
	5702.1000	Kellen, Schumacks.				
	5702.2000	Floor covering of coconut fibre	50	50	45	45
	5702.3100	Of wool and fine animal hair	50	50	45	45
	5702.3200	Of man made textiles material	50	50	45	45
	5702.3900	Of other textiles materials	50	50	45	45



87.05		Special purpose motor vehicles other than those principally designed for the transport of persons or goods for example breaking down lorries crane lorries, fire fighter vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobiles workshop, mobile radiological units.				
	8705.1000	Crane lorries	5	5	10	10
	8705.2000	Mobile drilling derricks	5	5	10	10
	8705.3000	Fire fighting vehicles	5	5	10	10
	8705.4000	Concrete mixing lorries	5	5	10	10
87.06	8706.0000	Chassis fitted with the engine for the motor vehicles of headings nos.87.01 to87.05	25	25	30	30
87.07		Bodies including cabs for the motor vehicles of heading nos. 87.01to 87.03	25	25	30	30
	8707.1000	For the vehicles of heading no.87.03	25	25	30	30
87.08		Part and accessories of the motor vehicles of heading nos.87.01 to 87.05				
	8708.1000	Bumpers and parts thereof	15	15	20	20
		Other parts and accessories of bodies including cabs.				
	8708.2100	Safety seat belts	20	20	25	25
	8708.3100	Mounted brake linings	15	15	20	20
	8708.3900	Other	15	15	20	20
	8708.4000	Gear boxes	15	15	20	20
	8708.5000	Drive axle with differential, whether or not provided with other transmission components	15	15	20	20
	8708.6000	Non- driving axle and parts thereof	15	15	20	20
	8708.7000	Road wheels and parts accessories thereof	15	15	20	20
	8708.8000	Suspension shock absorbers	15	15	20	20
	8708.9200	Silencers and exhaust pipes	20	20	25	25
	8708.9300	Clutches and parts thereof	20	20	25	25
	8708.9400	Steering wheels, steering column and steering boxes	15	15	20	20
	8708.9900	Other, and all parts and accessories for motor vehicles of heading nos.87.01,87.02 and 87.05	15	15	20	20
87.09		Works truck, self propelled, not with fitted, lifting or handling equipments, of the type used in factories, warehouse, dock areas, or airports for short distance transport of goods, tractors of the type used on railway station platform, parts of the foregoing vehicles				
	8709.1100	Electrical	5	5	10	10
	8709.1900	Other	5	5	10	10
	8709.9000	Parts	5	5	10	10
87.10	8710.0000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted and parts of such vehicles	5	5	10	10
87.11		Motorcycles including mopeds and cycles fitted with an auxillary motor, with or without side cars.				

	8711.1100	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50ccv	25	25	25	25
	8711.2000	With reciprocating internal combustion, piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc	30	30	30	30
		With reciprocating internal combustion, piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc	30	30	30	30
	8711.3000	With reciprocating internal combustion piston engine of a cylinder exceeding 250cc but not exceeding 500cc	30	30	30	30
	8711.4000	With reciprocating internal combustion piston engine of a cylinder exceeding 500cc but not exceeding 800cc	35	35	35	35
	8711.5000	With reciprocating internal combustion piston engine of a cylinder exceeding 800cc	40	40	40	40
	8711.9000	Other	40	40	40	40
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorized	25	25	25	25
87.13		Invalid carriages whether or not motorized or otherwise mechanically propelled.				
	8713.1000	Not mechanically propelled	5	5	5	5
	8713.9000	Other	5	5	5	5
87.14		Parts accessories of vehicles of headings nos. 87.11 to 87.13. Of motorcycles including mopeds.				
	8714.1100	Saddles	25	25	30	30
	8714.1900	Other including CDK components	5	5	10	10
	8714.2000	Of invalid carriages	5	5	10	10
	8714.9100	Frames, forks and parts thereof	25	25	30	30
	8714.9200	Wheels rims and spokes	25	25	30	30
	8714.9300	Hubs, other than coaster braking hubs and hubs brake, and free- wheel sprocket wheels	10	10	15	15
	8714.9400	Brakes, including coaster braking hubs and hubs brakes and parts thereof	10	10	15	15
	8714.9500	Saddles	25	25	30	30
	8714.9600	Pedals and cranks - gear and parts thereof	25	25	30	30
	8714.9700	Other including CDCK components	5	5	10	10
87.15	8715.0000	Baby carriages and parts thereof	30	30	25	25
87.16		Trailers, semi- trailers other vehicles not mechanically propelled, parts thereof				
	8716.1000	Trailers ,semi-trailers of the caravan type,for housing and camping	15	15	20	20
	8716.2000	Self loading, or self unloading trailers and semi trailers and semi trailers for agriculture purposes	15	15	20	20
	8716.3000	Tanker trailers and tanker semi trailers	15	15	20	20
	8716.3900	Other	15	15	20	20
	8716.4000	Other trailers and semi trailers	15	15	20	20
	8716.8000	Other	15	15	20	20
	8716.9000	Parts	15	15	20	20

CHAPTERS 88  
AIRCRAFTS, SPACE CRAFTS AND PARTS THEREOF

88.01		Balloon and dirigibles, gliders, hang gliders and other non-powered aircrafts.				
	8801.1000	Gliders and hand gliders	60	60	55	55
	88019000	Other	60	60	55	55
88.02		Other aircraft for example helicopters, aero planes, spacecrafts including, satellites and suborbital space-craft launch vehicles				
	8802.1100	Of unladen weight not exceeding 2,000kg	5	5	10	10
	8802.1200	Of unladen weight exceeding 2,000kg	5	5	10	10
	8802.2000	Aero planes and other aircraft of an unladen weight not exceeding 2,000kg				
	8802.3000	Aero planes and other aircraft of an unladen weight exceeding 2,000kgbut not exceeding 15,000kg	5	5	10	10
	8802.4000	Aero planes and other aircraft of an unladen weight exceeding 15,000kg	5	5	10	10
	8802.5000	Spacecrafts including satellites and suborbital spacecraft launch vehicles	5	5	10	10
88.03		Parts of goods of heading no. 88.01 or 88.02.				
	8803.1000	Propellers rotors and parts thereof				
	8803.2000	Under carriages and parts thereof	5	5	10	10
	8803.3000	Other parts of aero planes or helicopter	5	5	10	10
88.04		Parachutes including dirigible parachutes, Para gliders and rotors chutes, parts thereof and accessories thereto	5	5	10	10
88.05		Aircraft launching gear, deck arrestors, or similar gear, ground flying trainers, parts of the foregoing articles.				
	8805.1000	Aircraft launching gears parts thereof, desk arrestor or similar gear and parts thereof	10	10	15	15
	8805.2000	Ground flying trainers and parts thereof.	10	10	15	15

**Source: Nigeria Customs Service**