

Supplement to Official Gazette Extraordinary No. 7, Vol. 51, 13th January, 1964
— Part B

L.N. 6 of 1964

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

Customs Tariff (Duties and Exemptions) (No. 2) Order, 1964

Commencement : 14th January, 1964

In exercise of the powers conferred by subsection (1) of section 6 of the Customs Tariff Act, 1958, the President, acting in accordance with the advice of the Council of Ministers, hereby makes the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order, 1964 and shall apply throughout the Federation.

Citation and application.

2. The First Schedule to the Customs Tariff Act, 1958 (which relates to import duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1962, is amended by the deletion of item 48 and the substitution thereof of the following—

Amendment of First Schedule to No. 60 of 1958.

L.N. 25 of 1962.

"48. ROOFING MATERIALS :

(1) Corrugated sheets :

(a) of galvanised iron or aluminium the square foot . . 0 0 1
or *ad valorem* 20 per centum, whichever is the higher.

(b) of all other materials *ad valorem* 20 per centum.

(2) Ridgings *ad valorem* 20 per centum."

MADE at Lagos, this 11th day of January, 1964.

R. C. ONYEJEU,
Acting Deputy Secretary to
the Council of Ministers

EXPLANATORY NOTE

This Order increases the *ad valorem* duty on all roofing materials from 10 per centum to 20 per centum and on ridgings from 10 per centum to 20 per centum.