

The list below will now attract zero payment of Import Duty and Value Added Tax upon Import into the Federation. The goods have been chosen from three categories of Balanced Diet, Health and Hygiene, Childcare and Education.

Tariff	Description	Tax Exempted
0201.10.00-0201.30.90 , 0202.10.00-0202.30.90	Beef	Import Duty & VAT
0203.11.00-0203.29.00, 0206.10.00-0206.90.00	Pork/Oxtail Fresh, Chilled or Frozen	Import Duty & VAT
0203.12.00	Fresh or Chilled Ham, Shoulders and Cut with bone	Import Duty & VAT
0203.22.00	Frozen Hams, Shoulders and Cuts with bone	Import Duty & VAT
0204.10.00-0204.50.00	Mutton/Lamp	Import Duty & VAT
0207.11.00-0207.13.00 & 0207.14.00-0207.14.90	Fresh or Frozen Chicken	Import Duty & VAT
0207.24.00-0207.27.90	Turkey	Import Duty & VAT
0210.11.00	Smoked, Salted in Brine or Hams, Shoulder and Cuts with Bone	Import Duty & VAT
0210.19.10	Pig Tails, Ears & Snout	Import Duty & VAT
0302.12.00, 0303.11.00, 0303.19.00, 0303.22.00, 0304.19.90.10, 0304.29.90.10, 0305.41.00	Salmon Fresh, Chilled or Frozen and Smoked	Import Duty & VAT
0305.42.00, 0305.49.10, 0305.59.20, 0305.61.00, 0305.62.00 and 0305.69.20	Herring, Alewives, Saithe, Pullock Haddock and Hake (Saltfish)	Import Duty & VAT
0305.59.10, 0305.69.10	Mackerel	Import Duty & VAT
0406.10.00-0406.90.00	Cheese	Import Duty & VAT
0713.10.00-0713.90.90, 0713.10.10-0713.90.90	Peas, Beans & other Legumes Dry, Fresh or Chilled	Import Duty & VAT
0806.10.00	Grapes	Import Duty & VAT
0808.10.00	Apples	Import Duty & VAT
0808.20.00	Pears	Import Duty & VAT
0810.50.00	Kiwi	Import Duty & VAT
1101.00.10, 1101.00.90	Wheat Flour	Import Duty & VAT
1103.11.00	Cereals of Wheat	Import Duty & VAT
1103.13.00	Corn Meal	Import Duty & VAT
1104.12.00	Oats	Import Duty & VAT
1507.90.00	Soya Bean Oil (Vegetable Oil)	Import Duty & VAT
1509.10.00,1509.90.00	Olive Oil	Import Duty & VAT
1511.90.10, 1511.90.90	Palm Oil	Import Duty & VAT
1512.19.00, 1512.29.00	Sunflower Oil	Import Duty & VAT
1513.19.00	Coconut Oil	Import Duty & VAT
1514.19.00, 1514.99.00	Canola Oil	Import Duty & VAT
1515.29.00	Corn Oil	Import Duty & VAT
1517.10.00-1517.90.10	Margerine, Shortening, Lard	Import Duty & VAT
1601.00.10-1601.00.90	Sausages	Import Duty & VAT
1602.50.10	Canned Corn Beef	Import Duty & VAT
1604.11.00	Salmon (Canned)	Import Duty & VAT
1604.12.00	Herring (Canned)	Import Duty & VAT

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1604.13.10	Sardines (Canned)	Import Duty & VAT
1604.13.20	Sardinella and brisling or sprats (Canned)	Import Duty & VAT
1604.14.10	Tuna (Canned)	Import Duty & VAT
1604.14.20	Skipjack and Bonito (Canned)	Import Duty & VAT
1604.15.00	Mackerel (Canned)	Import Duty & VAT
1805.00.10, 1806.10.00, 1901.90.10	Cocoa and Malted Beverage Mix	Import Duty & VAT
1901.10.00, 2106.90.70.10	Infant Formula	Import Duty & VAT
1902.11.00-1902.40.00	Uncooked Pasta	Import Duty & VAT
1904.10.00	Cereals	Import Duty & VAT
2005.40.10, 2005.40.90, 2005.51.10, 2005.51.90, 2005.59.10, 2005.59.90	Peas, Beans & other Legumes (Canned)	Import Duty & VAT
2009.12.10, 2009.19.10, 2009.21.10, 2009.31.12, 2009.31.21, 2009.39.12, 2009.31.21, 2009.41.11, 2009.49.10, 2009.50.20, 2009.69.10, 2009.71.11, 2009.79.10, 2009.80.12, 2009.80.22, 2009.80.30, 2009.90.10, 2009.90.30, 2009.90.50	Infant Juices (Fruit & Vegetable)	Import Duty & VAT
2103.20.10	Tomato Ketchup	Import Duty & VAT
2106.90.30	Powdered Drink Mix	Import Duty & VAT
2106.90.70.10	Infant formula	Import Duty & VAT
2106.90.90.10	Multivitamin Supplements (including Multivitamin with Minerals)	Import Duty & VAT
3002.10.00-3002.90.00 & 3003.10.00-3003.90.90 & 3004.10.00- 3004.90.90	Medications	VAT ONLY
3304.99.90.10	Body Lotion	Import Duty & VAT
3305.10.00	Shampoo	Import Duty & VAT
3305.90.00.10	Conditioner	Import Duty & VAT
3306.10.10	Toothpaste	Import Duty & VAT
3306.20.00	Dental Floss	Import Duty & VAT
3306.90.00.10	Mouth Wash	Import Duty & VAT
3307.20.00	Deodarant	Import Duty & VAT
3401.11.00-3401.19.90 & 3401.20.90 & 3401.30.00	Soap	Import Duty & VAT
3402.11.00-3402.90.90 , 3808.94.10	Detergent (Incl. Bleach & Disinfectant)	Import Duty & VAT
3808.91.20	Mosquito Coils	Import Duty & VAT
3808.91.30	Insecticides	Import Duty & VAT
3808.99.10	Rodenticides	Import Duty & VAT
4818.10.00	Toilet Paper	Import Duty & VAT
4818.40.10	Sanitary Napkins	Import Duty & VAT
4818.40.20	Pampers (Baby)*	Import Duty & VAT
4818.40.90	Pampers (Adult)*	Import Duty & VAT
4820.20.00	Exercise Books	Import Duty & VAT

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Tariff	Description	Tax Exempted
9603.21.00	Toothbrush	Import Duty & VAT