

## ANNEX I

### IMPORT ADJUSTMENT TAX (IAT) LIST FOR THE IMPLEMENTATION OF ECOWAS (2015-2019) CET - 2018 FISCAL POLICY MEASURES

	ITEMS DESCRIPTION	CET 2015 - 2019 H.C. CODES	TARIFF 2015 FPM	2015-2019 CET (%)		DUTY RECOMMENDED FOR IMPLEMENTATION IN 2018
				DUTY	IAT	
1	- Containing other antibiotics	3004.20.00.00	0	0	20	20
2	- Containing Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	3004.40.00.00	0	0	20	20
3	- Other medicaments containing vitamins or other products of heading 29.36	3004.50.00.00	0	0	20	20
4	- Anti-malarial	3004.90.10.00	0	0	20	20
5	Wheat and Meslin - Seed	1001.11.00.00	20	5	15	20
6	Wheat and Meslin - Other	1001.19.00.00	20	5	15	20
7	Husked brown rice <b>(Millers- BIP)</b>	1006.20.00.00	70	10	20	30
8	Rice: In packing of more than 5 kg or in bulk	1006.30.10.00	70	10	50	60
9	In packing of 5kg or less	1006.30.90.00	70	10	50	60
10	Broken rice	1006.40.00.00	70	10	50	60
11	Wheat or Meslin flour	1101.00.00.00	70	20	50	70
12	Crude palm Oil	1511.10.00.00	35	10	25	35
13	Fraction of oil not fit for Human consumption whether or not deodorised	1511.90.10.00	35	10	25	35
14	Raw cane sugar (beet sugar)	1701.12.00.00	70	20	50	70
15	Raw cane sugar	1701.13.00.00	70	10	60	70
16	<b>Cane or Beet sugar:</b> In powder, crystal or granule form	1701.91.10.00	70	20	50	70
17	Other	1701.91.10.00	70	20	50	70
18	In powder, crystal or granule form	1701.91.90.00	70	20	50	70
19	Other	1701.99.90.00	70	20	50	70
20	Malt Extract	1901.90.30.00	30	5	25	30

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				DUTY	IAT	
21	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid -- Triple concentrate	2002.90.11.00	60	10	40	50
22	Other	2002.90.19.00	60	10	40	50
23	Beverages, Spirits and Vineger: Sparkling wine	2204.10.00.00	70	20	50	70
24	In containers holding 21 or less	2204.21.00.00	70	20	50	70
25	Other	2204.29.90.00	70	20	50	70
26	Other grape must	2204.30.00.00	70	20	50	70
27	In containers holding 21 or less	2205.10.00.00	70	20	50	70
28	Other	2205.90.00.00	70	20	50	70
29	Brandy	2208.20.10.00	70	20	50	70
30	Other	2208.20.90.00	70	20	50	70
31	Whiskies	2208.30.00.00	70	20	50	70
32	Rum and other spirit obtained by distilling fermented sugar-cane products	2208.40.00.00	70	20	50	70
33	Gin and Geneva	2208.50.00.00	70	20	50	70
34	Vodka	2208.60.00.00	70	20	50	70
35	Liqueurs and cordials	2208.70.00.00	70	20	50	70
36	Other	2208.90.00.00	70	20	50	70
37	Tobacco: Cigar, cheroots and cigarillos containing tobacco	2402.10.00.00	70	20	50	70
38	Cigarette containing tobacco	2402.20.00.00	70	20	50	70
39	Other	2402.90.00.00	70	20	50	70
40	"Homogenised" or "reconstituted" tobacco	2403.91.00.00	70	10	60	70
41	Other	2403.99.90.00	70	20	50	70
42	Salt for human consumption including refined salt, table salt and other salt in bags.	2501.00.20.00	70	10	60	70
43	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers - Cement Clinkers	2523.10.00.00	50	10	40	50
44	Other (Bulk)	2523.29.00.00	50	20	30	50

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				DUTY	IAT	
45	Brake fluid	2710.19.32.00	30	10	20	30
46	Greases	2710.19.33.00	30	10	20	30
47	Others, including finished lubricating oils: Two-cycle motor oil	2710.19.39.10	30	10	20	30
48	Sulphates; alums; peroxosulphates (persulphates): Of Aluminium	2833.22.00.00	70	5	65	70
49	Sulphates; alums; peroxosulphates (persulphates): Alums	2833.30.00.00	70	5	65	70
50	Paints and varnishes: Paints based on polyester	3208.10.00.00	35	20	15	35
51	Polymer of ethylene, in primary forms - polyethylene having a specific gravity of less than 0.94	3901.10.00.00	10	5	5	10
52	Polyethylene having a specific gravity of 0.94 or more...	3901.20.00.00	10	5	5	10
53	Polymer of propylene or of other olefins, in primary form - polypropylene	3902.10.00.00	10	5	5	10
54	Acrylic polymers in primary forms. Other	3906.90.00.00	10	5	5	10
55	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms - Alkyd resins	3907.50.00.00	10	5	5	10
56	Poly (ethylene terephthalate)	3907.60.00.69	10	5	5	10
57	Unsaturated Polyester Resin	3907.91.00.00	10	5	5	10
58	Other - Saturated Polyester Resin	3907.99.00.00	10	5	5	10
59	Melamine Resins	3909.20.00.00	10	5	5	10
60	Other Amino Resins	3909.30.00.00	10	5	5	10
61	Other plates, sheets, films, foil and strip, of plastic, non- cellular and not reinforced, laminated, supported or similarly combined with other materials- of polymers of ethylene --Not printed	3920.10.10.00	30	10	20	30
62	Printed	3920.10.20.00	30	20	10	30
63	Of polymers of polypropylene - Not printed	3920.20.10.00	25	10	15	25
64	Printed	3920.20.20.00	30	20	10	30
65	Of polymers of styrene; printed	3920.30.20.00	30	20	10	30

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				DUTY	IAT	
66	New pneumatic tyres of rubber: of kinds used on motor cars (including station wagons and racing cars)	4011.10.00.00	20	10	10	20
67						
68	Trunks, Suit cases and similar containers: Other	4202.11.90.00	45	20	25	45
69	Other	4202.12.90.00	45	20	25	45
70	Doors and their frames and thresholds	4418.20.00.00	55	20	35	55
71	Envelopes	4817.10.00.00	50	20	20	40
72	Registers, account books, note books, order books receipt books, letter pads, memorandum pads, diaries and similar articles	4820.10.00.00	40	20	10	30
73	Paper or paperboard labels of all kinds, whether or not printed - Printed labels	4821.10.00.00	30	10	50	60
74	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2 - Obtained by wax-based printing process	5208.51.10.00	45	35	10	45
75	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2---- Obtained by wax-based printing process	5209.51.10.00	45	35	10	45
76	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2 - --- Obtained by wax-based printing process	5210.51.10.00	45	35	10	45
77	--- Obtained by other printing process	5210.51.90.00	45	35	10	45
78	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2 - Obtained by wax-based printing process	5211.51.10.00	45	35	10	45
79	--- Obtained by other printing process	5211.51.90.00	45	35	10	45

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				DUTY	IAT	
80	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 --- Printed	5407.44.00.00	35	20	15	35
81	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.05 --- Printed	5408.24.00.00	35	20	15	35
82	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> --- Of polyester staple fibres, plain weave	5513.41.00.00	35	20	15	35
82	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> - Of polyester staple fibres, plain weave	5514.41.00.00	35	20	15	35
84	Binder or baler twine	5607.41.00.00	20	10	10	20
85	Other	5607.49.00.00	20	10	10	20
86	Of other synthetic fibres	5607.50.00.00	20	10	10	20
87	Other	5607.90.00.00	20	10	10	20
88	<b>Unglazed ceramic</b> :Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm...	6907.10.00.00	40	20	20	40
89	Other	6907.90.00.00	40	20	20	40
90	<b>Glazed ceramic</b> : Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm...	6908.10.00.00	55	20	35	55
91	Other	6908.90.00.00	40	20	20	40

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				DUTY	IAT	
92	Ceramic sinks, wash basins and similar sanitary fixtures - Other	6910.90.00.00	40	20	20	40
93	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	7006.00.00.00	35	20	15	35
94	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, cold-rolled (cold reduced), not clad, plated or coated</b> - of a thickness of 0.5 mm or more but not exceeding 1 mm	7209.17.00.00	15	5	10	15
95	Of thickness less than 0.5mm.	7209.18.00.00	15	5	10	15
96	Of a thickness of 0.5 mm or more but not exceeding 1 mm	7209.27.00.00	20	10	10	20
97	Of a thickness of less than 0.5 mm	7209.28.00.00	20	10	10	20
98	<b>Flat - rolled products of iron or non - alloy steel, of a width of 600mm or more, clad, plated or coated</b> -electrolytical plated or coated with zinc	7210.30.00.00	45	5	40	45
99	Corrugated	7210.41.00.00	45	20	25	45
100	In Coils	7210.49.10.00	45	5	40	45
101	Other	7210.49.90.00	45	20	25	45
102	In coils, coated or plated with Aluminium	7210.61.10.00	45	5	40	45
103	Other	7210.61.90.00	45	20	25	45
104	In Coils	7210.69.10.00	45	5	40	45
105	Other	7210.69.90.00	45	20	25	45
106	<b>Flat - rolled products of iron or non - alloy steel, of a width of less than 600mm, not clad, plated or coated</b> - Not further worked than cold-rolled (cold-reduced): Containing by weight less than 0.25% of carbon	7211.23.00.00	15	5	10	15
107	Other	7211.29.00.00	15	5	10	15
108	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel</b> : Containing indentations, glibs, grooves, or other deformations produced during the rolling process	7213.10.00.00	45	5	40	45

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				DUTY	IAT	
109	Other of diameter exceeding 5.5mm but less than 14mm	7213.20.90.00	45	5	40	45
110	Of a diameter not exceeding 5.5mm	7213.91.10.00	15	5	10	15
111	Other exceeding 5.5mm, but less than 14mm	7213.91.90.00	45	5	40	45
112	Other	7213.99.00.00	45	5	40	45
113	<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling</b> - Forged	7214.10.00.00	45	20	25	45
114	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling...	7214.20.00.00	45	20	25	45
115	Other, of free-cutting steel	7214.30.00.00	45	20	25	45
116	Of rectangular (other than square) cross-section...	7214.91.00.00	45	20	25	45
117	Other	7214.99.00.00	45	20	25	45
118	<b>Other bars and rods of iron or non-alloy steel</b> - Of free-cutting steel, not further worked than cold-formed or cold-finished	7215.10.00.00	45	20	25	45
119	Other, not further worked than cold-formed or cold-finished	7215.50.00.00	45	20	25	45
120	-- Other	7215.90.00.00	45	20	25	45
121	<b>Wire of iron or non-alloy steel</b> -- Of a diameter not exceeding 5.5mm	7217.10.10.00	20	10	10	20
122	Other of a diameter exceeding 5.5mm	7217.10.90.00	45	10	35	45
123	Other of a diameter exceeding 5.5mm	7217.20.90.00	45	10	35	45
124	Other of a diameter exceeding 5.5mm	7217.30.90.00	45	10	35	45
125	Other of a diameter exceeding 5.5mm	7217.90.90.00	45	10	35	45
126	Other bars and rods of other alloy steel; angles, shapes and sections of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel - Bars and rods, of high speed steel	7228.10.00.00	45	20	25	45
127	<b>Wire of other alloy steel</b> - Of silico manganese steel	7229.20.00.00	45	10	35	45
128	Other	7229.90.00.00	45	10	35	45

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				DUTY	IAT	
129	<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel - Other: of cast iron, enamelled</b>	7323.92.00.00	55	20	35	55
130	Of stainless steel	7323.93.00.00	55	20	35	55
131	Of iron (other than cast iron) or steel, enamelled...	7323.94.00.00	55	20	35	55
132	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated...</b>	7413.00.00.00	35	20	15	35
133	<b>Aluminium powders and flakes - Powders of non-lamellar structure</b>	7603.10.00.00	35	5	30	35
134	Hollow profiles	7604.21.00.00	35	10	25	35
135	Other...	7604.29.00.00	35	10	25	35
136	<b>Aluminium plates, sheets and strips, of a thickness exceeding 0.2mm - not alloyed-Corrugated...</b>	7606.11.10.00	35	20	15	35
137	alloyed-Corrugated...	7606.12.10.00	35	20	15	35
138	not alloyed-Corrugated...	7606.91.10.00	35	20	15	35
139	---- Painted, coated or varnished	7606.91.91.00	35	5	30	35
140	Other	7606.92.10.00	35	20	15	35
141	---- Painted, coated or varnished	7606.92.91.00	35	5	30	35
142	Other	7606.92.99.00	35	5	30	35
143	<b>Aluminium Cans</b>	7612.90.10.00	5	10	20	30
144	<b>Electric generating sets and rotary converters - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines): of an output not exceeding 75 kVa -Other (Soundproof)</b>	8502.11.90.00	40	5	35	40
	Other (Basic)	8502.11.90.00	20	5	15	20
145	Of an output exceeding 75 Kva but not exceeding 375 kVA - Other (Soundproof)	8502.12.90.00	40	5	35	40
	Other (Basic)	8502.12.90.00	20	5	15	20



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				DUTY	IAT	
146	Of an output exceeding 375 kVA - Other (Soundproof)	8502.13.90.00	40	5	35	40
	Other (Basic)	8502.13.90.00	20	5	15	20
147	Generating sets with spark-ignition internal combustion piston engines - Other (Soundproof)	8502.20.90.00	40	5	35	40
148	Other (Basic)	8502.20.90.00	20	5	15	20
149	<b>Electric accumulators, including seperators thereof, whether or not rectangular (including square) - Lead-acid, of a kind used for starting piston engines</b>	8507.10.00.00	20	20	40	60
150	Magnetic media cards incorporating stripe	8523.21.10.00	55	20	35	55
151	Smart card	8523.52.00.00	55	20	35	55
152	Other including complete pre-paid and post-paid meters	8535.90.00.00	45	10	35	45
153	Other	8536.69.00.00	35	20	15	35
154	Road Tractors for semi-trailers	8701.20.10.00	35	5	30	35
155	Other tractor	8701.90.90.00	35	5	30	35
156	Motor vehicle for the transport of ten or more persons, including the driver - Other	8702.10.11.90	35	10	25	35
157	Other -New	8702.10.12.90	35	10	25	35
158	Other -New	8702.10.13.90	35	10	25	35
159	Other -New	8702.90.11.90	35	10	25	35
160	Other -New	8702.90.12.90	35	10	25	35
161	Other -New	8702.90.13.90	35	10	25	35
162	Other - Used passenger motor vehicles	8702.90.20.00	35	10	25	35
163	Other including fully built units.. - Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc. New passenger motor vehicle - Four wheel drive vehicle	8703.21.19.00	70	20	50	70
164	Other including fully built units -----used passenger motor vehicle	8703.22.19.00	70	20	50	70
165	Four wheel drive motor vehicle	8703.22.20.00	70	20	50	70
166	Station Wagon	8703.23.20.00	70	20	50	70

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				DUTY	IAT	
167	Other used passenger motor vehicle... -Of a cylinder capacity 1500cc but not exceeding 3000cc - New passenger motor vehicles -- Four wheel drive vehicles	8703.24.20.00	70	20	50	70
168	Other used passenger motor vehicle -of a cylinder capacity exceeding 1500cc but not exceeding 2500cc -New passenger motor vehicle - Four wheel drive vehicle	8703.31.20.00	70	20	50	70
169	Dumpers designed for off-highway use: Others including fully built units with compression ignition internal combustion piston engine (diesel or semi-diesel gvw not exceeding 5 tonnes.	8704.10.90.00	35	10	25	35
170	Others including fully built units..... - Used lorries and cars	8704.21.19.90	35	10	25	35
171	g.v.w exceeding exceeding 20 tonnes - Dumpers	8704.22.20.00	35	10	25	35
172	g.v.w not exceeding 5 Tonnes - Dumpers	8704.23.20.00	35	10	25	35
173	<b>Parts and accessories of motor vehicles of 87.01 to 87.05</b> - Brakes and servo - brakes; parts thereof	8708.30.00.00	35	10	25	35
174	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes</b> - Motor boats, other than outboard motor boats	8903.92.00.00	70	20	50	70
175	Other	8903.99.00.00	70	20	50	70
176	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments.</b> -- Syringes, with or without needles	9018.31.00.00	70	5	65	70