

**IMPORTS AND EXPORTS (PROHIBITED GOODS) (No. 2)  
REGULATIONS, 1994**

IN exercise of the powers conferred on the Minister responsible for Trade by section 22 of the Imports and Exports Act, 1980 (Act 418) these Regulations are made this 25th day of February, 1994.

1. No person shall import for commercial purpose or in commercial quantities any of the following goods which are second-hand or which have been used— **Prohibited imports.**

- (a) handkerchiefs;
- (b) men, women and children's underpants;
- (c) mattresses; and
- (d) sanitary ware.

2. A person who imports any goods contrary to regulation (1) commits an offence and is liable on conviction to a fine not exceeding ₦500,000 or imprisonment for a term not exceeding one year or to both and the goods in respect of which the offence was committed shall be liable to be seized and forfeited to the State. **Penalty.**

3. The Imports and Exports (Prohibited Goods) Regulations, 1994 (L.I. 1580) are hereby revoked. **Revocation,**

MRS. EMMA MICHELL  
*Minister Responsible for Trade*

**Date of Gazette notification: 25th February, 1994.**