

Supplement to Official Gazette Extraordinary No. 64, Vol. 51, 3rd August, 1964  
— Part B

L.N. 91 of 1964

CUSTOMS TARIFF ACT, 1958

(No. 60 OF 1958)

The Customs Tariff (Duties and Exemptions) (No. 7)  
Order, 1964

(Commencement : 3rd August, 1964)

In exercise of the powers conferred by subsection (1) of section 6 of the Customs Tariff Act, 1958, the President hereby makes the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 7) Order, 1964 and shall apply throughout the Federation.

Short title  
and  
application.

2. The rate at which goods are chargeable with duty under section 4 of the Act shall be increased from twenty per cent to thirty-three one-third per cent ( $33\frac{1}{3}\%$ ) of the value of the goods.

Amendment  
of section 4  
of the Act.

3. The First, Second and Third Schedules to the Customs Tariff Act, 1958, as amended from time to time, are revoked and replaced by the following Schedules.

Replacement  
of Schedules  
to the Act.

FIRST SCHEDULE  
IMPORT DUTIES OF CUSTOMS

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1. AIR CONDITIONING AND REFRIGERATING EQUIPMENT OF ALL KINDS, and identifiable parts therefor	.. .. .	ad valorem 40 per centum			
2. ALCOHOLIC BEVERAGES AND LIQUORS :—					
(1) Beer of an original gravity of not more than 1,040	the gallon	..	0	15	0
For each additional degree of original gravity	the gallon	..	0	0	0 $\frac{1}{2}$
(2) Cider and Perry	the gallon	..	0	15	0
(3) Distilled :					
(a) Bitters, brandy, gin, liqueurs, rum and whisky	the gallon	..	10	10	0
(b) Other distilled potable alcoholic beverages, including spirits of wine and pure alcohol but not including medicinal preparations	the gallon	..	10	10	0
			or ad valorem 100 per centum, whichever is the higher.		
(c) Medicinal preparations which contain 10 per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable	the gallon	..	10	10	0
			or ad valorem 100 per centum, whichever is the higher.		

(d) Perfumed .. .. .

the gallon .. .. £ s d  
 10 10 0  
 or *ad valorem* 100 per centum,  
 whichever is the higher.

Sub-item (b) includes only liquids which contain  $2\frac{1}{2}$  per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol), purified so as to be potable.

Sub-item (d) includes any perfumed liquid containing alcohol of any kind.

(4) Wine and Must, of fresh grapes :—

(a) Sparkling .. .. .

the gallon .. .. 7 4 0

(b) Other, including still wine, grape must containing alcohol and fermented grape must ..

the gallon .. .. 2 8 0

(5) Methylated and denatured spirits and other non-potable alcohol accepted as such by the Board .. ..

*ad valorem*  $33\frac{1}{3}$  per centum.

### 3. APPAREL INCLUDING ACCESSORIES FOR APPAREL, not elsewhere specified or included in this Schedule :—

(1) Footwear other than gaiters, leggings, puttees and spats :—

(a) Children's wear, accepted as such by the Board .. ..

*ad valorem*  $33\frac{1}{3}$  per centum

(b) Other :—

(i) made principally of canvas and rubber or of either ..

the pair .. .. 0 6 0  
 or *ad valorem* 40 per centum,  
 whichever is the higher ;

(ii) made of other materials ..

the pair .. .. 0 10 6  
 or *ad valorem* 40 per centum,  
 whichever is the higher ;

(2) Handkerchiefs, headties, mufflers, sarongs, scarves and similar articles, of a greater area than one-third of a square yard .. .. .

the square yard .. .. 0 1 9  
 or *ad valorem* 40 per centum,  
 whichever is the higher ;

(3) Hose and stockings including babies' booties .. .. .

each .. .. 0 0 8  
 or *ad valorem* 40 per centum,  
 whichever is the higher ;

(4) Outerwear, of textile materials :—

(a) Aprons, bathing costumes of all kinds, blouses, cardigans, frocks, housecoats, jerseys, overalls and similar protective garments ; puffers, shorts and waistcoats

each .. .. 0 2 6  
 or *ad valorem* 40 per centum,  
 whichever is the higher ;

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- (b) Jackets, Gents' Trousers, (including jodhpurs and riding breeches) and Ladies' Slacks .. each .. 0 7 6  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (c) Dressing gowns, skirts .. each .. 0 4 6  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (5) Shirts .. each .. 0 5 0  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (6) Singlets .. each .. 0 3 6  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (7) Undergarments and nightwear :—
- (a) Chemises, undervests, undershorts, brassiers, drawers, pantees and similar articles not elsewhere specified or included in this Schedule .. each .. 0 1 3  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (b) Camisoles, cami-knickers; corsets, nightwear, petticoats, slips and underskirts .. each .. 0 2 6  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (8) Other, not elsewhere specified or included in this Schedule, including gloves, complete two-piece gents' suits and other made-up accessories for articles of apparel .. *ad valorem* 40 per centum.
4. APPAREL and household rummage showing signs of appreciable wear; rags .. the pound .. 0 1 3  
or *ad valorem* 40 per centum,  
whichever is the higher.
5. BAGS AND SACKS (other than bags loosely sewn) of textile material :—
- (1) Of jute with dimensions not exceeding 44" x 28" shown to the satisfaction of the Board to be imported for the packing of goods .. each .. 0 0 2
- (2) Other .. each .. 0 1 4
6. BASKETWORK, WICKERWORK AND LOOFAH and articles made therefrom not elsewhere specified or included in this Schedule .. *ad valorem* 66½ per centum.
7. BEADS .. the pound gross 0 1 0  
or *ad valorem* 40 per centum,  
whichever is the higher.

8. BED QUILTING, BED QUILTS, BED SHEETS, BED SPREADS, DUSTERS, NAPKINS, PILLOW-CASES, TABLE CLOTHS, TOWELS AND OTHER similar made-up household articles of textile material not elsewhere specified or included in this Schedule . . . . . *ad valorem* 40 per centum.
9. BICYCLES AND TRICYCLES whether imported assembled or in parts to be assembled . . . . . each . . . . . 3 0 0  
or *ad valorem* 33½ per centum, whichever is the higher.
10. BLANKETS AND RUGS . . . . . each . . . . . 0 4 0  
or *ad valorem* 50 per centum, whichever is the higher.
11. BROADCAST RECEIVERS, DOMESTIC :—  
(1) Sound receivers . . . . . *ad valorem* 50 per centum.  
(2) Television receivers . . . . . *ad valorem* 50 per centum.  
(3) Radiograms . . . . . *ad valorem* 66⅔ per centum.
12. CAMERAS AND PROJECTORS, parts thereof, appliances used in connection therewith, epidiscopes, episcopes and magic lanterns . . . . . *ad valorem* 66⅔ per centum.
13. CARPETS, carpeting, floor rugs, linoleum, mats, matting, and tapestries of any material . . . . . *ad valorem* 50 per centum.
14. CEMENT CLINKER . . . . . the ton . . . . . 1 15 0  
or *ad valorem* 20 per centum, whichever is the higher.
15. CEMENT, PORTLAND, and similar cements for building purposes . . . . . the ton . . . . . 5 0 0  
or *ad valorem* 75 per centum, whichever is the higher.
16. CHINAWARE AND POTTERY other than builders' fittings, suitable for hotel, household and restaurant use or for personal adornment . . . . . *ad valorem* 50 per centum.
17. CINEMATOGRAPH FILMS CONTAINING pictures for exhibition, whether developed or not :  
(1) Not exceeding 16 mm. in width . . . the hundred feet . . . 0 5 0  
(2) Other . . . . . the hundred feet . . . 0 10 0
18. CLOCKS AND WATCHES . . . . . each . . . . . 0 7 6  
or *ad valorem* 50 per centum, whichever is the higher.

19. COPPER AND ALLOYS OF COPPER, including brass, the following :—  
 plates, sheet, strip, circles, sections and rods, cut to size but not further worked .. .. . *ad valorem* 15 per centum.
20. CUTLERY, including kitchen and table knives, forks and spoons of base metal, including plated .. .. . *ad valorem* 50 per centum.
21. ELECTRIC AND ELECTROTHERMIC APPARATUS AND APPLIANCES not elsewhere specified or included in this Schedule .. .. . *ad valorem* 40 per centum.
22. ELECTRIC BATTERIES, all types including dry batteries and accumulators .. .. . *ad valorem* 40 per centum.
23. FILMS (STILL), plates and paper unexposed, for photography .. .. . *ad valorem* 50 per centum.
24. FILMS, CINEMATOGRAPH, of sizes commonly known as 8 mm. and 9.5 mm., unexposed .. .. . *ad valorem* 50 per centum.
25. FIREWORKS .. .. . the pound gross 0 10 0
26. FLOWERS AND FOLIAGE, whether natural or not, for decorative purposes .. .. . *ad valorem* 66 $\frac{2}{3}$  per centum.
27. FURNITURE including framed mirrors, ornaments, framed pictures and photographs, and similar articles :—  
 (1) Metal office furniture and cabinets .. .. . *ad valorem* 50 per centum.  
 (2) Other, including bed mattresses of all materials .. .. . *ad valorem* 75 per centum.
28. FURSKINS, dressed, and articles thereof, not elsewhere specified or included in this Schedule .. .. . *ad valorem* 100 per centum.
29. GLASS TABLEWARE AND other articles of glass for hotel, household, and restaurant use, not including plate and sheet glass; vacuum bottles, bowls and jars; glass ornaments .. .. . *ad valorem* 40 per centum.
30. GRAMOPHONE RECORDS .. .. . *ad valorem* 66 $\frac{2}{3}$  per centum.
31. GRAMOPHONES AND RECORD PLAYERS .. .. . *ad valorem* 66 $\frac{2}{3}$  per centum.
32. GREASE, LUBRICATING .. .. . the pound .. 0 0 3
33. GUNPOWDER .. .. . the pound .. 0 7 6
34. HAIR PADS, HAIR NETS, WIGS, FALSE BEARDS, and similar articles of human, animal or artificial hair .. .. . *ad valorem* 100 per centum.
35. HAND IMPLEMENTS, hand tools and parts thereof: agricultural, horticultural, artisans' and labourers' .. .. . *ad valorem* 20 per centum.

36. HOUSEHOLD UTENSILS, WHOLLY or mainly manufactured of metal, whether enamelled or not	£ s d
	<i>ad valorem 50 per centum.</i>
37. IRON and STEEL PRODUCTS, namely, plates, sheets, strip universals uncoated; joists, girders, angles, sections and bars cut to size but not further worked, excluding concrete reinforcing rounds; castings and forgings not further worked	<i>ad valorem 15 per centum.</i>
38. JEWELLERY, including imitation jewellery and rolled gold, enamel or gilt jewellery, precious and semi-precious stones and pearls and imitations thereof; goldsmiths' and silversmiths' wares	<i>ad valorem 100 per centum.</i>
39. LAMPS, PORTABLE, electric battery operated and non-electric, but not including wick-type hurricane lamps	<i>ad valorem 40 per centum.</i>
40. LIGHTERS, MECHANICAL, and similar lighters including chemical and electric lighters complete or incomplete (including bodies)	each .. .. 0 5 0 or <i>ad valorem 66<math>\frac{2}{3}</math> per centum,</i> whichever is the higher;
Parts for the above	<i>ad valorem 66<math>\frac{2}{3}</math> per centum.</i>
41. LIME	the ton gross .. 3 0 0
42. MATCHES:	
In boxes containing 80 matches or less	the gross boxes 2 8 0.
For the purpose of this Item, four "booklets" of matches shall be regarded as a box. Matches in boxes containing a greater quantity than 80 each to be charged in proportion.	
43. NAILS, BARBED IRON OR STEEL WIRE, SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSLY TWISTED BARBED WIRE of the kind used for fencing, of iron or steel; netting, fencing, reinforcing fabric and similar materials of iron or steel wire	the pound .. 0 0 2 or <i>ad valorem 33<math>\frac{1}{3}</math> per centum,</i> whichever is the higher.
44. OFFICE MACHINERY, including typewriters, book-keeping and calculating machines, dictating machines and tape recorders, including parts therefor	<i>ad valorem 40 per centum.</i>



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## 45. OILS:—

- (1) Gas or diesel oils suitable for use in internal combustion engines:—

(a) for use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Company Ltd., or the Nigerian Ports Authority, other than in road vehicles ... ..

the gallon ... 0 0 4

(b) Other ... ..

the gallon ... 0 1 9

- (2) Illuminating, including kerosene and other refined burning oils ... ..

the gallon ... 0 1 0

- (3) Lubricating ... ..

the gallon ... 0 1 0

- (4) Motor spirit and products ordinarily used as such; benzine, bensoline, naphtha (non-potable); gasoline, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosene and other refined

burning oils ... .. the gallon ... 0 1 9

- (5) Essential ... ..

*ad valorem* 33½ per centum.

- (6) All other, not elsewhere specified or included in this Schedule ... ..

the gallon ... 0 1 6  
or *ad valorem* 33½ per centum,  
whichever is the higher.

## 45A. PAINT, enamel, lacquers and varnishes

the pound ... 0 0 10  
or *ad valorem* 33½ per centum,  
whichever is the higher.

## 46. PAPER:—

- (1) Paperboard (cardboard) including corrugated cardboard but excluding building board, in uncut rectangular sheets of a size not less than 16 inches by 15 inches ... ..

*ad valorem* 15 per centum.

- (2) Printing and writing paper, other than newsprint, namely, plain or composite paper in reels of not less than 9 inches wide, or flat or folded in the original mill ream wrapper of a size not less than 16" x 15" ... ..

*ad valorem* 15 per centum.

- (3) Toilet ... ..

*ad valorem* 33½ per centum.

- (4) Other paper and paper manufactures

*ad valorem* 25 per centum.

## 47. PENS, fountain and ball point; propelling pencils ... ..

*ad valorem* 40 per centum.

48. PERFUMERY, COSMETICS and TOILET PREPARATIONS, not including dentifrices, medicated dusting powders accepted as such by the Board, mouth washes, perfumed alcohol, toilet soap .. .. *ad valorem* 100 per centum.

49. PIECE GOODS :—

(1) Of cotton, flax, natural silk, man-made fibres (other than glass or metal), wool or other animal hair or ramie, or mixture thereof :—

(a) Cotton fabrics, bleached and unbleached .. ..

the sq. yard .. 0 1 3  
or *ad valorem* 33½ per centum,  
whichever is the higher.

(b) Knitted fabrics .. ..

the pound .. 0 3 3½  
or *ad valorem* 50 per centum,  
whichever is the higher.

(c) Unbleached grey baft imported for use exclusively for the production of printed cotton fabrics by a manufacturer approved in that behalf by the Minister ..

the square yard .. 0 0 4.8

(d) Velvet, velveteen, plushes and other pile fabrics .. ..

the square yard .. 0 4 0  
or *ad valorem* 50 per centum,  
whichever is the higher.

(e) Other .. ..

the square yard .. 0 2 0  
or *ad valorem* 40 per centum,  
whichever is the higher.

(2) Of other textile material (other than textile fibres made of spun glass or of metal) :—

(a) For use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Minister .. ..

*ad valorem* 25 per centum.

(b) Other .. ..

*ad valorem* 40 per centum.

For the purpose of this Item, "Piece Goods" shall include any remnants of cloth of irregular length of a greater area than one-third of a square yard.

50. PLASTICWARE .. .. *ad valorem* 50 per centum.

51. PROVISIONS :

(1) Biscuits and Bakery Products :—

(a) Biscuits .. ..

*ad valorem* 66⅔ per centum.

(b) Other bakery products .. ..

*ad valorem* 40 per centum.

(2) Butter, cheese and edible fats of all kinds not elsewhere specified or included in this Schedule .. ..

the pound .. 0 1 6



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(3) Chocolate confectionery in block or tablet form whether "Plain" or "Milk" consisting wholly of chocolate or with the sole addition of fruit or nut or both .. .. .	<i>ad valorem</i> 12½ per centum.		
(4) Chocolate powder, cocoa beans, cocoa butter, cocoa paste and cocoa powder .. .. .	the pound .. 0 0 4		
(5) Coffee, whether roasted or not, coffee extracts, coffee essences, coffee powders and coffee substitutes .. .. .	<i>ad valorem</i> 66⅔ per centum.		
(6) Confectionery of all kinds including candied and crystallised fruits, not elsewhere specified or included in this Schedule .. .. .	the pound .. 0 1 3 or <i>ad valorem</i> 66⅔ per centum, whichever is the higher.		
(7) Crustaceans, molluscs, caviar and caviar substitutes, fresh or preserved in any way .. .. .	<i>ad valorem</i> 50 per centum.		
(8) Fish, all kinds, not elsewhere specified or included in this Schedule .. .. .	<i>ad valorem</i> 50 per centum.		
(9) Flour and meal of wheat and spelt (including meslin) .. .. .	the ton .. 25 0 0 or <i>ad valorem</i> 50 per centum, whichever is the higher.		
(10) Fruit juices, unfermented (including grape must not elsewhere specified or included in this Schedule), fruit syrups, fruit cordials and squashes .. .. .	<i>ad valorem</i> 66⅔ per centum.		
(11) Fruit, whether fresh or preserved, including canned and frozen .. .. .	<i>ad valorem</i> 50 per centum.		
(12) Jams, marmalades, fruit jellies (but not table jellies), honey .. .. .	<i>ad valorem</i> 66⅔ per centum.		
(13) Meat, all kinds, including poultry .. .. .	<i>ad valorem</i> 66⅔ per centum.		
(14) Pet foods of all kinds .. .. .	<i>ad valorem</i> 50 per centum.		
(15) Salt .. .. .	the ton .. 4 0 0 or <i>ad valorem</i> 20 per centum, whichever is the higher.		
(16) Stockfish .. .. .	the pound .. 0 0 1		
(17) Sugar .. .. .	the pound .. 0 0 2		
(18) Table waters, including mineral waters of all descriptions .. .. .	<i>ad valorem</i> 75 per centum.		
(19) Tea and mate, tea powders and extracts .. .. .	<i>ad valorem</i> 66⅔ per centum.		
(20) Foodstuffs and beverages not elsewhere specified or included in this Schedule .. .. .	<i>ad valorem</i> 40 per centum.		

## 52. ROAD MOTOR VEHICLES :—

- (1) Passenger cars, including station wagons and estate cars, but not including pick-ups, vehicles with fitted seats for more than ten persons excluding the driver, or four-wheel drive vehicles :—
- (a) engine capacity not exceeding 1750 c.c. . . . . *ad valorem* 33½ per centum.
- (b) exceeding 1750 c.c. but not exceeding 2750 c.c. . . . . *ad valorem* 50 per centum.
- (c) exceeding 2750 c.c. but not exceeding 3500 c.c. . . . . *ad valorem* 75 per centum.
- (d) exceeding 3500 c.c. . . . . *ad valorem* 100 per centum.
- (2) Motor buses and coaches with fitted seats for 20 or more passengers, imported :—
- (a) assembled . . . . . *ad valorem* 10 per centum.
- (b) unassembled, for assembly by a manufacturer approved in that behalf by the Minister . . . . *ad valorem* 5 per centum.
- (3) Other road motor vehicles including motor bicycles and motorised bicycles . . . . . *ad valorem* 25 per centum.
- (4) Parts for road vehicles not elsewhere specified or included in this Schedule . . . . . *ad valorem* 33½ per centum.

For the purposes of this item, parts imported for assembly into new vehicles mentioned in (1) and (3) above shall be assessed for duty at the rate appropriate to the complete vehicle.

## 53. ROOFING MATERIALS :—

- (1) Corrugated sheets :—
- (a) of galvanised iron or aluminium the square foot 0 0 1½  
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.

## 54. RUBBER FABRICATED MATERIAL for tyre retreading, namely, camelback (rubber compound strips), gum-dipped cotton or rayon fabric, retreading cement and tread cushion and tube gums . . . .

*ad valorem* 33½ per centum.

## 55. SACCHARIN and similar sweetening substances . . . . .

the ounce 0 10 0  
or *ad valorem* 50 per centum,  
whichever is the higher.

## 56. SEWING MACHINE PARTS and hardware items imported for use in the assembly of sewing machines and serving machine cabinet respectively by a manufacturer approved in that behalf by the Minister . . . .

*ad valorem* 15 per centum.

## 57. SHOT GUNS and air guns, including air rifles . . . . .

*ad valorem* 50 per centum.

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58. SMOKING PIPES, CIGAR AND CIGARETTE, HOLDERS and similar articles, and parts therefor .. .. . *ad valorem* 50 per centum.
59. SOAP and SOAP PRODUCTS, including detergents whether manufactured from soap or not .. .. . the pound .. 0 0 9  
or *ad valorem* 50 per cent  
whichever is the higher.
60. SODA caustic :—  
(1) for a manufacturer approved in that behalf by the Minister .. .. the hundred weight 1 15 0  
—(2) Other .. .. the hundred weight 2 0 0
61. STEAM VESSELS, BARGES, BOATS, LAUNCHES AND LIGHTERS not exceeding 250 gross tons, imported assembled or in sections to be assembled locally :—  
(1) Pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length .. *ad valorem* 50 per centum.  
(2) Other, except where the Minister is satisfied that they cannot be built in Nigeria .. .. *ad valorem* 33½ per centum.  
(3) Fittings, spare parts and dynamos for marine inboard engines, stern tubes, propeller shaft, propeller and empty bare hulls imported for the construction of steam or motor vessels, by a local boatyard approved in that behalf by the Minister .. *ad valorem* 20 per centum.
62. SYNTHETIC PERFUME MATERIALS AND CONCENTRATES AND ENFLEURAGE GREASES :—  
(1) for a manufacturer approved in that behalf by the Minister .. .. *ad valorem* 33½ per centum.  
(2) Other .. .. *ad valorem* 100 per centum.
63. TEXTILE ARTICLES, made-up, whether or not impregnated or coated, not elsewhere specified or included in this Schedule .. *ad valorem* 40 per centum.
64. TOBACCO :—  
(1) Manufactured :—  
(a) Cigars .. .. the pound .. 2 15 0  
(b) Cigarettes .. .. the pound .. 2 15 0  
or £6-15s-0d the thousand  
cigarettes, whichever is the  
higher.  
(c) Other, including snuff .. .. the pound .. 2 0 0

- (2) Unmanufactured
- (a) imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of the Customs and Excise Management Act, 1958 .. .. . the pound .. 0 15 3
- (b) Other .. .. . the pound .. 1 0 0
65. TRAVELLING TRUNKS, travel bags, handbags, portmanteaux, purses, suitcases and wallets of all materials :—
- (1) imported nested .. .. . each article .. 0 6 0  
or *ad valorem* 40 per centum,  
whichever is the higher.
- (2) Other .. .. . *ad valorem* 40 per centum.
66. TYRES :—
- (1) Pneumatic :—
- (a) Of a sectional width exceeding 4" (101 mm.) and less than 12" (305 mm.) and tubes and flaps therefor but excluding :—
- (i) tyres pneumatic designed for agricultural tractors, agricultural and industrial implements, earth movers, graders and similar machines, and tubes and flaps therefor, and so invoiced ;
- (ii) tyres pneumatic designed for aircraft and tubes therefor and so invoiced .. .. . the pound weight 0 3 6
- (b) Other, unless specifically exempted under an item in the Second Schedule :
- (i) of a sectional width exceeding 1½", and tubes and flaps therefor .. .. . *ad valorem* 33½ per centum.
- (ii) of a sectional width not exceeding 1½", and tubes therefor .. .. . *ad valorem* 20 per centum.
- (2) Other .. .. . *ad valorem* 20 per centum.
67. UMBRELLAS AND PARASOLS .. .. . each .. 0 5 0  
or *ad valorem* 40 per centum,  
whichever is the higher.
68. UMBRELLA COVERS .. .. . each .. 0 2 0  
or *ad valorem* 40 per centum  
whichever is the higher.
69. WIRE, uncoated, of base metal, single strand :—
- (a) for a manufacturer approved in that behalf by the Minister .. .. . *ad valorem* 10 per centum.
- (b) Other .. .. . *ad valorem* 33½ per centum.

## 70. YARNS AND THREADS of cotton and or artificial silk :

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- (1) Crotcheting, darning, embroidery ;  
sewing (other than sewing thread) .. the pound (net  
weight) .. 0 4 0  
or *ad valorem* 33½ per centum,  
whichever is the higher.
- (2) Sewing thread .. .. the pound (net  
weight) .. 0 5 6  
or *ad valorem* 33½ per centum,  
whichever is the higher.
- (3) Waste yarns, for use in the manu-  
facture of blanket or towel by a  
manufacturer approved in that be-  
half by the Minister .. .. the pound (net  
weight) .. 0 0 1
- (4) Yarns, for use by a manufac-  
turer approved in that behalf by  
the Minister .. .. the pound (net  
weight) .. 0 0 4
- (5) Other.. .. the pound (net  
weight) .. 0 1 2

For the purpose of this Item artificial silk shall include rayon and other textile fibres prepared from natural or synthetic sources by a chemical process of solution followed by extrusion but shall not include textile fibres made of spun glass or metal.

71. All goods imported and not specified or  
included in this Schedule or in the  
Second Schedule .. .. *ad valorem* 33½ per centum.

## SECOND SCHEDULE

## EXEMPTION FROM IMPORT DUTIES OF CUSTOMS

1. ACETIC Acid, formic acid, hydrochloric acid, sulphuric acid and ammonia liquor.

2. Advertising material to the extent permitted by and subject to conditions prescribed in the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.

3. AIRCRAFT, their parts and components, and if the Board is satisfied that the same are imported solely for direct use in the operation of aircraft or the maintenance or repair of aircraft or their parts, the following items and parts and components of the same :

- (1) air-conditioning plant ;
- (2) catering equipment ;
- (3) engine starting trolleys ;
- (4) freight hoists ;
- (5) fuelling plants ;

- (6) inspection platforms ;
- (7) instruments ;
- (8) materials for internal or external repair, renovation, decoration or redecoration ;
- (9) passenger gangways ;
- (10) tools (including machine tools) and machinery (other than vehicles).

#### 4. Animals and Birds, living.

5. APPARATUS AND APPLIANCES designed for the correction, support or amelioration of bodily disabilities, including invalid chairs and carriages whether self-propelled or not.

6. Articles, the following, for the manufacture of the goods specified, imported by a manufacturer approved in that behalf by the Minister :—

<i>Article</i>	<i>Goods to be Manufactured</i>
(1) Aluminium and aluminium alloys, unwrought .. .. .	—
(2) Asbestos, crude, washed or ground .. .. .	—
(3) Cigarette paper, by the roll .. .. .	Cigarettes
(4) Cordage and rope, not less than one-quarter (¼) inch diameter, of any materials other than steel .. .. .	—
(5) Wire steel and multi-strand .. .. .	Tyres
(6) Tyres cord, of textile materials other than cotton .. .. .	Tyres
(7) Ferro alloys of manganese and silicon in primary forms .. .. .	—
(8) Fire bricks, fire clay, fire cement and furnace cement .. .. .	—
(9) Blending agents, flavouring concentrates, and neutral blending alcohol .. .. .	Potable alcoholic liquor
(10) Fluorspar, crude .. .. .	—
(11) Glass, in the mass, the following :— irrits, powdered vitrite .. .. .	—
(12) Gypsum .. .. .	Cement
(13) Iron and steel namely :—ingots, blooms, slabs, billets, sheet bars, tinplate bars and equivalent primary forms .. .. .	—
(14) Jute, raw .. .. .	—
(15) Lead, unwrought and simply worked .. .. .	—
(16) Leather and textile materials .. .. .	Shoes



*Articles**Goods to be Manufactured*

(17) Phenol formaldehyde, gelatin pearl glue and extruder powder used with such substances .. .. .

(18) Iron and steel products, namely, plates, sheets, strip universals uncoated; joists, girders, angles sections and bars cut to size but not further worked, excluding concrete reinforcing rounds; castings and forgings not further worked .. .. .

(19) Pigments, colouring materials and dyestuffs, but not including washing blue, prepared paints and distempers .. .. .

(20) Splints and skillets .. .. . Matches and match boxes

(21) Plastic materials, synthetic, in powder, liquid or solid (but not sheet) or granule form .. .. .

(22) Tinplate of iron and steel, not exceeding .016 inch gauge, unworked .. .. .

7. ASPHALT, bitumen, tar and pitch.

8. BANK AND CURRENCY NOTES, Bullion and Coin. For the purposes of this item "bullion" means unrefined gold and silver in amalgam or lumps and bars and refined gold and silver in bars.

9. BOOKS, documents and other matter, printed, or produced by any duplicating processes other than printing, or in manuscript (including type-script), including periodicals and newspapers (other than periodicals and newspapers imported for packing purposes), atlases, catalogues and price lists, charts, globes, maps, music and religious texts, plans, postage and revenue stamps, but excluding almanacs, calendars and stationery.

10. CANOES of a type indigenous to West Africa.

11. CHURCH EQUIPMENT, accepted by the Board as suitable and intended solely for use at religious service.

12. Commercial samples to the extent permitted by and subject to the conditions prescribed in the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.

13. CRUDE OR RESIDUAL OILS ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines.

14. CUPS, MEDALS and other trophies, not being articles of general utility, proved to the satisfaction of the Board to be imported for presentation -

(1) as prizes at public examination, exhibitions or shows, or for competitions of skill or sport open to the public or members of recognised clubs and associations;

(2) for bravery, good conduct or humanity, for excellence in art, industry, invention, learning or science or for honourable or meritorious public services.

15. **EXPLOSIVES**, not including gunpowder or fireworks, being blasting compounds, fuses and detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms.

16. **FILMS**, film strips, microfilms, slides, sound recordings, newsreels, and similar visual and auditory material, passed by the Board of Censors appointed under section 6 of the Cinematograph Ordinance, Cap. 32, as being of educational, scientific or cultural character, if (a) produced by the United Nations or any of its Specialised Agencies or (b) imported by broadcasting, educational or science organisations approved by the Minister.

17. **Films, cinematograph, blanks unexposed**, commonly known as raw film or stock, other than films of sizes commonly known as 8 mm. and 9.5 mm.

18. **FIREARMS** as defined in the Firearms Act (Cap. 69), not including shot guns and air guns and air rifles; sidearms, namely, bayonets, swords and the like; humane killers and cartridges therefor.

19. **FIRE DETECTION, FIGHTING, EXTINGUISHING and ALARM machinery**, apparatus and appliances, and vehicles specially built and equipped for fire fighting.

20. **Fishing Nets and floats.**

21. **FUEL**, lubricants and other products which the Board is satisfied are necessary for, and will be used solely in, the operation of—

- (1) aircraft of the armed forces of a foreign power; or
- (2) civil aircraft registered in a State approved by the President.

22. **Goods for an individual or firm under contract to the Government** where an exemption from the payment of Customs duty on the goods is part of the terms of the contract.

23. **Goods of a charitable nature, and gifts, approved by the Minister—**

- (1) from established bodies recognised by the Governments of their countries;
- (2) from other donors.

24. **HIDES and SKINS** of cattle, sheep and goats, untanned.

25. **LIFEBELTS** and other life saving appliances.

26. **MACHINERY**, apparatus, appliances, instruments and electrical material used in connection therewith for the generation, measurement, transformation, storage, transmission, distribution of, or lighting by, electric power, but not including electroliers, lamps, lamp shades or reflectors, portable batteries, domestic or toilet machines or appliances, electric appliances used in vehicles, and internal combustion engines of the kind used as propulsion units for vehicles.

27. **MACHINERY**, apparatus and appliances but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines, vehicles or internal combustion engines suitable for driving vehicles—

- (1) **Agricultural:**
- (2) **Cranes, chain pulleys, bucket and gravity conveyors, hoists, mechanical excavators and winches;**

- (3) Dairying ;
- (4) Dental ;
- (5) For use in connection with the preparation of, or prospecting for, any agricultural or forest product of Nigeria ;
- (6) Horticultural ;
- (7) Industrial and manufacturing, including machine tools ;
- (8) Land surveying ;
- (9) Mining and for prospecting for minerals or mineral oils ;
- (10) For water supply, sewerage, drainage or irrigation, the following only—  
 Pipe, piping, tubes, and fittings therefor, other than of cement, asbestos cement or plastic, pumps, rams, lifting gates and hoists.
- (11) Scientific, for scientific purposes and research or for education in science ;
- (12) Specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment ;
- (13) X-ray films and plates.

#### 28. MANURES and FERTILIZERS.

29. MARINE ENGINES being main propulsion or auxiliary machinery specifically constructed or adapted for marine use, other than outboard motors.

30. MEDICINAL PREPARATIONS, DRUGS, ANAESTHETICS and DRESSINGS included in the editions of the British Pharmacopoeia, the British Pharmaceutical Codex or the Veterinary Codex current at the time of importation (or the immediately previous edition of any such publication) and clearly labelled with the description shown therein. Provided that this exemption shall not apply to undiluted potable alcohol or potable alcohol diluted with water only.

#### 31. METALLIFEROUS ORES of all kinds.

#### 32. METERS, gas supply.

#### 33. MINING MATERIALS, namely—

- (1) Barytes (barium sulphate) ;
- (2) Cyanides, imported on licence issued by the Chief Inspector of Mines ;
- (3) Gauze and screening, of metal or plastic, for mining machinery ;
- (4) Mineral flotation reagents certified as such by the Chief Inspector of Mines ;
- (5) Zinc dust, zinc ingots and zinc shavings.

34. MOTOR and STEAM stone crushers, road rollers, graders and scarifiers, road sweepers and sprayers, tractors and trailers therefor, and other mechanically propelled engines and machines not elsewhere specified or included in the Schedules to this Act, ordinarily employed in the construction and maintenance of roads or the clearing of land ; motor ambulances and mobile dispensaries.

35. NAVAL, MILITARY AND AIR FORCE STORES and other GOODS imported by Consular, Civil and certain other officers as set out in this item (importation meaning also clearance from a bonded warehouse; namely :

(1) ALL GOODS IMPORTED :

(a) OFFICIALLY :

for the use of Nigeria Armed Forces.

(b) FOR THE OFFICIAL USE :—

(i) of a Consular Officer where the country he represents grants a like privilege to Nigerian Consular Officers ;

(ii) of the President of the Federal Republic of Nigeria, or of a Governor of a Region of Nigeria, or of any officer for the time being acting as the President of the Federal Republic of Nigeria or as the Governor of a Region, during such time as he is so acting.

(c) FOR THE PERSONAL USE :—

(i) of a Consular Officer (also for use of his family), where the Government of the country he represents grants a like privilege to Nigerian Consular Officers ;

(ii) of the President of the Federal Republic of Nigeria, or of a Governor of a Region of Nigeria or of any officer for the time being acting as the President of the Republic of Nigeria or as the Governor of a Region, during such time as he is so acting.

(2) ACCOUTREMENTS, EQUIPMENT AND UNIFORMS, the property of officers of Nigeria Armed Forces, imported by such officers for their PERSONAL USE ON DUTY as required by the regulations of their respective services.

(3) DIPLOMATIC PRIVILEGED IMPORTATIONS, namely, the furniture and effects (which expression shall include a motor vehicle) of any person, not being a native of Nigeria, who is an official of an organisation declared by notice in the *Federal Official Gazette* to be an organisation of which Her Majesty's Government in the United Kingdom and the Governments of one or more sovereign Powers are members, at the time that such person first takes up his post in Nigeria.

(4) TECHNICAL ASSISTANCE IMPORTATIONS :—

(a) All goods imported for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation by notice in the *Federal Official Gazette* ; and

(b) The furniture and effects (which expression shall include a motor vehicle and an air conditioner) of any person, at the time such person first takes up his post in Nigeria, who is in Nigeria under any such scheme of technical assistance.

Provided that :

1. For the purpose of sub-item (1) (c) the expression "Consular Officer" :—

(i) means a Consular Officer *de Carriere* who is recognised as a Consular Officer by the Government of the country he represents and is a national of that country ; and

(ii) includes, in relation to any country which is declared by the President to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—

(a) is employed by that Government at a Consulate otherwise than on domestic duties; and

(b) is a national of that country; and

(c) is not otherwise engaged in gainful occupation in Nigeria; and

(d) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the Consulate began.

2. The provisions in sub-items (1) (b) (i) and (1) (c) (i) shall be deemed to have had effect from the date upon which any convention or agreement is entered into between the Government of the Federal Republic of Nigeria and the foreign Government concerned.

### 36. NAVIGATIONAL EQUIPMENT, namely:—

(1) Buoys (all types), buoyage equipment, anchors, mooring, chain cable, quay bollards and capstans;

(2) Diving gear and equipment, including air pumps and decompression chambers, diving suits, helmets and boots;

(3) Specialised equipment for light houses and other navigational aids on land or water for ships or aircraft, including beacons, marks flares and radar equipment.

### 37. NEWSPRINT in reels or in the flat.

### 38. PACKING MATERIALS AND CONTAINERS:—

(1) Banana Wrapping: clear polythene (diothene) endless tubing perforated both latitudinally and longitudinally having a minimum width of twenty inches and a maximum width of twenty-six inches;

(2) Compressed gas cylinders, empty;

(3) Containers, including boxes, tins, bottles, jars and other packages in which any goods not liable to an *ad valorem* duty and on which duty is not chargeable on gross weight are packed and imported, being ordinary trade packages for the goods contained therein.

### 39. PASSENGERS' BAGGAGE:—

(1) Personal and household effects, the property of and accompanying a passenger, to the extent permitted by the Board, and subject to any conditions imposed by it;

(2) Personal and household effects, the property of a passenger, landed at any customs port, customs airport or customs station within two months of the arrival of the passenger, or within such further period as the Board may allow, to the extent permitted by the Board and subject to any conditions imposed by it; and

(3) The property of and accompanying a temporary visitor to Nigeria, to the extent permitted by the Minister and subject to any conditions imposed by him.

Provided that for the purpose of sub-items (1) and (2) "baggage" shall not be interpreted to include goods for sale, barter or exchange.



40. PATTERNS AND SAMPLES cut, mutilated, spoiled or otherwise rendered unmerchandiseable; articles which the Board is satisfied are not imported for trade purposes and which, in the opinion of the Board, are of no commercial value.

41. PERSONAL EFFECTS, not being merchandise, of a native of Nigeria dying in places outside the limits of the jurisdiction of Nigeria.

42. PICTURES AND PHOTOGRAPHS, UNFRAMED; DRAWINGS; ENGRAVINGS.

43. PREPARATIONS AND SUBSTANCES OF THE FOLLOWING KINDS; sprayers, sprinklers and other apparatus and appliances for use therewith:—

(1) animal dips, fungicides, insecticides, vermin killers; other similar substances which the Board is satisfied are exclusively for the prevention and cure of diseases in plants, trees, and animals other than human beings;

(2) Disinfectants;

(3) Germicides;

(4) Insect repellents;

(5) Weed killing preparations.

44. PRINTERS' INK, TYPE, TYPE METAL, PRINTING MACHINES, printing appliances (other than all paper, excepting spool paper); lithographic process cameras and unexposed lithographic sheet film of a speed slower than H & D 100, 16/10 DIN or 27 Scheiner.

45. Provisions of the following kinds:—

(1) African foodstuffs produced in any territory adjoining Nigeria;

(2) Fish, fresh, caught and landed by canoes or by vessels based in Nigeria;

(3) Milk or cream, whether fresh, concentrated or preserved in any way but not including sweetened milk or cream;

(4) Wheat and spelt (including meslin) unmilled.

46. RAILWAY construction and equipment requisites; locomotives and other rolling stock, rails, sleepers; fastenings for rails and sleepers, switch-boxes, signals, turn-tables and similar railway equipment, but not including material, imported by the Nigerian Railway Corporation.

47. SEEDS for planting; bulbs, tubers and rhizomes of flowering or foliage plants; cuttings, slips, live trees and other plants.

48. SOUND RECORDINGS containing spoken messages of a personal nature; language-teaching records.

49. STEAM VESSELS, BARGES, BOATS, LAUNCHES and LIGHTERS of over 250 gross tons; where the Minister is satisfied that they cannot be built in Nigeria, steam vessels, barges, boats, launches and lighters not exceeding 250 gross tons, imported assembled, or in sections to be assembled, provided the Board is of the opinion that they are not of the type mainly used for pleasure. Provided further that when condemned or handed over to be broken up, duty shall be paid on the hull, parts and fittings according to the Customs Tariff that may then be in force.

50. Duplicators, models, gramophones, broadcast receivers (including television sets); artists' paints and equipment; chemicals for use in laboratories, prize medals or badges, boxing gloves, punch balls, rope gymnasium



mattresses, film strip projectors, epidiascopes, episcopes and magic lanterns, where the Board is satisfied that they are imported by or on behalf of a school or educational establishment and are solely for educational purposes.

51. TELECOMMUNICATIONS and BROADCASTING APPARATUS and appliances, and component parts thereof (but not including material, except where specially provided for, and apparatus and appliances for domestic use or use on road vehicles), namely :—

- (1) Aerial antennae ;
- (2) Apparatus for measuring and controlling electric energy ;
- (3) Apparatus other than radio for telegraphy and telephony including that for automatic telephone and telegraph systems and mechanical transmitters and receivers for telegraphy ;
- (4) Controlling or measuring instruments, electrical, for controlling the flow, volume or depth of liquids or gases ;
- (5) Electric eye devices ;
- (6) Electric signalling and safety apparatus, electric bells ;
- (7) Electrical insulated conduit tubing ;
- (8) Electro-thermic apparatus for use in telecommunications and broadcasting systems ;
- (9) Fuse plugs, sockets, switches ;
- (10) Glass accumulators and storage batteries ;
- (11) Insulated cable and wire for electricity ;
- (12) Insulating and friction repair tape ;
- (13) Insulators, electric, for use in telecommunications and broadcasting equipment and fittings therefor ;
- (14) Permanent magnets ;
- (15) Radio apparatus for telegraphy, telephony and broadcasting ;
- (16) Sleeves, jointing, metal and paper for overhead and underground telegraph lines ;
- (17) Telegraph poles and radio masts, metal and fittings therefor ;
- (18) Teleprinter and wheatstone paper (morse tape) ;
- (19) Uninsulated copper wire ;
- (20) Wet primary cells.

52. TOMBSTONES and memorials engraved with a commemorative inscription to a deceased person.

53. Tyres and tubes with a cross-section of 12 inches or more, designed to fit wheel rims having a nominal measurement at the tyre seat of 20 inches or more, if in earthmover or grader patterns and so invoiced.

54. WATER FILTERS and parts thereof and all appliances for the filtration of water.

55. WIRELESS LOUDSPEAKER UNITS, with or without their associated cabinets, condensers, volume controls and volume control knobs imported for the sole purpose of radio-programme distribution by wire.

56. WORKS OF ARTS, specimens and collectors' pieces of an educational, scientific or cultural character, namely :—

- (1) Antiques, being articles proved to the satisfaction of the Board to be over 100 years old ;

(2) Original works of art, collectors' pieces and objects of art, not intended for sale, barter or exchange, imported by, or consigned to, public galleries, museums and any other public institutions approved by the Board for public exhibition;

(3) Scientific specimens imported for public exhibition, study or research.

57. Goods imported by the following, where the Minister is satisfied that either—

(a) adequate arrangements have been made for their distribution free of charge within Nigeria to the poor and needy; or

(b) they are solely for the official use of the Head of the importer's establishment in Nigeria:—

(1) The Catholic Relief Services;

(2) The Church World Service.

### THIRD SCHEDULE

#### EXPORT DUTIES OF CUSTOMS

		£	s	d.
1. ANIMALS, BIRDS, AND REPTILES, live, not for food:—				
(1) Animals, reptiles, and African grey parrots .. .. .	each .. .. .	3	0	0
(2) Birds, other .. .. .	each .. .. .	1	0	0
2. BANANA:—				
(1) Fresh .. .. .	the count bunch	0	1	6
(2) Dry (except dry bananas which by reason of the manner in which they have been prepared or their condi- tion or otherwise the Board is satis- fied will not be used for human consumption) .. .. .	the ten pounds ..	0	0	2

A "count bunch" of bananas means a stalk bearing nine or more hands of bananas, each hand being a cluster of bananas growing from the stalk and originally covered by a separate bract

For the purpose of the computa-  
tion of the duty a stalk bearing—

9 hands or over shall be taken to  
be equal to .. .. .

1 count bunch.

8 hands or over but less than  
9 hands, shall be taken to be  
equal to .. .. .

$\frac{3}{4}$  of a count bunch.

7 hands or over but less than  
8 hands shall be taken to be  
equal to .. .. .

$\frac{1}{2}$  of a count bunch.

Under 7 hands shall be taken to  
be equal to .. .. .

$\frac{1}{4}$  of a count bunch.

3. BENNISEED .. .. .	10 <i>per centum ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
4. CATTLE, live .. .. .	per head .. .. . 3 0 0
5. COCOA BEANS .. .. .	10 <i>per centum ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £150 per ton with an additional one-tenth of 1 <i>per centum</i> for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £150 per ton, provided that the amount of duty chargeable shall not exceed 20 <i>per centum</i> of the value calculated as aforesaid.
6. COTTON LINT .. .. .	10 <i>per centum ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £325 per ton, with an additional one-tenth of 1 <i>per centum</i> for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £325 per ton, provided that the amount of duty chargeable shall not exceed 20 <i>per centum</i> of the value, calculated as aforesaid.
7. COTTON SEED .. .. .	10 <i>per centum ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
8. GROUNDNUT .. .. .	10 <i>per centum ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 <i>per centum</i> for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £65 per ton provided that the amount of duty chargeable shall not exceed 20 <i>per centum</i> of the value, calculated as aforesaid.
9. GROUNDNUT CAKE .. .. .	} 10 <i>per centum ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
10. GROUNDNUT MEAL .. .. .	
11. GROUNDNUT OIL .. .. .	

## 12. HIDE, CATTLE :—

£ s d

## (1) Dry :—

undressed, dressed or tanned .. .. 27 10 0

## (2) Wet :—

dressed or tanned .. .. the ton .. 9 3 4

## 13. PALM KERNEL .. ..

10 *per centum ad valorem* when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £50 per ton, with an additional one-tenth of 1 *per centum* for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £50 per ton, provided that the amount of duty chargeable shall not exceed 20 *per centum* of the value, calculated as aforesaid.

## 14. PALM KERNEL CAKE .. ..

## 15. PALM KERNEL MEAL .. ..

## 16. PALM KERNEL OIL .. ..

10 *per centum ad valorem* on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.

## 17. PALM OIL :—

## (1) Edible .. ..

10 *per centum ad valorem* when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £75 per ton, with an additional one-tenth of 1 *per centum* for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £75 per ton provided that the amount of duty chargeable shall not exceed 20 *per centum* of the value, calculated as aforesaid.

## (2) Technical .. ..

10 *per centum ad valorem* when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 *per centum* for every £ or part of a £ by which the value, calculated as aforesaid exceeds £65 per ton, provided that the amount of duty chargeable shall not exceed 20 *per centum* of the value, calculated as aforesaid.

## 18. RUBBER :—

## (1) Crepe

10 *per centum ad valorem* on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, provided that—

- (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18*d* per lb; and
- (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb., calculated as aforesaid, over 18*d* per lb.

## (2) Paste

5 *per centum ad valorem* on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that—

- (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18*d* per lb; and
- (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb; calculated as aforesaid, over 18*d* per lb.

## (3) Raw—All Grades

10 *per centum ad valorem* on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that—

- (a) no duty shall be chargeable when the value calculated as aforesaid, is less than 18*d* per lb; and
- (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid over 18*d* per lb.

## 19. SHEA NUT

the ton

$$\begin{matrix} \text{£} & \text{s} & \text{d} \\ 2 & 10 & 0 \end{matrix}$$

## 20. SKIN :—

## (1) GOAT, Dressed or tanned

the ton

$$\begin{matrix} 6 & 5 & 0 \end{matrix}$$

## (2) GOAT, Undressed

the ton

$$\begin{matrix} 75 & 0 & 0 \end{matrix}$$

		£	s	d
(3) SHEEP, Dressed or tanned ..	the ton ..	6	5	0
(4) SHEEP, Undressed ..	the ton ..	43	15	0
(5) REPTILE, dressed or undressed ..	the pound or part thereof ..	0	1	0
(6) FUR, dressed and undressed :—				
(a) Lesser cats .. ..	the pound or part thereof ..	0	1	6
(b) Other .. ..	the pound or part thereof ..	0	10	0
21. SLAG .. ..	<i>ad valorem 10 per centum.</i>			
22. WOOD and TIMBER—				
(1) Chlorophora excelsa (Iroko)	the cubic foot	Exported in log form ..	0	0
(2) Entandrophragma angolense (Gedunohor) ..				
(3) Entandrophragma, all other species (Sapelewood, Omu) ..				
(4) Gossweilerodendron Balsamiferum (Agba) ..				
(5) Guarea all species (Guarea) ..				
(6) Khaya, all species (African mahogany, Lagoswood, Benin-wood) ..				
(7) Lova trichiloides (Apopo, Walnut) ..				
(8) Mansonia altissima (Mansonia) ..				
(9) Nauclea diderrichii (Opepe, Obiache) ..				
(10) Triplochiton scleroxylon (Obeche) ..				
(11) All other timbers not mentioned in the above Schedule sawn (including veneers but not including plywood) or log .. ..		the cubic foot ..	0	0
(12) Curls .. ..	the curl ..		0	5

Provided that where goods are officially exported for the use of members of Nigeria Armed Forces, they shall be exempt from duty.

MADE at Lagos this 3rd day of August, 1964.

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

#### EXPLANATORY NOTES

This Order has the effect of consolidating all previous amendments to the Schedules to the Customs Tariff Act, 1958, setting out the duties payable on imports, the list of goods exempt from payment of such duties, and the duties payable on exports.



It also has the following effects :—

# FIRST SCHEDULE—IMPORT DUTIES

(a) Generally, it raises :—

- (1) the general *ad valorem* rate of 20 per centum to 33½ per centum.
- (2) *ad valorem* 10 per centum to 15 per centum.
- (3) *ad valorem* 25 per centum to 33½ per centum.
- (4) *ad valorem* 30 per centum to 33½ per centum.
- (5) *ad valorem* 33½ per centum to 40 per centum.
- (6) *ad valorem* 50 per centum to 66⅔ per centum.

(b) It raises :—

- (1) the general *ad valorem* duty of 20 per centum to 66⅔ per centum, on :—
  - (i) basketwork, wickerwork, loofah and articles made therefrom ;
  - (ii) flowers and foliage, whether natural or not, for decorative purposes.
- (2) *ad valorem* 25 per centum to 40 per centum, on :—
  - (i) office machinery, including typewriters, book-keeping and calculating machines, dictating machines and tape recorders, including parts therefor ;
  - (ii) all foodstuffs and beverages not elsewhere specified or included in the First Schedule.
- (3) *ad valorem* 33½ per centum to 50 per centum, on :—
  - (i) broadcast receivers—sound and television ;
  - (ii) carpets, carpeting, floor rugs, linoleum, mats, matting and tapestries ;
  - (iii) chinaware and pottery, other than builders' fittings, suitable for hotel, household and restaurant use or for personal adornment ;
  - (iv) cutlery including kitchen and table knives, forks and spoons, of base metal including plated ;
  - (v) film (still), plates and paper unexposed, for photography ;
  - (vi) films, cinematograph, all sizes commonly known as 8 mm. and 9.5 mm., unexposed ;
  - (vii) metal office furniture and cabinets ;
  - (viii) shot guns and air guns, including air rifles.
- (4) *ad valorem* 50 per centum, to 75 per centum, on :—
  - (i) bed mattresses ;
  - (ii) table waters, including mineral waters of all descriptions.
- (5) *ad valorem* 75 per centum to 100 per centum, on :—
  - (i) jewellery including imitation jewellery and rolled gold, enamel or gilt jewellery, precious and semi-precious stones, pearls and imitations thereof, goldsmiths' and silversmiths' wares ;
  - (ii) passenger cars exceeding 3,500 c.c.
- (6) from 1s-8d to 1s-9d the gallon, the duty on :—
  - (i) gas and diesel oils for use by persons other than the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Company and the Nigerian Ports Authority ;
  - (ii) motor spirit.

(c) It increases the alternative *ad valorem* rates on :—

- (1) Secondhand clothing from  $33\frac{1}{3}$  to 40 *per centum*.
- (2) blankets and rugs from  $33\frac{1}{3}$  to 50 *per centum*.
- (3) mechanical and similar lighters from  $33\frac{1}{3}$  to  $66\frac{2}{3}$  *per centum*.

(d) It rationalises the various rates of duty on apparel and accessories for apparel and, amongst other things :—

- (1) fixes the rate of duty for children's shoes at  $33\frac{1}{3}$  *per centum ad valorem*.
- (2) raises all other alternative *ad valorem* rates from  $33\frac{1}{3}$  *per centum* to 40 *per centum*.

(3) increases the duty on :—

- (i) jackets, gents' trousers and ladies' slacks to 7s-6d each ;
- (ii) shirts, from 2s-6d to 5s each ;
- (iii) singlets, from 1s to 3s-6d each ;
- (iv) dressing gowns and skirts to 4s-6d.

(e) It increases the import duty on :—

- (1) beer, from 9s-6d the gallon to 15s the gallon.
- (2) cider and perry, from 10s the gallon to 15s the gallon.
- (3) shoes :—
  - (a) made principally of canvas and rubber or of either from 4s the pair or *ad valorem*  $33\frac{1}{3}$  *per centum* to 6s the pair or 40 *per centum ad valorem* ;
  - (b) made of other materials from 7s-6d the pair or  $33\frac{1}{3}$  *per centum ad valorem* to 10s-6d the pair or 40 *per centum ad valorem*.
- (4) beads from 8d the pound gross or *ad valorem* 25 *per centum* to 1s the pound gross or *ad valorem* 40 *per centum*, whichever is the higher.
- (5) bicycles and tricycles, from £2 each or *ad valorem* 20 *per centum* to £3 each or *ad valorem*  $33\frac{1}{3}$  *per centum*, whichever is the higher.
- (6) cement clinker, from 10 *per centum ad valorem* to £1-15s the ton or *ad valorem* 20 *per centum*, whichever is the higher.
- (7) Portland cement and similar cements, from £2-10s the ton or *ad valorem*  $33\frac{1}{3}$  *per centum* to £5 the ton or *ad valorem* 75 *per centum*, whichever is the higher.
- (8) clocks and watches, from 1s-8d each or *ad valorem*  $33\frac{1}{3}$  *per centum* to 7s-6d each or 50 *per centum ad valorem*, whichever is the higher.
- (9) fireworks, from 5s to 10s the pound gross.
- (10) furniture including framed mirrors, ornaments, framed pictures and photographs and similar articles—other than metal office furniture and cabinets, and bed mattresses—from  $33\frac{1}{3}$  *per centum* to 75 *per centum ad valorem*.
- (11) lubricating grease, from 1½d to 3d the pound.
- (12) gunpowder, from 5s to 7s-6d the pound.
- (13) hair pads, hair nets, wigs, false beards and similar articles, from 20 *per centum* to 100 *per centum ad valorem*.
- (14) hand implements, hand tools and parts thereof, from 10 *per centum* to 20 *per centum ad valorem*.
- (15) lime, from £2-5s to £3 the ton gross.
- (16) parts for mechanical and similar lighters from  $33\frac{1}{3}$  to  $66\frac{2}{3}$  *per centum ad valorem*.
- (17) matches, from £1-10s to £2-2s the gross boxes.

- (18) nails, barbed iron or steel wire, single flat wire and twisted barbed wire, from 20 *per centum ad valorem* to 2d the pound or 33½ *per centum ad valorem*.
- (19) gas and diesel oils for use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Company, the Nigerian Ports Authority, from 2d to 4d the gallon.
- (20) oil, not elsewhere specified in the First Schedule, from 1s-3d the gallon or *ad valorem* 20 *per centum* to 1s-6d the gallon or *ad valorem* 33½ *per centum*, whichever is the higher.
- (21) paint, enamel, lacquers and varnishes from 20 *per centum ad valorem* to 10d the pound or 33½ *per centum ad valorem*.
- (22) toilet paper, from 20 *per centum* to 33½ *per centum ad valorem*.
- (23) other paper and paper manufactures, from 20 *per centum* to 25 *per centum ad valorem*.
- (24) piece goods :—
  - (i) cotton fabrics, bleached and unbleached, from 1s the square yard or *ad valorem*, 25 *per centum* to 1s-3d the square yard or *ad valorem* 33½ *per centum*, whichever is the higher ;
  - (ii) unbleached grey baft, imported by approved manufacturers, from 1.8d the square yard to 4.8d the square yard ;
  - (iii) velvet, velveteen, plushes and other pile fabrics, from 3s the square yard to 4s the square yard ;
  - (iv) other, from 1s-9d to 2s the square yard.
- (25) bakery products, other than biscuits, from 33½ *per centum* to 40 *per centum ad valorem*.
- (26) butter, cheese and edible fats of all kinds, from 1s-3d to 1s-6d the pound.
- (27) confectionery from 1s the pound or *ad valorem* 50 *per centum* to 1s-3d the pound or *ad valorem* 66⅔ *per centum*, whichever is the higher.
- (28) crustaceans, molluscs, caviar and caviar substitutes from 25 to 50 *per centum ad valorem*.
- (29) salt, from £3-13s-0d the ton to £4 the ton.
- (30) passenger cars exceeding 2,750 c.c. but not exceeding 3,500 c.c. from 66⅔ to 75 *per centum ad valorem*.
- (31) motor buses and coaches with fitted seats for 20 or more passengers —assembled— from 5 *per centum* to 10 *per centum ad valorem*.
- (32) corrugated sheets of galvanised iron or aluminium, from 1d the square foot to 1½d the square foot ;
- (33) rubber fabricated material for tyre re-treading from 10 to 33½ *per centum ad valorem*.
- (34) smoking pipes, cigarettes and cigarette holders and similar articles, and parts therefor, from 20 *per centum* to 50 *per centum ad valorem*.
- (35) caustic soda, other than for approved manufacturers, from £1-15s-0d to £2 the hundred weight.

- (36) steam vessels, barges, boats, launches and lighters not exceeding 250 gross ton :—
  - (a) pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length from 10 to 50 *per centum ad valorem* ;
  - (b) other—except where the Minister is satisfied that they cannot be built locally, from 10 to 33½ *per centum ad valorem* ;
  - (c) fittings, spare parts, etc., imported by an approved user, from 10 to 20 *per centum ad valorem* ;
- (37) synthetic perfume materials and concentrates, and enfleurage greases—not for approved manufacturers—from 30 *per centum* to 100 *per centum ad valorem*.
- (38) made-up textile articles, whether or not impregnated or coated, from 20 *per centum* to 40 *per centum ad valorem*.
- (39) cigarettes, from £2-8s-0d the pound or £6-5s-0d the thousand cigarettes to £2-15s-0d the pound or £6-15s-0d the thousand cigarettes, whichever is the higher.
- (40) manufactured tobacco, other than cigars and cigarettes, from £1-16s-0d to £2 the pound.
- (41) unmanufactured tobacco—not for licensed manufacturers, from 15s to £1 the pound.
- (42) travelling trunks, travel bags, hand bags, portmanteaux, purses, suit cases and wallets, imported nested, from 4s each or *ad valorem* 33½ *per centum*, whichever is the higher to 6s each or *ad valorem* 40 *per centum* whichever is the higher.
- (43) umbrellas and parasols, from 4s each or *ad valorem* 33½ *per centum*, whichever is the higher to 5s each or *ad valorem* 40 *per centum*, whichever is the higher.
- (44) umbrella covers, from 1s-8d each or *ad valorem* 33½ *per centum*, whichever is the higher to 2s or *ad valorem* 40 *per centum* whichever is the higher.
- (45) base metal single strand wire, uncoated—not for approved manufacturers—from 10 *per centum* to 33½ *per centum ad valorem*.
- (f) It alters the duty rating for cigars from £2-5s the hundred to £2-15s the pound.
- (g) It reduces the import duty on chocolate confectionery from 25 to 12½ *per centum ad valorem*.

#### SECOND SCHEDULE—EXEMPTIONS FROM IMPORT DUTIES

- (a) It abolishes the exemption (from payment of duty) for :—
  - (1) warm clothing imported shortly before embarkation for the personal use of the importer abroad ;
  - (2) coal and coke ;
  - (3) parts of machinery, apparatus and appliances for use for the generation, measurement, transformation, storage, transmission, distribution of, or lighting by, electric power.
  - (4) parts and accessories of machinery for industrial, horticultural, agricultural etc., purposes.

- (5) parts for main propulsion and auxiliary machinery for marine use.
  - (6) framed pictures and photographs.
  - (7) mosquito nets.
  - (8) accoutrements, equipment and uniforms for personal use on duty by judges and officers of the Nigerian Civil Service.
- (b) It exempts from import duty :—
- (1) goods imported by a contractor in respect of a contract, with Government, which provides for such exemptions.
  - (2) goods of a charitable nature, and gifts, approved by the Minister.

### THIRD SCHEDULE—EXPORT DUTIES

It reduces the export duty on dressed and undressed furs of lesser cats from 10s to 1s-6d the pound or part thereof.

It imposes an export duty at 10 per centum *ad valorem* on Slag.

L.N. 92 of 1964

### EXCISE TARIFF ACT, 1958 (No. 58 OF 1958)

#### Excise Tariff (Duties) (No. 2) Order, 1964

*Commencement : 3rd August, 1964.*

In exercise of the powers conferred by subsection (1) of section 3 of the Excise Tariff Act, 1958, the President hereby makes the following Order—

1. This Order may be cited as the Excise Tariff (Duties) (No. 2) Order, 1964, and shall apply throughout the Federation.
2. The Schedule to the Excise Tariff Act, 1958, as amended from time to time, is revoked and replaced by the following Schedule.

Short title  
and appli-  
cation.

Replace-  
ment of  
Schedule to  
the Act.

### SCHEDULE

#### GOODS LIABLE TO EXCISE DUTY

		£	s	d
1. APPAREL :—				
(1) Shirts	.. .. . each	0	0	9
(2) Singlets	.. .. . each	0	0	6
2. BEER—other than native liquor	.. the gallon of worts			
	of a specific			
	gravity of not			
	more than 1,040°	0	7	0
	for each additional			
	degree of speci-			
	fic gravity ..	0	0	0½



- |   |   |
|---|---|
| 3. •BISCUIT .. .. .   | 5 <i>per centum</i> of the selling price.   |
| 4. •BLANKET .. .. .   | 5 <i>per centum</i> of the selling price.   |
| 5. CEMENT .. .. .   | the ton .. .. . 0 15 0  |
| 6. †CIGARETTES :—   |   |
| (1) where the weight of one thousand cigarettes does not exceed two pounds .. .. .  | 30 <i>per centum</i> of the selling price.  |
| (2) where the weight of one thousand cigarettes exceeds two pounds but does not exceed two and one-half pounds .. .. .  | 48 <i>per centum</i> of the selling price where the selling price exceeds seventy shillings per thousand, and 40 <i>per centum</i> of the selling price in other cases. |
| (3) where the weight of one thousand cigarettes exceeds two and one-half pounds .. .. .   | 50 <i>per centum</i> of the selling price.  |
| 7. CONFECTIONERY, SUGAR, namely toffees, boiled sweets (commonly so called), pastilles, humbugs, and the like, including chocolate confectionery but excluding bakers' confectionery .. .. .  | the pound .. .. . 0 0 3   |
| 8. •CORNEB BEEF .. .. .   | 5 <i>per centum</i> of the selling price.   |
| 9. •ENAMELWARE .. .. .  | 5 <i>per centum</i> of the selling price.   |
| 10. FOOTWEAR :—   |   |
| (1) Wholly or mainly of leather .. .. .   | the pair .. .. . 0 3 0  |
| (2) Of other material .. .. .   | the pair .. .. . 0 1 0  |
| 11. LEMONADE AND OTHER AERATED WATERS, whether flavoured or not .. .. .   | the gallon .. .. . 0 0 8  |
| 12. MATCHES :—  |   |
| In boxes containing 80 matches each or less .. .. .   | the gross boxes .. .. . 0 12 0  |
| For the purpose of this item, four "booklets" of matches shall be regarded as a box.  |   |
| Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion.  |   |
| 13. NAILS, BARBED IRON OR STEEL WIRE, SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED BARBED WIRE of the kind used for fencing, of iron or steel; netting, fencing, reinforcing fabric and similar materials of iron or steel wire .. .. . | the pound .. .. . 0 0 0½  |



14. PAINT, enamel, lacquers and varnishes .. .. .	the pound	£	s	d
		0	0	2
15. PIECE GOODS :—				
(1) Knitted fabric .. .. .	the pound	0	0	3
(2) Cotton fabric, bleached and un-bleached .. .. .	the sq. yd.	0	0	2
(3) Other .. .. .	the sq. yd.	0	0	6
16. *PLASTICWARE .. .. .	5 per centum of the selling price.			
17. *SOAP AND SOAP PRODUCTS .. .. .	5 per centum of the selling price.			
18. SPIRITS, POTABLE .. .. .	the gallon	7	0	0
19. *TOWEL AND TOWELLING .. .. .	5 per centum of the selling price.			
20. TRAVELLING TRUNKS, travel bags, handbags, portmanteaux, purses, suitcases and wallets of all materials .. .. .	each	0	1	0
21. *TYRES, PNEUMATIC of a sectional width exceeding 4" (101 mm.) but less than 12" (305 mm.) and tubes and flaps therefor .. .. .	10 per centum of the selling price.			
22. *YARNS AND THREADS .. .. .	10 per centum of the selling price.			

† For the purpose of Item 6 the expression "selling price" in relation to any cigarette means :—

(a) the price declared by the manufacturer to be the price, inclusive of excise duty, at which cigarettes of the same brand, weight, quality and description are ordinarily sold by him ex-factory ; or

(b) if it appears to the Board that the price so declared is less than the cost of manufacture of the cigarettes together with the excise duty thereon, and all profits taken or to be taken by the manufacturer in respect thereof; then a sum which, in the opinion of the Board, is equal to such cost together with such excise duty and profits.

\* For the purpose of those Items (other than Item 6) where the duty is expressed as a percentage of the selling price, the expression "selling price" means :—

(a) the price declared by the manufacturer to be the price, exclusive of excise duty and before deduction of trade discounts, at which the goods liable to duty are ordinarily sold by him ex-factory ; or

(b) if it appears to the Board that the price so declared is less than the cost of manufacture of the goods and all profits taken or to be taken by the manufacturer in respect thereof, a sum which in the opinion of the Board is equal to such cost together with such profits.

MADE at Lagos this 3rd day of August, 1964.

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

## EXPLANATORY NOTES

This Order has the effect of consolidating all previous amendments to the Schedule to the Excise Tariff Act, 1958.

It also has the following effects :—

(a) It imposes excise duty on the following goods, manufactured in Nigeria :—

- (1) shirts at 9d each.
- (2) singlets at 6d each.
- (3) sugar confectionery, excluding bakers' confectionery, at 3d the pound.
- (4) nails, barbed iron or steel wire, single flat wire—whether barbed or not—and loosely twisted barbed wire, at  $\frac{1}{2}$ d the pound.
- (5) paint, enamel lacquers and varnishes, at 2d the pound.
- (6) towel and towelling at 5 *per centum ad valorem*.
- (7) travelling trunks, travel bags, handbags, portmanteaux, purses, suit cases and wallets of all materials at 1s each.

(b) It increases the excise duty on :—

(1) footwear :—

- (i) made wholly or mainly of leather, from 2s to 3s the pair :
- (ii) made of other materials, from 6d to 1s the pair.

(2) matches, from 6s-9d to 10s the gross boxes.