

Chapter 99

Miscellaneous Classifications

Additional Notes:

1. The provisions of this chapter are not subject to the rule of relative specificity in general rule of interpretations. Any article which is described in any provision in this chapter is classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.
2. The articles referred to in heading 99.02 are to be classified in those headings only -
 - (a) Exclusively the import meant for Nigerian Security Minting and Printing Company
 - (b) Goods classifiable in heading will under normal circumstances fall under respective headings,

Heading	TSN	Commodity Description	SU	ID	VAT	IAT
9901		Items under Revised National List Annex II of the Fiscal Policy Measures				
		-The 2021 Fiscal Policy Measures				
	9901100001	--Pure-bred breeding animals	u	5	7.5	0
	9901100002	--Tallow	KG	5	7.5	0
	9901100003	--Other fats of bovine animals, sheep or goats, other than those of heading 15.03	KG	5	7.5	0
	9901100004	--Malted beverage powder in bulk of not less than 25 kg	KG	5	7.5	0
	9901100005	--Other	KG	5	7.5	0
	9901100006	--Salt for human consumption (bulk, ship-load)	KG	10	0	0
	9901100007	--Other lubricating oils meant to be mixed further	KG	5	7.5	0
	9901100008	--Waste oil containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	KG	5	7.5	0
	9901100009	--Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	KG	5	7.5	0
	9901100010	--Pigments and preparations based thereon	KG	5	7.5	0
	9901100011	--Prepared driers.	KG	5	7.5	0
	9901100012	--Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils	KG	5	7.5	0
	9901100013	--Mixtures of odoriferous substances of a kind used in perfumery industry	KG	5	7.5	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT
	9901100014	--Mixtures of odoriferous substances of a kind used in other industries	KG	5	7.5	0
	9901100015	--Containing petroleum oils or oils obtained from bituminous minerals: Other	KG	5	7.5	0
	9901100016	--Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	KG	5	7.5	0
	9901100017	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber: Other	KG	5	0	0
	9901100018	--Prepared glues and other prepared adhesives, not elsewhere specified or included; Other	KG	5	0	0
	9901100019	--Enzymes; prepared enzymes not elsewhere specified or included; Other	KG	0	7.5	0
	9901100020	--Other plates and film, with any side exceeding 255 mm	M2	5	7.5	0
	9901100021	--Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); Other	KG	5	7.5	0
	9901100022	--Activated carbon; activated natural mineral products; animal black, including spent animal black; Other	KG	5	7.5	0
	9901100023	--Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	KG	5	7.5	0
	9901100024	--Additives for lubricating oils: Containing petroleum oils or oils obtained from bituminous minerals	KG	5	7.5	0
	9901100025	--Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	KG	5	7.5	0
	9901100026	--Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	KG	5	7.5	0
	9901100027	--Industrial monocarboxylic fatty acids; acid oils from refining: Other	KG	5	7.5	0
	9901100028	--Sorbitol other than that of subheading 2905.44	KG	5	7.5	0
	9901100029	--Other	KG	5	7.5	0
	9901100030	--Amorphous PET Chips	KG	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT
	9901100031	--Artificial guts (sausage casings) of hardened protein or of cellulosic materials	KG	5	7.5	0
	9901100032	--Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls; Other	KG	5	0	0
	9901100033	--Of polycarbonates, alkyd resins, polyallyl esters or other polyester; of polycarbonates	KG	5	7.5	0
	9901100034	--Of poly (ethylene terephthalate)	KG	5	7.5	0
	9901100035	--Of other polyesters	KG	5	7.5	
	9901100036	--Of other plastics; of poly (vinyl butyral)	KG	5	7.5	0
	9901100037	--Of other plastics	KG	5	7.5	0
	9901100038	--Stoppers, lids and caps; other	KG	10	7.5	0
	9901100039	--Other articles of plastics and articles of other materials of headings 39.01 to 39.14; Other	KG	10	7.5	0
	9901100040	--Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber; Other	kg	5	7.5	0
	9901100041	-Of cellular rubber; Other	KG	5	7.5	0
	9901100042	--Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	KG	5	0	0
	9901100043	--Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres; printed	KG	5	7.5	0
	9901100044	--Other	KG	5	7.5	0
	9901100045	--In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering	KG	5	7.5	0
	9901100046	--Other	KG	5	7.5	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT
	9901100047	--Of a kind used for winding textile yarn	KG	5	7.5	0
	9901100048	--Filter paper and paperboard	KG	5	7.5	0
	9901100049	--Yarn of jute or of other textile bast fibres of heading 53.03; Multiple (folded) or cabled	KG	5	0	0
	9901100050	--Other yarn, single: Of cellulose acetate	KG	5	7.5	0
	9901100051	--Polypropylene fabrics, of the type used as carpet backing	KG	5	7.5	0
	9901100052	--Synthetic filament tow; Of polyesters	KG	5	7.5	0
	9901100053	--Acrylic or modacrylic	KG	5	7.5	0
	9901100054	--Synthetic staple fibres, not carded, combed or otherwise processed for spinning; Of polyesters	KG	5	7.5	0
	9901100055	--Acrylic or modacrylic	KG	5	7.5	0
	9901100056	--Synthetic staple fibres, carded, combed or otherwise processed for spinning; Of polyesters	KG	5	7.5	0
	9901100057	--Acrylic or modacrylic	KG	5	7.5	0
	9901100058	--Other	KG	5	7.5	0
	9901100059	--Single yarn	KG	5	7.5	0
	9901100060	--Weighing more than 150 g/m ²	KG	5	0	0
	9901100061	--Of polypropylene, of the type used as carpet backing	KG	5	7.5	0
	9901100062	--Sorted: Mutilated rags	KG	5	7.5	0
	9901100063	--Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	KG	5	7.5	0
	9901100064	--Ferrous products obtained by direct reduction of iron ore	KG	0	7.5	0
	9901100065	--Other	kg	0	7.5	0
	9901100066	--In coils, not further worked than hot-rolled, with patterns in relief	kg	0	7.5	0
	9901100067	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	0	7.5	0
	9901100068	--Of a thickness of less than 3 mm	kg	0	7.5	0
	9901100069	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	0	7.5	0
	9901100070	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	0	7.5	0
	9901100071	--Of a thickness of less than 3 mm	kg	0	7.5	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT
	9901100072	--Not in coils, not further worked than hot-rolled, with patterns in relief	kg	0	7.5	0
	9901100073	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	0	7.5	0
	9901100074	--Of a thickness of 3 mm or more but less than 4.75 mm	kg	0	7.5	0
	9901100075	--Of a thickness of less than 3 mm	kg	0	7.5	0
	9901100076	--Other	kg	0	7.5	0
	9901100077	--Plated or coated with zinc: Of a diameter not exceeding 5.5mm	kg	5	7.5	0
	9901100078	--Stranded wire, ropes and cables: Other galvanized steel cables for electricity	kg	5	7.5	0
	9901100079	--Threaded articles: Other screws and bolts, whether or not with their nuts or washers	kg	10	7.5	0
	9901100080	--Non-threaded articles: Rivets	kg	10	7.5	0
	9901100081	--Forged or stamped, but not further worked: Other	u	10	7.5	0
	9901100082	--Of refined copper: Other	kg	5	7.5	0
	9901100083	--Aluminium, not alloyed	kg	0	7.5	0
	9901100084	--Aluminium alloys	kg	0	7.5	0
	9901100085	--Aluminium waste and scrap.	kg	0	7.5	0
	9901100086	--Backed: Printed	kg	5	7.5	0
	9901100087	--Collapsible tubular containers	kg	5	7.5	0
	9901100088	--Zinc, not alloyed: Containing by weight 99.99 % or more of zinc	kg	0	7.5	0
	9901100089	--Fuses	u	10	7.5	0
	9901100090	--Automatic circuit breakers	u	10	7.5	0
	9901100091	--Lamp-holders	u	10	7.5	0
	9901100092	--Other apparatus	u	10	7.5	0
	9901100093	--Mechanically propelled vessels for the transport of goods by inland navigation; Of a gross tonnage more than 500 tonnes	u	0	7.5	0
	9901100094	--Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	u	0	0	0
	9901100095	--Greenhouse	u	0	0	0

Heading	TSN	Commodity Description	SU	ID	VAT	IAT
	9901100096	--Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	kg	5	7.5	0
	9901100097	--Modular Surgical Operating Theatre (MSOT)	u	5	0	0
9902		Inputs for production of Banknotes for Nigeria Security Printing and Minting (NSPMC)				
		-items meant for Nigeria Security Printing and Minting Company.				
	9902100001	--Polymer Substrate for NSPMC	KG	0	7.5	
	9902100002	--Varnishes for Banknotes for NSPMC	KG	0	7.5	
	9902100003	--Varnishes for NSPMC	KG	0	7.5	
	9902100004	--Stamping foil for NSPMC	KG	0	7.5	
	9902100005	--Black ink for NSPMC	KG	0	7.5	
	9902100006	--Offset inks for paper and polymer substrates for NSPMC	KG	0	7.5	
	9902100007	--Pigments in paste forms; clear intaglio for - polymer for NSPMC	KG	0	7.5	
	9902100008	--Other printing inks, for NSPMC	KG	0	7.5	
9903		Supplementary Measures				
		- Other Item under Supplementary Measures				
	9903100001	--Mayonnaise	KG	20	7.5	30
	9903100002	--Cooking appliances and plate warmers: Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	7.5	0
	9903100003	--Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	7.5	0
	9903100004	--Other ovens; cookers, cooking plates, boiling rings, grillers and roasters: Presented completely knocked down (CKD) or unassembled for the assembly industry	u	5	7.5	0

