

*Extraordinary*



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*Government Notice No. 36*

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**B 734**

**VALUE ADDED TAX ACT, CAP. V1, LAWS OF THE  
FEDERATION OF NIGERIA, 2004**

VALUE ADDED TAX (MODIFICATION) ORDER, 2024



ARRANGEMENT OF ORDERS

*Order :*

1. Modification of the First Schedule to the Value Added Tax Act
  2. Modification of Part I of the First Schedule to the Principal Act
  3. Modification of Part II of the First Schedule to the Principal Act
  4. Extended list of items exempted under Paragraph 2
  5. Implementation
  6. Interpretation
  7. Citation
- SCHEDULE

**B 736**

## S. I. No. 33 of 2024

**VALUE ADDED TAX ACT, CAP. V1, LAWS OF THE  
FEDERATION OF NIGERIA, 2004**

VALUE ADDED TAX (MODIFICATION) ORDER, 2024

[1st Day of September, 2024]

Commence-  
ment

**In exercise of the powers conferred on me by section 38 of the Value Added Tax Act, Cap. V1, Laws of the Federation of Nigeria, 2004 (as amended) and all other powers enabling me in that behalf, I, Adebayo Olawale Edun, Honourable Minister of Finance and Coordinating Minister of the Economy, make the following Order —**

**1.** The First Schedule to the Value Added Tax Act, Cap. V1, Laws of the Federation of Nigeria, 2004, as amended (the Principal Act) is modified as set out in this Order.

Modification  
of the First  
Schedule to  
the Value  
Added Tax  
Act

**2.** Part I of the First Schedule to the Principal Act is modified by —

Modification  
of Part I of  
the First  
Schedule to  
the Principal  
Act

(a) inserting new paragraphs 20, 21, 22, 23, 24 and 25 —

“20. Equipment and infrastructure related to the expansion of Compressed Natural Gas (CNG) including conversion kits ;

21. Equipment and infrastructure related to the expansion of Liquefied Petroleum Gas (LPG) equipment including conversion kits ;

22. Domestic Liquefied Natural Gas (LNG) Processing Facilities and Equipment ;

23. Electric Vehicles ;

24. Parts, semi-knock-down units for the assembly of Electric Vehicles ;

25. Biogas and biofuel equipment and accessories for clean cooking and transportation ;” and

(b) substituting for the interpretation of “petroleum products” a new interpretation —

“*petroleum products*” mean feed gas for all processed gas, aviation turbine kerosene, premium motor spirit, automotive gas oil, house hold kerosene, locally produced liquefied petroleum gas, compressed natural gas, imported liquefied petroleum gas, and crude petroleum oils.”

**3.** Part II of the First Schedule to the Principal Act is modified by inserting new paragraphs 9, 10 and 11 —

Modification  
of Part II of  
the First  
Schedule to  
the Principal  
Act

“9. Compressed Natural Gas (CNG) conversion and installation services ;

10. Liquefied Petroleum Gas (LPG) conversion and installation services ; and

11. Manufacturing, assemblage and sale of electric vehicles.”

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Extended list  
of items  
exempted  
under  
Paragraph 2

4. The extended list of items exempted under Paragraph 2 of this Order is as specified in the Schedule to this Order.

Implementation  
  
Interpretation

5.—(1) The provisions of this order, as they relate to Automotive Gas Oil (AGO) shall be deemed to have commenced on the 1st day of October, 2023.

(2) The relevant agency may, with the approval of the Minister, issue guidelines for the effective implementation of this Order.

Citation

6. In this Order, unless the context otherwise requires —

“*Minister*” means the Minister responsible for Finance ; and

“*relevant agency*” includes the Nigeria Customs Service and the Federal Inland Revenue Service.

7. This Order may be cited as the Value Added Tax (Modification) Order, 2024.

## SCHEDULE

[paragraph 4]

## EXTENDED LIST OF ITEMS EXEMPTED UNDER PARAGRAPH 2 OF THIS ORDER

S/N	COMMODITY DESCRIPTION	HS CODE
1.	CNG/LPG Dual Fuel Vehicles	8703.90.00.00
2.	Dedicated LPG Vehicles and CNG/LPG Dual Fuel Vehicles	8703.90.00.00
<b>3.</b>	<b>Parts, and semi-knocked down units (for assembly) of CNG and LPG Buses</b>	<b>87.02</b>
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.10.11.10
	---- Other	8702.10.11.90
	--- For 23 to 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.10.12.10
	---- Other	8702.10.12.90
	--- For more than 30 persons, including the driver :	
	----Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.10.13.10
	---- Other	8702.10.13.90
	-- Used	
	- Other :	
	--- For 10 to 22 persons, including the driver :	8702.10.21.00
	--- For 23 to 30 persons, including the driver :	8702.10.22.00
	--- For more than 30 persons, including the driver :	8702.10.23.00
	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
	-- New :	
	--- For 10 to 22 persons, including the driver:	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.20.11.10
	--- Other	8702.20.11.90
	--- For 23 to 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.20.12.10

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	---- Other	8702.20.12.90
	--- For more than 30 persons, including the driver:	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.20.13.10
	---- Other	8702.20.13.90
	-- Used :	
	--- For 10 to 22 persons, including the driver :	8702.20.21.90
	--- For 23 to 30 persons, including the driver :	8702.20.22.90
	--- For more than 30 persons, including the driver	8702.20.23.90
	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	
	-- New :	
	--- For 10 to 22 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.30.11.10
	---- Other	8702.30.11.90
	--- For more than 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.30.12.10
	---- Other	8702.30.12.90
	---- For more than 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.30.13.10
	---- Other	8702.30.13.90
	-- Used :	
	---For 10 to 22 persons, including the driver :	8702.30.21.90
	---For 23 to 30 persons, including the driver :	8702.30.22.90
	--- For more than 30 persons, including the driver :	8702.30.23.90
	- With only electric motor for propulsion :	
	-- New :	
	--- For 10 to 22 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.40.11.90
	---- Other	8702.40.11.90



	--- For more than 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.40.12.90
	---- Other	8702.40.12.90
	--- For more than 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.40.13.10
	---- Other	8702.40.13.90
	-- Used :	
	--- For 10 to 22 persons, including the driver	8702.40.21.00
	--- For 23 to 30 persons, including the driver	8702.40.22.00
	--- For more than 30 persons, including the driver :	8702.40.23.00
	- Other :	
	--- New :	
	--- For 10 to 22 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.90.11.10
	--- Other	8702.90.11.90
	--- For 23 to 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.90.12.10
	---- Other	8702.90.12.90
	--- For more than 30 persons, including the driver :	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8702.90.13.10
	---- Other	8702.90.13.90
	-- Used :	
	---For 10 to 22 persons, including the driver :	8702.90.21.00
	--- For 23 to 30 persons, including the driver:	8702.90.22.00
	--- For more than 30 persons, including the driver :	8702.90.23.00
4.	Parts, and semi-knocked down units (for assembly) of Electric Vehicles	8703.80.11.00
5.	Electric Vehicles	8703.80.19.00
6.	Electric Vehicles Battery	

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7.	Electric Vehicles Charging System	
8.	Electric Vehicle Solar Charging System	
9.	LPG/CNG Conversion Kits	8419.90.00.00
10.	CNG Cylinders.	7311.00.00.00
11.	CNG Cascades	7311.00.00.00
12.	CNG Dispensers	8413.81.00.00
13.	Gas Generators	8502.39.20.00
<b>14.</b>	<b>CNG Trucks (Bobtails and Bridgers; fixed axle and semi-trailers)</b>	<b>87.16</b>
	- Trailers and semi-trailers of the caravan type, for housing or camping	8716.10.00.00
	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	8716.20.00.00
	- Other trailers and semi-trailers for the transport of goods :	
	- Tanker trailers and tanker semi-trailers	8716.31.00.00
	- Other :	
	--- For the haulage of timber	8716.39.10.00
	-- Other tipping trailers :	
	---- With a carrying capacity of 6 cubic metres or less and a weight of less than 1,600 kg	8716.39.21.00
	---- With a carrying capacity of 6 cubic metres or less and a weight of 1,600 kg or more	8716.39.22.00
	---- With a carrying capacity of more than 6 cubic metres	8716.39.23.00
	--- Other	8716.39.90.00
	-- Other trailers and semi-trailers	8716.40.00.00
	- Other vehicles :	
	--- Vehicles drawn by animals	8716.80.10.00
	--Other hand propelled vehicles:	
	--- Wheel barrows	8716.80.21.00
	--- Other	8716.80.29.00
	-- Other	8716.80.90.00
	- Parts :	
	- Of trailers and semi-trailers	8716.90.10.00
	-- Of vehicles drawn by animals	8716.90.20.00
	-- Other	8716.90.90.00

15.	Steel Pipes	7304.11.00.00
16.	<b>Steel Valves &amp; Fittings</b>	84.81
	- Pressure-reducing valves	8481.10.00.00
	- Valves for oleohydraulic or pneumatic transmissions	8481.20.00.00
	- Check (nonreturn) valves	8481.30.00.00
	- Safety or relief valves	8481.40.00.00
	- Other appliances	8481.80.00.00
	- Parts	8481.90.00.00
17.	SS Tubes & Fittings	7304.11.00.00
18.	<b>Storage Tanks (all sizes)</b>	73.09
	- Reservoir, tanks, tubs of a minimum capacity of 50,000 l	7309.00.10.00
	- Other	7309.00.90.00
19.	<b>Regulators</b>	84.81
	- Pressure-reducing valves	8481.10.00.00
	- Valves for oleohydraulic or pneumatic transmissions	8481.20.00.00
	- Check (nonreturn) valves	8481.30.00.00
	- Safety or relief valves	8481.40.00.00
	- Other appliances	8481.80.00.00
	- Parts	8481.90.00.00
20	<b>CNG Pumps and Compressors (all types)</b>	<b>84.80</b>
	- Moulding boxes for metal foundry	8480.10.00.00
	- Mould bases	8480.20.00.00
	- Moulding patterns	8480.30.00.00
	- Moulds for metal or metal carbides :	
	- Injection or compression types	8480.41.00.00
	- Other	8480.49.00.00
	- Moulds for glass	8480.50.00.00
	- Moulds for mineral materials	8480.60.00.00
	- Moulds for rubber or plastics :	
	— Injection or compression types	8480.71.00.00
	— Other	8480.79.00.00

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<b>21</b>	<b>Steel</b>	<b>72.04</b>
	- Waste and scrap of cast iron	7204.10.00.00
	- Waste and scrap of alloy steel :	
	— Of stainless steel	7204.21.00.00
	— Other	7204.29.00.00
	- Waste and scrap of tinned iron or steel	7204.30.00.00
	- Other waste and scrap :	
	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	7204.41.00.00
	- Other	7204.49.00.00
	- Remelting scrap ingots	7204.50.00.00
22.	- Pressure Relief Valves	8481.10.00.00
<b>23.</b>	<b>Hydraulic press/Rolling machine</b>	<b>84.30</b>
	- Pile-drivers and pile-extractors	8430.10.00.00
	- Snow-ploughs and snow-blowers	8430.20.00.00
	- Coal or rock cutters and tunnelling machinery :	
	- Self-propelled	8430.31.00.00
	- Other	8430.39.00.00
	- Other boring or sinking machinery :	
	- Self-propelled	8430.41.00.00
	- Other	8430.49.00.00
	- Other machinery, self-propelled	8430.50.00.00
	- Other machinery, not self-propelled :	
	— Tamping or compacting machinery	8430.61.00.00
	— Other	8430.69.00.00

24	Heat Treatment Equipment	8417.10.00.00
25	<b>Liquid Level Guage</b>	<b>90.26</b>
	- For measuring or checking the flow or level of liquids	9026.10.00.00
	- For measuring or checking pressure	9026.20.00.00
	- Other instruments or apparatus	9026.80.00.00
	- Parts and accessories	9026.90.00.00
26	<b>Pumping Housing and Motors</b>	8413.91.90.00
27	<b>Regulator Body</b>	<b>84.81</b>
	- Pressure-reducing valves	8481.10.00.00
	- Valves for oleohydraulic or pneumatic transmissions	8481.20.00.00
	- Check (nonreturn) valves	8481.30.00.00
	- Safety or relief valves	8481.40.00.00
	- Other appliances	8481.80.00.00
	- Parts	8481.90.00.00
28	<b>Pressure Guage</b>	<b>90.26</b>
	- For measuring or checking the flow or level of liquids	9026.10.00.00
	- For measuring or checking pressure	9026.20.00.00
	- Other instruments or apparatus	9026.80.00.00
	- Parts and accessories	9026.90.00.00
29	<b>Truck Chassis</b>	<b>87.06</b>
	- For assembly plant:	
	-- Of vehicles under sub-heading 8701.20.10.00	8706.00.11.00
	-- Of vehicles under heading 87.02	8706.00.12.00
	-- Of vehicles under heading 87.03	8706.00.13.00
	-- Of vehicles under heading 87.04	8706.00.14.00
	- Other	8706.00.90.00
30	<b>Metering and Measuring Equipment (including weighbridges, filling scales)</b>	<b>90.26</b>
	- For measuring or checking the flow or level of liquids	9026.10.00.00
	- For measuring or checking pressure	9026.20.00.00
	- Other instruments or apparatus	9026.80.00.00
	- Parts and accessories	026.90.00.00
31	<b>Dispensing equipment (dispensing scales, nozzles, gas filling systems)</b>	<b>8413.11</b>

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	-- Pumps for dispensing fuel or lubricants, of the type used	
	in filling-stations or in garages	413.11.00.00
32	<b>Safety Features (emergency shutoff valves, pressure relief valves, excess flow valves, breakaway couplings, quick release couplings)</b>	<b>84.81</b>
	- Pressure-reducing valves	481.10.00.00
	- Valves for oleohydraulic or pneumatic transmissions	481.20.00.00
	- Check (nonreturn) valves	8481.30.00.00
	- Safety or relief valves	8481.40.00.00
	- Other appliances	8481.80.00.00
	- Parts	8481.90.00.00
33	<b>Gas water heaters</b>	8419.11.00.00
34	<b>Gas burners for industry</b>	8417.80.00.00
35	<b>Gas boilers</b>	8403.10.00.00
36	<b>Gas washing machines and dryers (laundrettes) Household or laundry-type washing machines, including machines which both wash and dry.</b>	<b>84.50 &amp; 84.51</b> <b>84.50</b>
	- Machines, each of a dry linen capacity not exceeding 10 kg :	
	-- Fully-automatic machines	8450.11.00.00
	-- Other machines, with built-in centrifugal drier	8450.12.00.00
	-- Other	8450.19.00.00
	- Machines, each of a dry linen capacity exceeding 10 kg	8450.20.00.00
	- Parts	8450.90.00.00
	<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>	<b>84.51</b>
	- Dry-cleaning machines	8451.10.00.00
	- Drying machines :	
	-- Each of a dry linen capacity not exceeding 10 kg	8451.21.00.00
	-- Other	8451.29.00.00
	- Ironing machines and presses (including fusing presses)	8451.30.00.00

	- Washing, bleaching or dyeing machines	8451.40.00.00
	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	8451.50.00.00
	- Other machinery	8451.80.00.00
	- Parts	8451.90.00.00
37	<b>CNG, LPG and Cryogenic Hoses Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges) of plastics.</b>	39.17 & 40.09
	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	3917.10.00.00
	- Tubes, pipes and hoses, rigid :	
	-- Of polymers of ethylene:	
	--- For water supply	3917.21.10.00
	--- Other	3917.21.90.00
	-- Of polymers of propylene:	
	-- For water supply	3917.22.10.00
	-- Other	3917.22.90.00
	-- Of polymers of vinyl chloride:	
	-- For water supply	3917.23.10.00
	-- Other	3917.23.90.00
	-- Of other plastics:	
	-- For water supply	3917.29.10.00
	-- Other	3917.29.90.00
	- Other tubes, pipes and hoses :	
	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	3917.31.00.00
	-- Other, not reinforced or otherwise combined with other materials, without fittings	3917.32.00.00
	-- Other, not reinforced or otherwise combined with other materials, with fittings	3917.33.00.00
	-- Other :	
	-- Guts of other plastic material	3917.39.10.00
	-- Other	3917.39.90.00
	- Fittings:	
	-- For water supply	3917.40.10.00

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	— Other	3917.40.90.00
	<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>	<b>40.09</b>
	- Not reinforced or otherwise combined with other materials :	
	-- Without fittings	4009.11.00.00
	-- With fittings	4009.12.00.00
	- Reinforced or otherwise combined only with metal :	
	-- Without fittings	4009.21.00.00
	-- With fittings	4009.22.00.00
	- Reinforced or otherwise combined only with textile materials :	
	-- Without fittings	4009.31.00.00
	-- With fittings	4009.32.00.00
	- Reinforced or otherwise combined with other materials :	
	-- Without fittings	4009.41.00.00
	-- With fittings	4009.42.00.00
38	<b>CNG truck heads</b>	<b>87.01</b>
	- Single axle tractors:	
	-- New	8701.10.10.00
	-- Used	8701.10.20.00
	- Road tractors for semi-trailers:	
	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	--- New	8701.21.10.00
	--- Used	8701.21.20.00
	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
	-- New	8701.22.10.00
	-- Used	8701.22.20.00
	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
	-- New	8701.23.10.00
	-- Used	8701.23.20.00



	-- With only electric motor for propulsion:	
	-- New	8701.24.10.00
	-- Used	8701.24.20.00
	-- Other :	
	-- New	8701.29.10.00
	-- Used	8701.29.20.00
	- Track-laying tractors:	
	-- New	8701.30.10.00
	-- Used	8701.30.20.00
	- Other, of an engine power :	
	-- Not exceeding 18 kW :	
	-- New :	
	--- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8701.91.11.00
	---- Other	8701.91.19.00
	--- Used	8701.91.90.00
	-- Exceeding 18 kW but not exceeding 37 kW :	
	--- New:	
	---- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8701.92.11.00
	---- Other	8701.92.19.00
	--- Used	8701.92.90.00
	---Exceeding 37 kW but not exceeding 75 kW :	
	--- New :	
	--- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8701.93.11.00
	--- Other	8701.93.19.00
	--- Used	8701.93.90.00
	-- Exceeding 75 kW but not exceeding 130 kW :	
	--- New:	
	--- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8701.94.11.00
	---- Other	8701.94.19.00
	--- Used	8701.94.90.00
	--- Exceeding 130 kW :	

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	--- New :	
	--- Presented Completely Knocked Down (CKD) or unassembled for the assembly industry	8701.95.11.00
	---- Other	8701.95.19.00
	--- Used	8701.95.90.00
39	<b>Gas Leak Detectors</b>	9031.49.00.00
40	<b>Gas air conditioners</b>	<b>84.15</b>
	- Window or wall types, self-contained or “split-system”:	
	-- Presented completely knocked down or unassembled for the assembly industry	8415.10.10.00
	--- Other	8415.10.90.00
	- Of a kind used for persons, in motor vehicles	8415.20.00.00
	- Other :	
	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8415.81.00.00
	-- Other, incorporating a refrigerating unit	8415.82.00.00
	-- Not incorporating a refrigerating unit	8415.83.00.00
	- Parts :	
	-- For the assembly industry	8415.90.10.00
	-- Other	8415.90.90.00
41	<b>Cylinder refurbishment equipment</b>	
42	<b>Blending skid/unit.</b>	<b>84.79</b>
	- Machinery for public works, building or the like	8479.10.00.00
	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8479.20.00.00
	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8479.30.00.00
	- Rope or cable-making machines	8479.40.00.00
	- Industrial robots, not elsewhere specified or included	8479.50.00.00
	- Evaporative air coolers	8479.60.00.00
	- Passenger boarding bridges :	
	--- Of a kind used in airports	8479.71.00.00
	--- Other	8479.79.00.00

	- Other machines and mechanical appliances :	
	-- For treating metal, including electric wire coil-winders	8479.81.00.00
	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8479.82.00.00
	-- Cold isostatic presses	8479.83.00.00
	-- Other	8479.89.00.00
	- Parts	8479.90.00.00
43	<b>Odourizing unit</b>	<b>84.79</b>
	- Machinery for public works, building or the like	8479.10.00.00
	- Machinery for the extraction or preparation of animal or mixed vegetable fats or oils	8479.20.00.00
	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8479.30.00.00
	- Rope or cable-making machines	8479.40.00.00
	- Industrial robots, not elsewhere specified or included	8479.50.00.00
	- Evaporative air coolers	8479.60.00.00
	- Passenger boarding bridges :	
	-- Of a kind used in airports	8479.71.00.00
	-- Other	8479.79.00.00
	- Other machines and mechanical appliances :	
	-- For treating metal, including electric wire coil-winders	8479.81.00.00
	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8479.82.00.00
	-- Cold isostatic presses	8479.83.00.00
	-- Other	8479.89.00.00
	- Parts	8479.90.00.00
44	<b>Chromatography unit (GC)</b>	<b>84.79</b>
	- Machinery for public works, building or the like	8479.10.00.00
	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8479.20.00.00
	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	8479.30.00.00
	- Rope or cable-making machines	8479.40.00.00
	- Industrial robots, not elsewhere specified or included	8479.50.00.00
	- Evaporative air coolers	8479.60.00.00

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	- Passenger boarding bridges :	
	-- Of a kind used in airports	8479.71.00.00
	-- Other	8479.79.00.00
	- Other machines and mechanical appliances :	
	-- For treating metal, including electric wire coil-winders	8479.81.00.00
	--- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8479.82.00.00
	--- Cold isostatic presses	8479.83.00.00
	-- Other	8479.89.00.00
	- Parts	8479.90.00.00
45	LNG Liquefying Equipment, Heat Exchangers, LNG Vapourizers, Regassification Plant, Liquefied CNG Compression Terminals	8419, 8514
46	LNG Plant, Machinery, Pumps, Compressors, Filters (Including Gas Filters), Weighing Machines, Valves & Equipment	8402, 9404, 8405, 8414, 8416, 8417, 8421, 8423
47	Cryogenic Storage Tanks, Liquefied CNG Conversion tanks	73,117,309
48	Pipes, Piping Fittings, Flanges used for Liquefied Natural Gas processing	73,047,307
49	Electrical Equipment, including Cables for Liquefied Natural Gas processing	8542, 8537, 8536, 8544, 8511, 8507, 8508
50	Stell Plates, Angles, Bars for Liquefied Natural Gas Processing	7201, 7208, 7326
51	LNG Related Chemicals	2711, 2901, 2710, 3403, 3814
52	Biogas Digester	7309.00.90.00
53	Biogas Compressor	8414.70.00.00
54	De-sulphurization units,	8479.60.00.00
55	Dryer	8419.34.00.00
56	Distillation columns for processing biofuels	8479.60.00.00
57	Bio-ethanol refinery equipment	8417.80.00.00
58	Fermentation Tanks	8479.60.00.00
59	Biofuel related Chemicals, Enzymes and Reagents	2707.00.00.00

60	Liquefied Petroleum Gas	2711.11.00.00
61	Compressed Natural Gas	2711.21.00.00
62	Feed Gas	2711.29.00.00
63	Automotive gas oil	2710.19.21.00

MADE at Abuja this 1st day of September, 2024.

WALE EDUN  
*Honourable Minister of Finance  
and Coordinating Minister of the Economy*