



# FEDERAL INLAND REVENUE SERVICE

**INFORMATION  
CIRCULAR**

**NO: 9701**

Date of first Review: 1<sup>st</sup> Jan. 1997

**SUBJECT: DETAILED LIST OF ITEMS EXEMPTED FROM VALUE ADDED TAX (VAT)**

**Date of First Review: 1<sup>ST</sup> JAN. 1997**

This Circular updates the earlier FIRS Information Circular No. 9401 of 1<sup>st</sup> March 1994

## **Introduction:**

As part of the enlightenment campaign to keep educating members of the public on their rights and obligations under the Value Added Tax Act Cap V1 LFN 2004 (as amended), Federal Inland Revenue Service has carried out a comprehensive review of the existing list of goods and services exempted from VAT. The review has become necessary partly because of the problems being experienced by importers of goods at the ports as well as the urgent need to bring together all the budget pronouncements made by government as they affect VAT since the commencement of the scheme in 1994.

For the avoidance of doubt, all collection agencies are advised to restrict themselves to this amended list of exempted items. Consequently, no request for special concession or exemption will be entertained by the FIRS henceforth. It is however envisaged that the list will continue to be subjected to periodic review in line with the existing government budget pronouncements.

In view of the above, all registered persons are enjoined to display this new list conspicuously in their places of business to educate their customers. All items not included in this published list are vatatable at the standard rate of 5%, except in the case of exports where the rate is 0%.

## **2. List of Goods Exempted from VAT**

<b>Heading No</b>	<b>Harmonized System. (H.S) Code</b>	<b>Tariff Description</b>
	(a)	<b>MEDICAL, VENTIRINARY AND PHARMACEUTICAL RAW MATERIALS AND PRODUCTS</b>
<b>29.15</b>		<b>Saturated acyclic monocarboxylic acids and their derivatives.</b>
	2915.3100	- Ethyl acetate
<b>29.16</b>		<b>unsaturated Acyclic monocarboxylic acids,</b>
	2916.3900	- Others

<b>29.24</b>			<b>Carboxamide function compounds</b>
	2924.2900	-	Other
29.28	2928.0000	-	Organic derivatives of hydrazine or hydroxylamide
29.33		-	<b>Heterocyclic Compounds with nitrogen hetero-atoms(s) only</b>
	2933.1100	-	Phenazone and its derivatives
	2933.1900	-	Hydation and its derivatives
	2933.2900	-	Others
	2933.4000	-	Compounds containing a quinoline or is quinoline ring system
29.35	2935.0000	-	Sulphonamides
29.39		-	<b>Vegetable alkaloids, natural or reproduced by synthesis</b>
	2939.2100	-	Quinine and its salts
	2939.2900	-	Others
	2939.3000	-	Caffeine and its salts
	2939.4100	-	Ephedrine and its salts
	2939.6100	-	Ergometrin (INN) and its salts
	2939.6200	-	Ergotamine (INN) and its salts
	2939.7000	-	Nicotine and its salts
29.41			<b>Antibiotics</b>
	2941.1000	-	penicillins and their derivatives with a penicillanic acid structure; salts thereof
	2941.3000	-	Tetracycline and their derivatives; Salts thereof
	2941.4000	-	Chloramphenicol and its derivatives; salts thereof
	2941.9000	-	Others
	2941.9000	-	Others
<b>30.01</b>			<b>Glands and other organs for organotherapeutic uses:</b>
	3002.1000	-	Antisera and other blood fractions and modified immunological products
	3002.1000	-	Vaccines for human medicine.
	3002.3000	-	Vaccines for veterinary medicine.
	3002.9000	-	Others
<b>30.03</b>			<b>Medicaments (excluding goods of heading No.3002.02, 30.05 or 30.06)</b>

	3003.1000	-	Containing penicilline derivatives as thereof, with a penicilli acid structure, or streptomycin or their derivatives
	3003.2000	-	Containing other antibiotics
	3003.3100	-	Containing insulin
	3003.3200	-	Others
	3003.4000	-	Containing alkaloids or derivatives Thereof or antibiotics
<b>30.04</b>			<b>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic uses:</b>
	3004.1000	-	Containing penecillins or derivative thereof, with a penicillianic acid structure, or streptomycin or their derivatives.
	3004.2000	-	Containing others antibiotics
	3004.3200	-	Containing insulin.
	3004.3900	-	Others
	3004.4000	-	Containing alkaloids or derivatives thereof not containing hormones, other products of healing No 29.37 or antibiotics
	3004.5000	-	Other medicament containing vitamin and other products of healing No 20
	3004.9000	-	Other life saving drug and medicaments.
<b>30.05</b>			<b>Wadding, gauze, bandages and similar articles (for example dressings, adhesive plasters, poultics), impregnated or coated with pharmaceutical substance or put up in forms or packing for retail sale for medical, surgical, dental or veterinary purposes.</b>
	3005.100	-	Adhesive dressings and other articles having an adhesive layer
	3005.9100	-	bandages and swabs
<b>30.06</b>			<b>Pharmaceutical goods</b>
	3006.1000	-	Sterile surgical castut, similar sterile suture materials and sterile tissue

			adhesives for surgical wound closure, sterile laminaria and sterile absorbable surgical or dental haemostatic.
	3006.2000	-	Blood-grouping reagent
	3006.3000	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
	3006.4000	-	Dental cements and other dental fillings; bone reconstruction cements
	3006.5000	-	First-aid boxes and kits
	3006.6000	-	Chemical contraceptive preparations based on hormones or spermicides.
<b>90.18</b>	<b>-</b>		<b>Instruments and appliance used in medical, surgical dental or veterinary sciences, including scintigraphy apparatus, other electro-medical apparatus and sight-testing instruments.</b>
	9018.110	-	Electro-cardiographs
	9018.2000	-	Ultra-Violet or infra-red ray apparatus
	9018.3100	-	Syringes metal needles and needles for sutures
	9018.3900	-	Others
	9018.9000	-	Other instruments and appliances
		*	<b>Instruments and appliances used in dental sciences</b>
	9018.4100	-	Dental drill engines, whether or not combined on a single base with other dental equipment
	9018.4900	-	Others
	9018.5000	-	Ophthalmic instruments and appliances

<b>90.19</b>	-		<b>Mechano-therapy appliances; message apparatus; Psychological aptitude-testing apparatus. Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>
	9019.1000		Mechano-Therapy appliances; message apparatus; psychological aptitude testing apparatus.
	9019.200	-	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
<b>90.21</b>	9021.1100-9000	-	<b>Orthopaedic appliance, including crutches, surgical belt and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</b>
<b>90.22</b>	-		<b>Apparatus based on the used of X-Rays or alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-Ray tubes and other X-Ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chair and the like.</b>
	9022.1300	-	Others, for dental uses
	9022.1400	-	Others for medical, surgical, or veterinary uses
	9022.2100	-	for medical, surgical, dental or veterinary uses.
<b>94.02</b>		-	<b>Medical, surgical, dental or veterinary furniture</b>
	9402.1000	-	Dentists, or similar chairs and parts thereof.

	9402.9000	-	Other
		(B)	<b>BASIC FOOD ITEMS</b> (For the purpose of VAT, basic food is defined as any unprocessed staple food item, whether or not it is packaged).
<b>02.04</b>		-	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>
	0204.1000	-	Carcasses and half carcasses of lamb, fresh or chilled
		*	Other meat of sheep, fresh or chilled
	0204.2100	-	Other meat of sheep, fresh or chilled
	0204.3000	-	Boneless
	0204.3000	-	Carcasses and half-carcasses of lamb, frozen.
		*	Other meat of sheep, frozen:
	0204.4100	-	Carcasses and half carcasses
	0204.4200	-	Other cuts with bone
	0204.4300	-	Boneless
	0204.5000	-	meat of goats
<b>02.07</b>		-	meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.
		*	Of fowls of the species Gallus Domesticus
	0207.1100	-	Not cut in pieces, fresh or chilled.
	0207.1200	-	Not cut in pieces, frozen
	0207.1300	-	Cuts and offal, fresh or chilled
	0207.1400	-	Cuts and offal, frozen
		*	Of Turkeys:
	0207.2400	-	Not cut in pieces, fresh and chilled
	0207.2500	-	Not cut in pieces, frozen
	0207.2600	-	Cuts and offal, fresh or chilled
		*	Of ducks, geese or guinea fowl

- 0207.3200 - Not cut in pieces, fresh or chilled
- 0207.330 - Not cut in pieces, frozen
- 0207.3500 - Other, fresh or chilled
- 0207.3600 - Other, frozen

**03.02**

**Fish**

**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04:**

\* **Salmonidase, excluding livers and roes**

- 0302.1100 - Trout
- 302.1200 - Pacific Salmon, Atlantic Salmon and Danube Salmon

\* **Flat fish (excluding livers and roes):**

- 0302.2100 - Halibut
- 0302.2200 - Plaice
- 0302.2300 - Sole

\* **Tunas, skip jacks or stripe bellied bonito (excluding liver and Roes).**

- 0302.3100 - Albacore or longfinned tunas
- 0302.3200 - Yellow fin tunas
- 0302.3300 - Skip-jack or stripe-bellied bonito
- 0302.4000 - Herrings (excluding living and roes)
- 0302.5000 - Cod (excluding liver and roes)
- 0302.6100 - Sardines (brisling or sprats)
- 0302.6200 - Haddock
- 0302.6300 - Coalfish
- 0302.6400 - Mackerel
- 0302.6500 - Dogfish and other sharks
- 0302.6600 - Eels
- 0302.7000 - Livers Roes

**03.03** **Fish, frozen, excluding fish fillets and other fish meat and heading No. 03.04.**

303.8000 All details as above.

**03.05** **Fish, dried, salted, or in brine smoke fish, whether or not cooked before or during the smoking process; fish meal fit human consumption.**

0305.1000 - Fish meal fit for human consumption

0305.2000 - Livers and roes, dried smoked, or in brine

0305.3000 - Fish fillets, dried, salted or in but not smoked

\* **Smoked fish, including fillets**

0305.4200 - Pacific salmon, atlantic salmon and Danube salmon

0305.4200 - Herrings

0305.5100 - Dried fish whether or not salted but not smoked

0305.5100 - Cod

0305.5900 - Others

\* Fish, salted but not dried or smoked and fish in brine

0305.6100 - Herrings

0305.6200 - Cod

0305.6300 - Anchovies

**07.13** **Dried leguminous vegetables, shelled, whether or not skinned or split:**

0713.1000 - Peas (Pisum sativum).

0713.2000 - Chickpeas (garbanzos) & Beans

	0713.3200	-	beans of the species Vigna Mungo (L), hepper or Vigna radiate (L).
	0713.3200	-	Small red (Adzuki) beans.
	0713.3300	-	Kidney beans, including white pea beans.
	0713.4000	-	Lentils
	0713.9000	-	Broad beans and horse beans.
	0713.9000	-	Others
<b>07.14</b>			<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots an tubers:</b>
	0714.1000	-	Manioc (Cassava)
	0714.2000	-	Sweet potatoes
	0714.9000	-	Others
<b>10.06</b>			<b>Rice</b>
	1006.1000	-	Rice in the husk (paddy or rough
	1006.2000	-	Husked (brown) rice
	1006.3000	-	Semi-milled or wholly milled or whether or not polished or glaze
	1006.4000	-	Broken rice
<b>11.04</b>		-	<b>Cereal grains otherwise work except rice of heading No.10.06</b>
		*	<b>Rolled or flaked grains</b>
	1104.1900	-	Of other cereals
	1104.2300	-	of maize (corn),

**19.01****(C) INFANT FOOD**

Malt extract, food preparations of flour, meal, starch or malt extract, not containing Cocoa powder or containing Cocoa powder or containing cocoa powdered in proportion by weight less than 50% not elsewhere specified or included; Food preparation of goods of heading Nos. 04.01 to 04.04, not containing Cocoa powder in a proportion by weight of less than 10% not elsewhere specified or included.

1901.1000 - Preparations for infant use, put up for retail sale.

**(D) BOOKS, NEWSPAPERS AND MAGAZINES**

- Uncoated paper and paperboard, of a kind used for writing, printing etc.

4802.5100 - Weighing less than 40g/m<sup>2</sup>

4802.5300 - Weighing more than 150 g/m<sup>2</sup>

Paper and paperboard, of a kind used for writing, printing or other graphic purposes whether or not containing fibre obtained by a mechanical process or of which not more than 100% by weight of the total fibre content consist of such fibres

4810.1100 - Weighing not more than 150g/m<sup>2</sup>

4810.1200 - Weighing more than 150g/m<sup>2</sup>

4810.2100 - Light weight coated paper. 5

4810.2900 - Others

**48.20****- Other Articles of Stationery**

4820.2000 - Exercise Books



**84.19**

**Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating cooking, roasting, distilling, rectifying, sterilising, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes, instantaneous storage water heaters and electrics.**

- \* Instantaneous gas water heater, non-electric:
- 8419.1100 - instantaneous and water heater.
- 8419.2000 - Medical, surgical or laboratory sterilizers
- \* **Dryers:**
- 8419.3100 - for agricultural products
- 8419.3200 - for wood, paper pulp, paper or paperboard
- 8419.4000 - Distilling or rectifying plant.
- 8419.5000 - Heat exchange units
- 8419.6000 - Machinery for liquefying air or gas
- 8419.8100 - For making hot drinks or for cooking or heating food.
- 8419.9000 - Parts of the above.

**90.17**

**Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, Pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length for use in the hand (for example measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this chapter.**

- 9017.1000 - Drafting tables and machines, whether or not automatic.

	9017.2000	-	Other drawing, marking-out or mathematical calculating instruments
	9017.3000	-	Micrometers, calipers and gauges
	9017.8000	-	Other instruments
	9017.9000	-	Parts and accessories
<b>90.23</b>	9023.0000	-	<b>Instruments apparatus and models (for demonstrational purpose for example, in education or exhibitions), unsuitable for other uses.</b>
			<b>(F) BABY PRODUCTS</b>
<b>39.23</b>	3923.3000	-	Feeding bottles and related products for babies use.
<b>48.18</b>	4818.4000	-	Sanitary towels and tampons napkins and napkin liners for babies and sanitary articles.
<b>61.11</b>			Babies garments and clothing accessories knitted or crocheted
	6111.1000	-	of wool or fine animal hairs
	6111.2000	-	of cotton
	6111.3000	-	of synthesis fibres
	6111.9000	-	of other textile materials
<b>62.09</b>			<b>Babies garments and clothing accessories</b>
	6209.1000	-	of wool of fine animal hair
	6209.2000	-	of cotton
	6209.3000	-	Of synthetic fibres
	6209.9000	-	of other textile materials
<b>87.15</b>	8715.0000	-	<b>Baby carriages and parts.</b>

(G) **COMMERCIAL VEHICLES AND SPARE PARTS**

Definition of commercial vehicles has been restricted to those vehicles designed for the transport of persons while spare parts are also restricted to engines, gears, brakes and brakes linings.

<b>86.05</b>	8605.0000	-	Railway or tramway passenger vans.
<b>86.06</b>	8606.1000	-	Railway or trayway goods van; tank wagons and the like.
<b>86.07</b>		-	Parts of railway or tramway locomotives or rolling stock.
	8607.1100	-	Driving bogies and bissel – bogies
	8607.2100	-	Air brakes and parts
	8607.9100	-	Of locomotives
<b>87.01</b>		-	<b>Tractors (other than tractor of heading No. 87.09)</b>
	8701.1000	-	Pedestrian controlled tractors
	8701.2000	-	Road tractors for semi-trailers
	8701.3000	-	Track-laying tractors
<b>87.02</b>		-	<b>Public transport type passenger vehicles</b>
	8702.1000	-	With compression-ignition interior combustion piston engine (diesel semi-diesel semi-diesel i.e vehicle capable of carrying not less than nine passengers).
	8702.1900	-	Others
	8702.9900	-	Others
<b>87.04</b>		-	<b>Motor vehicles for the transport of goods.</b>
	8704.2290	-	Dumpers, designed for off-highway use

	8704.2290	-	Other (not exceeding 20 tonnes)
	8704.3290	-	Other (exceeding 5 tonnes)
<b>87.05</b>		-	<b>Special Purpose Motor Vehicles.</b>
	8705.3000	-	Fire Fighting vehicles, parts and accessories
	8707.9000	-	Others
<b>87.08</b>			<b>Parts and accessories of commercial vehicles. (all tyres and tubes regardless of usage are vatable</b>
8708.3100	-		Brakes and servo-brakes and parts thereof:
	8708.3100	-	Mounted brake linings
	8708.3100	-	Mounted brake linings
	8708.3900	-	Others
	8708.4000	-	Gear boxes
	8708.5000	-	Drive boxes
	8708.5000	-	Drive axles
	8708.6000	-	Non-driving axles
87.10	8710.0000	-	Tanks and others armoured fighting vehicles motorized, whether or not fitted with weapons and part of such vehicles.
87.11	8711.1000-2000	-	Motorcycles (including mopeds) and cycles fitted with an auxiliary motors, with or without side-cars.
87.12	8712.0000	-	Bicycle and other cycles (including delivery tricycles), not motorized
<b>87.13</b>		-	<b>Invalid carriage whether or not motorised or otherwise mechanically propelled.</b>
	8713.1000	-	Not mechanically propelled
	8713.9000	-	Others

87.14		-	<b>Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.</b>
	8714.9300	-	Hubs and hub brakes.
	8714.9400	-	Brakes and hub brakes
	8714.9600	-	Pedals and crank - gear.
87.16	8716.2000	-	<b>Self-loading or self-unloading trailers and semi-trailer for agricultural purposes.</b>
88.02		-	<b>Aeroplanes and other aircraft.</b>
	8802.2000	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000kg.
	8802.3000	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000kg but not exceeding 15,000kg.
	8802.4000	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000kg.
88.03		-	<b>Parts of goods of heading No. 88.01 or 88.02.</b>
	8803.1000	-	Propellers and rotors and parts thereof:
	8803.2000	-	Under carriages and parts thereof.
89.01		-	<b>Cruise ships, excursion boats ferry-boats, cargo ships barges and similar vessels for the transport of persons or goods.</b>
	8901.3000		Refrigerated vessels other than those of sub-heading No. 8901.2000.
	8901.9000		Other vessels for the transport of goods and other. vessels for the transport of both persons and goods.
98.02	8902.0000		<b>Fishing vessels; factory ship and other vessels for processing or preserving fishery products</b>
38.08		(H)	<b>AGRICULTURAL EQUIPMENT &amp; PRODUCTS Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant growth regulator disinfectants and similar products.</b>

	3808.1200	Agricultural insecticides, Fungicides.
	3808.2000	Herbicides, anti-sprouting products
	3808.3000	and plant-growth regulators.
84.24		<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders.</b>
	8424.8100	Appliances for agricultural or horticultural purpose.
84.32		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; Lawn or sport-ground roller.</b>
	8432.1000	Ploughs
		* Harrows, scarifiers, cultivator weeders and hoes:
	8432.2100	Disc harrows.
	8432.3000	Seeders, planters and transplanters.
	8432.4000	Manure spreaders and fertilizer distributors.
	8432.9000	Parts of 8437.1000
84.33		<b>Harvesting of threshing machinery, including straw or fodder balers, grass or hay movers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce.</b>
		* Other harvesting machinery threshing machinery:
	8433.5100	Combine harvester-threshers
	8433.5300	Root or other harvesting machineries
	8433.6000	Machine for cleaning, sorting or grading eggs, fruit or other agricultural produce.

	8433.900	Parts of 8433.5100, 84333.5300 and 8433.6000.
84.34		<b>Milking machines and diary machinery.</b>
	8434.1000	Milking machines.
	8434.2000	Diary machinery.
	8434.9000	Parts of 8434.1000 and 8432.2000.
84.36		<b>Agricultural, horticultural forestry poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment poultry incubators and brooders.</b>
	8436.1000	Machinery for preparing animal feeding stuffs.
	8436.2100	Poultry incubators and brooders.
	8436.9100	Parts of poultry-keeping machinery or poultry incubators and brooders.
84.37		<b>Machines for cleaning, sorting or grading seed, grain or dried Leguminous vegetables, machinery used in the milling industry or for the working of cereals or dried leguminous vegetable other than farm-type machinery.</b>
	8437.1000	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables
	8437.9000	Parts of 8437.1000

**(J) FERTILIZER**

31.01	3101.0000		Animal or vegetable fertilizers, whether or not mixed together or chemically treated fertilizers. Produced by the mixing or chemical treatment of animal or vegetable products.
31.02	3102.9000		Mineral or chemical fertilizers nitrogenous.
31.03	3103.1000 – 2000	-	Mineral or chemical fertilizers phosphatic
31.04	3104.1000 – 3000	-	Mineral or chemical fertilizers potassic.
31.05	3105.1000 – 6000	-	Mineral or chemical fertilizers containing two or three of the fertilizing elements, nitrogen phosphorous and potassium.

**(K) WATER TREATMENT CHEMICALS.**

28.01	2801.100	-	Chlorines
28.28	2828.1000	-	Calcium Hypochlorite and others
28.33	2833.3000	-	Alums

**L(a) EXEMPTED DIPLOMATIC GOODS (Based on Federal Government Duty Free Concessions)**

1. Aircrafts, their parts and ancillary equipment (air-conditioning plant, catering equipment, engine starting trolleys etc.)
2. Films of educational, scientific and cultural character imported by United Nations or any of its Agencies;
3. Fuel, lubricants and similar products to be used solely in the operation of aircraft of the armed forces or civil aircraft registered in a country recognised by Nigeria;
4. goods imported by voluntary organization e.g. Nigeria Red Cross Society;
5. goods for donation to charity;
6. Goods imported for the President, Commander-in-Chief of the Armed Forces of Nigeria;
7. Goods imported for Consular Officers;

8. Diplomatic Privileged Importations;
9. Technical assistance (Based on Customs Personal Effect Standards);
10. Passengers' baggage (e.g. passengers' personal and household accompanying luggage);
11. Patterns and samples, cut, mutilated, spoiled or otherwise rendered unmerchantable (based on Customs Standard).
12. Personal effects;
13. Scientific specimens, imported for public exhibition, study or research;
14. foodstuff;
15. Church and Mosque equipment;
16. life-saving vehicles appliances including ambulances;
17. Medicinal preparations;
18. Specialised Hospital and surgical equipment;
19. Military hardware and uniform;
20. Arms and Ammunition imported by the Nigeria Police Force;
21. Plant and machinery imported for use by companies located within the Export Processing Zone (EPZ)
22. Imported goods intended for duty free shops;
23. Goods and services consumed by Diplomats, Embassies, Foreign Missions which have reciprocal agreements with Nigeria;
24. Goods donated or obtained free under a technical assistance programme from donor international bodies or countries;
25. Plant and machinery and equipment purchased for gas utilization in the downstream sector of petroleum operations; and
26. Tractors, ploughs, agricultural equipment and implements purchased for agricultural projects.

**(b) List of Services Exempted from VAT**

1. Medical and health care services;
2. Services rendered by Community Banks, People's Bank and Mortgage Institutions (interest earnings on loans by commercial bank and premiums paid to insurance companies are not Vatable);
3. Performance conducted by educational institutions as part of learning;
4. Social services (orphanages, charities, and fire fighting);
5. Pure postal service (excluding giro services);
6. Non-commercial cultural services;
7. Non-commercial cultural services;
8. Overseas air transportation;
9. Public telephone (coin operated) and telegram services. This does not include private telephone or telephone used for business or commercial purposes.

(c) **Other Exempted Goods and Services which by Inference Fall within Categories and (b) above**

1. Edible or table salt;
2. Water;
3. Salary or wages from employment or directors' emolument from appointment;
4. Hobby activities;
5. Private transactions, for example, the occasional sale of domestic or household articles, furnishing, personal effects or private motor vehicles and
6. House rent. (i.e rent on residential accommodation only)

**Enquiry**

All Enquiries on any aspect of this publication should be directed to:

Executive Chairman  
Federal Inland Revenue Service  
Revenue House,  
15 Sokode Crescent, Wuse Zone 5, Abuja.

Or

Visit our website: [www.firs.gov.ng](http://www.firs.gov.ng)

Email: [enquiries@firs.gov.ng](mailto:enquiries@firs.gov.ng)

Telephones: 08159490002, 08159490001, 08159490000

Chairman

Federal Inland Revenue Service.

***It is an offence to collect VAT and fail to remit it appropriately.***