PTTI COUNTRY PROFILE — NIGERIA

Premix Taxes and Tariffs Index · Prepared for the Global Alliance for Improved Nutrition (GAIN)

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1. PURPOSE AND BASIS OF PREPARATION

This profile is one of eight prepared for the Global Alliance for Improved Nutrition under the Premix Taxes and Tariffs Index engagement. The index records, for sixty-six countries, the taxes, duties and charges levied at the border on imported micronutrient premix — the concentrated blend of vitamins and minerals that millers and food producers add to staple foods such as wheat flour, edible oil and salt in food fortification programmes. Many countries that fortify foods import their premix, and the charges collected at the border can represent a material share of total programme cost. The fiscal treatment of premix at import is therefore of direct consequence to those who design, fund and operate fortification programmes, and this profile is written for that readership rather than for customs specialists.

Every figure cited traces to a source recorded in the citation log of the PTTI master workbook, version 1.5.56 of 17 September 2026. The modelling convention throughout the index is a single consignment valued at USD 1,000,000 on the cost, insurance and freight (CIF) basis — the value of the goods delivered to the port of entry, which is the base on which most import charges are computed. Where a charge is instead levied on the free-on-board (FOB) value, the convention takes FOB as USD 900,000. The modelled consignment is a bulk multi-micronutrient premix — vitamins and minerals on a food-grade carrier — for wheat-flour fortification, in industrial packing and of non-preferential origin, entered for home consumption at standard rates. The importer modelled is a registered manufacturer importing the premix as an input to its own production; a flour mill is taken as the reference case, and section 5 sets out how the VAT treatment of the fortified product bears on the credit. Where the evidence supporting a figure is secondary, or awaits verification against the primary legal instrument, this profile says so.

2. SUMMARY ASSESSMENT

An importer bringing the modelled consignment into Nigeria can expect to pay USD 325,475 in import taxes and charges, equivalent to 32.55 per cent of the value of the goods.

That places Nigeria marginally above the index median of 31.14 per cent across the sixty-three countries for which an assessment is recorded. Two features distinguish the Nigerian position within the eight focus countries. The first is the composition of the bill: five of the six charges are duties, levies and fees that no importer can credit, and the sixth — the value added tax — has become creditable in principle only recently, under the Nigeria Tax Act 2025 in force from 1 January 2026, through a refund route that is as yet untested for this trade; section 5 explains the position. The second is that the fiscal burden shares the stage with an operational one: the time and cost of moving goods through the Nigerian border, examined in section 7, bear on programme cost as well.

The levies modelled are those falling on goods of non-African origin. The composition of the bill also matters for anyone seeking to reduce it. Nigeria does not levy one large charge but six distinct ones: a 20 per cent customs duty, four smaller levies and fees, and a value added tax computed on a base that includes all of the foregoing. Each element has its own legal basis and its own route to reform, and they are accordingly set out individually below.

3. THE CHARGES AT THE BORDER

Six charges apply to the modelled consignment. The table sets out each charge, its character and legal basis, and its amount.

Charge	Character and legal basis	Rate and base	Amount (USD)
Customs duty	Import duty under the ECOWAS Common External Tariff; premix clears under residual line 2106.90.99 in the top consumer-goods band	20% of CIF	200,000
ECOWAS Community Levy	Regional financing levy on imports of non-ECOWAS origin; the "ETLS levy" is the same charge under another name and is recorded once	0.5% of CIF	5,000
Import levy	National levy on goods originating outside Africa, introduced by the Finance Act 2023 amendment to the CET Act	0.5% of CIF	5,000
Import supervision charge (CISS)	Inspection-scheme fee under the Comprehensive Import Supervision Scheme, levied on the free-on-board value	1% of FOB	9,000
Import surcharge	Port surcharge calculated on the customs duty payable, not on the value of the goods (equivalent to 1.4% of CIF at a 20% duty)	7% of duty	14,000
Value added tax	VAT on the statutory import base under section 150 of the Nigeria Tax Act 2025 (in force 1 January 2026): customs value plus duty and all other import charges (USD 1,233,000); creditable in principle by a registered taxable person with taxable output, by set-off or refund (see section 5)	7.5% of base	92,475
Total gross import charges	**32.55% of the CIF value of the consignment**		**325,475**

Two features of the table warrant explanation for readers unfamiliar with customs practice. First, the value added tax, at 7.5 per cent, is low by international standards, but it is not charged on the value of the goods alone. Section 150 of the Nigeria Tax Act 2025 —

which replaced the Value Added Tax Act with effect from 1 January 2026 and carries forward the former rule — defines the import base as the customs value together with the duty and the other charges paid up to the point of entry, USD 1,233,000 on the modelled consignment, so the tax charged is USD 92,475 and the effective VAT burden on the goods themselves is 9.25 per cent, not 7.5. Second, the ECOWAS Community Levy appears once. Some published compilations show it twice, once under that name and once as the "ETLS levy"; these are a single 0.5 per cent charge, and the index records it accordingly.

4. THE CLASSIFICATION POSITION

The 20 per cent duty follows from where premix falls in the nomenclature rather than from any measure addressed to fortification inputs. Nigeria applies the Common External Tariff of the Economic Community of West African States (ECOWAS), and that tariff contains no line for micronutrient premix. A line sometimes cited as a premix line, 2106.90.92, was verified in April 2026 to cover low-milkfat food preparations and nothing more. Premix therefore clears under the residual line 2106.90.99, "other food preparations", which carries the 20 per cent band the tariff applies to final consumer goods (a fifth band of 35 per cent is reserved for specified goods). Nothing in the recorded evidence suggests that the rate was set with fortification inputs in mind; the goods simply have nowhere else to fall. The duty and VAT rates for this line were sighted directly in the national tariff instrument in July 2026. It is recorded as a known source conflict that one widely used secondary tariff database publishes a 5 per cent duty for the same line; the national instrument governs.

The contrast with the East African Community is instructive: its common tariff contains a dedicated premix line at zero duty, so the same consignment that pays USD 200,000 in duty at Lagos pays nothing at Mombasa or Dar es Salaam. That contrast illustrates both the problem and its durable remedy, and it shows what is at stake in the transposition of the 2028 edition of the Harmonized System, whose new subheading 2106.20 for premixes takes effect on 1 January 2028: the ECOWAS tariff, like all national tariffs, descends from that nomenclature, and the rate the Community attaches to the new subheading will decide whether the accident is repaired or perpetuated.

5. THE RECOVERABILITY POSITION IN PRACTICE

For a programme planner, the distinction that matters most in any country's border bill is between what is paid and what is creditable. Customs duties, levies and fees are costs by construction. Value added tax often is not: a registered importer in most systems charges VAT on its own sales and credits the VAT paid at import against that liability. The index

therefore records, for every charge in every country, whether the amount is creditable in principle by the modelled importer — and, deliberately, stops there: it does not compute a net figure, because a credit is an entitlement that has to be realised, in time and in full, before it is worth anything.

Nigeria illustrates why. Five of the six charges on the modelled consignment — the duty, the two levies, the supervision charge and the surcharge, USD 233,000 together — carry no credit mechanism. The value added tax of USD 92,475 is recorded as creditable in principle, and the recording reflects a recent change in the law. Under the former Value Added Tax Act, input VAT on premix was in practice not recovered by fortifying manufacturers, because the credit was confined to goods purchased for resale or forming the direct inputs of taxable output, and the basic foods they produce were exempt. The Nigeria Tax Act 2025, in force from 1 January 2026, charges basic food items to VAT at 0 per cent (section 187(a)) and defines them (section 189) to include cereals in grain or flour form, wheat flour and other flours suitable for culinary purposes, bread, culinary cooking oils and salt for culinary use in retail packs; a person whose supplies are zero-rated pays VAT on its inputs and may request a refund (section 156(4)), input tax being deductible only to the extent incurred in making taxable supplies and apportioned where supplies are mixed (section 156(5)); and the Nigeria Tax Administration Act 2025 (section 56) requires the refund request within twelve months of the transaction and the Service to refund, or set the amount off, within thirty days. On that footing a miller of zero-rated flour — and equally a bakery, an edible-oil refiner or a producer of retail-packed salt — has a legal entitlement to recover the import VAT on premix by refund. The entitlement is new, untested for this trade and dependent on the product's zero-rated status — a producer of standard-rated output would set the credit off in the ordinary way, and an exempt output would give no credit at all — on the importer's registration and documentation, and on a refund process whose performance in practice is not yet established; a refund obtained on a false or fictitious claim is recoverable with a penalty of 100 per cent and interest (Nigeria Tax Administration Act 2025, section 122). No programme should budget on the refund without written confirmation from the Nigeria Revenue Service and evidence of refunds actually being paid.

Two cautions apply to every creditable charge in this profile, and the index applies them throughout. First, a credit is a legal entitlement, not cash. VAT or sales tax paid at import may be credited, carried forward or refunded only under the local rules, including the treatment of the importer’s own output: where the fortified product is exempt the input credit is denied in whole or in part, and where it is zero-rated the excess is recovered by

refund claim rather than set-off. Advance income-tax collections follow separate rules — adjustment against the year's liability, minimum-tax treatment for some importers, and refund of any excess — and are not affected by the VAT status of the output. Second, recovery takes time and is contestable: claims are subject to time limits, audit, partial disallowance, delay and dispute, and an amount identified as creditable in principle is not a guaranteed receipt. For these reasons the index reports the gross figure — what must be paid and financed at the border — as its headline, records for each charge whether it is creditable in principle, and computes no net figure. Programme plans should budget on the gross amount, distinguish the charges no importer can credit from the creditable principal and the financing cost of delayed recovery, and test denial and delay scenarios.

6. THE RELIEF AND EXEMPTION POSITION

The index records no tariff exemption or relief on the modelled line. A search conducted in July 2026 found no standing fortification-related relief in force; duty waivers are granted in Nigeria, but individually and at ministerial discretion. Relief of that transactional character cannot anchor a programme budget: it is granted case by case at ministerial discretion, on terms that fix its scope and duration, its grant is uncertain, and its pursuit consumes negotiating capital that a standing exemption would not. The forward risk runs in the opposite direction. A 4 per cent levy on the FOB value of imports was implemented in August 2025 and suspended the following month; the Nigeria Customs Service has described it as consolidating the existing 1 per cent supervision charge and the 7 per cent surcharge, on which basis its reinstatement would add approximately USD 14,000 to the modelled consignment (USD 13,000 of levy plus the VAT charged on it), and approximately USD 38,700 were it collected in addition to both, taking the total to some 33.9 or 36.4 per cent; either way it should be carried as a contingent cost. The relief position recorded is that evidenced by the instruments cited for the modelled tariff line. Where the position is material to a programme decision, written confirmation from the relevant ministries remains the recommended course.

7. THE BORDER OPERATING ENVIRONMENT

The fiscal charges are half of the Nigerian position. The World Bank's Logistics Performance Index for 2023 scores Nigeria at 2.6 on a five-point scale, ranking 88th, with logistics competence (2.3) and the customs component (2.4) its weakest elements. The most recent comparable measurements of clearance time and cost, from the legacy Doing Business dataset of 2020 and carried in the index as indicative only, put border

compliance for an import at approximately 242 hours and USD 1,077 per shipment, with documentary compliance recorded separately at some 120 hours and USD 564. Nigeria's notified implementation rate under the World Trade Organization's Trade Facilitation Agreement stands at 99.6 per cent, but the same records show the national single window and advance rulings as only partially implemented — a reminder that notification and operation are different things. The logistics vintages cited are each country's most recent scored edition — the 2025 LPI publishes no country scores — and the 2020 legacy compliance figures are context, not current measurements.

For a premix consignment the consequence of extended clearance is not merely delay. Demurrage, storage and financing charges accumulate through the clearance window, and premix — sensitive to heat and humidity — carries a spoilage risk while it waits. The index does not quantify these delay-driven costs, which vary by port, route and consignment; but they are real, they are borne in full, and a reform effort that reduced the tariff and left the border process unchanged would capture only part of the available benefit.

8. OBSERVATIONS RELEVANT TO PROGRAMME PLANNING

Three observations follow for those planning or funding fortification activity in Nigeria. First, the durable remedy for the duty is regional rather than national. The 20 per cent rate is set at ECOWAS level, so the rate the Community attaches to the new 2028 subheading — for which the East African Community's zero-rated line provides a working precedent — would resolve the classification accident for all current ECOWAS members in a single decision, subject to each member's implementation arrangements. Second, the largest national lever is the value added tax: the 2025 Act has created the entitlement, and what fortifying manufacturers now need is a working refund process and, ideally, formal confirmation from the Nigeria Revenue Service that premix imported for zero-rated food production qualifies — a confirmation worth USD 92,475 on the modelled consignment, more than all of the minor levies combined. Third, a further lever is operational: completion of the national single window and better-calibrated risk-based inspection would attack the delay costs described in section 7 — a lever whose value, unlike the tariff and VAT levers, has still to be measured against actual clearance times and costs. Pending any of these, programme budgets should be built on the gross figures presented here, treat the VAT refund as an upside to be pursued rather than an amount to be deducted, and monitor the suspended 4 per cent levy as a contingent cost.

9. DATA QUALITY AND LIMITATIONS

The customs duty and value added tax rates were sighted at line level in the national tariff instrument, as republished in July 2026, and carry high confidence; the VAT legal basis is the Nigeria Tax Act 2025. The four smaller levies are corroborated from secondary sources and carry medium confidence, with citations to the primary instruments outstanding; the workbook's quality-assurance register records the verification basis of each. The divergence between the national instrument and a secondary database on the duty rate is recorded as a known source conflict, resolved in favour of the national instrument. Overall confidence in the Nigerian assessment is recorded as medium. The evidence that would restate this profile is primary sight of the instruments behind the four levy rows, reinstatement of the suspended 4 per cent levy, or a change to the ECOWAS tariff or to the 2025 Act; evidence of VAT refunds being paid to fortifying manufacturers would not change the recorded figures but would materially change the practical reading of them. The figures are prepared on the index's common conventions to support comparison and programme-level planning across countries; they are not a substitute for a binding customs ruling or an entry-specific computation, and the basis-of-preparation note in the accompanying methodology applies in full.

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