

Extraordinary



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The following is published as supplement to this *Gazette* :

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**CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT
CAP. C49, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**CUSTOMS, EXCISE TARIFF (VARIATION) (AMENDMENT)
ORDER, 2023**



ARRANGEMENT OF PARAGRAPHS

Paragraph :

1. Amendment of the Customs, Excise Tariff (Variation) Order No. 18, 2023.
2. Amendment of the Commencement date of the Customs, Excise Tariff (Variation) Order, No. 18, 2023.
3. Amendment of the First Schedule to the Customs, Excise Tariff (Variation) Order No.18, 2023.
4. Amendment of the Fifth Schedule to the Customs, Excise Tariff (Variation) Order No. 18, 2023.
5. Citation.

S. I. No. 44 of 2023

**CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT
CAP. C49, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**CUSTOMS, EXCISE TARIFF (VARIATION) (AMENDMENT)
ORDER, 2023**

[4th Day of July, 2023]

In exercise of the powers conferred on me by Section 13 of the Customs, Excise Tariff, Etc. (Consolidation) Act Cap. C49, Laws of the Federation of Nigeria, 2004, and all other powers enabling me in that behalf, I, **BOLA AHMED TINUBI**, GCFR, President, Federal Republic of Nigeria, make the following Order —

1. The Customs, Excise Tariff (Variation) Order No. 18, 2023 is amended as set out in this Order.

Amendment of the Customs, Excise Tariff (Variation) Order No. 18, 2023.

2. The Commencement date of “27th March, 2023” in the Customs, Excise Tariff (Variation) Order No. 18, 2023 is substituted with “1st August, 2023”.

Amendment of the Commencement date of the Customs, Excise Tariff (Variation) Order, No. 18, 2023.

3. The First Schedule to the Customs, Excise Tariff (Variation) Order No. 18, 2023 is amended by suspending the application of the green tax surcharge - Import Adjustment Tax (IAT) levy on Motor Vehicles as contained in the First Schedule to the Order.

Amendment of the First Schedule to the Customs, Excise Tariff (Variation) Order No. 18, 2023.

4. The Fifth Schedule to the Customs, Excise Tariff (Variation) Order No. 18, 2023 is amended by suspending the application of the excise tax rates and Single Use Plastics tax as contained in the Fifth Schedule to the Order.

Amendment of the Fifth Schedule to the Customs, Excise Tariff (Variation) Order No. 18, 2023.

A 862

Citation.

5. This Order may be cited as the Customs, Excise Tariff (Variation) (Amendment) Order, 2023

MADE at Abuja this 4th day of July, 2023.

BOLA AHMED TINUBU, GCFR
President, Federal Republic of Nigeria

EXPLANATORY NOTE

*(This note does not form part of this Order
but is intended to explain its purports)*

This Order amends the Customs, Excise Tariff (Variation) Order, No. 18, 2023 by changing the commencement date from “27th March, 2023” to “1st August, 2023” in compliance with the National Tax Policy 2017 and suspends the application of both the green tax surcharge by way of Import Adjustment Tax (IAT) on motor vehicles as contained in the First Schedule to the Order and the excise tax rates and Single Use Plastics tax as contained in the Fifth Schedule to the Order pending appropriate review and consultation.