

**SCHEDULE 4**  
**GOODS: THE IMPORTATION OF WHICH IS ABSOLUTELY**  
**PROHIBITED**  
**PART 1**  
**ABSOLUTE PROHIBITION (OTHER THAN TRADE)**

- 1 Air pistols
- 2 Airmail photographic printing paper
- 3 All counterfeit/pirated materials or articles including base or counterfeit coin of any country
- 4 Beads composed of inflammable celluloid or other similar substances
- 5 Blank invoices
- 6 Coupons for foreign football pools or other betting arrangements
- 7 Cowries  
Exhausted tea or tea mixed with other substances. For the purposes of this item, “exhausted tea”
- 8 Means any tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means.
- 9 Implements appertaining to the reloading of cartridges.
- 10 Indecent or obscene prints, paintings, books, cards, engravings or any indecent or obscene articles.
- 11 Manilas
- 12 Matches made with white phosphorous  
Materials of any description with a design which, considering the purpose for which any such
- 13 Material is intended to be used, is likely in the opinion of the President to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
- 14 Meat, vegetables or other provisions declared by a health officer to be unfit for human consumption. Piece goods and all other textiles including wearing apparel, hardware of all kinds crockery and
- 15 China or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and

commentaries on the Koran.

16 Pistols disguised in any form.

17 Second-hand clothing.

18 Silver or metal alloy coins not being legal tender in Nigeria.

19 Nuclear Industrial waste and other Toxic waste

20 Spirits-

(i) Other than-

(a) Alcoholic bitters, liqueurs, cordials and mixtures admitted as such in his discretion by the Comptroller- General and which are not deemed to be injurious spirits within the meaning of any enactment or law relating to liquor or liquor licensing;

(b) Brandy, i.e. a spirit-

(i) Distilled in grape-growing countries from fermented grape juice and from no other materials; and

(ii) Stored in wood for a period of three years;

(c) Drugs and medicinal spirits admitted as such in his discretion by the Comptroller-General;

(d) Gin, i.e. a spirit

(i) Produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the Gazette and in containers labeled with the name and address of the owner of the brand; or

(ii) Produced by distillation at least three times in a pot-still from mixed mash or barley, rye and maize saccharified by the diastase of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable materials;

(e) methylated or denatured spirit, i.e.-

(i) mineralized methylated spirit mixed as follows:- to every ninety parts by volume of 455

litres; spirits nine and one-half parts by volume of wood naphtha or Bitrex and one-half of one part by volume of crude pyridine and to

every 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (methyl violet) and so in proportion for any quantity less than

- (ii) industrial methylated spirits imported under licence from the Comptroller-General and mixed as to every ninety-five parts by volume of spirits five parts by volume of wood naphtha or Bitrex and also one-half of one part by volume of the mixture, and
  - (iii) spirits denatured for a particular purpose in such manner as the Comptroller-General in any special circumstance may permit,
- (f) Perfumed spirits
- (g) Rum, i.e. a spirit
- (i) distilled direct from sugar-cane products in sugar-cane growing countries; and
  - (ii) Stored in wood for a period of three years.
- (h) Spirits imported for medical or scientific purposes, subject to such conditions as the Comptroller- General may prescribe;
- (h) Spirits totally unfit for use as potable spirits admitted to entry as such in the discretion by the Comptroller-General; and
- (j) whisky, i.e. a spirit-
  - (i) obtained by distillation from a mash of cereal grains saccharified by the diastase of malt; and stored in wood for a period of three years.
- (2) Containing more than forty-eight and one-half per centum of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Comptroller-General, in his discretion, may allow to be imported subject to such conditions as he may see fit to impose.
- (3) Weapons of any description which in the opinion of the Comptroller-General are designed for the discharge of any noxious liquid, gas or other similar substance and any ammunition containing or in the opinion of the Comptroller-General or adapted to contain any noxious liquid, gas or other similar substances.