

From Policy to Practice: A Qualitative Exploration of Stakeholders' Awareness and Experiences with the Implementation of the Zero-Tariff Executive Order on Critical Pharmaceutical Inputs

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DOI: <https://dx.doi.org/10.51244/IJRSI.2026.130200129>

Received: 18 February 2026; Accepted: 23 February 2026; Published: 13 March 2026

ABSTRACT

Introduction: To catalyse local manufacturing and reduce costs, Nigeria's Zero-Tariff Executive Order for critical pharmaceutical inputs was promulgated as a strategic instrument to advance national medicines' security. Whilst the policy is strategically positioned to deliver transformative benefits, empirical evidence on its early implementation and stakeholder experiences remains scarce. This study provides context specific insights into stakeholder awareness, experiences, and systemic constraints, offering evidence-based recommendations to ensure the policy delivers its intended national impact.

Methods: A qualitative design was employed to elicit in-depth insights from selected stakeholders within pharma companies identified to benefit from the initiative. Semi-structured interviews explored critical thematic areas. The study cohort comprised industry representatives and other relevant experts in the manufacturing industry. Data were transcribed verbatim and analysed thematically to yield overarching themes and sub-themes, with trustworthiness ensured through triangulation and CASP checklist application.

Results: The analysis revealed widespread awareness of the Order but highlighted the need for robust communication for experts who are unaware. Participants also indicated access to modest cost relief where exemptions were processed efficiently, whilst many eligible actors did not operationalise benefits. With regard to barriers, three key themes emerged from this study. These comprised regulatory and customs barriers, financial and economic pressures, and policy timeline and scope limitations. Stakeholders also put forward actionable recommendations, including extending the Order's duration, periodically reviewing the exempted product list, harmonising HS codes, reforming customs and regulatory processes with transparent protocols, and establishing a multi-agency taskforce, among others.

Conclusion: In conclusion, urgent operational reforms and supportive policy measures are required to convert policy intent into measurable gains for local manufacturing, affordability and access.

Keywords: Executive order, Tariff Exemption; Pharmaceutical inputs; Local Manufacturing; Policy implementation

INTRODUCTION

Access to affordable and quality medicines remains a critical global health issue (Perhudoff, 2020). The cost of producing these essential healthcare commodities is predominantly influenced by the price and availability of

vital raw materials (Khan & Rauf, 2024). In low- and middle-income countries, these inputs are usually imported, making medicine prices sensitive to changes in global markets and supply chain disruptions (Guerin et al., 2020).

In Nigeria, the pharmaceutical industry relies crucially on imported inputs for local manufacturing and has spent about \$1 billion on these supplies in recent years (Akanke-Sholabi & Adebisi, 2020; Jaiyeola, 2024). Import tariffs and related fees have exacerbated production costs, which affect the affordability of medicines for the public (Obembe et al., 2022). Addressing these issues has been a major concern for policymakers aiming to improve the national health system and ensure equitable access to medicines.

In response to these challenges, the government introduced an Executive Order to remove tariffs on critical pharmaceutical raw materials (Adigwe et al., 2025). This deliberate policy intervention aims to eliminate import duties on designated inputs essential for medicine production. By lowering these costs, the Order intends to reduce overall manufacturing expenses, enhance the competitiveness of local manufacturers, and ultimately make medicines more affordable for the populace (Yusuf, 2024). Moreover, this initiative can encourage investments in the local healthcare sector and represents a key government effort that can help diversify Nigeria's economy, create jobs, and reduce foreign exchange expenses (NAFDAC, 2024).

It is critical to note that whilst the policy's objectives were clearly articulated, translating them into tangible benefits and requisite impact demands effective implementation. In practice, policies can face administrative bottlenecks, unclear guidelines, limited awareness amongst stakeholders, and inconsistent application across agencies (Campos & Reich, 2019; Dantata & Ahmed, 2016). These difficulties can delay or undermine the expected outcomes of well-designed reforms.

A review of existing literature revealed that, despite the significance of the Zero-Tariff Executive Order, there is limited empirical evidence on how it has been experienced by those directly involved in pharmaceutical production, distribution, and regulation. It is against this backdrop that this study was conceptualised, as existing studies in this area have focused on other contexts (Vu, 2016). This study, therefore, aims to examine how this initiative can support local healthcare manufacturing and how these efforts can influence the quality, accessibility, and cost of healthcare products in Nigeria.

METHODS

Study Design and Sampling

The study adopted a qualitative approach and was undertaken to generate rich, contextual insights regarding the implementation of the Order. The approach enabled the generation of in-depth findings not arrived at by quantitative research. Accordingly, the conceptual framework for qualitative inquiry proposed by Creswell was employed to guide the study design (Creswell, 2016).

Participants were selected using a purposive sampling strategy from the 87 pharma companies shortlisted by the Federal Government of Nigeria to benefit from the Executive Order exemptions. Respondents included regulatory experts, import officers, managers and other relevant stakeholders in the sector. The inclusion criteria included affiliation with one of the shortlisted companies and willingness to provide informed consent. Participants who did not meet these criteria were excluded.

Data Collection

Data were collected using a semi-structured interview guide comprising open-ended questions. The instrument captured participants' socio-demographic characteristics and key thematic areas. To recruit participants, emails were sent to select respondents, clearly outlining the study objectives and requesting their voluntary participation. Upon receiving informed consent for both participation and audio recording, interview sessions were scheduled. Sessions lasted approximately fifteen to twenty minutes, allowing participants to engage in reflective discussion on issues they considered critical to the topic.

Data collection was facilitated through a combination of the interviewer's field notes and audio recordings. To uphold requisite standards, all interviews were anonymised. This study did not aim to achieve saturation, as the

primary objective was to collect perspectives from the widest possible range of eligible pharma companies. By engaging identified organisations within the defined scope, the research sought to ensure comprehensive sectoral representation. Moreover, this approach enabled the identification of key patterns and thematic consistencies relevant to the policy’s implementation context, and a sample size of about 20-30 participants was considered for this research. This is in correlation with findings from extant literature, which depicts a mean sample size of 31 as ideal for qualitative inquiries with distributions from non-random sampling strategies (Mason, 2010).

Ethical Consideration

Prior to data collection, ethical approval (NHREC/039/21A) for this research was granted by the National Institute for Pharmaceutical Research and Development (NIPRD) Health Research Ethics Committee, Abuja. All information provided was kept confidential and was used for the purpose of this study.

Data Analysis

The qualitative data were analysed using thematic analysis (Castleberry & Nolen, 2018). Audio recordings were transcribed verbatim, and transcripts were carefully reviewed to ensure accuracy and familiarity with the content. Initial codes were generated manually by identifying meaningful patterns and recurring ideas within the data. These codes were then grouped into categories and developed into broader themes (sub-themes and an overarching theme) that reflected participants’ experiences. The themes were reviewed and refined to ensure coherence and distinctiveness, and representative quotes were selected to support each theme. This inductive approach allowed for an in-depth understanding of the policy’s implementation from the perspectives of different stakeholders.

Validation Strategies

Trustworthiness was ensured through triangulation and the Critical Appraisal Skills Program (CASP) checklist (2024 version). This approach assured the credibility and validity of the research. Triangulation involved multiple researchers analysing the findings. This ensured the uniformity of results and eliminated researcher bias.

RESULTS

Table 1 presents the sociodemographic characteristics of the respondents whose perspectives underpin the results that follow:

| Respondent | Gender | Role in organisation | Highest level of qualification | Years of professional practice |
|----------------|--------|-------------------------|--------------------------------|--------------------------------|
| Stakeholder 1 | Male | Import manager | First degree | >10 |
| Stakeholder 2 | Male | Manager | First degree | >10 |
| Stakeholder 3 | Male | Operations manager | Master’s degree | >10 |
| Stakeholder 4 | Male | Production manager | First degree | >10 |
| Stakeholder 5 | Male | Regulatory pharmacist | First degree | <10 |
| Stakeholder 6 | Male | Shipping officer | First degree | >10 |
| Stakeholder 7 | Male | Pharmacist | First degree | >10 |
| Stakeholder 8 | Male | Chief executive officer | Master’s degree | >10 |
| Stakeholder 9 | Male | Logistics officer | First degree | >10 |
| Stakeholder 10 | Female | Executive director | First degree | >10 |

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|----------------|--------|-----------------------------|-------------------------|-----|
| Stakeholder 11 | Male | Marketing personnel | First degree | <10 |
| Stakeholder 12 | Male | Import and clearing officer | Postgraduate diploma | >10 |
| Stakeholder 13 | Female | Imports manager | Master's degree | >10 |
| Stakeholder 14 | Male | Import officer | Higher national diploma | <10 |
| Stakeholder 15 | Male | Regulatory manager | Doctoral degree | <10 |
| Stakeholder 16 | Male | Health management | First degree | >10 |
| Stakeholder 17 | Female | Account manager | First degree | >10 |
| Stakeholder 18 | Female | Pharmacist | First degree | >10 |
| Stakeholder 19 | Male | Managing director | Master's degree | >10 |
| Stakeholder 20 | Female | Pharmacist | First degree | >10 |
| Stakeholder 21 | Male | Procurement officer | First degree | >10 |
| Stakeholder 22 | Male | Pharmacovigilance manager | First degree | >10 |
| Stakeholder 23 | Male | Head of procurement | Higher national diploma | >10 |
| Stakeholder 24 | Female | Quality operations officer | Master's degree | >10 |
| Stakeholder 25 | Male | Operations officer | Postgraduate diploma | >10 |

Awareness And Understanding of The Presidential Executive Order

Regarding this, key areas were highlighted:

General awareness:

There was a broad consensus amongst participants regarding awareness of the Executive Order. Across the spectrum, respondents demonstrated awareness of the policy directive, with a predominant reporting that they had already begun to utilise the Order in their operations.

“Yes, I am aware of the executive order.” (Stakeholder 14, male, import officer with higher national diploma)

More concerning were secondary findings that indicated that colleagues and peers within the same sector lacked prior knowledge of the policy's existence and its intent.

“I was in a conversation with people in the same line with me and it's surprising to know that most of them don't know this initiative exists.” (Stakeholder 12, male, imports and clearing officer with postgraduate diploma)

From the data, a unique perspective emerged. Despite awareness of the policy's existence and intent, suboptimal communication regarding its scope and inclusion criteria resulted in an incorrect assumption of exclusion despite being formally listed amongst the beneficiaries.

“We are aware...we are not included in the waiver; we don't have an idea of the list of raw materials that the waiver covers and the companies that were included in the waiver.” (Stakeholder 5, male, regulatory pharmacist with first degree)

Also, this was supported by a representative who had no idea of the list of exempted raw materials

“there’s a list?...We have also not seen the list of the APIs and raw materials that are covered under this order”
(Stakeholder 17, female, account manager with first degree, >10years)

Information source:

The findings from the analysis revealed that most participants first encountered the Order through industry associations, WhatsApp groups and internal communication chains. Respondents frequently indicated (Pharmaceutical Manufacturers Group of Manufacturers Association of Nigeria (PMGMAN) monthly meetings, circulars, and peer-based interactions as primary sources of information.

“I think it was shared sometimes ago by PMG MAN.” (Stakeholder 4, male, production manager with first degree, >10years)

Understanding of objectives of the order:

Stakeholders demonstrated considerable understanding of the objectives underpinning the Order. Respondents consistently identified the policy's intent to enhance pharmaceutical manufacturing. This, in turn, was perceived to promote the affordability and accessibility of essential medicines.

“We understand the objectives. The government want to reduce the cost of production so that medication would be made available and affordable.” (Stakeholder 23, male, head of procurement with a higher national diploma)

Nevertheless, when asked about the feasibility of the Order’s objectives within the stipulated timeframe, responses were more measured. Concerns were particularly pronounced regarding the two-year pilot implementation window.

“We have not even started benefitting...two years is not really going to help much.” (Stakeholder 5, male, regulatory pharmacist with a first degree)

Implementation Experience

The following emergent areas were highlighted with regard to implementation of the Order:

Perceptions of the executive order’s implementation

Stakeholders conveyed clear but predominantly mixed views regarding the implementation experience. At the organisational level, some manufacturers reported tangible benefits and routine use of the exemption.

“So far it has been good, I have not had any problem in using the order.” (Stakeholder 19, male, managing director with master’s degree and >10years experience).

“So far at least we have done up to four or five items like sodium lactate...so VAT and duty were removed so we pay less.” (Stakeholder 21, male, procurement officer, first degree with >10years)

Conversely, a number of respondents reported little or no benefit to date, either due to a lack of need to import or the availability of stock on hand

“My organisation has not used this scheme, because most of our raw materials are being sourced locally.”
(Stakeholder 16, male with health management experience and a first degree).

Effectiveness of MDAs in enforcement

Participants reported mixed effectiveness. Positive enforcement was noted, illustrating smooth inter-agency collaboration, whilst negative experiences indicated otherwise.

“The government...that’s The Ministry of Finance. They did their parts by ensuring that Nigerian Customs applied the order which they have been given” (Stakeholder 13, female, imports manager with master’s degree and >10years experience)

Clarity and availability of implementation guidance and support

Manufacturers reported diverse perceptions regarding this. An industry representative expressed explicit uncertainty about the scope and details of the Order.

“We are not clear on it... We are not included in the waiver.” (Stakeholder 5, male, regulatory pharmacist with a first degree and <10years).

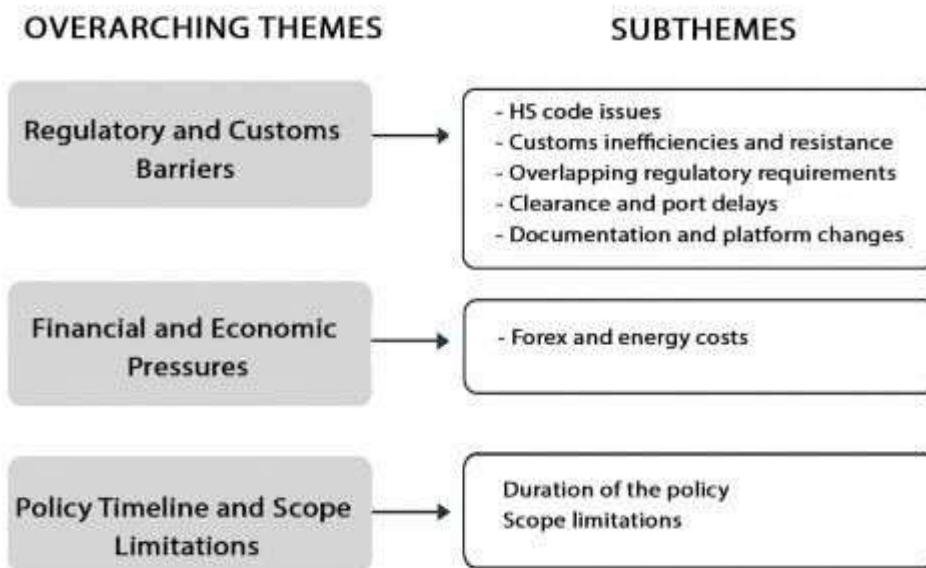
Another respondent indicated that these were acceptable.

“Yes, the guidelines are okay.” (Stakeholder 1, male, import manager, first degree with >10years experience).

Challenges Faced by Stakeholders in Using the Exemption

Three overarching themes emerged, each comprising sub-themes, reflecting specific contextual constraints influencing stakeholders’ ability to maximise the policy’s intended benefits.

CHALLENGES FACED BY STAKEHOLDERS IN USING THE EXEMPTION



1. Regulatory and Customs Barriers

Participants emphasised regulatory and customs processes as the principal impediments to operationalising the Executive Order. Emergent sub-themes are outlined below

a. HS code issues

A recurring phenomenon in this study was inconsistent or absent HS codes that prevented predictable duty relief and delayed clearance. Participants observed that several HS codes were not present on the new customs platform, which complicated benefit from exemption.

“So, there are dual HS codes for some materials. Some materials have two HS codes. So, once you are raising your PAAR, which is linked to custom system, the HS code they will give to you is the one that is not in the executive order list...” (Stakeholder 9, male, logistics officer, first degree with >10years)

b. Customs inefficiencies and resistance

Respondents reported delayed activity, sub-optimal inter-agency signalling, and occasional refusal by customs officials to apply the waiver, causing consignments to incur duties despite the Order.

“The implementation date was documented as March 5th, but it didn’t take effect until sometime around April. There were a couple of bottlenecks around Nigerian Customs, expecting a signal from the Ministry of Finance...” (Stakeholder 9, male, logistics officer, first degree with >10years)

c. Overlapping regulatory requirements

Multiple agencies demanded duplicative permits or levies, creating a cascade of administrative charges that offset the fiscal relief.

“SON wants to regulate again ... permit from NAFDAC, and then customs said that we have to get permit from them too...” (Stakeholder 22, male, pharmacovigilance manager with first degree and >10years experience).

d. Clearance and port delays

Protracted port processing and demurrage frequently impeded the financial gains from duty exemption, and shipping delays disrupted manufacturing schedules. Firms reported demurrage bills that substantially reduced or eliminated the expected benefit.

“The demurrage we had to pay ran into millions. That's part of the problem... after you now pay 40 million, what have you gained?” (Stakeholder 8, male, chief executive officer with a master’s degree).

“A vehicle ... was detained for about two weeks ... we paid to bail the lorry, paid demurrage, so all these increases cost of operation which the government is saying they want to bring down.”

(Stakeholder 23, male, head of procurement with higher national diploma and >10years experience)

Informal charges at ports, additional levies by regulatory agencies, and newly introduced portal fees diminished the expected savings from duty exemption.

“All these agents at the ports, especially the customs, they must seek money, and that goes into their pockets...” (Stakeholder 2, male, manager with a first degree).

e. Documentation and platform changes

According to an industry expert, with the rapid migration to B’odogwu, the Nigerian Customs Service’s new electronic platform for processing imports, there were additional fees.

“Customs said they migrate from the platform we were using before to another one... B’odogwu now inserts additional two sums.” (Stakeholder 21, male, procurement officer, first degree with >10years).

2. Financial and Economic Pressures

Economic conditions undermined the Order’s effect by inflating input costs and reducing the real value of duty relief. One key pressure was foreign exchange volatility.

a. Forex and energy costs

Unstable foreign exchange rates and high energy costs amplified procurement expenses, with respondents noting that currency depreciation and fuel price increase could negate any tariff relief.

“The exchange rate still makes it difficult...1,200 per dollar and now it has gone up to about 1,548 something...Just this last weekend the cost of fuel went up, we run generators too” (Stakeholder 2, male, manager with first degree).

3. Policy Timeline and Scope Limitations

Stakeholders opined that the Order's duration and product scope were insufficient to catalyse the significant changes envisaged in the sector. Short duration of the order, exclusions of critical items such as certain packaging materials and spare parts, and continuing duties on auxiliary inputs limited the measure's systemic impact.

a. Duration of the policy

Multiple respondents described the two-year window as insufficient to yield notable reductions in the prices of medicines.

"In my own opinion, that two years is short." (Stakeholder 6, male, shipping officer, first degree and >10years).

"Two years is not enough time to affect the changes in price of drugs. So, I think the duration of the order should be increased." (Stakeholder 16, male with health management experience and a first degree).

b. Scope limitations

Exclusions from the exemption list, notably packaging components and spare parts, result in partial relief.

"Most of the spare parts ... at point of clearing, the custom will still ... you must pay 20% on the spare parts." (Stakeholder 14, male, import officer with higher national diploma and <10years experience).

Perceived Impact

Respondents provided mixed perspectives on the impact of the Executive Order. Whilst certain participants noted modest reductions in production costs, others acknowledged that such effects would take time to materialise.

Too soon for full evaluation

Across the interviews, industry experts stressed that it was still too early to determine the policy's full impact and effect, noting that many firms had yet to utilise the exemption. For these stakeholders, the anticipated benefits were seen as contingent on extended implementation timelines and clearer operational guidelines.

As one senior executive noted, "So I think the message is, it's quite early to be doing a check because most manufacturers haven't received any significant shipments." (Stakeholder 10, female, executive director, first degree, >10years experience)

Reduction in costs

Within the sector, experts also indicated that the policy had resulted in measurable cost reductions for manufacturers, due to the removal of import duties and VAT on essential pharmaceutical inputs. These cost savings reportedly stimulated greater procurement of APIs and packaging materials, and in some cases, supported an associated increase in production capacity.

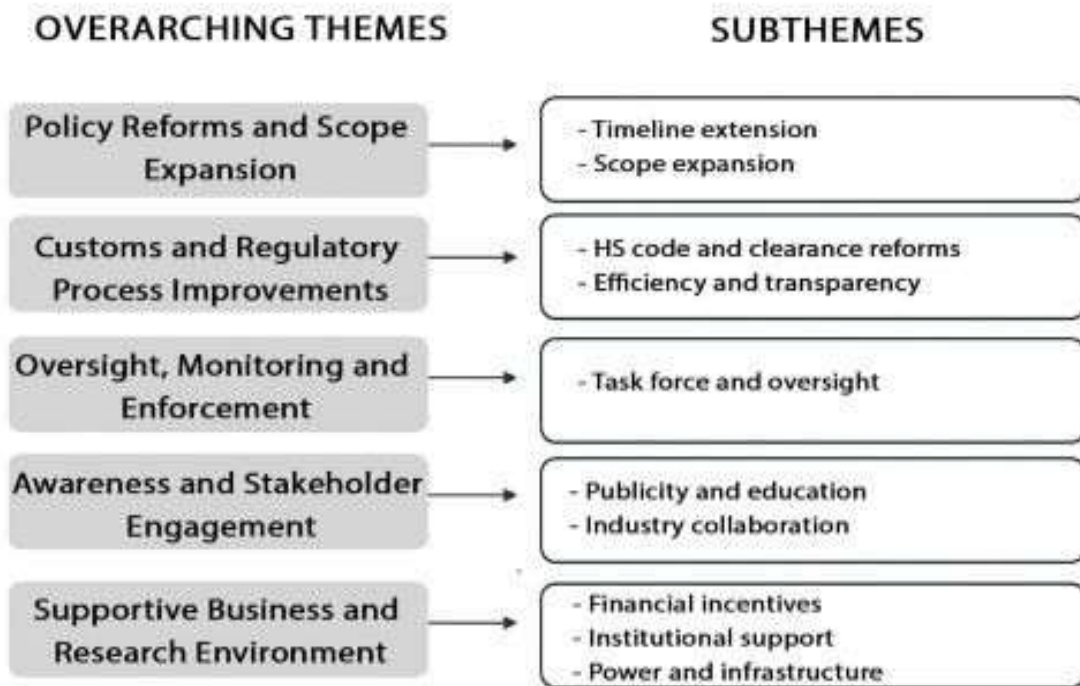
"It has encouraged manufacturers to increase the number of productions being carried out because of the reduced cost of import, even though the impact is not immediate because the process of production is a long process." (Stakeholder 21, male, procurement officer, first degree and >10years)

"Right now, it is encouraging to import APIs, because it is of less cost." (Stakeholder 20, female, pharmacist, first degree and >10years)

RECOMMENDATIONS & IMPROVEMENTS

For the order to translate into impact, stakeholders highlighted five broad areas for improvement.

RECOMMENDATIONS & IMPROVEMENTS



1. Policy Reforms and Scope Expansion

Stakeholders recommended extending the Order’s duration and periodically reviewing the exempted product list to ensure comprehensive coverage of inputs. They proposed a holistic list and a timeline responsive to industry realities.

a. Timeline extension

Respondents urged revision of the two-year limit to allow the policy to take effect and for manufacturers to plan capital and procurement cycles.

“Two years will not be sufficient; it should be a lifetime.” (Stakeholder 18, female, pharmacist with a first degree and >10years experience).

b. Scope expansion

Regular review of the exemption list was recommended to incorporate critical raw materials inadvertently excluded from the initial list.

“The circular says it covers critical pharmaceutical raw materials and we had one recently, that is called phenobarbitone, which we consider critical and we paid millions to import.... So, we feel there should be a review of the items listed as critical pharmaceutical materials.” (Stakeholder 25, male, operations officer with postgraduate diploma, >10years)

Customs and Regulatory Process Improvements

Respondents called for reforms to customs and regulatory processes, specifically recommending HS code harmonisation, the establishment of transparent protocols, and prompt responses to queries.

a. HS code and clearance reforms

A harmonised HS code system and direct engagement between customs and industry were proposed to eliminate classification mismatches that block duty relief.

“The quick fix for that is for us to do an HS code harmonisation.” (Stakeholder 9, male, logistics officer, first degree with >10years).

b. Efficiency and transparency

It was advocated that the implementation process should be efficient and transparent to minimise delays and deter extortion.

“Fast and unhindered implementation of this particular order...The intention of the government is good, but the implementation needs to be worked on fast.” (Stakeholder 24, female, quality operations officer with master’s degree and >10years experience)

Oversight, Monitoring and Enforcement

To prevent misuse of the Order and track progress, participants proposed an independent oversight mechanism that can monitor implementation.

Task force and oversight

A multi-agency task force was recommended to monitor operationalisation, resolve disputes, and report publicly on uptake and bottlenecks.

“They should set up a task force to monitor these processes.” (Stakeholder 20, female, pharmacist with a first degree and >10years)

Awareness and Stakeholder Engagement

Improved publicity and systematic engagement were viewed as necessary to broaden uptake and to ensure that smaller manufacturers could benefit from the programme.

a. Publicity and education

Participants called for a national orientation campaign and the need to leverage industry associations and regulatory agencies to ensure robust awareness of the Order.

“Everybody should be well informed. It should be under the purview of national orientation...In the past in this country they normally release jingles, television, newspapers publications which is missing.” (Stakeholder 23, male, head of procurement with higher national diploma and >10years experience).

“Agencies like NAFDAC is not pasting it in their office...not popularizing it.” (Stakeholder 12, male, import and clearing officer with postgraduate diploma and >10years experience).

b. Industry collaboration

Formalised coordination between PMGMAN, NAFDAC, customs, and manufacturers was recommended to streamline pre-clearance verification and to reduce ad hoc interactions.

“Agencies must be up and doing, cooperating in the process. Not going to the back to side track the whole things to make it unworkable. So, it has to do with the parastatals and government agencies that are supposed to carry it out.” (Stakeholder 24, female, quality operations officer with master’s degree and >10years experience).

5. Supportive Business and Research Environment

Beyond immediate procedural fixes, respondents urged parallel investments to strengthen local production capacity, financial access, and infrastructure so that the Order yields sustainable benefits for medicines’ affordability and security.

a. Financial incentives

Improved access to affordable finance and mechanisms to hedge depreciating currency were recommended to complement tariff relief and lower overall production costs.

“One of the most impactful things that I think that could be done to lower the cost of drugs is to improve access to friendly capital.” (Stakeholder 10, female, executive director, first degree, >10years experience).

“If the exchange rate is stable, we can plan. You don't expect me to buy a kg of paracetamol at 1,600 per dollar and then come and sell it less.” (Stakeholder 2, male, manager, first degree, >10years experience)

b. Institutional support

An industry representative advocated for government investment in translational research and the need to domesticate local manufacturing to reduce import dependence over time.

“The government needs to do something about supporting local production of those materials so that it is now available for the pharmaceutical industries ... Government needs to invest in translational research.” (Stakeholder 15, male, regulatory manager with a doctoral degree and <10years experience).

c. Power and infrastructure

The findings from the data analysis reiterated the need for stable electricity, noting that ambient conditions and energy costs constrain manufacturing continuity.

“We will appreciate back if we have a better business environment, electricity.” (Stakeholder 7, male, pharmacist with a first degree and >10ears experience).

DISCUSSION

This study provides novel and contextual insights into stakeholders' experiences with the implementation of the Executive Order. Emergent findings revealed that awareness was widespread and several industry experts reported utilising the exemption. However, a few eligible beneficiaries reported perceived exclusion from the waiver, asserting that they had not encountered the list of exempt inputs. This highlights critical weaknesses in information dissemination following the policy rollout and points to procedural opacity that obscured the benefits of the waiver. Ambiguity in operational directives, where staff know a policy exists but lack clear procedures consistently reduces front-line uptake and undermines the policy's intended effects, as implementers cope with uncertainty by varying or delaying compliance (Fowler, 2021). Government therefore, needs to strengthen communication strategies by establishing clear and accessible channels for disseminating policy directives.

Conversely, whilst the policy is broadly regarded as commendable in principle, its practical effects are inconsistent with several barriers highlighted. The study identified a number of bottlenecks. Challenges in HS code classification are a well-documented source of exclusion from customs relief, as HS code misalignment and inconsistent regulatory practices routinely result in denied or delayed exemptions. These issues persist unless binding harmonisation protocols are implemented (Wagner, 2023). These regulatory inefficiencies were repeatedly linked to consignments being denied exemption and port clearance issues. In addition, Unstable foreign-exchange rates and high energy costs can amplify procurement expenses, with respondents reporting that currency depreciation and rising fuel prices could erode the nominal fiscal gains of the order. According to Kinda & Barry (2021), favourable and stable exchange-rate conditions are essential measures for effectively reducing import and procurement costs. The findings of this study also indicate that the policy's restricted duration and selective product coverage significantly constrained its potential to deliver the intended sectoral transformation. The two-year validity period was widely perceived as inadequate to accommodate the inevitable administrative delays, procedural bottlenecks, and lead times associated with importing critical inputs. Tariff- and input-exemption policies can produce meaningful, sustained gains only when they are sufficiently long-lived. Government, therefore needs to review and extend the timeline for requisite impact.

From these findings, the study proposes actionable recommendations. Respondents emphasised the importance of instituting a renewal or extended validity mechanism for the Order so that manufacturers can plan procurement and seek capital investments. Regulatory reforms, improved publicity of the order and the establishment of a joint customs–industry technical working group were also advocated for to mitigate implementation constraints faced. Implementing these measures can strengthen procedural clarity, reduce arbitrary exclusions, and improve the likelihood of these fiscal exemptions translating into sustained manufacturing capacity and reduced prices (Jiang, 2017).

In other settings like Vietnam, research has been undertaken in this area (Vu, 2016), however in Nigeria, this study provides the first in-depth, sector-specific qualitative evidence on the awareness, experiences, and challenges of implementing the Zero-Tariff Executive Order in Nigeria’s pharmaceutical industry. However, limitations of this study included the collection of data during the early phase of the Executive Order’s implementation. Consequently, several respondents observed that it was too soon to draw definitive conclusions regarding its overall impact. A follow-up study at the conclusion of the two-year policy period would provide a more comprehensive assessment of its outcomes.

CONCLUSION

Findings from this study revealed that policy intentions have not consistently been reflected in practice. Barriers such as HS-code ambiguities, port charges, and clearance delays, systematically undermine the expected fiscal benefits of tariff suspension. Macroeconomic vulnerabilities such as volatile foreign exchange, high energy and logistics costs, and a limited policy framework (short pilot period; narrowly defined exemption list) further weaken the initiative. To translate the Order into tangible results, policymakers need to prioritise operational reforms such as standardising HS classifications; establishing a custom–industry technical taskforce; extending the exemption period and conducting regular reviews of the product list. Tariff relief need to be complemented by targeted financing solutions and measures to boost local manufacturing. If implemented cohesively, these reforms can help the Order achieve its objectives and improve equitable access to essential medicines.

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