

In terms of section 48 of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended, **with retrospective effect from 30 May 2025**, to the extent set out in the Schedule hereto.

  
ENOCH GODONGWANA  
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Schedule No. 1:

Nigeria	30 May 2025
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