

L.N. 53 of 1960

EXCISE TARIFF ORDINANCE, 1958
(No. 58 of 1958)

Excise Duties (Amendment) (No. 2) Order, 1960

Commencement : 15th April, 1960

In exercise of the powers conferred by subsection (1) of section 3 of the Customs Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following order—

1. This Order may be cited as the Excise Duties (Amendment) (No. 2) Order, 1960, and shall be of Federal application.

Citation
and
application.

2. The Schedule to the Excise Tariff Ordinance, 1958, as the same was replaced by the Excise Duties (Amendment No. 2) Order, 1959, is amended by the addition of the following new item—

Amendment
of Schedule
No. 58 of
1958.
L.N. 159
of 1959.

"4. CONFECTIONERY, SUGAR; namely toffees, boiled sweets (commonly so-called), pastilles, hurrbugs, and the like and including chocolate confectionery, manufactured in Nigeria, but excluding bakers' confectionery.....the pound 0 0 4".

MADE at Lagos this 14th day of April, 1960.

MAURICE JENKINS,
*Acting Deputy Secretary to the
Council of Ministers*

EXPLANATORY NOTE

This Order imposes an excise duty of 4d per pound on all sweets, commonly so called, manufactured in Nigeria. It does not affect other kinds of confectionery such as cakes and pastries.

10/251/589

L.N. 54 of 1960

CUSTOMS TARIFF ORDINANCE, 1958
(No. 60 of 1958)

Customs Tariff (Duties and Exemptions) (No. 3) Order, 1960

Commencement : 15th April, 1960

In exercise of the powers conferred by subsection (1) of section 3 of the Excise Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order, 1960, and shall be of Federal application.

Citation
and
application.

2. The Third Schedule to the Customs Tariff Ordinance, 1958 (which relates to export duties of customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended—

(a) by the addition after item 1 of the following new item—

“1A. ANIMALS, BIRDS, and REPTILES ; Live, not for food,

(a) Animals, reptiles and African grey parrots.....each 3-0-0

(b) Birds, other.....each 1-0-0” ;

(b) by the addition in item 18 of the following new sub-item—

“(e) Reptile, dressed or undressed.....the pound
or part thereof 0-1-0”.

MADE at Lagos this 14th day of April, 1960.

MAURICE JENKINS,
*Acting Deputy Secretary to the
Council of Ministers*

EXPLANATORY NOTE

This Order has the following effect :—

(a) it imposes a duty of £3 on each of all animals including reptiles exported from Nigeria ;

(b) it imposes a duty of £3 on each grey parrot and a duty of £1 on each of all other species of birds exported from Nigeria ;

(c) it imposes a duty of 1s per pound or part thereof on all reptile skins exported from Nigeria.