

CUSTOMS TARIFF ACT 1965



1965 No. 3

AN ACT TO MAKE BETTER PROVISION FOR THE IMPOSITION OF CUSTOMS DUTIES ON GOODS IMPORTED INTO NIGERIA OR EXPORTED THEREFROM AND FOR PURPOSES CONNECTED THEREWITH.

[See Section 15 (2)]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows:—

PART I

Customs Duties on goods imported into or exported from Nigeria

1. The classification of goods according to the various Schedules of this Act shall be in accordance with the Interpretative Rules and Definitions set out in Part III of this Act.

Rules and
definitions.

2. Goods imported into Nigeria shall be classified for customs purposes in accordance with the form of customs tariff set out in the Schedule 1.

Classifica-
tion of goods
imported.

3. Where in any heading or sub-heading of the said Schedule 1 a rate of duty is shown in the third column, then on the importation into Nigeria of goods classified in that heading or sub-heading, there shall, subject to the provisions of section 4, be charged an import duty at the rate so shown.

Charge of
import duty.

4. Goods for the time being specified in Schedule 2 imported into Nigeria shall, subject to such conditions as are set out therein, be exempted from the duties of customs set out in the Schedule 1.

Exemptions
from import
duty.

5. Goods specified in Schedule 3 of this Act exported from Nigeria shall be classified according to that Schedule and, where not conditionally exempted under the Schedule, 4 shall be chargeable with the duties of customs at the rates set out in the said Schedule 3.

Charge of
export duty
on specific
goods.

6. Goods specified in Schedule 4 exported from Nigeria shall be classified according to that Schedule and shall be exempted from export duties of customs subject to any conditions applicable.

Exemptions
from export
duty.

7.—(1) The House of Representatives may, by resolution, and the President may by Order—

- (a) impose, vary or remove any duty;
- (b) add to or vary any of the Schedules;
- (c) delete the whole or any part of any of the Schedule;

Power to
impose, vary
or remove
any import
duty and to
amend the
Schedules.

(d) substitute a new Schedule or Schedules for any of the Schedules.

(2) Where an Order has been made by the President under subsection (1) of this section such Order shall have effect from the date of the publication thereof in the Gazette until its expiry under the provisions of section 8.

Order to be confirmed, amended or revoked by resolution.

8.—(1) Every Order made by the President under section 7 shall be submitted to the House of Representatives at the meeting of the House next following the date of publication of the Order in the Gazette.

(2) The House of Representatives may, by resolution, confirm, amend or revoke such Order.

(3) Upon publication of such resolution in the Gazette the resolution shall come into effect and the Order shall then expire.

(4) If any Order made by the President under section 7 is not submitted to the House of Representatives as provided by subsection (1) of this section such Order shall expire on the day following the last day of the meeting of the House referred to in that subsection.

Effect of order reducing or removing duty.

9.—(1) Where any Order made by the President under section 7 has the effect of reducing or removing the duty on any goods any person by whom any such goods are entered shall, where the Minister so directs—

(a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into effect of the Order and the reduced duty payable under the Order ; or

(ii) give security to the Board by bond or otherwise for the amount ;

(b) in the case of a removed duty—

(i) pay to the Board an amount equal to the duty payable immediately before the coming into effect of the Order ; or

(ii) give security to the Board by bond or otherwise for such amount.

(2) All payments made under subsection (1) of this section shall, without prejudice to the provisions of the said subsection as, together with any duty paid, shall be equal to the duty payable after the expiry of the Order, shall be realised and brought to account as duties of customs.

(3) So much of the amount for which any bond or other security was given under subsection (1) of this section as, together with any duty paid, shall be equal to the duty payable after the expiration of the Order, shall be realised and brought to account as duties of customs.

Excess duty to be repaid and treatment of bonds and other securities.

10.—(1) If the amount paid as duty on any goods under any Order made under section 7 together with any additional amount paid under subsection (1) of section 9 exceeds the duty payable on such goods immediately after the expiration of such Order the balance shall on application be repaid by the Board to the person who paid such amount.

(2) Subject to the provisions of subsection (3) of section 9 any bond or other security given by any person under subsection (1) of section 9 shall, on the expiration of the Order, be cancelled.

11.—(1) Where by or under this or any other Act any new customs import duty is imposed or any customs import duty is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

Effect on contracts of alteration in import duties.

(2) Where by or under this or any other Act any customs import duty is reduced or removed and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may if the seller of the goods has had in respect of those goods the benefit of the reduction or removal of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 10, the seller shall allow the benefit of such payment to the buyer.

12.—(1) If any goods chargeable with duty according to the weight or quantity thereof are imported in any container intended for sale, or of a kind usually sold, with the goods when they are sold retail, and if such container is marked or labelled as containing, or is commonly sold as containing or is commonly reputed to contain, a specific weight or quantity of such goods, then such container shall be deemed to contain not less than such specific weight or quantity.

Special provisions relating to duty chargeable according to weight or quantity.

(2) In particular, but without derogating from the generality of subsection (1), where goods are imported in containers of the size commonly known as reputed quarts, reputed pints and reputed half-pints, such containers shall be deemed to contain not less than one-sixth, one-twelfth and one-twenty-fourth of a gallon respectively.

(3) If any goods chargeable with duty according to the weight thereof are imported in any container intended for sale, or of a kind usually sold with the goods when the same are sold retail, and if such container is not marked or labelled as containing, or is not in the opinion of the Board commonly sold as containing or reputed to contain, a specific weight of such goods, and if the importer is not able to satisfy the Board as to the correct net weight, the duty thereon shall be calculated according to the gross weight of such container and its contents.

13. In Schedules 1, 3 and 4 only, the following columns shall form part of this Act—

- (a) tariff number;
- (b) tariff description;
- (c) rate of duty.

Classifications in the Schedules forming part of the Act.

Provided that the following statistical particulars may also be published in Schedules 1, 3 and 4 for the purpose of correlating the import and export list code numbers with the nomenclature headings—

- (a) statistical number ;
 - (b) statistical description ;
 - (c) unit of quantity
- but shall not form part of this Act.

PART II

Repeals and Short titles, etc.

Repeals.
No. 60 of
1958.
No. 38 of
1962.

Short title,
application
and com-
mencement.
No. 55 of
1958.

14.—(1) The Customs Tariff Act, 1958 is hereby repealed.

(2) Section 2 of the Customs and Excise Act, 1962 is hereby repealed.

15.—(1) This Act may be cited as the Customs Tariff Act, 1965 and shall be read and construed together with the Customs and Excise Management Act, 1958 and shall apply throughout the Federation.

(2) This Bill shall come into operation on a date to be appointed by the President by notification in the federal Gazette.

PART III

Interpretative Rules and Definitions

Rules for
Interpreta-
tion of
Schedule.

16. Interpretation of the Schedules shall be governed by the following principles :—

(1) The titles of Sections, Chapters and sub-chapters are provided for ease of reference only ; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to Rules (2) to (11) below.

(2) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances : Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the provisions of Rule (3).

(3) When for any reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows —

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description (sub-headings being disregarded).

(b) mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.

(c) when goods cannot be classified by reference to paragraph (a) or (b), they shall be classified under the heading which involves the highest rate of duty.

(4) Where in a Note to a Section or Chapter it is provided that certain goods are not covered by or included in that Section or Chapter a reference being made parenthetically to another section or chapter or to a particular heading, the note shall, except in so far as the context requires otherwise, be taken to refer to all the goods falling within that other section or chapter or heading notwithstanding that only certain of those goods are referred to by description in the note.

(5) Goods not falling within any heading of Schedule 1 shall be classified under the heading appropriate to the goods to which they are most akin.

(6) Unless otherwise provided, a complete article (or an incomplete or unfinished article classified as if it were complete or finished) falling within sections VII to XXI of the Schedule, is to be classified when imported unassembled or disassembled, as an assembled article of the corresponding kind.

(7) The classification of goods within a heading is to be determined by applying as between sub-headings the like Rules as are to be applied between headings and, except in so far as the contrary intention appears, terms used in a sub-heading are to be interpreted in the same way as in the heading.

(8) Where any imported goods are chargeable with a duty of Customs in accordance with Rule (3) (c) and it appears to the Board inequitable that the goods should be so charged, then—

(a) the goods shall be treated as comprising only those articles which form a part or ingredient of the goods and which would be chargeable with such a duty if imported separately (excluding any of them of which, in the opinion of the Board, the quantity is negligible); and

(b) the amount of the duty in respect of the goods shall be the amount or aggregate amount which would have been chargeable on the article or articles taken into account in accordance with paragraph (a) above if it or they had been imported separately.

(9) Where any goods chargeable with duty or exempt from duty, as the case may be, are comprised of two or more separate parts, the Board may, in its absolute discretion and subject to any provision in the Customs laws to the contrary, direct that any part or parts, though imported by itself or themselves, shall be chargeable with the same rate of duty, or be free from duty, as the case may be, as the complete article.

(10) *Alternative rates of duty*—Where alternative rates are shown, the rate chargeable is that which results in the higher duty charge.

(11) *Goods chargeable by weight*.—Duties chargeable per unit of weight are to be calculated on the net weight of the whole of the goods, except where otherwise indicated. The net weight shall be arrived at either by actual weighing net or by deduction from the gross weight of either the actual tare or an agreed average tare.

Definitions.

17. In the Schedules—

“domestic use or purpose” means household, hotel or restaurant or similar use or purpose ;

“industrial” means articles shown to the satisfaction of the Board to be specialised for use solely or principally as industrial apparatus, plant or machinery ;

“rate of duty” includes free of duty ;

“%” —(the symbol) means percentage of value ;

“I.C.E.” means internal combustion engine ;

“n.e.s.” means not elsewhere specified or included ;

“gallon” means imperial gallon ;

“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 computation 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 count bunch.

FIRST SCHEDULE

IMPORT DUTIES

SECTION I

LIVE ANIMALS ; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

NOTES

1. This Chapter includes all live animals (including birds) except fish, crustaceans, molluscs and microb cultures.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
01.01	Live horses, asses, mules and hinnies	Free	001.50		No.
01.02	Live animals of the bovine species	Free	001.10		No.
01.03	Live swine	Free	001.30		No.
01.04	Live sheep and goats	Free	001.20		No.
01.05	Live poultry	Free	001.40		No.
01.06	Other live animals	Free	001.80	Live animals and birds, n.e.s.—including zoo animals of kinds commonly kept as pets.	No.

Section I
02.01/04

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does NOT include :

- (a) Products of the kinds described in headings Nos. 02.01/04 and 02.06, unfit or unsuitable for human consumption ;
- (b) Guts, bladders or stomachs of animals and animal blood (Chapter 5) ; or
- (c) Lard and animal fat, other than unrendered pig fat and unrendered poultry fat (Chapter 15).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
02.01/04	Meat and edible meat offals (including poultry and game), fresh, chilled or frozen ; poultry liver, salted or in brine	66 $\frac{2}{3}$ %	011.00		Cwt.
02.05	Unrendered pig fat (free of lean meat) and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked :		411.00		Cwt.
	A. Edible	the lb. £0-1s-6d			
	B. Other	33 $\frac{1}{3}$ %			
02.06	Meat and edible meat offals, (including poultry and game but excluding poultry liver), salted, in brine, dried or smoked	66 $\frac{2}{3}$ %	012.10 012.90	Bacon and ham Other	Cwt. Cwt.

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTES

This Chapter does NOT include :

- (a) Whales and other marine mammals (heading No. 01.06) or meat thereof (Chapter 2) ;
- (b) Fish (including livers and roes thereof), crustaceans and molluscs, (e.g., lobsters, crabs, oysters), dead, unfit or unsuitable for human consumption either by reason of their species or their condition (Chapter 5) ; or
- (c) Caviar or caviar substitutes (heading No. 16.04/05).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
03.01	Fish, fresh (live or dead), chilled or frozen	50%	031.10		Cwt.
03.02	Fish, salted, in brine, dried or smoked :				
	A. Stockfish	the lb. £0-0s-1d	031.21		Cwt.
	B. Other	50%	031.29		Cwt.
03.03	Crustaceans and molluscs, whether in shell, or not, fresh (live or dead), chilled, frozen, salted, in brine or dried ; crustaceans, in shell, simply boiled in water	50%	031.30		Cwt.

CHAPTER 4

DAIRY PRODUCE ; BIRDS' EGGS ; NATURAL HONEY

NOTES

1. The expression 'milk' means full cream milk or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
04.01	Milk and cream, fresh not concentrated or sweetened :		022.30		Cwt.
	A. Buttermilk, whey, kephir, yoghourt and similar fermented milk	40%			
	B. Other	Free			
04.02	Milk and cream, preserved, concentrated or sweetened :				
	A. Sweetened	40%	022.20	Dried in solid form such as blocks or powder	Cwt.
			022.11	Liquid or semi-solid	Cwt.
	B. Other	Free	022.20	Dried in solid form such as blocks or powder	Cwt.
			022.12	Liquid or semi-solid	Cwt.
04.03	Butter	the lb. £0-1s-6d	023.00		Cwt.
04.04	Cheese and curd	the lb. £0-1s-6d	024.00		Cwt.
04.05	Bird's eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	40%	025.00		—
04.06	Natural honey	66 $\frac{2}{3}$ %	061.80		Cwt.

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

This Chapter does NOT include:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood (liquid or dried));
 - (b) Hides or skins (including furskins) other than goods falling within heading No. 05.04/06 or 05.07 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading No. 96.01/06).
2. For the purposes of heading No. 05.01/03, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
 3. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
 4. Throughout this Schedule, the expression 'horsehair' means hair of the manes and tails of equine or bovine animals.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
05.01/03	Human hair, unworked, horsehair, pigs', hogs' and boars' bristles or hair, badger hair and other brush making hair, and waste of such hair and bristles (including horsehair and horsehair waste put up on a layer or between two layers of other material)	33½%	262.00	Animal hair	Cwt.
			291.00	Other	Ton
05.04/06	Guts, bladders, stomachs, sinews and tendons; parings and similar waste, of raw hides or skins; fish waste:		291.00		Ton
	A. Edible guts, bladders and stomachs, whether whole or in pieces	66½%			
		33½%			

Section
05.07

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	33½%	291.00		Ton
05.08/12	Whalebone and whalebone hair, ivory, tortoise-shell (shell, scales and claws), coral and similar substances, shells, horns, antlers, hooves, nails, claws, beaks, bones and horn-cores (including bones and horn-cores, defatted or treated with acid or degelatinised), unworked or simply prepared but not cut to shape or further prepared; powder and waste of these products	33½%	291.00		Ton
05.13	Natural sponges	33½%	291.00		Ton
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	33½%	291.00		Ton
05.15	Animal products not elsewhere specified or included dead animals of Chapter 1 or Chapter 3, unfit for human consumption	33½%	291.00		Ton

SECTION II
VEGETABLE PRODUCTS
CHAPTER 6

LIVE TREES AND OTHER PLANTS ; BULBS, ROOTS AND
THE LIKE ; CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use. It does NOT include potatoes, onions, shallots or garlic (Chapter 7).
2. Any reference in heading No. 06.03/04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
06.01/02	Bulbs, tubers, tuberous, roots, corms, crowns, and rhizomes, dormant, in growth or in flower ; other live plants, including trees, shrubs, bushes, roots, cuttings and slips	Free	292.00		
06.03/04	Cut flowers and flowers buds, foliage, branches and other parts of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or other wise prepared	66½%	292.00		

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTE

In headings Nos. 07.01/03 and 07.04 the word 'vegetables' is to be taken to include edible mushrooms truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, Capsicum grossum (sweet capsicum), fennel, parsley, chervil, tarragon, cress, sweet marjoram, horse-radish and garlic. Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05 ground Capsicum grossum (sweet capsicum) in heading No. 09.04/10, and flours of the dried leguminous vegetables of heading No. 07.05 and flour, meal and flakes of potato in heading No. 11.03/06.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
07.01/03	Vegetables, fresh or chilled, vegetables (whether or not cooked), preserved by freezing; vegetables provisionally preserved in brine, in sulphur water or in any other preservative solution, but not specially prepared for immediate consumption	40%	054.10 054.40 054.50 054.60	Fresh or chilled : Potatoes Tomatoes Other Other including vegetables preserved by freezing .	Cwt. Cwt. Cwt. Cwt.
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	40%	055.90		Cwt.
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split (for example, peas, beans and lentils)	40%	054.20		Cwt.
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith	40%	054.89 054.88	Vegetable products fresh or dried n.e.s. Roots and tubers fresh or dried, sago pith, sugar, beet fresh or dried, sugar cane chicory roots fresh or dried unroasted.	Cwt. Cwt.

CHAPTER 8

EDIBLE FRUITS AND NUTS : PEEL OF MELONS OR CITRUS FRUITS

NOTES

1. This Chapter does NOT include inedible nuts or fruits or groundnuts and other nuts classified under 12.01/02
2. The word 'fresh' is to be taken to extend to goods which have been chilled.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
08.01/13	Fruit, melon peel, citrus fruit peel and nuts (shelled or not), fresh or dried, preserved by freezing (whether or not cooked, but not containing added sugar), provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in any other preservative solution, but unsuitable in that state for immediate consumption :		051.70	Nuts, fresh or dried	Cwt.
			051.90	Fruits, fresh	—
			052.00	Fruit, dried	Cwt.
			053.60	Fruit, temporarily preserved	Cwt.
			053.90	Other	Cwt.
	A. Nuts	40%			
	B. Other	50%			

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES

1. Heading No. 09.04/10 shall be taken to include spices mixed with other substances provided that these mixtures retain the essential character of spices including mixed spices. Otherwise the products are not classified in the present Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03/07.

Section II
09.01

2. This Chapter does NOT include :

- (a) Capsicum grossum (sweet capsicum), unground (Chapter 7);
- (b) Pepper of the variety Cubeba officinalis Miquel or Piper Cubeba (heading No. 12.07); or
- (c) Coffee substitutes not containing coffee (heading No. 21.01/02).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
09.01	Coffee, whether or not roasted or freed caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion	66 $\frac{2}{3}$ %	071.10		Cwt.
09.02/03	Tea ; maté	66 $\frac{2}{3}$ %	074.11 074.12 074.20	Black tea Green tea Maté	Cwt. Cwt. Cwt.
09.04/10	Spices (including mixed spices) (for example, pepper, pimento, vanilla, cinnamon, cloves, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin, caraway and juniper; thyme, saffron and bay leaves	40%	075.00		Lb.

CHAPTER 10

CEREALS

NOTE

Headings in this Chapter, except heading No. 10.06, do not include grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 includes unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Section II
10.01

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
10.01	Wheat and meslin (mixed wheat and rye)	Free	041.00		Cwt.
10.02	Rye	40%	045.00		Cwt.
10.03	Barley	40%	043.00		Cwt.
10.04	Oats	40%	045.00		Cwt.
10.05	Maize	40%	044.00		Cwt.
10.06	Rice	40%	042.00		Cwt.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals :		045.00		Cwt.
	A. Put up as pet food	50%			
	B. Other	40%			

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY ; MALT AND STARCHES ; GLUTEN ; INULIN

NOTE

This Chapter does NOT include :

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01/02) ;
- (b) Flours modified (for example, by heat treatment) for infants' food or for dietetic purposes (heading No. 19.01/02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter ;
- (c) Corn flakes and other products falling within heading No. 19.05 ;
- (d) Pharmaceutical products (Chapter 30) ; or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
11.01/02	Cereal flours, cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice ; germ of cereals, whole, rolled, flaked or ground :				

Section VII
11.01/02

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Flours, groats and meal :				
	(i) Of wheat or of meslin	the ton £25-0s-0d or 50%	046.00		Cwt.
	(ii) Other	40%	047.00		Cwt.
	B. Other	40%	048.90		Cwt.
11.03/06	Flours, meal and flakes of potatoes or of the products falling within heading 07.05 or 07.06 or Chapter 8	40%	055.90		Cwt.
11.07	Malt, roasted or not	33 $\frac{1}{3}$ %	048.20		Cwt.
11.08/09	Starches ; inulin ; gluten and gluten flour, roasted or not :		599.50		—
	A. Washing starches	33 $\frac{1}{3}$ %			
	B. Other	40%			

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUIT ; MISCELLANEOUS GRAINS, SEEDS AND FRUIT ;
INDUSTRIAL AND MEDICAL PLANTS ; STRAW AND FODDER

NOTES

1. Heading No. 12.01/02 includes ground-nuts, soya beans, mustard seeds, oil poppy seeds and copra. It does NOT include coconuts (Chapter 8) or olives (Chapter 7 or Chapter 20).
2. (i) Subject to paragraph (ii) below, heading No. 12.03 includes beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines ;
(ii) Heading No. 12.03 does NOT include goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01/02 or within heading No. 12.07.
3. Heading No. 12.07 includes the following plants or parts thereof : basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

Section VIII
12.01/02

Heading No. 12.07 does NOT include :

- (a) Oil seeds and oleaginous fruit (heading No. 12.01/02) ;
- (b) Medicaments falling within Chapter 30 ;
- (c) Perfumery or toilet preparations falling within Chapter 33 ; or
- (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
12.01/02	Oil seeds and oleaginous fruit, whole or broken ; flours and meals thereof, non-defatted, (excluding mustard flour)	40%	221.00		Ton.
12.03	Seeds, fruit and spores, of a kind used for sowing	Free	292.00		—
12.04/05	Sugar beet, whole or sliced, fresh, dried or powdered ; sugar-cane ; chicory roots, fresh or dried, whole or cut, unroasted	40%	054.88		Cwt.
12.06	Hops or hop cones or lupulin	33 $\frac{1}{3}$ %	054.84		Cwt.
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered		292.00		—
	A. Kola nuts	40%			
	B. Other	33 $\frac{1}{3}$ %			
12.80	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	40%	054.89		Cwt.

Section VII
12.09/10

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
12.09/10	Cereal straw and husks, unprepared, or chopped but not otherwise prepared; mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	40%	081. 00		Cwt.

CHAPTER 13

RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR TANNING ; LACS ; GUMS ;
RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTE

Heading No. 13.01/03 includes liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does NOT include :

- (a) Liquorice extract containing more than ten per cent by weight of sugar or when put up as confectionery (heading No. 17.04) ;
- (b) Malt extract (heading No. 19.01/02) ;
- (c) Extracts of coffee, tea or mate (heading No. 21.01/02) ;
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages (Chapter 22) ;
- (e) Camphor or glycyrrhizin (Chapter 29) ;
- (f) Medicaments falling within heading No. 30.03 ;
- (g) Tanning or dyeing extracts (heading No. 32.01/03 or 32.04) ;
- (h) Essential oils and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05) ; or
- (i) Rubber, balata, gutta-percha or similar natural gums (Chapter 40).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
13.01/03	Raw vegetable materials of a kind used primarily in dyeing or in tanning; shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams; vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	33½%	292.00		—

CHAPTER 14

VEGETABLE PLAITING AND CARVING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTE

The present Chapter does NOT include:

- (i) Vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI);
- (ii) Chipwood (heading No. 44.09/12);
- (iii) Wood wool (heading No. 44.09/12); or
- (iv) Prepared knots or tufts for broom or brush making (heading No. 96.01/06).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
14.01/03	Vegetable materials of a kind used primarily for plaiting, stuffing (including vegetable materials put up on a layer or between two layers of other material) or in brushes or in brooms (including vegetable materials in hanks or in bundles)	33½%	292.00		—
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	33½%	292.00		—
14.05	Vegetable products not elsewhere specified or included	33½%	292.00		—

Section III
15.01/17

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

CHAPTER 15

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

NOTES

1. This Chapter does NOT include :
 - (a) Unrendered pig fat or unrendered poultry fat (heading No. 02.05) ;
 - (b) Cocoa butter (heading No. 18.01/05) ;
 - (c) Greaves, oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils, or heading No. 23.01/07 ;
 - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI ; or
 - (e) Faetice derived from oils (heading No. 40.01/02).
2. Soapstocks, oil foots and dregs, stearin, wool grease and fatty substances derived therefrom (including lanolin), glycerol lyes and glycerol residues, acid oils from refining and residues resulting from the treatment of fatty substances or animal or vegetable waxes, are to be taken to fall in this Chapter.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
15.01/17	Animal (including fish) and vegetable fats and oils, whether or not heat-treated or otherwise processed; prepared edible fats; fatty acids and fatty alcohols; glycerol degreas; animal and vegetable waxes (including spermaceti) :	—	091.30	Lard and other rendered pig fat, rendered poultry fat	Cwt.
			091.40	Margarine, imitation lard and other prepared edible fats	—
	A. Edible fats (including margarine, imitation lard and other prepared edible fats)	the lb. £0-1s-6d	411.00	Animal oils and fats (excluding lard)	Cwt.
			421.40	Groundnut (peanut) oil	Ton

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
B. Oils	(i) Edible	40%	421.90	Soya bean, cotton seed, olive sun-flower seed, rape, colza and mustard oils	Ton
	(ii) Other	the gallon			
		£0-1s-6d	422.00	Other vegetable oils	Ton
C Other		or 33 $\frac{1}{4}$ %	512.26	Glycerol (glycerine) and glycerol lyes	Gall.
		33 $\frac{1}{4}$ %	512.25	Fatty alcohols	Gall.
			431.00	Other	Cwt.

Section IV
16.01/03

SECTION IV

CHAPTER 16

PREPARED FOOD-STUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

NOTES

This Chapter does NOT cover meat, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
16.01/03	Meat and meat offal, prepared or preserved (including sausages); meat extracts and meat juices	66 $\frac{2}{3}$ %	013.01	Corned beef	Cwt.
			013.09	Other	Cwt.
16.04/05	Fish, crustaceans and molluscs, prepared or preserved (including caviar and caviar substitutes)	50%	032.03	Sardines	Cwt.
			032.09	Other	Cwt.

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

1. This Chapter does NOT include:

- (a) Sugar confectionery containing cocoa (heading No. 18.06);
- (b) Chemically pure sugars other than sucrose, glucose and lactose (Chapter 29); or
- (c) Pharmaceutical products (Chapter 30).

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Section IV
17.01

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
17.01	Beetsugar and cane sugar, solid	the lb. £0-0s-3½d	061.20 061.80	Refined Raw	Cwt. Cwt.
17.02/03	Other sugars; sugar syrups; artificial honey; caramel; molasses (whether or not decolourised):		061.90	Sugars and Syrups n.e.s.	Cwt.
	A. Artificial honey (whether or not mixed with natural honey)	66⅔%			
	B. Other	40%			
17.04	Sugar confectionery, not containing cocoa	the lb. £0-1s-3d or 66⅔%	062.00		Lb.
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:		062.00		Lb.
	A. Beet and cane sugar, flavoured or coloured	the lb. £0-0s-3½d			
	B. Other	40%			

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does NOT include goods described in heading No. 19.01/02, 19.08, 22.01/02, 22.09 or 30.03.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Section IV
18.01/05

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
18.01/05	Cocoa beans, whole or broken, raw or roasted ; cocoa shells, husks, skins and waste ; cocoa paste (in bulk or in block), whether or not defatted ; cocoa butter (fat or oil) ; cocoa powder, unsweetened	the lb. £0-0s-4d.	072.00		Cwt.
18.06	Chocolate and other food preparations containing cocoa :		073.00		Lb.
	A. Chocolate confectionery in block or tablet form, whether 'plain' or 'milk', consisting wholly of chocolate or with the sole addition of fruit or nuts or both	12½%			
	B. Other chocolate confectionery	the lb. £0-1s-3d or 66¾%			
	C. Chocolate powder and sweetened cocoa powder	the lb. £0-0s-4d			
	D. Other	40%			

CHAPTER 19

PREPARATION OF CEREALS, FLOUR OR STARCH ; PASTRYCOOKS' PRODUCTS

NOTES

1. This Chapter does NOT include :

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06) ;
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (Chapter 23) ; or
- (c) Pharmaceutical products (Chapter 30).

2.. In this Chapter the expression 'flour' includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Section IV
19.01/02

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
19.01/02	Malt extract ; preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa	40%	048.80		Cwt.
19.03	Macaroni, noodles, spaghetti, vermicelli and similar products	40%	048.30		Cwt.
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	40%	055.90		Cwt.
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	40%	048.90		Cwt.
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	40%	048.80		Cwt.
19.07	Bread ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit :		048.41		Cwt.
	A. Biscuits	66 $\frac{2}{3}$ %			
	B. Other	40%			
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion :		048.42		Cwt.
	A. Biscuits	66 $\frac{2}{3}$ %			
	B. Other :				
	(i) Fruit pie	50%			
	(ii) Other	40%			

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does NOT include :
 - (a) Vegetables or fruit falling within any heading in Chapter 7 or 8 ; or
 - (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. For the purposes of heading No. 20.01/02, the word 'vegetables' applies only to products which when in their fresh state, are classified in heading No. 07.01/03.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
20.01/02	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard ; vegetables prepared or preserved otherwise than by vinegar or acetic acid including tomato juice the dry weight content of which is seven per cent or more :				
	A. Fruit	50%	055.53	Tomato puree, paste and concentrates	Cwt.
	B. Vegetables	40%	055.90	Other	Cwt.
20.03	Fruit preserved by freezing, containing added sugar	50%	053.60		Cwt.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaced or crystallised), flavoured or not	the lb. £0-1s-3d or 66⅔%	053.20		Lb.
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	66⅔%	053.32		Cwt.

Section IV
20.06

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit; edible plants and parts or roots of plants, conserved in syrup (e.g., ginger and angelica); roasted nuts:		053.90		Cwt.
	A. Nuts, stems and roots	40%			
	B. Other	50%			
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		053.50		Gallon
	A. Fruit juices; grape must; fruit syrups, cordials and squashes	66 $\frac{2}{3}$ %			
	B. Vegetable juices	40%			

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

- This Chapter does NOT include :
 - Mixed vegetables of heading No. 07.04 ;
 - Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01) ;
 - Products of heading No. 09.04/10 ; or
 - Yeast put up as medicament (heading No. 30.03).
- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01/02.

Section IV
21.01/02

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
21.01/02	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof; extracts, essences or concentrates, of coffee, tea or mate, and preparations with a basis of those extracts, essences or concentrates	66 $\frac{2}{3}$ %	071.30	Coffee extracts, coffee essences and similar preparations containing coffee	Cwt.
			099.00	Other	
21.03/07	Food preparations not elsewhere specified or included (for example, mustard, sauces, mixed condiments and mixed seasonings, soups and broths, natural yeasts, prepared baking powders) :		099.00		
	A. Saccharin and similar sugar substitutes put up in a form ready for consumption	£0-10s-0d per ounce of saccharin or sugar substitutes or 50% on the whole product			
	B. Squashes	66 $\frac{2}{3}$ %			
	C. Other	40%			

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does NOT include :

- (a) Sea water (heading No. 25.01);
- (b) Distilled water or conductivity water (Chapter 28);

- (c) Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (Chapter 29);
(d) Medicaments of heading No. 30.03; or
(e) Perfumery or toilet preparations (Chapter 33).

2. For purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Tralles alcoholometer.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
22.01/02	Waters, including spa waters and aerated waters (whether or not flavoured), lemonade, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07; ice and snow:		111.00		Gallon
	A. Table waters, including mineral waters	75%			
	B. Squashes	66 $\frac{2}{3}$ %			
	C. Other	40%			
22.03	Beer made from malt:		112.31 112.39	Stout Other beer (including ale and porter)	} Gallon
	A. Of an original gravity of not more than 1,040°	the gallon £0-15s-0d			
	B. Of an original gravity of more than 1,040°	the gallon £0-15s-0d plus £0-0s- $\frac{1}{2}$ d per gallon for each additional degree of original gravity above 1,040°			

Section IV
22.04/05

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
22.04/05	Wine of fresh grapes containing not more than 20 per cent by volume of pure ethyl alcohol; grape must in fermentation or with fermentation arrested :				
	A. Grape must and still wine	the gallon £2-8s-0d	112.11	Still wine and grape must	} Gallon
	B. Sparkling wine	the gallon £7-4s-0d	112.12		
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts and containing not more than 20 per cent by volume of pure ethyl alcohol	the gallon £2-8s-0d	112.13		Gallon
22.07	Other fermented beverages (for example, cider, perry and mead) :				
	A. Cider and perry	the gallon £0-15s-0d	112.21		} Gallon
	B. Other	the gallon £2-8s-0d	112.29		
22.08	Ethyl alcohol or neutral spirits, undenatured, whether or not rectified, of a strength of eighty degrees or higher ; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :		512.24		Gallon
	A. Methylated or denatured, accepted as such by the Board	33½% the gallon £10-10s-0d*			
	B. Other	or 100%			

* Spirits or alcoholic imported in casks or drums are subject to the payment of an additional 2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of forty-three per cent.

Section IV
22.09

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
22.09	Spirits (other than those of heading No. 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	the gallon £10-10s-0d* or 100%	112.41 112.43 112.44 112.45 112.46 112.49	Brandy Rum Whisky Schnapps and gin Bitters and Liqueurs Other	} Gallon
22.10	Vinegar and substitutes for vinegar	40%	099.00		

* Spirits or alcohol imported in casks or drums are subject to the payment of an additional 2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of 43 per cent.

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES ; PREPARED ANIMAL FODDER

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
23.01/07	Residues and waste of the food industries, (for example: inedible meat or fish flour and meal; greaves; brain, sharps and other milling residues, beet-pulp, bagasse and other waste from sugar, brewing, distilling or starch industries; oil-cake and other residues (except dregs) from oil extractions; wine lees; argol; vegetable products, not elsewhere specified or included, of a kind used for animal food; sweetened forage and other prepared animal fodder):		081,00		Cwt.
	A. Put up as pet foods	50%			
	B. Other	33½%			

CHAPTER 24

TOBACCO

<i>Tariff No</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
24.01	Unmanufactured tobacco; tobacco refuse :		121.00		Cwt.
	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 lb. £0-15s-3d			
	B. Other	the lb. £1-0s-0d			
24.02	Manufactured tobacco; tobacco extracts and essences :				
	A. Cigars and cheroots	the lb. £2-15s-0d	122.10		Lb. and Hundred
	B. Cigarettes	the lb. £2-15s-0d or £6-15s-0d the thousand cigaret- tes	122.20		Lb. and Hundred
	C. Other (including snuff)	the lb. £2-0s-0d	122.30		Lb.

SECTION V
MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does NOT include:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);
 - (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe_2O_3 (Chapter 28);
 - (c) Pharmaceutical products falling within Chapter 30;
 - (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06);
 - (e) Road and paving sets, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01/03;
 - (f) Precious or semi-precious stones (heading No. 71.01/03);
 - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01/02);
 - (h) Writing or drawing chalks, tailors' or billiards' chalks (heading No. 98.05);
 - (i) Refractory cements and mortars (e.g., fire cement and furnace cement) (heading No. 38.19).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors	the ton £4-0s-0d or 20%	276.30		Ton
25.02/03	Unroasted iron pyrites; sulphur of all kinds (other than sublimed sulphur, precipitated sulphur and colloidal sulphur)	33½%	274.00		Cwt.
25.04	Natural graphite	33½%	276.80		Ton

Section V
25.05

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26.01	33½%	273.00		Cwt.
25.06/09	Quartz (other than natural sands); quartzite including quartzite not further worked than roughly spilt, roughly squared or squared by sawing; clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths; chalk; earth colours whether or not calcined or mixed together; natural micaceous iron oxides	33½%	276.80		Ton
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	Free	271.00		Ton
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherrite), whether or not calcined, other than barium oxide	33½%	276.80		Ton
25.12/13	Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less; pumice stone; emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	33½%	275.20		Ton

Section V
25.14/17

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
25.14/17	Slate alabaster and monumental or building stone (for example, marble, travertine, ecaussine, granite, porphyry, basalt, and sandstone), including such materials not further worked than roughly split, roughly squared or squared by sawing; pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalting or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within this heading	33½%	273.00		Ton
25.18/19	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite); natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	33½%	276.80		Ton
25.20/21	Gypsum anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry; limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	33½%	273.00		Cwt.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	the ton gross £3-0s-0d	661.10		Ton

Section V
25.23

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :		661.20		Ton
	A. Cement clinker	the ton £1-0s-0d			
	B. Other	the ton gross £5-0s-0d or 75%			
25.24	Asbestos	33½%	276.40		Ton
25.25/27	Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet ; mica (including splittings and waste) ; natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc	33½%	276.80		Ton
25.28/29	Natural cryolite, natural chiolite and natural arsenic sulphides	33½%	276.90		Ton
25.30	Crude natural borates and concentrates thereof (calcined or not), but including borates separated from natural brine ; crude natural boric acid containing not more than eighty-five per cent of H ₃ BO ₃ calculated on the dry weight	33½%	276.90		Ton
25.31/32	Strontianite (whether or not calcined), other than strontium oxide ; mineral substances not elsewhere specified or included (for example, feldspar and fluorspar) ; broken pottery	33½%	276.80		Ton

CHAPTER 26
METALLIC ORES, SLAG AND ASH

NOTES

1. This Chapter does NOT include :
 - (a) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.18/19) ;
 - (b) Basic slag of Chapter 31 ;
 - (c) Slag wool, rock wool, or similar mineral wools (heading No. 68.07) ;
 - (d) Goods falling within heading No. 71.11 (which relates, inter alia, to goldsmiths' and silversmiths' sweepings, residues and lemls) ; or
 - (e) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of heading No. 26.01, the term 'metallic ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the fissile or radio-active metals of Chapter 28 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
26.01	Metallic ores and concentrates and roasted iron pyrites	Free	281.00	Iron-ores and concentrates ; roasted iron pyrites	Ton
			286.00	Ores and concentrates of uranium and thorium	Ton
			283.00	Ores and concentrates of non-ferrous base metals	Ton
			285.00	Ores and concentrates of silver, platinum and other metals of the platinum group	Ton
			1.2	Gold ores and concentrates	Fine Ounce Troy

Section V
26.02

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	33½%	276.90		Ton
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	33½%	284.00		Ton
26.04	Other slag and ash, including kelp	33½%	276.80		Ton

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION ;
BITUMINOUS SUBSTANCES ; MINERAL WAXES

NOTES

- This Chapter does NOT include :
 - Separate chemically defined organic compounds, other than chemically pure methane which is to be classified in heading No. 27.11 ; or
 - Medicaments (heading No. 30.03).
- Heading No. 27.06/07 is to be taken to include products similar to those obtained by the distillation of *high* temperature coal-tar but which are obtained by the distillation of *low* temperature coal-tar, or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
- References in heading No. 27.09/10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
27.01/04	Coal (including briquettes, ovoids and similar solid fuels manufactured from coal) ; lignite (whether or not agglomerated) ; peat (including peat litter), whether or not agglomerated ; coke and semi-coke of coal, of lignite or of peat	33½%	321.40 321.80 321.90	Coal (anthracite, bituminous) Coke and semi-coke of coal, lignite or peat Lignite, peat (including peat litter) ; briquettes of coal, of lignite or peat	Ton Ton Ton
27.05	Retort carbon	33½%	513.20		Cwt.
27.05 bis	Coal gas, water gas, producer gas and similar gases	33½%	341.20		—
27.06/07	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal-tar distillation products ; oils and other products of the distillation or high temperature coal-tar ; other oils and products as defined in Note 2 to this Chapter :				
	A. Tars ; creosote oil	Free	521.10	Tars	Cwt.
	B. Oils, other than creosote oil	the gallon £0-1s-9d 33½%	521.90	Other, including oils	Ton
	C. Other				Ton
27.08	Pitch and pitch coke, obtained from coal-tar or from other mineral tars :				
	A. Pitch	Free	332.96	Pitch	Ton
	B. Other	33½%	332.99	Other	—
27.09/10	Petroleum oils and oils obtained from bituminous minerals ; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations :				

Section V
27.09/10

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
A.	Crude or partly refined oils (including topped crudes)	Free	331.00		Gallon and Ton
B.	Other :				
(1)	Motor spirit including products ordinarily used as such (petrol, gasoline) petroleum ether, petroleum benzine and petroleum naphtha	the gallon £0-1s-9d	332.11 332.19	Aviation spirit Other	Gallon and Ton Gallon and Ton
(2)	White spirit, kerosine and jet fuels :	the gallon	332.22		Gallon and Ton
(i)	White spirit (turpentine substitute)	£0-1s-6d or 33½"	332.21		Gallon and Ton
(ii)	Kerosine (including kerosine jet fuels)	the gallon £0-1s-0d	332.23		Gallon and Ton
(iii)	Jet fuels (aviation fuel) other than kerosine	the gallon £0-1s-9d			
(3)	Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines) :		332.31	Automotive gas oil of the following specifications : SSU at 100°F. Method ASTM D. 88. Limit 32-45 seconds or Redwood 1 at 100°F max Method IP70. Limit 30-39 seconds.	Gallon and Ton
(i)	For use (other than in road vehicles) by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Corporation Ltd. or the Nigerian Ports Authority :	the gallon £0-0s-4d	332.32	Industrial diesel fuel of the following specifications : SSU at 100°F max. Method ASTM D.88. Limit 68 seconds. or Redwood 1 at 100°F max. Method IP. 70. Limit 60 seconds.	Gallon and Ton

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(ii) For other use or by other users	the gallon £0-1s-9d	332.39	Distillate fuels (other than those shown in 332.31 and 332.32)	Gallon and Ton
			332.42	Residual fuel oil medium of the following specifications : SSU at 100°F max. Method ASTM D. 88. Limit 1,773 seconds. or Redwood 1 at 100°F max. Method IP. 70 Limit 1,500 seconds.	Gallon and Ton
(4)	Residual fuel oils	Free	332.43	Residual fuel oil heavy, of the following specifications : SSU at 100°F max. Method ASTM D. 88. Limit 3,600 seconds. or Redwood 1 at 100°F max. Method IP. 70 Limit 3,500 seconds.	Gallon and Ton
			332.49	Residual fuel oil (of specifications other than shown in items 332.41 and 332.42.	Gallon and Ton
(5)	Lubricating oils and greases :				
	(i) Lubricating oils (liquid)	the gallon £0-1s-0d	332.53		Gallon and Ton
	(ii) Lubricating greases (including solidified lubricating oils)	the lb. £0-0s-3d	332.56		Lb.
(6)	Transformer and insulating oils	Free	32.91	Oil, transformer and Oils (liquid) special purpose, including metal cutting oils, and the like	Gallon

Section V
27.09/10

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(7) Special purpose oils (liquid) (including metal cutting oils and the like)	the gallon £0-1s-6d or 33½%			
	(8) Other	the gallon £0-1s-6d or 33½%	332.99		—
27.11	Petroleum gases and other gaseous hydrocarbons	33½%	341.10		—
27.12	Petroleum jelly	33½%	332.61		Lb.
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether coloured or not	33½%	332.62		—
27.14/15	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals; bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands:		276.80	Bitumen and asphalt natural, bituminous shale, asphaltic rock and tar sands	Ton
	A. Asphalt and bitumen (natural or petroleum types)	Free	332.99	Other	—
	B. Other	33½%			
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):		332.96		Ton
	A. Cut-backs, emulsions or stable suspensions of asphalt, bitumen, pitch or tar, for road surfacing	Free			
	B. Other	33½%			

SECTION VI
PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES

1. Goods (other than radio-active ores) answering to a description in Notes 1(b) (i), (vi), (ix) and (xiv) of Chapter 28 are to be classified in Chapter 28 and in no other Chapter of this Schedule.
2. Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.01/06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule

CHAPTER 28

INORGANIC CHEMICALS ; ORGANIC AND INORGANIC
COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS,
OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

NOTES

1. Except as provided in Note 3 below, this Chapter is to be taken to apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;
 - (aa) The following products, whether or not chemically defined :
 - (i) Amalgams ;
 - (ii) Ammonia, anhydrous or in aqueous solution ;
 - (iii) Ammonium carbonate containing ammonium carbamate ;
 - (iv) Artificial corundum ;
 - (v) Carbon black, anthracene black, acetylene black and lamp black ;
 - (vi) Colloidal precious metals ;
 - (vii) Colloidal sulphur ;
 - (viii) Commercial sodium and potassium silicates ;
 - (ix) Compounds, inorganic or organic, of precious metals, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium whether or not mixed together ;
 - (x) Distilled and conductivity water and water of similar purity ; liquid air and compressed air ;
 - (xi) Dithionites stabilised with organic substances ;
 - (xii) Earth colours containing not less than seventy per cent by weight of combined iron evaluated as Fe2O3 ;
 - (xiii) Ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus ;
 - (xiv) Fissile and other radio-active chemical elements and isotopes, and compounds thereof, inorganic or organic, whether or not mixed together ; alloys (other than ferro-uranium), dispersions and cermets, containing any of the foregoing elements, isotopes or compounds ; nuclear reactor cartridges (spent or irradiated) ; other isotopes and compounds thereof, inorganic or organic ; The term 'isotopes' includes 'enriched isotopes' but not chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.

- (xv) Hydrazine and hydroxylamine and their inorganic salts ;
 - (xv) Hydrogen peroxide (including solid hydrogen peroxide) ;
 - (xvi) Phosphorus trisulphide ; polysulphides ;
 - (xvii) Red lead and orange lead ; and
 - (xix) Sulphonitric acid and oleum.
 - (b) Products mentioned in (a) and (b) above dissolved in water ;
 - (c) Products mentioned in (a) and (b) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and the solvent does not render the product particularly suitable for some types of use rather than for general use ;
 - (d) The products mentioned in (a), (b), (c) or (d) above with an added stabiliser necessary for their preservation or transport ;
2. In addition to those specified in Note 1(b) above, only the following compounds of carbon are to be classified in this Chapter.
- (a) Carbides (including complex carbides) ;
 - (b) Carbon disulphide and carbon oxysulphide ;
 - (c) Carbonates and percarbonates, of inorganic bases ;
 - (d) Cyanamide and its metallic derivatives (other than calcium cyanamide containing, in the dry state, not more than twenty-five per cent by weight of nitrogen (Chapter 31) ;
 - (e) Cyanates and thiocyanates (including double or complex cyanates), cyanides (including complex cyanides) and fulminates, of inorganic bases ;
 - (f) Cyanogen and cyanogen halides ;
 - (g) Hydrocyanic, hydroferrocyanic and hydroferricyanic acids ;
 - (h) Isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids ;
 - (i) Oxides and oxyhalides, of carbon ;
 - (k) Sulphoxylates ;
 - (l) Thiocarbonates, selenocarbonates and tellurocarbonates ; and
 - (m) Thiocarbonyl halides.
3. This Chapter does NOT include :
- (a) Sodium chloride or other minerals products falling within Section V ;
 - (b) Organo-inorganic compounds other than those mentioned in Notes 1 and 2 above ;
 - (c) Products mentioned in Notes 1, 2, 3 or 4 of Chapter 31 ;
 - (d) Inorganic products of a kind used as luminophores (heading No. 32.07) ;
 - (e) Artificial graphite (heading No. 38.01/02) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.01/03 and 71.04), or precious metals falling within Chapter 71 ;
 - (g) The metals, whether or not chemically pure, falling within any heading of Section VI ; or
 - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals heading No. 90.01 02.).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter :		513.10	Hydrogen, oxygen, nitrogen and rare gases	Cwt.
			513.20	Halogens, sulphur (colloidal, precipitated or sublimed), carbon (including carbon black, anthracene black, acetylene black and lamp black), arsenic, boron, mercury, phosphorus, selenium, silicon and tellurium, alkali, alkaline-earth and rare earth metals, yttrium and scandium	Cwt.
			513.30	Inorganic acids and oxygen compounds of non-metals	Cwt.
			513.40	Halogen and sulphur compounds of non-metals	Cwt.
			513.50	Metallic oxides of a kind mainly used in paints	Cwt.
	A. Hydrochloric acid ; sulphuric acid (including oleum) ; ammonia in aqueous solution, not put up for sale by retail	Free	513.61	Ammonia, anhydrous or in aqueous solution	Cwt.
			513.62	Sodium hydroxide (caustic soda)	Cwt.
			513.69	Potassium hydroxide (caustic potash), peroxides of sodium or potassium, oxides, hydroxides and peroxides of strontium, barium of magnesium, aluminium oxide and hydroxide artificial corundum, chromium oxides and hydroxides, tin	Cwt.
	B. Sodium Hydroxide (caustic soda) (i) Imported by a manufacturer approved in that behalf by the Minister	the cwt. £1-15s-0d			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(ii) Other	the cwt. £3-0s-0d		oxides and other inorganic bases and metallic oxides, hydroxides and peroxides	
	C. Other	33½%	514.94 514.98 514.99 515.00	Calcium carbide Liquid air, hydrogen peroxide, etc. Other inorganic compounds Fissile and radio-active materials	Cwt. Cwt. Cwt. Cwt.

CHAPTER 29

ORGANIC CHEMICALS

NOTES

1. This Chapter is to be taken to apply only to :

- (a) Separate chemically defined organic compounds, whether or not containing impurities ;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27) ;
- (c) The following products of headings Nos. 29.38 to 29.42 inclusive or of heading No. 29.44, whether or not chemically defined :
 - (i) Lactophosphates ;
 - (ii) Lecithins and other phosphoaminolipins ;
 - (iii) Nucleic acids ;
 - (iv) Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent ;
 - (v) Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones ;
 - (vi) Enzymes ;
 - (vii) Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives ;
 - (viii) Sugar ethers and sugar esters, and their salts ; and
 - (ix) Antibiotics.
- (d) Products mentioned (a), (b) and (c) above dissolved in water ;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;

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- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
2. This Chapter does NOT include :
- (a) Fats and oils, of fish or marine mammals, whether or not refined, or glycerol (Chapter 15) ;
- (b) Ethyl alcohol (heading No. 22.08 or 22.09) ;
- (c) Methane (heading No. 27.11) ;
- (d) The compounds of carbon mentioned in Notes 1 and 2 of the Chapter 28 ;
- (e) Urea containing not more than forty-five per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31) ;
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04) ; synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05/06) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.09) ;
- (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimetres (heading No. 36.08) ;
- (h) Products put as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; or
- (i) Optical elements, for example, of ethylenediamine tertrate (heading No. 90.01/02).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter :		512.10	Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives	Cwt.
			512.21	Methyl alcohol (methanol)	Gallon
			512.29	Alcohols (except methyl alcohol), phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives (including those of methyl alcohol)	Gallon

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Customs Tariff

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
			512.30	Ethers, epoxides, acetals	Cwt.
			512.40	Aldehyde—, ketone—and quinone—function compounds and their halogenated, sulphonated, nitrated or nitrosated derivatives	Cwt.
			512.50	Acids, acid anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Cwt.
A.	Acetic acid ; formic acid	Free	512.60	Inorganic esters and their salts, a and their halogenated, sulphonated nitrated or nitrosated derivatives	Cwt.
			512.79	Nitro-function compounds	Cwt.
B.	Saccharin and its salts and similar sweetening substances	the ounce £0-10s-0d or 50%	512.75	Saccharin and its salts and similar sweetening substances	Cwt.
C.	Synthetic perfume materials or concentrates		512.80	Organo-inorganic compounds and heterocyclic compounds	Cwt.
	(i) Imported for a manufacturer approved in that behalf by the Minister	33½%			
	(ii) Other	100%			
D.	Other	33½%	512.90	Other organic compounds enzymes chemically pure sugars, sugar ethers and esters, and their salts	Cwt.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
			541.10	Provitamins and vitamins, and derivatives thereof, as defined in Note 1(c)(iv)	—
			541.30	Penicillin, streptomycin, tyrocidine and other antibiotics	—
			541.40	Opium, cocaine, caffeine, quinine and other vegetable alkaloids and their derivatives	—
			541.50	Hormones and their derivatives as defined in Note 1 (c) (v)	—
			541.60	Glycosides and their derivatives, as defined in Note 1 (c) (vii)	—

CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES

1. For the purposes of heading No. 30.03, 'medicaments' means goods (other than foods or beverages such as dietetic, diabetic or fortified goods, tonic beverages, spa water, antisera, microbial vaccines, toxins, microbial cultures and similar products, and goods of heading No. 30.04) which are either :
 - (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses ; or
 - (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated :

 - (A) unmixed products :
 - (1) Unmixed products dissolved in water ;
 - (2) All goods falling in Chapter 28 or 29 ; and
 - (3) Simple vegetable extracts falling in Chapter 13, merely standardised or dissolved in any solvent.
 - (B) As products which have been mixed :
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur) ;
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials ; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. This Chapter does NOT include :

- (a) Undiluted ethyl alcohol or ethyl alcohol diluted with water only ;
- (b) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05) ;
- (c) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33.06) ; or
- (d) Medicated soap of all kinds (heading No. 34.01).

3. Heading No. 30.05 includes only :

- (a) Sterile surgical catgut and similar sterile suture materials ;
- (b) Sterile laminaria and sterile laminaria tents ;
- (c) Sterile absorbable surgical haemostatics ;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding microbial diagnostic reagents of heading No. 30.01/02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses ;
- (e) Dental cements and other dental filling ; and
- (f) First-aid boxes and kits.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
30.01/02	Organo-therapeutic glands or other organs, dried, whether or not powdered ; organo-therapeutic extracts of glands or other organs or of their secretions ; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included ; antisera microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	33½%	541.60		
30.03	Medicaments (including veterinary medicaments) :				
	A. Containing ten per cent or more by volume of ethyl alcohol	the gallon £10-10s-0d* or 100%	541.71 541.72 541.79	Anti-malarials Ointments and liniments Other	
	B. Other	33½%			

*Alcoholic preparation imported in casks or drums are subject to the payment of an additional 2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of forty-three per cent.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter :	33½%	541.91		
30.05	Other pharmaceutical goods as defined in Note 3 to this Chapter :	33½%	541.99		

CHAPTER 31
FERTILIZERS
NOTES

1. The term 'nitrogenous fertilizers' applies only to :
 - A. Goods which answer to one or other of the descriptions given below :
 - (i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen ;
 - (ii) Ammonium nitrate, whether or not pure ;
 - (iii) Ammonium sulphonitrate, whether or not pure ;
 - (iv) Ammonium sulphate, whether or not pure ;
 - (v) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen ;
 - (vi) Calcium nitrate-magnesium nitrate, whether or not pure ;
 - (vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, whether or not treated with oil ;
 - (viii) Urea containing not more than forty-five per cent by weight of nitrogen.
 - B. Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
 - C. Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.
 - D. Liquid fertilizers consisting of the goods of sub-paragraphs. (A) (ii) or (viii) above, or of mixture of those goods, in an aqueous or liquid ammonia solution

2. The term 'phosphatic fertilizers' applies only to :

A. Goods which answer to one or other of the descriptions given below:

- (i) Basic slag ;
- (ii) Distintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates ;
- (iii) Superphosphates (single, double, or triple) ;
- (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.

B. Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

C. Fertilizers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.

3. The term 'potassic fertilizers' applies only to :

A. Goods which answer to one or other of the descriptions given below :

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit) ;
- (ii) Crude potassium salts obtained by the treatment of residues of beet molasses ;
- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below ;
- (iv) Potassium sulphate containing not more than fifty-two per cent by weight of K_2O ;
- (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of K_2O .

B. Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. The term 'other fertilizers' is to be taken to include ammonium phosphates containing not less than six milligrammes of arsenic per kilogramme.

5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A), 3 (A) and 4 above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does NOT include :

- (a) Animal blood of Chapter 5 ;
- (b) Separate chemically defined compounds (other than those answering to the description in Note 1(A), 2 (A) 3 (A) or 4 above ; or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19 ; optical elements of potassium chloride (heading No. 90.01/02).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
31.01/05	Guano and other natural animal or vegetable fertilisers ; nitrogeous, phosphatic or potassic fertilisers (mineral or chemical), as defined in Notes 1, 2 and 3 to the present Chapter ; other fertilisers ; goods of the present Chapter put up in tablets or similar prepared forms or in packings of a gross weight not exceeding 10 Kg. (22 pounds)	Free	271.00	Fertilisers of animal or vegetable origin, not chemically treated, natural sodium nitrate ; natural potassium salts, crude	Ton
			561.10	Nitrogenous fertilisers	Ton
			561.20	Phosphatic fertilisers (including superphosphates and basic dephosphorisation slag)	Ton

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
			561.30	Potassic fertilisers	Ton
			561.90	Other (including any of the above fertilisers put up in tablets or similar prepared forms or in retail packings).	Ton

CHAPTER 32

TANNING AND DYEING EXTRACTS ; TANNINGS AND THEIR DERIVATIVES ; DYES, COLOURS, PAINTS AND VARNISHES ; PUTTY, FILLERS AND STOPPINGS ; INKS

NOTES

1. This Chapter does NOT include :

- (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05/06, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packings of a kind sold by retail falling with (heading No. 32.09) ; or
- (b) Tannates and other tannin derivatives of products falling within Chapter 29 or heading No. 35.01/06.

2. Heading No. 32.05/06 includes mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05/06 and 32.07 apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs) or colour lakes and other colouring matter, of a kind used for colouring in the mass, artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings do NOT, however, include prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 includes solutions (other than collodions) consisting of any of the products specified in heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.

5. The expression 'colouring matter' in this Chapter does NOT include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression 'stamping foils' in heading No. 32.09 applies only to products of a kind used for printing, for example, book covers or hat bands, and consisting of :

- (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder ; or
- (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Section VI
32.01/03

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
32.01/03	Tanning extracts of vegetable origin ; tannins (tannic acids), including water-extracted gall-nuts tannin, and their salts, ethers, esters and other derivatives ; synthetic tanning substances, whether or not mixed with natural tanning materials ; artificial bates for pretanning (for example, of enzymatic, pancreatic or bacterial origin).	33½%	532.00		Cwt.
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin	33½%	532.00		Cwt.
32.05/06	Synthetic organic dyestuffs (including pigment dyestuffs) ; synthetic organic products of a kind used as luminophores ; products of the kind known as optical bleaching agents, substantive to the fibre ; natural indigo ; colour lakes	33½%	531.00		Lb.
32.07	Other colouring matter ; inorganic products of a kind used as luminophores	33½%	533.11		Cwt.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries ; engobes (slips) ; glass frit and other glass, in the form of powder, granules or flakes	33½%	533.31		Cwt.

Section VI 32.09					
Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
32.09	Varnishes and lacquers ; distempers, prepared water pigments of the kind used for finishing leather ; paints and enamels ; pigments in linseed oil, in white spirit, in spirits of turpentine, in varnish or in other paint or enamel media ; stamping foils ; dyes in forms or packings of a kind sold by retail :		533.32		Cwt.
	A. Paints, including enamel paints ; lacquers, varnishes, and distempers	the lb. £0-0s-10d or 33½%			
	B. Other	33½%			
32.10	Artists' , students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets, or outfits, with or without brushes, palettes or other accessories	33½%	533.33		Cwt.
32.11	Prepared driers	33½%	533.34		Cwt.
32.12	Glaziers' putty ; grafting putty ; painters' fillings, and stopping, sealing and similar mastics including resin mastics and cements	the lb. £0-0s-10d or 33½%	533.35		Cwt.
32.13	Writing ink, printing ink and other inks :				
	A. Printing ink	Free	533.20		Cwt.
	B. Other (including cyclostyling ink)	33½%	895.90		—

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS ; PERFUMERY ; COSMETICS AND TOILET PREPARATIONS

NOTES

1. This Chapter does NOT include :
- (a) Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages (heading No. 22.09)
 - (b) Soap falling within heading No. 34.01 ; or
 - (c) Spirits of turpentine or other products falling within heading No. 38.05/09.
2. Heading No. 33.06 applies to products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics, or toilet preparations, put up in packings of a kind sold by retail for such use.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
33.01	Essential oil (terpeneless or not) ; concretes and absolutes ; resinoids :		551.10		Lb.
	A. Essential Oils	33½%			
	B. Perfume Materials				
	(i) Imported for a manufacturer approved in that behalf by the Minister	33½%			
	(ii) Other	100%			
33.02/04	Terpenic by-products of the depenation of essential oils ; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration ; mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries :		551.20		Lb.
	A. Containing ethyl alcohol ; perfumery material containing alcohol of any description	the gallon £10-10s-0d or 100%			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	B. Other				
	(i) Imported for a manufacturer approved in that behalf by the Minister	33½%			
	(ii) Other	100%			
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses ;	100%	551.20		Lb.
33.06	Perfumery, cosmetics and toilet preparations :		553.10	Liquid perfumes containing alcohol	Gallon
	A. Liquid perfumes containing alcohol	the gallon £10-10s-0d* or 100%	553.20	Dentifrices	Lb.
	B. Dentifrices ; mouth washes ; medicated dusting powders accepted as such by the Board	33½%	553.30	Talcum and other dusting powders	Lb.
	C. Shampoos and shaving creams	the lb. £0-0s-9d or 50%	553.40	Scented greases and pomade	Lb.
	D. Other	100%	553.90	Other	Lb.

* These perfumes imported in casks or drums are subject to the payment of an additional 2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of forty-three per cent.

**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING
PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS,
CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND DENTAL WAXES**

NOTES

1. This Chapter does NOT include :
 - (a) Separate chemically defined compounds ; or
 - (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06)
2. The reference in heading No. 34.01 to soap applies only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).
3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. In heading No. 34.04 the expression 'prepared waxes, not emulsified or containing solvents' is to be taken to apply only to :
 - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes ;
 - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial) : and
 - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken NOT to include :

 - (a) Waxes falling within heading No. 27.13 ; or
 - (b) Separate Animal waxes and separate vegetable waxes merely coloured.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
34.01	Soap, including medicated soap	the lb. £0-0s-9d or 50%	554.11	Toilet soap, including medicated and shaving soap and cream	Lb.
			554.12	Other soap including soap flake and powders.	Lb.
34.02	Organic surface-active agents surface-active preparations (for example, detergents) and washing preparations, whether or not containing soap.	the lb. £0-0s-9d or 50%	554.20		Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials but not including preparations containing seventy per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals :		332.52		Lb.
	A. Lubricating greases	the lb. £0-0s-3d			
	B. Other	33½%			
34.04	Artificial waxes (including water-soluble waxes) prepared waxes, not emulsified or containing solvents.	33½%	599.70		—
34.05	Polishes and creams (including waxes prepared with solvents or emulsified) for footwear, furniture or floors, metal polishes, scouring powders and similar preparations but excluding prepared waxes falling within heading No. 34.04 :		554.30		Lb.
	A. Containing soap or detergents	the lb. £0-0s-9d or 50%			
	B. Other	33½%			
34.06	Candles, tapers, night-lights and the like.	33½%	899.31		Lb.
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes) preparations of a kind known as 'dental wax' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms.	33½%	599.90		

CHAPTER 35
ALBUMINOIDAL SUBSTANCES ; GLUES

NOTE

This Chapter does NOT include :

- (a) Protein substances put up as medicaments (heading No. 30.03) ; or
(b) Gelatin postcards and other products of the printing industry (Chapter 49).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
35.01/06	Casein, albumins, gelatin (including gelatin in rectangles, whether or not coloured or surface-worked), peptones and other protein substances, and their derivatives (for example, caseinates and albuminates) in glass; hide powder, whether or not chromed; dextrans and soluble or roasted starches; prepared glues not elsewhere specified or included (for example, casein glues, dextrin glues, starch glues, fish glues and glues derived from bones, hides, nerves, tendons or from similar products); products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kilo. (2.204 lb.)	33½%	599.50		

CHAPTER 36
EXPLOSIVES ; PYROTECHNIC PRODUCTS ; MATCHES ; PYROPHORIC ALLOYS ;
CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

- This Chapter does NOT include separate chemically defined compounds other than those described in Note 2 (a) or (b) below
- Heading No. 36.08 applies only to :
 - Metaldehyde, hexamethylene-tetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels ; fuel with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;
 - Liquid fuels (for example, petrol, liquid butane) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic centimetres ; (= .53 pints) ; and
 - Resin torches, firelighters and the like.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
36.01/05	Propellent powders prepared explosives mining, blasting, and safety fuses ; percussion and detonating caps ; igniters ; detonators, pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :		571.10	Propellent powders (including gunpowder) and other prepared explosives	Cwt.
			571.20	Fuses, primers and detonators.	Lb.
	A. Blasting compounds, fuses and detonators, suitable and intended for blasting and not suitable for use as fireworks or in firearms.	Free	571.30	Pyrotechnic articles (such as railway fog signals, distress rockets, fireworks (including Bengal matches), and other life-saving pyrotechnic articles).	—
	B. Gunpowder	the lb. £0-7s-6d			
	C. Fireworks (including Bengal matches)	the lb. gross £0-10s-0d			
	D. Other	33½%			
36.06	Matches (excluding Bengal matches) :		899.32		Gross Boxes
	A. In boxes containing eighty matches or less (for the purposes of this heading four 'booklets' of matches shall be regarded as one box).	the gross boxes £2-8s-0d			
	B. In boxes containing more than eighty matches.	to be charged in proportion			
36.07	Ferro-cerium and other pyrophoric alloys in all forms.	66⅔%	599.90		—
36.08	Other combustible preparations and products, as defined in Note 2 to this Chapter.	33½%	899.33		—

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES

1. This Chapter does NOT include waste or scrap materials.
2. Heading No. 37.08 is limited to the following :
 - (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers) ; and
 - (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.
 The heading does NOT include photographic pastes or gums, varnishes or similar products.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth :		862.41		—
	A. X-ray films and plates	Free			
	B. Lithographic sheet film of a speed slower than H. and D. 100, 16/10 DIN or 27-Scheiner	Free			
	C. Other	50%			
37.02	Film in rolls (including cinematograph film), sensitised, unexposed, perforated or not :		862.42	Film in rolls, sensitised, unexposed, perforated or not	—
	A. X-ray films	Free	862.46	Cinematographic film of 16 mm or more	Lb.
	B. Cinematograph films exceeding 9.5 mm in width	Free			
	C. Other	50%	862.49	Other	Lb.
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed :		862.43		Cwt.
	A. Unexposed, sensitised paper and paperboard	50%			
	B. Other	33½%			
37.04	Sensitised plates and film, exposed but not developed, negative or positive :		862.49		—

Section VI
37.04/00

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Cinematographic film :				
	(i) Not exceeding 16 mm in width	the hundred feet £0-5s-0d			
	(ii) In other widths	the hundred feet £0-10s-0d			
	B. X-ray film and plates	Free			
	C. Other	33½%			
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative and positive :		862.49		—
	A. Positives and X-ray films and plates (positive or negative)	Free			
	B. Other	33½%			
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	33½%	931.06	On lease or loan	Hundred Feet
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :		863.00	Other	Hundred Feet
			931.06	On lease or loan	Hundred Feet
			863.00	Other	Hundred Feet
	A. Not exceeding 16 mm in width	the hundred feet £0-5s-0d			
	B. In other widths	the hundred feet £0-10s-0d			
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography, as defined in Note 2 to the present Chapter:		862.30		—
	A. Flashlight materials	40%			
	B. Other	33½%			

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NOTES

1. This Chapter does NOT include :

(a) Separate chemically defined elements or compounds *with the exception of the following* :—

(1) Artificial graphite (heading No. 38.01/02) ;

(2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, ratpoisons and similar products put up as described in heading No. 38.11 ;

(3) Products put up as charges for fire-extinguishers or put up in fire extinguishing grenades (heading No. 38.17) ;

(4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.

(b) Medicaments (heading No. 30.03)

2. Heading No. 38.19 includes the following goods which are to be taken not to fall within any other heading of this Schedule :

(a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals ;

(b) Fusel oil ;

(c) Ink removers put up in packings for sale by retail ;

(d) Stencil correctors put in packings for sale by retail ;

(e) Ceramic firing testers, fusible (for example, Seger cones) ;

(f) Plasters specially prepared for use in dentistry ; and

(g) Mixed alkylenes with a very low degree of polymerisation.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
38.01/02	Artificial graphite colloidal graphite, other than suspensions in oil ; animal black (for example, bone black and ivory black), including spent animal black	33½%	599.70		—
38.03	Activated carbon (decolourising, depolarising or absorbent) activated diatomite, activated clay, activated bauxite and other activated natural mineral products	33½%	599.90		—
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	33½%	521.90		Ton.

Section VI
38.05/09

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
38.05/09	Tall oil concentrated sulphite-lye spirits of turpentine and other terpenic solvents produced by the treatment of coniferous woods crude dipentene sulphite turpentine and pine oil (excluding 'pine oils' not rich in terpineol) rosin and resin acids, and derivatives thereof (other than ester gums of heading No. 39.01/06) rosin spirit and rosin oils wood tar wood tar oils (other than composite solvents and thinners of heading No. 38.18); wood creosote wood naphtha; acetone oil : A. Concentrated sulphite-lye; rosin and resin acids and derivatives thereof; wood tar; B. Other	33½% the gallon £0-1s-6d or 33½% 33½%	599.60		—
38.10	Vegetable pitch of all kinds brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	33½%	599.60		—
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	Free	599.21 599.22 599.23 599.29	Disinfectants Insecticides Fungicides Other	Cwt. Cwt. Cwt. —
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	33½%	599.70		—

Section VI
38.13

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
38.13	Pickling preparations for metal surfaces fluxes and other auxiliary preparations for soldering, brazing or welding soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	33½%	599.90		—
38.14/15	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils prepared rubber accelerators	33½%	599.70		—
38.16	Prepared culture media for development of micro-organisms	33½%	599.70		—
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Free	599.70		—
38.18	Composite solvents and thinners for varnishes and similar products : A. Consisting wholly or mainly of oils B. Other	the gallon £0-1s-6d. or 33½% 33½%	599.90		—
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included :	33½%	662.30		Cwt.

SECTION VII

Artificial Resins and Plastic Materials, Cellulose Esters and
Ethers and Articles thereof ; Rubber, Synthetic Rubber, Factice, and Articles thereof

CHAPTER 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND
ETHERS ; ARTICLES THEREOF

NOTES

1. This Chapter does NOT include :
 - (a) Stamping foils of heading No. 32.09 ;
 - (b) Artificial waxes (heading No. 34.04) ;
 - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof ;
 - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02 ;
 - (e) Plaits, wickerwork or other articles falling within Chapter 46 ;
 - (f) Man-made fibres (Section XI) or articles thereof ;
 - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII ;
 - (h) Imitation jewellery falling within heading No. 71.16 ;
 - (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;
 - (k) Parts of vehicles or aircraft (Section XVII) ;
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
 - (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof) ;
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;
 - (o) Furniture or parts of furniture (Chapter 94) ;
 - (p) Brushes or other articles falling within Chapter 96 ;
 - (q) Toys, games or sports requisites (Chapter 97) ; or
 - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts or vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. Note omitted.
3. Heading No. 39.01/06 applies to materials in the following forms only :
 - (a) Liquid or pasty (including emulsions, dispersions, and solutions) ;
 - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms ;
 - (c) Monofil of which any cross sectional dimension exceeds one millimetre ; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked ;

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39.01/06

- (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked ;
(e) Waste and scrap.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials ; regenerated cellulose ; cellulose acetate and other derivatives of cellulose ; hardened casein, gelatin and other hardened proteins ; vulcanised fibre, chlorinated rubber and other chemical derivatives of natural rubber ; silicones ; polyisobutylene ; other high polymers (including alginate acid and its salt and esters) ; linoxyn :		581.10	Phenoplasts, aminoplasts alkyds, polyallyl esters and unsaturated polyester, etc.	Cwt.
			581.20	Polyethylene polyesterene, polyvinyl, etc.	Cwt.
			581.30	Regenerated cellulose, chemical derivatives of cellulose and vulcanised fibres.	Cwt.
			581.90	Other artificial resins and plastic materials	Cwt.
			893.10	Finished tubes, rods, sticks, profile shapes, and articles of rectangular shapes	Cwt.
	A. Moulded household articles ; mats and matting	50%			
	B. Silicone oils	the gallon £0-1s-6d or 33½% 33½%			
	C. Other				
39.07	Articles of materials of the kind described in heading No. 39.01/06 :		893.10	Finished tubes, rods, sticks, profile shapes, and articles of rectangular shapes	
	A. Banana wrapping being clear polyethylene endless tubes perforated both latitudinally and longitudinally having a minimum width of twenty inches and a maximum width of twenty-six inches ;	Free	893.20	Other	

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	B. Articles of apparel and clothing accessories	40%			
	C. Beads	the lb. gross £0-1s-0d or 40% 50%			
	D. Moulded house-hold articles ; moulded furniture ; garden utensils and flower vases ; mats and matting				
	E. Other	33½%			

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout this Schedule the expression 'rubber' means the following products, whether or not vulcanised or hardened ; natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
2. This Chapter does NOT include the following products of rubber and textiles, which fall generally within Section XI :
 - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator bells or belting, of rubberised knitted or crocheted fabric of heading No. 40.10) ; other elastic fabric or articles thereof ;
 - (b) Textile hose-piping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15/16) ;
 - (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber :
 - (i) Weighing not more than one and a half kilogrammes per square metre (= 2.76 pounds per sq. yd.) or
 - (ii) Weighing more than one and a half kilogrammes per square metre (= 2.76 pounds per sq. yd.) and containing more than fifty per cent by weight of textile material ;
 and articles of those fabrics ;
 - (d) Felt impregnated or coated with rubber and containing more than fifty per cent by weight of textile material, and articles thereof ;
 - (e) Bonded fibre fabrics impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof ;
 - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof ;

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also NOT included by this Chapter :

- (a) Footwear or parts thereof falling within Chapter 64 ;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65 ;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI ;
- (d) Articles falling within Chapter 90, 92, 94 or 96 ;
- (e) Toys, games or sports requisites (other than sports gloves and goods falling within heading No. 40.11) (Chapter 97) ; or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note 1 to this Chapter and in heading Nos. 40.01/02, 40.05 and 40.06, the expression 'synthetic rubber' applies to :

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substance such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between fifteen and twenty degrees Centigrade, will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times the original length.
Such substances include cis-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI) ;
- (b) Thioplasts (GRP) ; and
- (c) Natural rubber modified by grafting or mixing with artificial plastic material, provided that it complies with the requirements concerning vulcanisation, elasticity and reversibility in (a) above.

5. Heading No. 40.01/02 does NOT apply to :

- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01/02 ;
 - (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation ; or
 - (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.
6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimetres is to be classified as strip, rod or profile shape, falling within heading No. 40.08/09.
7. Heading No. 40.10 includes transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. For the purposes of heading No. 40.06 pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex. For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

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40.01/02

9. In headings Nos. 40.05, 40.08/09 and 40.15/16, the expressions 'plates', 'sheets' and 'strip' apply only to plates, sheets and strips, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08/09 the expressions 'rods' and 'profile shapes' and in heading No. 40.15/16 the expressions 'rods', 'profile shapes' and 'tubes' are to be taken to apply and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
40.01/02	Rubber latex, natural or synthetic (including mixtures thereof), pre-vulcanised or not; natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils	33½%	231.00	Natural rubber, etc.	Ton
			231.20	Synthetic rubber, etc.	Ton
40.03/04	Reclaimed rubber; waste and parings of unhardened rubber, scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.	33½%	231.30	Reclaimed rubber	Ton
			231.40	Waste and scrap of unhardened rubber	Ton
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01/02; granules of unvulcanised natural or synthetic rubber, compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master-batch	33½%	621.90		Cwt.
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states, (for example, rods, tubes and profile shapes, solu-	33½%			

Section VII
40.01/06

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
40.06 (Contd.)	tions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)		621.90	Rubber fabricated materials, other	Cwt.
			621.10	Camel back (rubber compound strips), retreading cement; tread cushion and tube gums—of types used for tyre retreading	Cwt.
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	33 $\frac{1}{2}$ $\frac{0}{10}$	621.90		Cwt.
40.08,09	Plates, sheets, strip, rods, piping and tubing and profile shapes, of unhardened vulcanised rubber: A. Mats and matting B. Other	50 $\frac{0}{10}$ 33 $\frac{1}{2}$ $\frac{0}{10}$	621.90		Cwt.
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	33 $\frac{1}{2}$ $\frac{0}{10}$	629.40		Lb.
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:		629.11	Tyre cases for cycles	No.
			629.12	Tyre cases for motor-cycles, passenger cars and dual-purpose vehicles	No.
	A. Tyre cases, tubes and flaps:				
	(i) Cases and tubes with a cross section of 12 inches or more designed to fit wheel rims with a nominal diameter, measured at the tyre seat, of twenty inches or more, and flaps therefor, if in earth mover or grader pattern, and so invoiced.	Free	629.13	Tyre cases for trucks (lorries) and buses	No.
			629.14	Tyre cases for tractors and earth-movers	No.
			629.15	Inner tubes for cycles	No.
			629.16	Inner tubes for motor-cycles, passenger cars and dual-purpose vehicles	No.

Section VII
40.07

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Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(ii) Cases of a sectional width exceeding four inches (101mm.) and less than twelve inches (305 mm.) and tubes and flaps therefor, but excluding such articles designed for aircraft, agricultural tractors or agricultural and industrial implements, earth movers, graders and similar machines.	the lb. 20-3s-6d.	629.17	Inner tubes for trucks (lorries) and buses	No.
			629.18	Inner tubes for tractors and earth-movers	No.
			629.19	Other	No.
	(iii) Cases of a sectional width exceeding one and half inches, and tubes and flaps therefor.	33½%			
	(iv) Other cases and tubes and flaps therefor.	20%			
	B. Other	20%			
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	33½%	629.30		—
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	40%	841.60		
40.14	Other articles of unhardened vulcanised rubber :		629.90		
	A. Mats and matting	50%			
	B. Cushions, mattresses and pillows	75%			
	C. Other	33½%			
40.15/16	Hardened rubber (ebonite and vulcanite) in bulk, plates, sheets, strip, rods, profile shapes, tubes, scrap, waste and powder ; articles of hardened rubber :	33½%	629.90	Articles of hardened rubber	—
			621.90	Other	Cwt.

SECTION VIII

Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and similar Containers; Articles of Gut (other than Silk-Worm Gut)

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

NOTES

1. This Chapter does NOT include :
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.04/06);
 - (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
 - (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Askrahan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. Throughout this Schedule, the expression 'composition leather' is to be taken to mean only substances with a basis of leather or leather fibre.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool :		211.00		Cwt.
	A. Of cattle, sheep and goats	Free			
	B. Other	33½%			
41.02/08	Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation patent leather, and metallised leather)	33½%	611.00		Cwt.
41.09	Parings and other waste, of leather or of composition leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	33½%	211.00		Cwt.
41.10	Composition leather in slabs, in sheets or in rolls	33½%	611.00		Cwt.

CHAPTER 42

ARTICLES OF LEATHER, SADDLERY AND HARNESS TRAVEL GOODS, HANDBAGS AND
SIMILAR CONTAINERS ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORK GUT)

NOTES

1. This Chapter does NOT include:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Chapter 43);
- (c) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
- (h) Furniture or parts of furniture (Chapter 94);
- (i) Toys, games or sports requisites of Chapter 97; or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

3. For the purposes of heading No. 42.03, the expression 'articles of apparel and clothing accessories' applies to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal	33½%	612.80	Saddlery and other harness-makers' goods of all materials	Lb.
			612.90	Manufactures of leather n.e.s.	—

Section VII
42.02

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
42.02	Travel goods (for example, trunk, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric :				
	A. Travelling trunks, travel bags, suitcases, portmanteaux, handbags, purses and wallets :		831.01	Trunks uniform and attache cases	
	(i) If imported nested	each article £0-6s-0d or 40%			
	(ii) Other	40%			
	B. Cases for cameras and projectors	66 $\frac{2}{3}$ %	831.02	Handbags, wallets, purses, pocket books and similar articles	
	C. Cases (for example, spectacle cases) for appliances or apparatus designed for the correction, support or amelioration of bodily disabilities	Free	831.09	Other	
	D. Other	33 $\frac{1}{3}$ %			
42.03	Articles of apparel and clothing accessories of leather or of composition leather	40%	841.30		
42.04	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for industrial purposes :		612.10		Lb.
	A. Hand tools :				
	(i) Industrial	Free			
	(ii) Other	33 $\frac{1}{3}$ %			
	B. Other	33 $\frac{1}{3}$ %			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
42.05	Other articles of leather or composition leather :		612.90		—
	A. Floor mats and matting	50%			
	B. Articles used as apparel or as accessories for apparel	40%			
	C. Other	33½%			
42.06	Articles made from gut (other than silk-worm gut), goldbeater's skin, from bladders or from tendons	33½%	899.99		—

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR : MANUFACTURES THEREOF

NOTES

- Throughout this Schedule references to furskins, include raw furskins and hides or skins of all animals which have been tanned or dressed with the hair on.
- This Chapter does NOT cover :
 - Birdskins or parts of birdskins, with their feathers or down, falling within headings No. 05.07 or 67.01 ;
 - Raw hides of skins with the hair on, of a kind falling within Chapter 41 (*see* Note 1(c) to that Chapter) ;
 - Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03) ;
 - Articles falling within Chapter 64 ;
 - Headgear or parts thereof falling within Chapter 65 ; or
 - Toys, games or sports requisites of Chapter 97.
- Note omitted.
- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in this Chapter.
- Throughout this Schedule the expression 'artificial fur' means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No 58.04 for example).

Section VIII
43.01/04

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
43.01/04	Furskins, raw, tanned or dressed (including pieces or cuttings of tanned or dressed fur skin, heads, paws, tails and the like) and artificial fur; articles of fur skin or artificial fur :		212.00	Furskins, raw	Cwt.
			613.00	Furskins, tanned or dressed	Lb.
			842.00	Other	—
	A. Furskins (including pieces, heads, paws, tails and the like) raw or tanned but not dressed	33½%			
	B. Articles of apparel and clothing accessories	40%			
	C. Floor rugs and mats	50%			
	D. Other	100%			

SECTION IX
WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL ; CORK AND ARTICLES OF CORK ;
MANUFACTURERS OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS ;
BASKETWARE AND WICKERWORK

CHAPTER 44
WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL

NOTES

1. This Chapter does NOT include :

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07)
 - (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01/03) ;
 - (c) Activated charcoal (heading No. 38.03) ;
 - (d) Articles falling within Chapter 46 ;
 - (e) Footwear or parts thereof falling within Chapter 64 ;
 - (f) Goods falling within Chapter 66 (for example, umbrellas and walking sticks and parts thereof) ;
 - (g) Goods falling within heading No. 68.08/09 ;
 - (h) Imitation jewellery falling within heading No. 71.16 ;
 - (i) Goods falling within Section XVII (for example, wheelwrights' wares) ;
 - (k) Goods falling with Chapter 91 (for example, clocks and clock cases) ;
 - (l) Musical instruments or parts thereof (Chapter 92) ;
 - (m) Parts of firearms (heading No. 93.06) ;
 - (n) Furniture or parts thereof falling within Chapter 94 ;
 - (o) Toys, games or sports requisites or other articles falling with Chapter 97 ; or
 - (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.
2. Articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the parts are imported at the same time.
3. In this Chapter, the expression 'improved wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers bounded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
4. Headings No. 44.19-44.28 apply to articles of the respective descriptions of plywood, cellular wood, 'improved' wood or reconstituted wood as they apply to such articles of wood.
5. Heading No. 44.25/26 does NOT apply to tools in which metal parts form the blade, working edge, working surface or other working part.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
44.01/02	Fuel wood ; wood waste (including sawdust) ; wood charcoal) including shell and nut charcoal), agglomerated or not	33½%	241.00		Ton

Section IX
44.03/04

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
44.03/04	Wood in the rough, roughly squared or half squared, but not further manufacture	33½%	242.00		Cu. Ft.
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres	33½%	243.00		Cu. Ft.
44.06	Wood paving blocks	33½%	631.80		—
44.07	Railway or tramway sleepers of wood :		243.00		Cu. Ft.
	A. imported by : the Nigerian Railway Corporation ; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			—
	B. Other ;	33½%			—
44.08	Riven staves of wood, not further prepared than sawn on one principal surface ; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	33½%	631.80		—
44.09/12	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; wooden sticks roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, whips, golf club shafts, umbrella handles, tool handles or the like ; chipwood ; drawn wood matchsplints ; wooden pegs or pins for footwear ; wood wool and wood flour ; wood chips of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids :	33½%	631.80		—

Section IX
44.13

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	33½%	243.00		Cu. Ft.
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres ; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres	33½%	631.10 631.80	Veneer sheets Other	Cu. Ft. —
44.15/18	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry ; cellular wood panels, whether or not faced with base metal ; 'improved' wood, in sheets, blocks or the like ; reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	33½%	631.40	'Improved' wood and reconstituted wood	Cwt.
44.19	Wooden beadings and mouldings (including moulded skirtings and other moulded boards)	33½%	631.80		—
44.20	Wooden picture frames, photograph frames, mirror frames and the like	33½%	632.70		—

Section IX
44.21

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled or partly assembled	33½%	632.10		—
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08	33½%	632.20		—
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	33½%	632.40		—
44.24	Household utensils of wood	33½%	632.70		—
44.25/26	Wooden tools, tool bodies, tool handles ; boot and shoe lasts and trees, of wood ; spools, cops, bobbins, sewing thread reels and the like, of turned wood		632.80		—
	A. Tools and tool bodies ; boot and shoe lasts	20%			
	B. Identifiable parts for A	5%			
	C. Other	33½%			
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the hand-bag or on the person, parts of the foregoing articles, of wood :		632.70		—

Section IX
44.27

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Standard lamps, table-lamps and articles of furniture not falling within Chapter 94; ornaments	75%			
	B. Beads	the lb. gross £0-1s-0d or 40%			
	C. Other	33½%			
44.28	Other articles of wood :		632.80		
	A. Travel chests, trunks, suit-cases and the like :				
	(i) If imported nested	Each article £0-6s-0d or 40%			
	(ii) Other	40%			
	B. Other	33½%			

CHAPTER 45
CORK AND ARTICLES OF CORK
NOTE

1. This Chapter does NOT include :
- (a) Footwear or parts of footwear falling within Chapter 64 ;
 - (b) Headgear or parts of headgear falling within Chapter 65 ; or
 - (c) Toys, games or sports requisites (Chapter 97).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
45.01/02	Natural cork, unworked or in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) or crushed, granulated or ground waste cork.	33½%	244.00		

Section IX
45.03/04

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
45.03/04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of natural or agglomerated cork :		633.00		—
	A. Fishing floats for use with nets	Free			
	B. Mats and matting	50%			
	C. Other	33½%			

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS ;
BASKETWARE AND WICKERWORK

NOTES

1. In this Chapter the expression 'plaiting materials' includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. This Chapter does NOT cover :
 - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04) ;
 - (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65 ;
 - (c) Vehicles and bodies for vehicles, of basketware (Chapter 87) ; or
 - (d) Furniture or parts thereof (Chapter 94).
3. For the purposes of heading No. 46.02, 'plaiting materials bound together in parallel strands' means plaiting materials placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	33½%	899.20		—

Section IX
46.02

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
46.02	Plaiting materials bond together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles:		657.80		—
	A. Mats and matting	50%			
	B. Other	33 $\frac{1}{3}$ %			
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:		899.20		—
	A. Mats and Matting	50%			
	B. Travel bags and cases, handbags and the like:	Each article £0-6s-0d or 40%			
	(i) if imported nested	40%			
	(ii) Other	66 $\frac{2}{3}$ %			
	C. Other				

SECTION X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	33½%	251.70	Sulphate wood pulp	Cwt.
			251.80	Sulphite wood pulp	Cwt.
			251.90	Semi chemical wood pulp, paper waste, etc.	Cwt.
47.02	Waste paper and paper-board ; scrap articles of paper or of paperboard, fit only for use in paper-making	33½%	251.90		Cwt.

CHAPTER 48

PAPER AND PAPERBOARD ; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. This Chapter does NOT include :

- (a) Stamping foils of heading No. 32.09 ;
- (b) Perfume and cosmetic papers (heading No. 33.06) ;
- (c) Soap papers (heading No. 34.01) paper, impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05) ;
- (d) Paper or paperboard, sensitised (heading No. 37.03) ;
- (e) Paper-reinforced stratified plastic sheeting, or vulcanised fibre (heading No. 39.01/06) or articles of such materials (heading No. 39.07) ;
- (f) Goods falling within heading No. 42.02 (for example, travel goods) ;
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material) ;
- (h) Paper yarn or textile articles of paper yarn (Section XI) ;
- (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder, is however, to be classified in heading No. 48.07) ;

Section X
48.01/02

- (k) Paper-backed metal foil (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, heading No. 48.01/02 includes paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. It does not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01/02 to 48.07 is to be classified under that one of such headings which occurs latest in this Schedule.
4. Headings Nos. 48.01/02 to 48.07 do NOT apply to paper, paperboard or cellulose wadding :
- (a) In strips or rolls of a width not exceeding fifteen centimetres ;
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres ; or
- (c) Cut into shapes other than rectangular shapes. Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.01/02.
5. For the purposes of heading No. 48.11, 'wallpaper and lincrusta' apply only to :
- (a) Paper in rolls, suitable for wall or ceiling decoration, being :
- (i) Paper with one or with two margins, with or without guide marks ; or
- (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres ;
- (b) Borders, friezes and corners or paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 applies to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and toilet paper in rolls or packets, but not the articles mentioned in Note 7.
7. Heading No. 48.20/21 applies to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
48.01/02	Paper and paperboard (including cellulose wadding), machine or hand-made, in rolls or sheets :		641.10	Newsprint	Cwt.

Section X
48.01/02

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Newsprint	Free	641.20	Other printing and writing paper (machine-made)	Cwt.
			641.30	Kraft paper and kraft paper-board	Cwt.
	B. Kraft Paper :		641.40	Cigarette paper	Cwt.
	(i) Imported for use by a manufacturer approved in that behalf by the Minister	10%	641.70	Hand-made paper	Cwt.
			641.50	Other	Cwt.
	(ii) Other	25%			
	C. Printing and writing paper (other than newsprint), in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%			
	D. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%			
	E. Other	25%			
48.03	Parchment or grease-proof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	25%	641.90		Cwt.
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :		641.90		Cwt.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Printing and writing paper in rolls of a width not less than nine inches or in sheets in the original mill wrapper, of a size not less than sixteen inches by fifteen inches	15%			
	B. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%			
	C. Other	25%			
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets :		641.90		Cwt.
	A. Printing and writing paper in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%			
	B. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%			
	C. Other	25%			
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	25%	641.90		Cwt.
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49) in rolls or sheets :		641.20		Cwt.

Section X
48.07

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
48.07	A. Printing and writing paper (not ruled, lined or squared) in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%			
	B. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%			
	C. Other	25%			
48.08	Filter blocks, slabs and plates, of paper pulp	25%	641.90		Cwt.
48.09	Building board of wood pulp of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	25%	641.60		Cwt.
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	25%	642.90		Cwt.
48.11	Wallpaper and lincrusta; window transparencies of paper	25%	641.90		—
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size with or without a coating of linoleum compound	50%	657.40		Sq. Yard
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	25%	642.90		—
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	25%	642.20		Cwt.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
48.15	Other paper and paperboard, cut to size or shape :		642.90		—
	A. Teleprinter paper and wheatstone paper (morse tape), spool paper (for example, lithographic and monotype spool papers)	Free			
M	B. Toilet papers	33½%			
	C. Other	25%			
48.16	Boxes, bags and other packing containers, of paper or paperboard	25%	642.11		Cwt.
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	25%	642.12		Cwt.
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book cover, of paper or paperboard	25%	642.30		—
48.19	Paper or paperboard labels, whether or not printed or gummed :		892.91		—
	A. Printed, other than stationery	Free			
	B. Other	25%			
48.20/21	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) ; other articles of paper pulp, paper, paperboard or cellulose wadding :		642.90		—
	A. Electrolytic paper, in rolls, of a kind used with echo-sounding equipment	Free			
	P. Other	25%			

CHAPTER 49

**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY;
MANUSCRIPTS, TYPESCRIPTS AND PLANS**

NOTES

1. This Chapter does NOT include :
 - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
 - (b) Playing cards or other goods falling within any heading in Chapter 97 ; or
 - (c) Original engravings, prints or lithographs, postage, revenue or similar stamps, antiques of an age exceeding one hundred years or other articles falling within Chapter 99.
2. Note omitted
3. Heading No. 49.01/03 applies to :
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume ; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
4. Heading No. 49.01/03 does NOT apply to publications issued for advertising purposes by or for an advertiser named therein or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. Note omitted
6. For the purposes of heading No. 49.06, the expression 'manuscripts and typescripts' includes carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.08/09, the expression 'picture postcards' means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
49.01/03	Printed books (including children's picture books and painting books), booklets, brochures, pamphlets and leaflets ; newspapers, journals and periodicals, whether or not illustrated	Free	892.20	Newspapers, journals and periodicals	—
			892.10	Other	—

Section X
49.04

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free	892.30		—
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed ; printed globes (terrestrial or celestial)	Free	892.10		—
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper ; manuscripts and typescripts.	Free	892.99		—
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined ; stamp-impressed paper ; banknotes, stock, share and bond certificates and similar documents of title ; cheque books :		2.1	Issued bank notes :	Face Value
				Notes of Nigerian circulation	
			2.2	Other banknotes	Face Value
			892.93	Other	
	A. Cheque books and cheques	25%			
	B. Other	Free			
49.08/09	Transfers (decalcomanias) ; picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.	25%	892.40		
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks but excluding memorandum blocks incorporating calendars (Chapter 48).	25%	892.94		
49.11	Other printed matter, including printed pictures and photographs :		892.99		—
	A. Framed	75%			
	B. Other	Free			

SECTION XI
TEXTILES AND TITILE ARTICLE
NOTES

1. This Section does NOT include :

- (a) Animal brush making bristles or hair or horsehair or horsehair waste of heading No. 05.01/03 ;
- (b) Human hair or articles of human hair of heading No. 05.01/03 or 67.03/04, except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17) ;
- (c) Vegetable materials falling within Chapter 14 ;
- (d) Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14) ;
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;
- (f) Sensitised textile fabric (heading No. 37.03) ;
- (g) Monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;
- (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, falling within Chapter 43 ;
- (k) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like) ;
- (l) Cellulose wadding (Chapter 48) ;
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64 ;
- (n) Headgear or parts thereof falling within Chapter 65 ;
- (o) Hair nets of any kind (heading No. 65.03/06 or 67.03/04 as the case may be) ;
- (p) Goods falling within Chapter 67 ;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06) ;
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;
- (s) Articles falling within Chapter 94 (furniture and bedding) ; or
- (t) Articles falling within Chapter 97 (toys, games and sports requisites).

2. (A) Goods of a kind falling within any heading in Chapters 50 to 57 and containing two or more textile materials are to be classified according to the following rules :

- (a) Goods containing more than ten per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50 ;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules :

- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material ;
- (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or sheep's or lambs' wool) all these materials shall be treated as being one and the same ;

Section XI
Notes

- (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Note 3 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as 'twine, cordage, ropes and cables':
- (a) Of silk, noil or other waste silk, or man-made fibres described in Note 1(b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding two grammes per meter (18,000 denier);
 - (b) Of man-made fibres described in Note 1(a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gramme per metre (9,000 denier);
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituents strands, is less than 7,000 metres;
 - (ii) Not polished or glazed and of a weight exceeding two grammes per metre;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, of a weight exceeding two grammes per metre; or
 - (f) Reinforced with metal.
- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
 - (b) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings;
 - (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
 - (d) Metallised yarn, not being yarn reinforced with metal; and
 - (e) Chenille yarn and gimped yarn.
4. Note omitted
5. Note omitted
6. For the purposes of this section, the expression 'made up' means:
- (a) Cut otherwise than into rectangles;
 - (b) Made ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
 - (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
 - (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, do not apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken to apply to goods falling within Chapter 58 or 59.

CHAPTER 50
SILK AND WASTE SILK

Section XI
50.01/03

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	33½%	261.00		Cwt.
50.04/08	Silk yarn and yarns spun from noil silk or from other waste silk; silk-worm gut imitation cat-gut or silk	33½%	651.10		Lb.
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	the square yard £0-2s-0d or 40%	653.19		Sq. Yard and Lb.

CHAPTER 51
MAN-MADE FIBRES (CONTINUOUS)
NOTES

- Throughout this Schedule, the term 'man-made fibres' means fibres or filaments of organic polymers produced by manufacturing processes, either :
 - By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
 - By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
- Heading No. 51.01/03 does NOT include continuous filament tow of man-made fibres falling within Chapter 56.
- The expression 'yarn of man-made fibres (continuous)' does NOT include yarn (known as 'ruptured filament yarn') of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
- Monofil of man-made fibre materials of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of man-made fibre materials of a width exceeding five millimetres, are to be classified in Chapter 39.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
51.01/03	Yarn of man-made fibres (continuous) monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :		651.60 651.70	Of synthetic fibres Of regenerated fibres	Lb. Lb.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Wholly of man-made fibre (including monofil and strip (artificial straw and the like), or of such fibres mixed with cotton :				
	(i) Sewing Thread	the lb. (net thread weight) £0-5s-6d or 33½%			
	(ii) Darning, crocheting, sewing (excluding sewing thread) or embroidering	the lb. (net thread weight) £0-4s-0d or 33½%			
	(iii) Yarns imported for use by a manufacturer approved in that behalf by the Minister	the lb. (net thread weight) £0-0s-4d			
	(iv) Waste yarns imported for use in the manufacture of blanket or towel by a manufacturer approved in that behalf by the Minister	the lb. (net thread weight) £0-0s-1d			
	(v) Other	the lb. (net thread weight) £0-1s-2d 33½%			
51.04	B. Other Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01/03 :		653.57	Of synthetic fibres, white, bleached or unbleached	Sq. Yard and Lb.
	A. Cord	33½%	653.58	Headties of synthetic fibres, in the piece	Lb.

Section XI
51.04

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
			653.59	Of synthetic fibres coloured, printed or piece-dyed	Lb.
			653.67	Of regenerated fibres, white, bleached or unbleached	Sq. Yard and Lb.
B. Other		the square yard £0-2s-0d or 40%	653.69	Of regenerated fibres, coloured, printed or piece-dyed	Sq. Yard and Lb.

CHAPTER 52

METALLISED TEXTILES

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	33½%	651.90		Lb.
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like :		653.90		Lb.
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the square yard £0-2s-0d or 40%			
	B. Other	33½%			

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair whether or not pulled or garnetted (including pulled or garnetted rags)	33½%	262.00		Cwt.
53.06/10	Yarn of sheep's or lambs' wool of horse-hair or of other animal hair	33½%	651.20		Lb.
53.11/13	Woven fabrics of sheep's or lambs' wool, of horsehair or of other animal hair	the Sq. Yard £0-2s-0d or 40%	653.90 653.20	Of horsehair or of other coarse animal hair Other	Lb. Sq. Yard and Lb.

CHAPTER 54

FLAX AND RAMIE

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
54.01/02	Flax and ramie, raw or processed but not spun ; flax tow, ramie noils and waste of flax or of ramie (including pulled or garnetted rags)	33½%	265.00		Cwt.
54.03/04	Flax or ramie yarn				
54.05	Woven fabrics of flax or of ramie	33½%	651.50		Lb.
	A. Imported for use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Minister		653.30		Sq. Yard and Lb.
	B. Other	25% the Sq. Yard £0-2s-0d or 40%			

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CHAPTER 55

COTTON

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
55.01/04	Cotton whether or not carded or combed, cotton linters and cotton waste (including pulled or garnetted rags)	33½%	263.00		Cwt.
55.05/06	Cotton yarn		651.30	Grey (unbleached), not mercerised nor put up for retail sale	Lb.
	A. Wholly of cotton or cotton mixed with man-made fibres (including monofil and strip, artificial straw and the like):		651.40	Other	Lb.
	(i) Sewing Thread	the lb. (net thread weight) £0-5s-6d or 33½%			
	(ii) Darning, crocheting, sewing (excluding sewing thread) or embroidering	the lb. (net thread weight) £0-4s-0d or 33½%			
	(iii) Yarns imported for use by a manufacturer approved in that behalf by the Minister	the lb. (net thread weight) £0-0s-4d			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(iv) Waste yarns imported for use in the manufacture of blanket or towel by a manufacturer approved in that behalf by the Minister	the lb. (net thread weight) £0-0s-1d			
	(v) Other	the lb. (net thread weight) £0-1s-2d 33½%			
	B. Other				
55.07/09	Woven fabrics of cotton :		652.10	Grey (unbleached), not mercerised	Sq. Yard and Lb.
	A. Terry towelling and similar terry fabrics	the sq. yard £0-4s-0d or 50%	652.25	White (bleached)	Sq. Yard and Lb.
	B. 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 sq. yard 0s-4.8d	652.26	Printed	Sq. Yard and Lb.
			652.27	Piece-dyed	Sq. Yard and Lb.
			652.28	Colour-woven	Sq. Yard and Lb.
			652.29	Other	Sq. Yard and Lb.
	C. Other :				
	(i) Plain weave, unbleached or bleached but not mercerised, dyed or otherwise processed	the sq. yard £0-1s-3d or 33½%			
	(ii) Other	the sq. yard £0-2s-0d or 40%			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow	33½%	266.00		Cwt.
56.05/06	Yarns of man-made fibres (discontinuous or waste):		651.60	Of synthetic fibres	Lb.
	A. Wholly of man-made fibres (including monofil and strip (artificial straw and the like)), or of such fibres mixed with cotton:		651.70	Of regenerated fibres	Lb.
	(i) Sewing Thread	the lb. (net thread weight) £0-5s-6d or 33½%			
	(ii) Darning, crocheting, sewing (excluding sewing thread) or embroidering	the lb. (net thread weight) £0-4s-0d or 33½%			
	(iii) Yarns imported for use by a manufacturer approved in that behalf by the Minister	the lb. (net thread weight) £0-0s-4d			
	(iv) Waste yarns imported for use in the manufacture of blanket or towel by a manufacturer approved in that behalf by the Minister	the lb. (net thread weight) £0-0s-1d			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(v) Other	the lb. (net thread weight) £0-1s-2d 33½%			
56.07	B. Other Woven fabrics of man-made fibres (discontinuous or waste)	the sq. yard £0-2s-0d or 40%	653.53	Of synthetic fibres, white	Sq. Yard and Lb.
			653.55	Of synthetic fibres, printed	Sq. Yard and Lb.
			653.56	Of synthetic fibres, piece-dyed	Sq. Yard and Lb.
			653.57	Of synthetic fibres, yarn dyed	Sq. Yard and Lb.
			653.64	Of regenerated fibres, white	Sq. Yard and Lb.
			653.65	Of regenerated fibres, printed	Sq. Yard and Lb.
			653.66	Of regenerated fibres, piece-dyed	Sq. Yard and Lb.
			653.67	Of regenerated fibres, yarn dyed	Sq. Yard and Lb.

CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS ; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
57.01/04	True hemp (Cannabis sativa), Manila hemp (abaca) (Musa textilis), jute and other vegetable textile fibres, raw or processed but not spun ; tow and waste of such fibres (including pulled or garnetted rags or ropes)	33½%	264.00	Jute (including jute cuttings and waste)	Cwt.
			265.00	Other	Cwt.

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Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
57.05/08	Yarn of hemp, of jute or of other vegetable textile fibres ; paper yarn :		651.50 651.90	Of true hemp Of other vegetable textile fibres	Lb. Lb.
	A. Paper yarn	25 ⁰ / ₁₀₀			
	Other	33 ¹ / ₃ ⁰ / ₁₀₀			
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres ; woven fabrics of paper yarn :		653.30 653.40	Of true hemp Of jute	Sq. Yard and Lb. Sq. Yard and Lb.
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40 ⁰ / ₁₀₀	653.90	Of other vegetable textile fibres	Lb.
	B. Imported for use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Minister 25 ⁰ / ₁₀₀	25 ⁰ / ₁₀₀			
	C. Other	40 ⁰ / ₁₀₀			

CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES ; PILE AND CHENILLE FABRICS ; NARROW FABRICS ; TRIMMINGS ; TULLE AND OTHER NET FABRICS ; LACE ; EMBROIDERY

NOTES

- The headings of this Chapter do NOT apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.08/10.
- In heading No. 58.01/03 the words 'carpets' and 'rugs' include also similar articles having the characteristics of floor coverings but intended for use for other purposes. This heading does not apply to felt carpets, which fall within Chapter 59.
- For the purposes of heading No. 58.05, the expression 'narrow woven fabrics' means :
 - Woven fabrics of a width not exceeding thirty centimetres, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;
 - Tubular woven fabrics of a flattened width not exceeding thirty centimetres ; and
 - Bias binding with folded edges, of a width when unfolded not exceeding thirty centimetres.
 Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
- In heading No. 58.08/10, the expression 'embroidery' means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile, fabric and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.01/03) or to nets or netting in the piece made of twine, cordage or rope, which fall within heading No. 59.05/06.

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6. The headings of this Chapter include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
58.01/03	Carpets, carpeting, floor rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like, made up or not; tapestries, hand-made, of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	50%	657.90		Sq. Yard
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05) :	the sq. yard £0-4s-0d or 50%	652.23	Of Cotton	Sq. Yard and Lb.
			653.13	Of silk	Sq. Yard and Lb.
			653.20	Of wool	Sq. Yard and Lb.
			653.53	Of synthetic fibres	Sq. Yard and Lb.
			653.63	Of regenerated fibres	Sq. Yard and Lb.
			653.90	Of other textile fibres	Lb.
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :		654.01		Lb.
	A. Narrow woven fabrics :				
	(i) Containing more than five per cent weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw				

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Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	and the like)), of cotton or of mixtures of any such textiles :				
	(a) Pile fabrics and chenille fabrics	the sq. £0-4s-0d or 50%			
	(b) Other :				
	(1) Wholly of cotton of plain weave, bleached or unbleached or unbleached but not mercerised, dyed or otherwise processed	the sq. yard £0-1s-3d or 33½%			
	(2) Other	the sq. yard £0-2s-0d or 40% 40% 33½%			
	(ii) Other				
58.06	B. Other Woven labels, badges and the like, (not embroidered), in the piece, in strips or cut to shape or size	40%	654.02		Lb.
58.07	Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn) ; braids and ornamental trimmings in the piece ; tassels, pompons and the like :		654.09		Lb.
	A. Yarns :				
	(i) Wholly of cotton; of man-made fibres (including mono-fil and strip (artificial straw and the like)), or of a mixture of these textiles :				
	(a) Crotcheting, darning, embroidery ; sewing (other than sewing thread)	the lb (net thread weight) £0-4s-0d or 33½%			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(b) Yarns for use by a manufacturer approved in that behalf by the Minister	the lb (net thread weight) £0-0s-4d			
	(c) Other	the lb (net thread weight) £0-1s-2d 33½%			
	(ii) Other				
	B. Braids and ornamental trimmings:				
	(i) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%			
	(ii) Other	40%			
	C. Tassels, pompons and the like	40%			
58.08/10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace or embroidery, in the piece, in strips or in motifs:		654.09		Lb.
	A. In the piece or in strips containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%			
	B. Other	40%			

CHAPTER 59

WADDING AND FELT ; TWINE, CORDAGE, ROPES AND CABLES ; SPECIAL FABRICS ; IMPREGNATED AND COATED ; FABRICS ; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES

1. For the purposes of this Chapter, the expression 'textile fabric' applies only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05 the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics and lace of heading No. 58.08/10 and the knitted and crocheted fabrics of heading No. 60.01.
2. Headings Nos. 59.07/09 and 59.12 do NOT apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No 59.12 also excludes :
 - (a) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;
 - (b) Fabrics covered with flock, dust, powdered cork or the like, and bearing designs resulting from these treatments ; or
 - (c) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. In heading No. 59.11 'rubberised textile fabrics' means :
 - (a) Textile fabrics impregnated, coated, covered or laminated, with rubber :
 - (i) Weighing not more than one and half kilogrammes per square metre (= 2.76 lbs per sq. yd.) or
 - (ii) Weighing more than one and a half kilogrammes per square metre (= 2.76 lbs per sq. yard) and containing more than fifty per cent by weight of textile materials ;
 - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
 - (c) Plates, sheets and strips, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. Heading No. 59.15/16 does NOT apply to :
 - (a) Transmission, conveyor or elevator belting of a thickness of less than three millimetres ; or
 - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10)
5. Heading No. 59.17 applies to the following goods which are to be taken as not falling within any other heading of Section XI :
 - (a) Textile products (other than those having the character of the products of headings Nos. 59.14 and 59.15/16), the following only :
 - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
 - (ii) Bolting cloth ;
 - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
 - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;
 - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery of plant ;

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- (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery ;
- (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials :
- (b) Textile articles (other than those of headings Nos. 59.14 and 59.15/16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	33½%	655.80		Cwt.
59.02	Felt (other than woven felt) and articles of felt, n.e.s., whether or not impregnated or coated :		655.10		—
	A. Carpets, carpeting, mats and matting	50%			
	B. Other	40%			
59.03	Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated :		655.40		—
	A. Fabrics :				
	(i) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)) of cotton or of mixtures of any such textiles	the sq. yd. 20 2s-0d or 40%			
	(ii) Other	40%			
59.04	B. Articles made-up Twine, cordage, ropes and cables, plaited or not	40% 33½%	655.61		Cwt.
59.05/06	Nets and netting and articles (for example, fishing nets), made of yarn, twine, cordage, rope or cables (other than textile fabrics and articles made from such fabrics) :				

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Fishing nets and cargo nets	Free	655.63		Cwt.
	B. Other	33½%	655.64	Other nets and netting	Cwt.
			655.65	Fenders and other ships' or boats' gear	Cwt.
			655.69	Other	Cwt.
59.07/09	Textile fabrics coated or impregnated with gum or amylaceous substances, oil or preparations of artificial plastic materials or with a basis of drying oil ; tracing cloth ; prepared painting canvas ; buckram and similar woven fabrics for hat foundations and similar uses :		655.40		—
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%			
	B. Other	40%			
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape of a kind used as floor coverings ; floor coverings consisting of a coating applied on a textile base, cut to shape or not	50%	657.40		Sq. Yard
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods :		655.40		—

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such fibres	the sq. yard £0-2s-0d or 40%			
	B. Other	40%			
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like :		655.40		—
	A. Fabrics :				
	(i) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%			
	(ii) Other	40%			
	B. Painted canvas being theatrical scenery, and studio back-cloths or the like	40%			
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads :		655.50		Cwt.
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such fibres	the sq. yard £0-2s-0d or 40%			
	B. Other				

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like tubular knitted gas-fabric and incandescent gas mantles	40%	655.80		Cwt.
59.15/16	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials; transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material :	40%	655.90		Cwt.
59.17	Textile fabrics and textile articles, as defined in Note 5 to this Chapter :		655.80		Cwt.
	A. Bolting cloth, straining cloth and other textile fabrics (including woven textile 'felts' but excluding felt) :				
	(i) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%			
	(ii) Other	40%			
	B. Other	40%			

CHAPTER 60

KNITTED AND CROCHETED GOODS

NOTES

1. This Chapter does NOT include :

- (a) Crochet lace of heading No. 58.08/10 ;
- (b) Knitted or crocheted goods falling within Chapter 59 ;
- (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09) ;
- (d) Old clothing or other articles falling within Chapter 63.
- (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

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2. Headings Nos. 60.02 to 60.06 apply to :
- (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric ; and
 - (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. The headings of this Chapter apply to goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. For the purposes of this Chapter :
- (a) 'Elastic' means consisting of textile materials combined with rubber threads ; and
 - (b) 'Rubberised' means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
60.01	Knitted or crocheted fabric, not elastic or rubberised :		653.71	Of cotton	Lb.
	A. Interlock fabric :		653.72	Of synthetic or man-made fibres	Lb.
	(i) for use exclusively for the manufacture of excisable goods by a manufacturer approved in that behalf by the Minister	the pound £0-3s-3d or 50%	653.73	Of silk	Lb.
	(ii) Other	the pound £0-15s-0d or 50%	653.79	Of other textile fibres	Lb.
	B. Other	the square yard £0-2s-0d or 40%			
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	40%	841.41		Pair

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
60.03	Stockings, under stockings, socks, ankle-socks, babies, bootees, sockettes and the like, knitted or crocheted, not elastic nor rubberised	the pair £0-0s-8d or 40%	841.42		Doz. Pair
60.04	Under garments, knitted or crocheted, not elastic or rubberised :		841.46	Chemises, singlets, under-vests and similar garments	—
	A. Camisoles, camiknickers, petticoats, slips and underskirts	each £0-2s-6d or 40%			
	B. Chemises, undershorts, drawers, pantees and similar articles, n.e.s.	each £0-1s-3d or 40%			
	C. Shirts	each £0-5s-0d or 40%	841.48	Other undergarments	Doz.
	D. Singlets, undervests	each £0-3s-6d or 40%	841.47	Shirts	Doz.
	E. Other	40%			
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :				
	A. Articles of apparel :				
	(i) Headties, mufflers, sarongs, scarves and similar articles, of a greater area than one-third of a square yard	the square yard £0-1s-9d or 40%	841.23	Ties, bows, cravats	—
			841.44	Other	Doz.
	(ii) Bathing costumes, cardigans, jerseys and pullovers	each £0-2s-6d or 40%	841.44		Doz.

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Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(iii) Jackets	each £0-7s-6d or 40%			
	(iv) Skirts and dressing gowns	each £0-4s-6d or 40%			
	(v) Other	40%			
	B. Other :				
	(i) Curtains, bed covers, face cloths and towels, dusters, dish and floor cloths, and other household articles	40%	656.93	Towels	Sq. Yd. and Cwt.
	(ii) Blankets and travelling rugs	each £0-4s-0d or 50%	656.60		Cwt.
	(iii) Other	40%			
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) :		841.45		—
	A. Interlock fabric :				
	(i) for use exclusively for the manufacture of excisable goods by a manufacturer approved in that behalf by the Minister	the pound £0-3s-3d or 50%			
	(ii) Other	the pound £0-15-0d or 50%			
		the sq. yd. £0-2s-0d or 40%			
	B. Other	40%			
	C. Articles :				
	(i) Articles of apparel :				
	(a) Stockings	the pair £0-0s-8d or 40%			
	(b) Other	40%			
	(ii) Other	40%			

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS

NOTES

1. The headings of this Chapter apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58 07, tulle or other net fabrics and lace) or fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this Chapter do NOT include :
 - (a) Old clothing or other articles falling within heading No. 63.01 ; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
3. For the purposes of headings Nos. 61.01 to 61.04
 - (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be ;
 - (b) The expression 'infants garments' includes :
 - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls ; and
 - (ii) Babies napkins.
4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds sixty centimetres are to be classified as handkerchiefs (heading No. 61.05)
Handkerchiefs of which any side exceeds sixty centimetres are to be classified in heading No. 61.06.
5. The headings of this Chapter include also unfinished or incomplete articles of the kinds described therein and shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified in heading No. 61.09.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
61.01	Men's and boys' outer garments :		841.11		Doz.
	A. Aprons, bathing costumes of all kinds, jerseys, overalls and protective garments, shorts, waistcoats and housecoats	each £0-2s-6d or 40%			
	B. Diving suits other than sports clothing	Free			
	C. Jackets, Gents' trousers (including jodhpurs and riding breeches)	each £0-7s-6d or 40%			

Section XI
61.01

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	D. Dressing gowns	each £0-4s-6d or 40% 10%			
	E. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law				
	F. Other	40%			
61.02	Women's, girls' and infants' outer garments :		841.12		Doz.
	A. Sarongs :				
	(i) Of a greater area than one-third of a square yard	the sq. yard £0-1s-9d or 40% 40%			
	(ii) Other				
	B. Aprons, bathing costumes of all kinds, blouses, jerseys, frocks, overall and similar protective garments shorts,	each £0-2s-6d or 40%			
	C. Jackets, riding breeches and slacks	each £0-7s-6d or 40%			
	D. Dressing gowns, skirts	each £0-4s-6d or 40% 10%			
	E. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law				
	F. Other	40%			
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs :		841.13		Doz.
	A. Shirts	each £0-5s-0d or 40%			

Section XI
61.03

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	B. Singlets, undervests	each £0-3s-6d or 40%			
	C. Undershorts, drawers, pantees, and similar articles n.e.s.	each £0-1s-3d or 40%			
	D. Other	40%			
61.04	Women's, girls' and infants' undergarments :		841.14		Doz.
	A. Shirts	each £0-5s-0d or 40%			
	B. Chemises, undershorts, drawers, pantees, and similar articles n.e.s.	each £0-1s-3d or 40%			
	C. Camisoles, camiknickers, nightwear, petticoats, slips and underskirts	each £0-2s-6d or 40%			
	D. Other	40%			
61.05	Handkerchiefs :		841.21		Doz.
	A. Of a greater area than one-third of a square yard	the sq. yd. £0-1s-9d. or 40%			
	B. Other	40%			
61.06	Headties, shawls, scarves, mufflers, mantillas, veils and the like :		841.22		Doz.
	A. Of a greater area than one-third of a square yard	the sq. yd. £0-1s-9d. or 40%			
	B. Other	40%			
61.07	Ties, bow ties and cravats	40%	841.23		—
61.08	Collars, tuckers, fallals, bodicefronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	40%	841.24		

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
61.09	Corsets, corsetbelts, suspenderbelts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic :		841.25		
	A. Corsets	each £0-2s-6d or 40%			
	B. Brassieres	each £0-1s-3d or 40%			
	C. Other	40%			
61.10	Gloves, mittens, mitts, stockings, sock and sockettes, not being knitted or crocheted goods :		841.26		Doz. pair
	A. Stockings, socks and sockettes	the pair £0-0s-8d or 40%			
	B. Other	40%			
61.11	Made up accessories for articles of apparel (for example, dress, shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	40%	841.29		

CHAPTER 62

OTHER MADE-UP TEXTILE ARTICLES

NOTES

- The headings of this Chapter include the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
- The headings of this Chapter do NOT cover :
 - Goods falling within Chapters 58, 59 or 61 ; or
 - Old clothing or other articles falling within Chapter 63.

Section XI
62.01

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
62.01	Travelling rugs and blankets	each £0-4s-0d or 50%	656.60		Cwt.
62.02	Bed linen, table linen, toilet linen, and kitchen linen; curtains and other furnishing articles	40%	656.60	Bed covers and counter-panes	Cwt.
			656.93	Towels	Sq. yards
			656.95	Mosquito and sandfly nets	Cwt.
			656.94	Bed linen, table linen, altar linen, napkins and pillow cases	Cwt.
			656.99	Other	Cwt.
62.03	Bags and sacks (other than bags loosely sewn) of textile material:		931.03	Reimported sacks and bags	—
	A. Of jute with dimensions not exceeding 44 inches by 28 inches shown to the satisfaction of the Board to be imported for the packing of goods	each £0-0-2d	656.10	Other	No. and Cwt.
	B. Other:				
	(i) Loosely or temporarily sewn	Dutied as piece goods at the rate applicable to the textile material from which made			
	(ii) Other:				
	(a) Imported for the packing of goods by an importer approved in that behalf by the Minister	each £0-0-2d			
	(b) Other	each £0-1s-4d or 33½%			

Section XI
62.04

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods :	40%	656.20		Cwt.
	A. Mattresses, Cushions and Pillows	75%			
	B. Other	40%			
62.05	Other made up textile articles (including dress patterns) :		656.99		Cwt.
	A. Umbrella and sunshade covers	each £0-2s-0d or 40%			
	B. Other	40%			

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES : RAGS

63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01/03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	the lb. £0-1s-3d or 40%	267.03	Second-hand clothing of all materials imported in bulk	Cwt.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables :		267.04	Other waste materials from textile fabrics (including rags)	Cwt.
	A. Rags	the lb. £0-1s-3d or 40%			
	B. Other	33½%			

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS,
RIDING-CROPS AND PARTS THEREOF ; PREPARED FEATHERS AND ARTICLES
MADE THEREWITH ; ARTIFICIAL FLOWERS ; ARTICLES OF HUMAN HAIR ; FANS

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE ; PARTS OF SUCH ARTICLES

NOTES

1. This Chapter does NOT cover :
 - (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre fabric) (heading No. 62.05) ;
 - (b) Old footwear falling within heading No. 63.01 ;
 - (c) Articles of asbestos (heading No. 68.13) ;
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19) ; or
 - (e) Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression 'parts' does NOT include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. For the purposes of heading No. 64.01, the expression 'rubber or artificial plastic material' includes any textile fabric coated or covered externally with one or both of those materials.
4. Sandals and other footwear imported unassembled or disassembled are to be classified in headings Nos. 64.01 to 64.04 as appropriate.

<i>Tariff No.</i>	<i>Tariff Description,</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material :		851.01		Pair
	A. Children's wear, accepted as such by the Board	33½%			
	B. With outer soles and uppers of rubber	the pair £0-6s-0d or 40%			

Section XII
64.02

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	C. Other	the pair £0-10s-6d or 40%			
64.02	Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material :		851.02		Pair
	A. Children's wear, accepted as such by the Board	33½%			
	B. With outer soles of rubber and uppers of canvas	the pair £0-6s-0d or 40%			
	C. Other	the pair £0-10-6d or 40%			
64.03	Footwear with outer soles of wood or cork :		851.03		Pair
	A. Children's wear, accepted as such by the Board	33½%			
	B. With uppers of canvas	the pair £0-6s-0d or 40%			
	C. Other	the pair £0-10s-6d or 40%			
64.04	Footwear with outer soles of other materials :		851.04		Pair

Section XII
64.04/05

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Customs Tariff

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Children's wear, accepted as such by the Board	33½%			
	B. Sole and upper of canvas	the pair £0-6s-0d or 40%			
	C. Other	the pair £0-10s-6d or 40%			
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal :		612.30		—
	A. Sandals and shoes, soles and uppers :				
	(i) Of rubber and canvas	the pair £0-6s-0d or 40%			
	(ii) Other	the pair £0-10s-6d or 40%			
	B. Footwear imported unassembled	appropriate duty as shown in headings 64.01 to 64.04			
	C. Soles and heels for footwear, imported separately for repairing footwear	33½%			
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	40%	851.05		Pair

CHAPTER 65
HEADGEAR AND PARTS THEREOF

NOTES

1. This Chapter does NOT cover :
 - (a) Old headgear falling with heading No. 63.01 ;
 - (b) Hair nets of human hair (heading No. 67.03/04) ;
 - (c) Asbestos headgear (heading No. 68.13) ; or
 - (d) Dolls' hats or other toys hats, or carnival articles of Chapter 97.
2. Heading No. 65.01/02 does not apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
65.01/02	Hat-forms, hat-bodies and hoods, of felt, and hat-shapes plaited or made from plaited or other strips of any materials neither blocked to shape nor with made brims ; plateaux and manchons (including slit manchons), of felt	40%	655.70		Cwt.
65.03/06	Hats and other headgear, whether or not lined or trimmed	40%	841.51 841.52 841.59	Of felt Plaited Other	No. No. No.
65.07	Head-bands, linings, covers, hat-foundations, hat-frames (including spring frames for opera hats), peaks and chin-straps, for headgear	40%	841.59		No

CHAPTER 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING CROPS AND PARTS THEREOF

NOTES

1. This Chapter does NOT cover :

- (a) Measure walking-sticks or the like (heading No. 90.16) ;
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) ;
- (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 does NOT apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrellas tents, and garden and similar umbrellas) imported assembled or unassembled	each article \$0-5s-0d or 40%	899.41		No.
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	33½%	899.42		—
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	33½%	899.43		Cwt.

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR DOWN ;
ARTIFICIAL FLOWERS ; ARTICLES OF HUMAN HAIR ; FANS

NOTES

1. This Chapter does NOT cover :

- (a) Straining cloth of human hair (heading No. 59.17) ;
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI) ;
- (c) Footwear (Chapter 64) ;

- (d) Headgear (Chapter 65) ;
 (e) Feather dusters, powder-puffs or hair sieves (heading No. 96.01/06) ; or
 (f) Toys, sports requisites or carnival articles (Chapter 97).
2. Heading No. 67.01 does NOT apply to :
- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding ;
 (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding ;
 (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02 ; or
 (d) Fans (heading No. 67.05).
3. Heading No 67.02 does NOT apply to :
- (a) Articles of glass (Chapter 70) ; or
 (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes) :		899.99		
	A. Articles of apparel and clothing accessories	40%			
	B. Other	33½%			
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit :		899.99		
	A. Fruits and parts thereof :				
	(i) of plastic material	50%			
	(ii) Other	33½%			
	B. Other	66½%			

Section XII
67.03/04

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
67.03/04	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like; wigs, false beards, hair pads, curls, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets).	100%	899.99		
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles thereof and parts of such frames and handles, of any material	33½%	899.99		

SECTION XIII

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of similar Materials ;
Ceramic Products ; Glass and Glassware

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS,
OF MICA AND OF SIMILAR MATERIALS

NOTES

1. This Chapter does NOT cover :

- (a) Goods falling within Chapter 25 ;
- (b) Coated or impregnated paper falling within heading [No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
- (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric) ;
- (d) Articles falling within Chapter 71 ;
- (e) Tools or parts of tools, falling within Chapter 82
- (f) Lithographic stones of heading No. 84.34 ;
- (g) Electrical insulators or fittings of insulating material falling within heading No. 85.25/27 ;
- (h) Dental burrs (heading No. 90.17/18) ;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (j) Articles falling within Chapter 95 ;
- (l) Toys, games or sports requisites (Chapter 97) ;
- (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06/09 (for example, drawing slates) ; or
- (n) Works of art, collectors' pieces of antiques (Chapter 99).

2. In heading No. 68.01/03 the expression 'worked monumental or building stone' applies not only to the varieties of stone referred to in heading No. 25.14/17 but also to all other natural stone (for example, quartzite, slate, flint, dolomite and steatite) similarly worked.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
68.01/03	Worked monumental or building stone (including road and paving setts, curbs and flag-stones) and articles thereof (including articles of agglomerated slate and mosaic cubes), other than goods falling within Chapter 69 :		661.30		Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Tombstones and memorials engraved with a commemorative inscription of deceased a person.	Free			
	B. Articles of furniture not falling within Chapter 94	75%			
	C. Other	33½%			
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.	33½%	663.10		Cwt.
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery.	20%	663.10		Cwt.
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:		633.20		Cwt.
	A. Hand tools	20%			
	B. Other	33½%			

[Section XII
68.07

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69.	33½%	663.50		Cwt.
68.08/09	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch); panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, or wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances.	33½%	661.89		Cwt.
68.10/11	Articles of plastering material, of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:		663.60		Cwt.
	A. Tombstones and memorials engraved with a commemorative inscription of a deceased person	Free			
	B. Railway sleepers imported by the Nigerian Railway Corporation and the Nigerian Ports Authority.	Free			
	C. Articles of furniture not falling within Chapter 94; identifiable parts thereof	75%			
	D. Other	33½%			
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:		661.84	Asbestos-cement sheets, corrugated	Cwt.

Section XII
68.12

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Articles of furniture not falling within Chapter 94; identifiable parts thereof	75%	61.85	6 Asbestos-cement tiles and ridgings	Cwt.
	B. Corrugated sheets, of a kind used for roofing and Ridging	20%	661.86	Asbestos-cement sheets, not corrugated	Cwt.
	C. Other	33½%	661.87 661.89 663.80	Asbestos-cement pipes Other	Cwt. Cwt. Cwt.
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:				
	A. Fabric in the piece	40%			
	B. Articles of apparel:				
	(i) Footwear, other than gaiters and leggings	the pair £0-10s-6d or 40%			
	(ii) Other	40%			
68.14	C. Other	33½%	663.80		Cwt.
	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials.	33½%			
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	33½%	663.40		Cwt.
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	33½%	663.60		Cwt.

CHAPTER 69
CERAMIC PRODUCTS
NOTES

1. The headings of this Chapter apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.13/14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.
2. This Chapter does NOT cover :
- (a) Goods falling within Chapter 71 (for example, imitation jewellery) ;
 - (b) Cermets falling within Chapter 81 ;
 - (c) Electrical insulators or fittings of insulating material falling within heading No. 85.25/27 ;
 - (d) Artificial teeth (heading No. 90.19) ;
 - (e) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
 - (f) Toys, games or sports requisites (Chapter 97) ;
 - (g) Smoking pipes, buttons or other articles falling within Chapter 98 ; or
 - (h) Original statuary, collectors' pieces or antiques (Chapter 99).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
69.01/03	Heat-insulating and other refractory goods (for example, bricks, blocks, tiles, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes and rods)	33½%	662.30 663.70	Bricks, blocks, tiles and similar construction Other	Cwt.
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like).	33½%	662.41		Cwt.
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments :		662.42		Cwt.
	A. Ridgings of a kind used for roofing.	20%			
	B. Other	33½%			
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	33½%	662.43		Cwt.
69.07/08	Setts, flags and paving, hearth and wall tiles, unglazed or glazed	33½%	662.49		Cwt.

Section XIII
69.09

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
69.09	Laboratory, chemical or industrial wares ; troughs, tubs and similar receptacles of a kind used in agriculture ; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods :		663.90		Cwt.
	A. Water filters and other appliances for the filtration of water, and parts thereof	Free			
	B. Industrial or specialised for laboratory or Agricultural use	Free			
	C. Other	33½%			
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	33½%	812.20		Cwt.
69.11/12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or of other kinds of pottery :		666.40	Of porcelain or china	Cwt.
	A. Tableware and other household articles	50%	666.50	Of other ceramic material	Cwt.
	B. Other	33½%			
69.13/14	Other ceramic articles (for example, ornaments, articles of personal adornment, furniture) :		666.60	Ornaments and articles of furniture or of personal adornment.	Cwt.
	A. Beads	the lb. gross £0-1s-0d or 40%	663.90	Other	Cwt.
	B. Ornamental articles for household use or for personal adornment	50%			
	C. Articles of furniture not falling within Chapter 94 ; identifiable parts thereof	75%			
	D. Other	33½%			

CHAPTER 70
GLASS AND GLASSWARE
NOTES

1. This Chapter does NOT cover :
 - (a) Ceramic enamels (heading No. 32.08) ;
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery) ;
 - (c) Electrical insulators or fittings of insulating material falling within heading No. 85.25/27 ;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (including glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
 - (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.04/07 to 'cast, rolled, drawn or blown glass (including flashed or wired glass), whether or not surface ground or polished or cut to shape, bent or otherwise worked (for example, edge worked or engraved)' applies to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of this Schedule, the expression 'glass' includes fused quartz and fused silica.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
70.01/03	Glass (including glass of the variety known as 'enamel' glass), in the mass, balls, rods, and tubes, unworked (excluding optical glass) waste glass (cullet);	33½%	664.90		—
70.04/07	Cast, rolled, drawn or blown glass (including flashed or wired glass), whether or not surface ground or polished or cut to shape, bent or otherwise worked (for example, edge worked or engraved); multi-walled insulating glass; leaded lights and the like	33½%	664.30	Drawn or blown, in rectangles, unworked	Sq. Ft.
			664.40	In rectangles, surface ground or polished	Sq. Ft.
			664.90	Other	—
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	33½%	664.70		Cwt.

Section XIII
70.09

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed :		664.80		Sq. Ft.
	A. Framed mirrors for household use	75%			
	B. Other	33 $\frac{1}{3}$ %			
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	33 $\frac{1}{3}$ %	665.13	Bottles for beer and soft drinks	Cwt.
			665.14	Other bottles	Cwt.
			665.15	Other	Cwt.
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	33 $\frac{1}{3}$ %	* 664.90		—
70.12	Glass inners for vacuum flasks or for other vacuum vessels and blanks therefor	40%	665.15		Cwt.
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	40%	655.20		Cwt.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :		812.47	Lamp glass and chimneys	No.
	A. Lighting fittings of a kind used for domestic purposes	40%	812.45	Lamps, portable, non-electric	No.
	B. Lighthouse lenses and other optical elements specialised for navigational aids	Free	812.49	Other	—
	C. Other	33 $\frac{1}{3}$ %			

Section XIII
70.15

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun glasses but excluding glass suitable for correctivelenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	33½%	664.90		—
70.16	Bricks, tiles slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms	33½%	664.90		
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or callibrated; glass ampoules :		665.81		Cwt.
	A. Laboratory glassware	Free			
	B. Other	33½%			
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	33½%	664.90		
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes;		665.83	Beads	Cwt.
			665.82	Other	Cwt.

Section XIII
70.19

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
70.19 (cont.)	artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballo-tini):				
	A. Imitation pearls, imitation precious and semi-precious stones; made up articles thereof for personal adornment—	100%			
	B. Beads	the lb. gross £0-1s-0d or 40%			
	C. Ornaments and other fancy glass-ware of a kind used for domestic purpose; artificial eyes for toys	40%			
	D. Other	33½%			
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:		651.80	Yarn	Lb
			653.80	Fabric	Lb.
	A. Articles of apparel or of a kind used for domestic purposes	40%	664.90	Other	—
	B. Other	33½%			
70.21	Other articles of glass:		665.89		Cwt.
	A. Fishing floats for use with nets	Free			
	B. Articles of a kind used for household purposes	40%			
	C. Other	33½%			

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles Thereof; Imitation Jewellery; Coin

CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY

NOTES

1. Subject to Note I to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. Heading No. 71.12/15 does NOT apply to articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), provided that such articles do not contain pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
3. This Chapter does NOT include :
 - (a) Amalgams of precious metal, and colloidal precious metal Chapter 28 ;
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
 - (c) Goods falling in Chapter 32 (for example, lustres) ;
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
 - (e) Goods of Chapter 43 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
 - (i) Fans and hand screens of heading No. 67.05 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
 - (n) Arms or parts thereof (Chapter 93) ;
 - (o) Articles covered by Note 2 to Chapter 97 ;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12/13 ; or
 - (q) Original sculptures and statuary, collectors' pieces and antiques of an age exceeding one hundred years (other than pearls or precious or semi-precious stones) (Chapter 99).

4. (a) The expression "pearls" is to be taken to include cultured pearls.
(b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
(c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
(a) An alloy containing two per cent or more, by weight, of platinum is to be treated only as an alloy of platinum.
(b) An alloy containing two per cent or more, by weight, of gold but not platinum, or less than two per cent, by weight, of platinum is to be treated only as an alloy of gold.
(c) Other alloys containing two per cent or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. The expression 'rolled precious metal' means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression also covers base metal inlaid with precious metal.
- 8/9. For the purposes of heading No. 71.12/15 the expression 'jewellery' means :
(a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and
(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
The expression 'goldsmiths' or silversmiths' wares' includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression 'imitation jewellery' means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12/13), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :
(a) Wholly or partly of base metal, whether or not plated with precious metal ; or
(b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material) no account being taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
71.01/03	Pearls and precious and semi-precious stones (natural, synthetic or reconstructed) not mounted, set or strung (except ungraded pearls and stones temporarily strung for convenience of transport)	100%	275.10 667.00	Industrial diamonds Other	Ton

Section XIV
71.04

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	33½%	275.20		Ton
71.05/10	Precious metals, rolled precious metals, silver gilt and platinum-plated gold and silver, unwrought or semi-manufactured :		681.10	Silver (including silver gilt and platinum-plated silver) and rolled silver	Fine Oz. Troy
	A. Gold and silver bullion in lumps, unrefined, or in bars, refined or unrefined,	Free	681.20	Platinum and rolled platinum	Fine Oz. Troy
	B. Other	33½%	1.1	Gold bullion	Fine Oz. Troy
			1.3	Gold (including platinum-plated gold), partly worked	—
			1.4	Rolled gold	Fine Oz. Troy
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemmels, and other waste scrap of precious metal.	33½%	1.5	Of gold	—
71.12/15	Jewellery, goldsmiths' and silversmiths' wares and other articles of precious metal or rolled precious metal ; articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	100%	897.10		—
71.16	Imitation jewellery	100%	897.20		—

CHAPTER 72

COIN

NOTE

This Chapter does NOT cover collectors' pieces (heading No. 99.01/05)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
2.01	Coin	Free	961.00	Coin not being legal tender (other than gold coin)	—
			1.6	Gold coin	Fine oz. Troy
			2.3	Current coins (other than gold) : Of Nigerian circulation	Face Value
			2.4	Other	Face Value

SECTION XV

BASE METALS AND ARTICLES OF BASE METALS
NOTES

1. This Section does NOT cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13 ;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07) ;
- (c) Headgear or parts thereof falling within heading No. 65.03/06 or 65.07 ;
- (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03 ;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys rolled precious metal and imitation jewellery) ;
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition) ;
- (k) Articles falling within Chapter 94 (furniture and mattress supports) ;
- (l) Hand sieves (heading No. 96.01/06) ;
- (m) Articles falling within Chapter 97 (toys, games and sports requisites) ; or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression 'parts of general use' means :

- (a) Tube and pipe fittings of heading No. 73.20, and goods described in headings Nos. 73.25, 73.29, 73.31 and 73.32, and similar goods of other base metals ;
- (b) Springs and leaves for springs, of base metal, other than watch and clock springs (heading No. 91.09/11) ; and
- (c) Goods described in headings Nos. 83.01/02, 83.07, 83.09, 83.12 and 83.14.

In chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of alloys :

- (a) An alloy of base metals containing more than ten per cent by weight of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.
- (c) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

- (d) An alloy, not being a ferro-alloy or a master-alloy, composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (e) In this Section the term 'alloy' is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.
- 4. Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.
- 5. Classification of composite articles :
Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose :
 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.
- 6. For the purposes of this Section, the expression 'waste and scrap' means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.
- 7. In this Section, any reference to base metal, or to a particular base metal, is to be taken as including base metal plated with precious metal.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

1. In this Chapter the following expressions have the meanings hereby assigned to them :
 - (a) *Pig iron and cast iron* (heading No. 73.01) :
A ferrous product containing, by weight, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified :
less than fifteen per cent phosphorus,
not more than eight per cent silicon,
not more than six per cent manganese,
not more than thirty per cent chromium,
not more than forty per cent tungsten, and
an aggregate of not more than ten per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).
However, the ferrous alloys known as 'non-distorting tool steels', containing, by weight, 1.9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.
 - (b) *Spiegeleisen* (heading No. 73.01) :
A ferrous product containing by weight, more than six per cent but not more than thirty per cent of manganese and otherwise conforming to the specification at (a) above.

Section XV

Notes

(c) *Ferro-alloys* (heading No. 73.02) :

Alloys of iron which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :

- more than eight per cent of silicon, or
- more than thirty per cent of manganese, or
- more than thirty per cent of chromium, or
- more than forty per cent of tungsten, or
- a total of more than ten per cent of other alloy elements (aluminium, titanium, vanadium, molybdenum, niobium or other elements except copper), and which do not contain, by weight, more than ninety per cent (ninety-two per cent in the case of ferro-alloys containing manganese but no silicon, or ninety-six per cent in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

(d) *Alloy steel* (heading No. 73.15) :

Steel containing, by weight, one or more elements in the following proportions :

- more than two per cent of manganese and silicon, taken together, or
- 2.00 per cent or more of manganese, or
- 2.00 per cent or more of silicon, or
- 0.50 per cent or more of nickel, or
- 0.50 per cent or more of chromium, or
- 0.10 per cent or more of molybdenum, or
- 0.10 per cent or more of vanadium, or
- 0.30 per cent or more of tungsten, or
- 0.30 per cent or more of cobalt, or
- 0.30 per cent or more of aluminium, or
- 0.40 per cent or more of copper, or
- 0.10 per cent or more of lead, or
- 0.12 per cent or more of phosphorus, or
- 0.10 per cent or more of sulphur, or
- 0.20 per cent or more of phosphorus and sulphur, taken together, or
- 0.10 per cent or more of other elements, taken separately.

(e) *High carbon steel* (heading No. 73.15) :

Steel containing, by weight, not less than 0.60 per cent of carbon and having a content, by weight, less than 0.04 per cent of phosphorus and sulphur taken separately and less than 0.07 per cent of these elements taken together.

(f) *Puddled bars and pilings* (heading No. 73.06) :

Products for rolling, forging or re-melting obtained either :

- (i) By shingling balls of puddled iron to remove the slag arising during puddling, or
- (ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) *Ingots* (heading No. 73.06) :

Products for rolling or forging obtained by casting into moulds.

- (h) *Blooms and billets* (heading No. 73.07):
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.
- (ij) *Slabs and sheets bars (including tinplate bars)* (heading No. 73.07):
Semi-finished products of rectangular section, of a thickness not less than six millimetres, of a width not less than one hundred and fifty millimetres and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) *Coils for re-rolling* (heading No. 73.08):
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding five hundred millimetres and of weight not less than five hundred kilogrammes per piece.
- (l) *Universal plates* (heading No. 73.09):
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding five millimetres but not exceeding one hundred millimetres, and of a width exceeding one hundred and fifty millimetres but not exceeding 1200 millimetres.
- (m) *Hoop and strip* (heading No. 73.12):
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding six millimetres, of a width not exceeding five hundred millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.
- (n) *Sheets and plates* (heading No. 73.13):
Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding five hundred millimetres.
- (o) *Wire* (heading No. 73.14):
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds thirteen millimetres. In the case of headings Nos. 73.3.26 and 73.27, however, the term 'wire' is deemed to include rolled products, of the same dimensions.
- (p) *Bars and rods (including wire rod)* (heading No. 73.10):
Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above; and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal. The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.
- (q) *Hollow mining drill steel* (heading No. 73.10):
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds fifteen millimetres but does not exceed fifty millimetres, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.17/20.
- (r) *Angles, shapes and sections* (heading No. 73.11):
Products other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n), and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

Section XV
73.01

2. Headings Nos. 73.06 to 73.14 do not apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal are to be classified as products of the ferrous metal predominating by eight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	33½%	671.10	Spiegeleisen	Ton
			671.20	Other	Ton
73.02	Ferro-alloys	33½%	671.40	Ferro-manganese	Ton
			671.50	Other	Ton
73.03	Waste and scrap metal of iron or steel	33½%	282.00		Ton
73.04/05	Shot and grit, wire pellets, powder and sponge, of iron or steel	33½%	671.30		Ton
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	33½%	672.30	Ingots	Ton
			672.10	Other	Ton
73.07	Blooms, billets, slabs and sheet bars (including tin-plate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel; pieces:		672.50		Ton
	A. Blooms, billets, slabs and sheet bars (including tinplate bars)	33½%			
	B. Pieces roughly shaped by forging	15%			
73.08	Iron or steel coils for re-rolling	33½%	672.70		Ton
73.09	Universal plates of iron or steel:		674.10		Ton
	A. Unworked or temporarily coated with an anti-rust or anti corrosive preparation	15%			
	B. Other	33½%			

Section XV
73.10

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precisionmade); hollow mining drill steel : A. Bars and rods (except concrete reinforcing bars) unworked or cut to size but not otherwise worked. B. Other	15% 33½%	673.10	Wire rod	Ton
			673.20	Other	Ton
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished, sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements : A. Angles, shapes and sections, unworked or cut to size, but not otherwise worked ; sheet B. Roofing ridgings C. Other	15% 20% 33½%	673.40	Angles, shapes and sections 80 mm. or more ; sheet piling	Ton
			673.50	Other	Ton
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled : A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation B. Other	15% 33½%	675.00		Ton
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled : A. Corrugated galvanised roofing sheets B. Other :	£0-0-1½d per sq. ft or 20%	674.10	Of a thickness exceeding 4.75 mm. (other than tinned plates and sheets)	Ton
			674.20	Of a thickness not less than 3 mm. or more than 4.75 mm. (other than tinned plates and sheets)	Ton
			674.30	Of a thickness less than 3 mm. uncoated	Ton

Section XV
73.13

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(i) Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	15%	674.70	Tinned sheets and plates	Ton
	(ii) Other	33½%	674.84	Corrugated roofing sheets and plates of a thickness less than 3 mm.	Ton
			674.89	Other	Ton
73.14	Iron or steel wire, whether or not coated, but not insulated :		677.00		Ton
	A. Uncoated, single strand :				
	(i) For a manufacturer approved in that behalf by the Minister	10%			
	(ii) Other	33½%			
73.15	B. Coated Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06-73.14	33½% The rate applicable to the products classified in headings 73.07-73.14		The statistical numbers, classifications and units of quantity applicable to the products classified in headings Nos. 73.06-73.14	
73.16	Railway and tramway track construction materials of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs) crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails :		676.10 676.20	Rails Other	Ton

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Imported by :				
	the Nigerian Railway Corporation ; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			
	B. Other	33½%			
73.17 20	Tubes and pipes (including hydro- electric conduits) and blanks and fittings therefor (for example, joints, elbows, unions and flanges), or iron or steel :		678.10 678.20 678.30 678.40	Tubes and pipes : Of cast iron Of other iron or of steel, seamless (excluding clin- ched) Other High-pressure hydro-elec- tric conduits	Ton Ton Ton Ton
	A. Identifiable parts for tubes and pipes and fittings imported for water sup- ply, sewerage, drainage or irrigation	5%	678.50 72.90	Tubes and pipe fittings Tube and pipe blanks	Ton Ton
	B. Other	33½%			
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame- works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel pla- tes, strip, rods, angles, shapes, sec- tions, tubes and the like, prepared for use in structures, of iron or steel :		691.11 691.19	Doors and door and window frames, of a kind used in the construction of houses Other	Cwt. Cwt.
	A. Identifiable ship and boat parts not exceeding 250 gross tons for assembly locally imported by a local boatyard approved in that behalf by the Minister	20%			

Section XV
73.21

Customs Tariff

1965 No. 3

A 157

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	B. Roofing ridgings	20%			
	C. Other	33½%			
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	33½%	692.11		Cwt.
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	33½%	692.21		Cwt.
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	Free	692.30		Cwt.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:		693.10		Cwt.
	A. Slings	Free			
	B. Other	33½%			
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	the lb. 20-0s-2d or 33½%	693.20		Cwt.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric, and similar materials, of iron or steel wire	33½%	693.30		Cwt.
73.28	Expanded metal, of iron or steel	33½%	693.40		Cwt.

Section XV
73.29

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
73.29	Chain and parts thereof, of iron or steel:		698.30		Cwt.
	A. Mooring and other navigational chain	Free			
	B. Other	33½%			
73.30	Anchors and grapnels and parts thereof, of iron or steel	Free	698.40		Cwt.
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, or iron or steel, whether of not with heads of other materials but not including such articles with heads of copper :		694.13 694.19	Roofing nails Other	Cwt. Cwt.
	A. Nails	the lb. £0-0s-2d or 33½%			
	B. Other	33½%			
73.32	Bolts and nuts (including bolt ends and screw studs,) whether or not threaded or tapped, and screws (including screw hooks and screw rings,) of iron or steel, rivets, cotters, cotters-pins, washers and spring washers, of iron or steel	33½%	694.20		Cwt.
73.33	Needles for hand sewing (including embroidery,) hand carpet needles, and hand knitting needles, bodkins, crochet hooks, including blanks	20%	698.50		Cwt.
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	33½%	698.50		Cwt.
73.35	Springs and leaves for springs, of iron or steel	33½%	698.60		Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel	33½%	697.10		Cwt.
73.37	Boilers (excluding steam-generating boilers of heading No. 84.01), and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters or hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	33½%	812.10		—
73.38	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware of iron or steel :			Domestic articles and parts thereof :	
			697.24	Enamelled	Cwt.
			697.29	Other	Cwt.
	A. Articles of a kind used as household utensil	50%	812.30	Builders' sanitary ware and parts thereof	Cwt.
	B. Watering cans	Free			
	C. Other	33½%			
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	33½%	697.90		Cwt.

Section XV
73.40

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
73.40	Other articles of iron or steel :				
	A. Quay bollards ; spectacle cases	Free	697.00	Castings and forgings	Ton
	B. Specialised fittings or boat parts of a vessel not exceeding 250 gross tons imported by a local boatyard approved in that behalf by the Minister	20%	698.90	Other	Cwt.
	C. Trunks, travelling chests and the like :				
	(i) Imported nested	£0-6s-0d each article or 40%			
	(ii) Other	40%			
	D. Other	33½%			

CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES

For the purposes of heading No. 74.02, the expression 'master alloys' means alloys (except copper phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus) of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus falls within Chapter 26 and not within this Chapter).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
74.01	Copper matte ; unwrought copper (refined or not) copper waste and scrap	33½%	283.00 284.00 682.10	Copper matte Copper waste and scrap Unwrought copper	Ton Ton Cwt.
74.02	Master alloys	33½%	682.10		Cwt.

Section XV
74.03/05

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
74.03/05	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper ; single strand copper wire ; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing materials) :		682.29		Cwt.
	A. Wire, uncoated, single strand :				
	(i) for a manufacturer approved in that behalf by the Minister	10%			
	(ii) Other	33½%			
	B. Plates, sheet, strip, circles, sections and rods, cut to size but not further worked	15%			
74.06	Copper powder and flakes	33½%	682.29		Cwt.
74.07/08	Tubes and pipes and blanks therefor, of copper hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :		682.26	Tube and pipe fittings	Cwt.
			682.25	Other	
	A. Identifiable parts for tubes and pipes imported for water supply, sewerage, drainage or irrigation	5%			
	B. Other	33½%			
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :		692.12		Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
74.09	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other	33½%			
74.10	Stranded wire, cables, cordages, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	33½%	693.10		Cwt.
74.11	Gauze, cloth, grill netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper, wire	33½%	693.30		Cwt.
74.12	Expanded metal, of copper	33½%	693.40		Cwt.
74.13	Chain and parts thereof, of copper	33½%	698.90		Cwt.
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper :		694.13	Roofing nails	Cwt.
	A. Nails	the lb. £0-0s-2d or 33½%	694.19	Other	Cwt.
	B. Other	33½%			
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper ; rivets, cotters, cotters-pin, washers and spring washers, of copper	33½%	694.20		Cwt.
74.16	Springs, of copper	33½%	698.60		Cwt.

Section XV
74.17

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	33½%	697.10		Cwt.
74.18	Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper :		697.29	Domestic utensils	Cwt.
	A. Builders sanitary ware and parts thereof	33½%	697.90	Other	Cwt.
	B. Other	50%			
74.19	Other articles of copper]:		698.90		Cwt.
	A. Identifiable fittings and parts for the construction of a steam or motor vessel not exceeding 250 gross tons imported by a local boatyard approved in that behalf by the Minister	20%			
	B. Other	33½%			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
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CHAPTER 75

NICKEL AND ARTICLES THEREOF

75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ; unwrought nickel (excluding electro-plating anodes) ; nickel waste and scrap	33½%	283.00	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	Ton
			284.00	Nickel waste and scrap	Ton
			683.10	Unwrought nickel	Cwt.

Section XV
75.02

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
75.02/03	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip ; of nickel single strand nickel wire ; nickel foil ; nickel powder and flakes : A. Wire, uncoated, single strand : (i) For a manufacturer approved in that behalf by the Minister (ii) Other B. Plates, sheet, strip, circles, sections and rods, cut to size but not further worked C. Other	 10% 33½% 15% 33½%	683.20		Cwt.
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and, pipe fittings (for example, joints, elbows, sockets and flanges), of nickel : A. Identifiable parts for tubes and pipes, imported for sewerage, drainage or irrigation B. Other	 5% 33½% 33½%	683.20		Cwt.
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	33½%	683.20		Cwt.
75.06	Other articles of nickel : A. Articles of a kind commonly used as household utensils B. Other	 50% 33½%	698.90	Articles of base metals (iron or steel, copper metal, aluminium, magnesium, lead, zinc and tin) n.e.s.	Cwt.
CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF					
76.01	Unwrought aluminium ; aluminium waste and scrap	33½%	284.00		Ton

Section XV
76.01

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
76.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of aluminium; single strand aluminium wire; aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials):		684.21	Aluminium bars, rods, angles, shapes and sections; aluminium wire	Cwt.
	A. Wire, uncoated, single strand:		684.22	Aluminium plates, sheets, and strip.	Cwt.
	(i) for a manufacturer approved in that behalf by the Minister	10%	684.29	Aluminium foil	Cwt.
	(ii) Other	33½% the sq. ft.			
	B. Corrugated roofing sheets	£0-0s-1d or 20%			
	C. Ridgings	20%			
	D. Other	33½%			
76.05	Aluminium powder and flakes	33½%	684.29		Cwt.
76.06/07	Tubes and pipes and blanks therefor, of aluminium; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium:		684.29		Cwt.
	A. Identifiable parts for pipe, piping and tubes and fittings therefor for sewerage, drainage, irrigation or water supply.	5%			
	B. Other	33½%			
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangers and other buildings, bridges, and bridge-sections, towers, lattice masts, roofs, roofing, frameworks, door and window frames, balustrades, pillars and columns), of	33½%	691.21	Doors, door and window frames and louvres	Cwt.
			691.29	Other	Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium				
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :	Free	692.13		Cwt.
	A. Industrial				
	B. Identifiable parts for A	5%			
	C. Other	33½%			
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods.	33½%	692.22		Cwt.
76.11	Compressed gas cylinders and similar pressure containers, of aluminium	Free	692.30		Cwt.
76.12	Stranded wire, cables, cordage ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.	33½%	693.10		Cwt.
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire :	33½%	693.30		Cwt.
76.14	Expanded metal, of aluminium	33½%	693.40		Cwt.
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium :		697.23	Domestic utensils of aluminium	Cwt.
			697.90	Other	Cwt.

Section XV
76.15—(continued)

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Builder's sanitary ware and parts thereof.	33½%			
	B. Household utensils	50%			
	C. Other	33½%			
76.16	Other articles of aluminium :		698.90		Cwt.
	A. Knitting needles and crochet hooks	20%			
	B. Trunks, suit-cases, travelling chests and the like ;				
	(i) imported nested	each £0-6s-0d or 40%			
	(ii) Other	40%			
	C. Other	33½%			

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
77.01/03	Magnesium, unwrought or wrought, and articles thereof:		284.00	Magnesium waste and scrap.	Ton
	A. Identifiable parts for pipe, piping tubes, and fittings therefore, imported for water supply, sewerage, drainage or irrigation	5%	689.00	Miscellaneous non-ferrous base metals.	Cwt.
	B. Other	33½%	698.90	Articles of base metals.	Cwt.
77.04	Beryllium, unwrought or wrought, and articles thereof :				
	A. Wire, single strand, uncoated :		689.00	Miscellaneous non-ferrous base metals.	Cwt.

Section XV
77.04—(continued)

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(i) for a manufacturer approved in that behalf by the Minister	10%	698.90	Articles of base metals	Cwt.
	(ii) Other	33½%			
	B. Other	33½%			
	CHAPTER 78				
	LEAD AND ARTICLES THEREOF				
78.01	Unwrought lead (including argenti ferous lead) ; lead waste and scrap	33½%	284.00	Lead waste and scrap.	Ton
78.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip; of lead ; singled strand lead wire; lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material lead powder and flakes :		685.10	Unwrought lead.	Cwt.
			685.20		Cwt.
	A. Wire, uncoated, single strand :				
	(i) for a manufacturer approved in that behalf by the Minister	10%			
	(ii) Other	33½%			
	B. Other	33½%			
78.05	Tubes and pipes and blanks therefor, of lead, hollow bars, and tubes and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead :		685.20		Cwt.
	A. Identifiable parts for tubes and pipes and fittings thereof imported for sewerage, drainage, water supply and irrigation	5%			
	B. Other	33½%			
78.06	Other articles of lead :		698.90	Articles of base metals n.e.s.	Cwt.
	A. Weights for fishing nets	Free			
	B. Industrial	Free			
	C. Identifiable parts for B	5%			
	D. Other				

ZINC AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
79.01	Unwrought zinc; zinc waste and scrap	33½%	284.00	Zinc waste and scrap.	Ton
			686.10	Unwrought zinc.	Cwt.
79.02/03	Wrought bars; rods, angles, shapes and sections, plates, sheets and strip, of zinc; single strand zinc wire; zinc foil; zinc powder and flakes : A. Wire, uncoated, single strand : (i) for a manufacturer approved in that behalf by the Minister (ii) Other B. Other	 10% 33½% 33½%	686.20		Cwt.
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc : A. Identifiable parts for pipes, piping, tubes and fittings therefor, for water supply, sewerage, drainage and irrigation B. Other	 5% 33½%	686.20		Cwt.
79.05	Gutters, roof capings, skylight frames and other fabricated building components, of zinc : A. Roof ridgings B. Other	 20% 33½%	691.90		Cwt.
79.06	Other articles of zinc : A. Of a kind used as household utensils B. Other	 50% 33½%	698.90 693.30 693.40 697.29 698.90	Articles of base metals n.e.s. Gauze and netting of wire Expanded metal Domestic utensils Other	Cwt. Cwt. Cwt. Cwt. Cwt.

Section XV
80.01

CHAPTER 80

TIN AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
80.01	Unwrought tin ; tin waste and scrap	33½%	284.00	Tin waste and scrap	Ton
80.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of tin single strand tin wire ; tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) tin powder and flakes :		687.10 687.20	Unwrought tin	Ton Ton
	A. Wire, uncoated, single strand :				
	(i) For a manufacturer approved in that behalf by the Minister	10%			
	(ii) Other	33½%			
	B. Other	33½%			
80.05	Tubes and pipes and blanks therefor, of tin hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin :		687.20		Ton
	A. Identifiable parts for pipes, piping, tubes, and fittings, therefor, imported for water supply, sewerage, drainage or irrigation	5%			
	B. Other	33½%			
80.06	Other articles of tin :		698.90	Articles of base metals n.e.s.	Cwt.
	A. Reservoirs, tanks, vats and similar containers (not fitted with mechanical or thermal equipment) :				
	(i) For Industrial use	Free			
	(ii) Identifiable parts for (i)	5%			
	(iii) Other	33½%			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
B.	Articles of a kind used as household utensils	50%			
C.	Other	33½%			

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTE

This Chapter is to be taken to apply only to the following base metals : antimony, bismuth, cadmium, chromium, cobalt, gallium, germanium, hafnium, indium, manganese, molybdenum, niobium (columbium), rhenium, tantalum, thorium, thallium, titanium, tungsten (wolfram), uranium (depleted in U. 235), vanadium, zirconium. The Chapter also covers cobalt matter, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

81.01/04	Other base metals, unwrought or wrought and articles thereof cermets, unwrought or wrought, and articles thereof :	688.00	Uranium (depleted in U. 235) and thorium	Cwt.
		689.00	Other	Cwt.
	A. Wire, uncoated single strand :			
	(i) for a manufacturer approved in that behalf by the Minister	10%		
	(ii) Other	33½%		
	B. Other	33½%		

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS,
OR BASE METAL—PARTS THEREOF

NOTES

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in heading No. 82.07 and handles of base metal of heading No. 82.09/15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metallic carbides;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and toolholders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Recognisable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles of parts of which they are blanks.

Cutting plates for electric hair clippers and blades and heads for electric shavers are to be classified in heading No. 82.09/15.

3. Sets (other than manicure or chiropody sets), comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Section XV
82.01

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry : A. Identifiable parts for B B. Other	5% 20%	695.11 695.12 695.19	Matchets Axes and hatchets Other	Doz. Doz. —
82.02/06	Other hand tools (including mounted glaziers' diamonds) saws (non-mechanical) and blades (including toothless sawblades) for hand or machine saws knives and cutting blades for machines or mechanical appliances; interchangeable; tools for hand or machine tools blow lamps, anvils, vices and clamps (other than those for machine tools), portable forges, and grinding wheels mounted on frameworks : A. Tools for machine tools (excluding taps, dies and twist drills) B. Flat irons, cork screws, nut crackers, egg whisks and similar tools mainly used for domestic purposes C. Other : (i) Hand tools (ii) Identifiable parts thereof	Free 50% 20% 5%	695.20		—
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	20%	695.20		—

Section XV
82.08

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
82.08	Coffee-mills, mincers, juice-extractors and other non-electric mechanical appliances, of a weight not exceeding ten kilogrammes (=22.04 lbs.) and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	50%	719.41		
82.09/15	Knives, scissors and knife and scissor-blades, and other articles of cutlery (including spoons, forks, ladles and similar kitchen or tableware ; razors and razor-blades ; manicure and chiropody sets and appliances (including nail files) ; handles of base metal for any of the above articles :		696.01 696.03 696.04	Knives Razors and Razor-blades Scissors and Scissor-blades	— — —
	A. Manicure and chiropody sets and appliances (including nail files)	33½%	696.06	Spoons, forks and similar kitchen or tableware	—
	B. Other	50%	696.09	Other	—

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

NOTE

1. In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, spring or other articles of iron or steel of a kind described in heading Nos. 73.25, 73.29, 73.31, 73.32 or 73.25, nor to similar articles of other base metal (Chapters 74 to 81 inclusive).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
83.01/02	Locks (including padlocks), handbag, trunk and similar frames containing locks, and key and parts thereof, of base metal ; fittings and mountings of a kind used on furniture, doors, staircases, windows,	33½%	698.10		Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	blinds, coachwork, saddlery, trunks, caskets and the like, and hat-racks, hat-pegs, brackets and the like, of base metal.				
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like of base metal ;	33½%	698.20		Cwt.
83.04/05	Filing cabinets, racks, paper trays and similar office equipment ; fittings for files, loose-leaf binders or for stationery books ; paper clips, staples, indexing tabs and similar stationery goods, of base metal ;		895.10		Cwt.
	A. Filing cabinets, index-cabinets and the like ; identifiable parts thereof	50%			
	B. Other	33½%			
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	75%	697.90		Cwt.
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holder, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22) ;		812.44	Hurricane lamps, oil burning complete	No.
			812.45	Other non-electric portable lamps	No.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Electric lamps and lighting fittings ; non-electric portable lamps (other than wick-type hurricane lamps)	40%	812.42	Lamps and lighting fittings and parts thereof of base-metal, n.e.s.	—
	B. Other	33½%			
83.08	Flexible tubing and piping, of base metal	33½%	698.82		Cwt.
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods ; tubular rivets and bifurcated rivets, of base metal	33½%	698.50		Cwt.
83.10	Beads and spangles, of base metal	the lb. gross £0-1s-0d or 40%	698.83		Cwt.
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal :		698.90		Cwt.
	A. Church bells and parts thereof	Free			
	B. Other	33½%			
83.12	Photograph, picture and similar frames, of base metal ; mirrors of base metal :		697.90		Cwt.
	A. Framed mirrors, and identifiable parts thereof	75%			
	B. Other	33½%			

Section XV
83.13

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
83.13	Stoppers, crown cords, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	33½%	698.85		Cwt.
83.14	Sign-plates, name-plates, numbers letters, and other signs of base metal	33½%	698.90		Cwt.
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	33½%	698.90		Cwt.

SECTION XVI MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF

NOTES

1. This Section does NOT cover :

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14) ;
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.01/04), of a kind used in machinery or mechanical appliances or for industrial purposes ;
- (c) Bobbins, spools, cops, cones and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV ;
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.20/21 ;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.15/16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;
- (f) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.01/03 or 71.12/15 ;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), of similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (h) Endless belts of metal wire or strip (Section XV) ;
- (i) Articles falling within Chapter 82 or 83 ;
- (k) Vehicles, aircraft, ships or boats, of Section XVII ;
- (l) Articles falling within Chapter 90 ;
- (m) Clocks, watches and other articles falling within Chapter 91 ;
- (n) Interchangeable tools of heading No. 82.02/06 and brushes of a kind used as parts of machines of heading No. 96.02 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapters 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09) ; or
- (o) Articles falling within Chapter 97.

2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.63/65, 85.23, 85.24 and 85.25/27) are to be classified according to the following rules :
- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.63/65 and 85.28) are in all cases to be classified in their respective headings.
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13/14 and 85.15 are to be classified in heading No. 85.13/14.
 - (c) All other parts are to be classified in heading No. 84.63/65 or 85.28.

3. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.
4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.
5. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
6. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.
7. For the purposes of these Notes, the expression 'machine' means any machine, apparatus or appliance of a kind falling within Section XVI.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES ; PARTS THEREOF

NOTES

1. This Chapter does NOT cover :
 - (a) Millstones, grindstones and other articles falling within Chapter 68 ;
 - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69) ;
 - (c) Laboratory glassware of heading No. 70.17 ; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21) ;
 - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81) ; or
 - (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.
2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group.

Heading No. 84.17, however, does NOT apply to :

- (a) Germination plant, incubators and brooders, falling within heading No. 84.27/28 ;
- (b) Grain dampening machines falling within heading No. 84.29 ;
- (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30 ; or
- (d) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

Heading No. 84.17 does not apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84.19 does NOT apply to :

- (a) Sewing machines (heading No. 84.41) ; or
- (b) Office machinery of heading No. 84.54.

3. Heading No. 84.62 applies *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent or by more than 0.05 mm. whichever is less. Other steel balls are to be classified under heading No. 73.40.

4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose, is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) :		711.10		No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Locomotive boilers (including parts) imported by the Nigerian Railway Corporation ; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			
	D. Other, including parts	33 1/3%			
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, super-heaters, soot removers, gas recoverers and the like) ; condensers for vapour engines and power units :		7021.1		No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Locomotive boilers (including parts) imported by : the Nigerian Railway Corporation ; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			
	D. Other, including parts	33 1/3%			

Section XVI
84.03/

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.03	Producers gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers :		719.11		No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other, including parts	33½%			
84.04/05	Steam and other vapour power units (including steam engines with self-contained boilers) :		7.11.30		No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Locomotive boilers (including parts) imported by : the Nigerian Railway Corporation; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			
	D. Other, including parts	33½%			
84.06	Internal combustion piston engines :			Aircraft engines and parts :	
	A. Engines specialised for use in aircraft and parts therefor	Free	711.41	Engines	No. and Cwt.
	B. Engines, propulsion or auxiliary, specially designed for marine use :		711.42	Parts	—
	(i) Outboard engines	33½%			
	(ii) Other	Free		Satationery engines :	
	C. Road motor vehicle engines	33½%	711.51	Diesel and semi-diesel engines not exceeding 100 brake horse-power	No. and Cwt.
	D. Parts	33½%	711.52	Diesel and semi-diesel engines exceeding 100 horse-power	No. and Cwt.
	E. Other :				
	(i) Industrial	Free			
	(ii) Identifiable parts thereof	5%	711.53	Other Marine engines	No. and Cwt.

Section XVI
84.04/05

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.04/05	(ii) Other	33½%	711.54	Outboard engines	No. and Cwt.
			711.55	Other : For vessels not exceeding 250 tons gross	No. and Cwt.
			711.56	For vessels exceeding 250 tons gross	No. and Cwt.
			711.57	Vehicle engines : For road vehicles described in group 732 of the import and export List :	No. and Cwt.
			711.58	Other	No. and Cwt.
			711.80	Other internal combustion engines	No. and Cwt.
			711.59	Parts of internal combustion engines (other than aircraft engines)	Cwt.
84.07/08	Other engines and motors (including hydraulic motors) :		711.41	Aircraft engines and parts : Engines	No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%	711.42	Parts	
	C. Specialised for aircraft or marine use, and aircraft engine parts	Free	711.60	Gas turbines (other than aircraft)	No. and Cwt.
			711.80	Other	No. and Cwt.
	D. Camera and cinematograph motors and parts thereof	66½%			
	E. Other, including parts	33½%			
84.09	Mechanically propelled road rollers	Free	718.41	Road rollers and parts : Rollers complete	No. and Cwt.
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices ; liquid elevators of bucket, chain, screw, hand and similar kinds :		718.49	Parts	Cwt.
			719.21		No. and Cwt.

Section XVI
84.10

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Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.10	A. Industrial or specialised for water supply, sewerage, drainage or irrigation B. Identifiable parts for A C. Other : (i) Electrically operated (ii) Other, including parts	Free 5% 40% 33½%			
84.11	Air pumps, vacuum pumps and air or gas compressors (including motors and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like : A. Industrial B. Identifiable parts for A C. Other : (i) Electrically operated (ii) Other, including parts	Free 40% 33½%	719.22		No. and
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air : A. Industrial B. Identifiable parts for A C. Other, including parts	Free 5% 40%	725.06 719.12	Domestic Other	No. and Cwt. Cwt.
84.13/14	Furnace burners for liquid fuel, pulverised solid fuel, fuel or gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances industrial and laboratory furnances and ovens, non-electric : A. Laboratory and identifiable parts B. Industrial C. Identifiable parts for B D. Other, including parts	Free Free 5% 33½%	719.19		No. and Cwt.

Section XL
84.15

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
84.15	Refrigerators and refrigerating equipment (electrical and other) :			Domestic refrigerators :	
	A. Industrial	Free	719.40	Non-electrical	—
	B. Identifiable parts for A	5%	725.01	Electrical	No. and Cwt.
	C. Other, including parts	40%	719.15	Other	No. and Cwt.
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor :		719.61		Cwt.
	A. Machines	Free			
	B. Identifiable parts	5%			
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes ; instantaneous or storage water heaters, non-electrical :		719.40	Water heaters, domestic	—
	A. Laboratory and identifiable parts	Free	719.19	Other	No. and Cwt.
	B. Industrial	Free			
	C. Identifiable parts for B	5%			
	D. Other :				
	(i) Electrically operated	40%			
	(ii) Other, including parts	33½%			
84.18	Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gas :		712.30	Cream separators	Cwt.
			719.23	Centrifuges, etc. (other than cream separators)	No. and Cwt.

Section XVI
84.18 (contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Water filters and parts thereof	Free			
	D. Other, including parts	33½%			
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:		719.62		No. and Cwt.
	A. Dish washing machines of a kind used for domestic purposes:				
	(i) Electrically operated	40%			
	(ii) Other	33½%			
	B. Parts for A	33½%			
	C. Other	Free			
	D. Identifiable parts for C	5%			
84.20	Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	33½%	719.63		No. and Cwt.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:		719.64	Spraying machinery	Cwt. No. and Cwt.
	A. Industrial; specialised for use in agriculture, horticulture, etc.	Free			

Section XVI
84.21 (Continued)

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	B. Identifiable parts for A	5%			
	C. For the spraying of insecticides and fungicides and parts therefor	Free			
	D. Other :				
	(i) Electrically operated	40%			
	(ii) Other, including parts	33½%			
84.22	Lifting, handling, loading or unloading, machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and tele-ferics), not being machinery falling within heading No. 84.23 :		719.33	Lifts	No. and Cwt.
			719.39	Other	No. and Cwt.
	A. Passenger lifts (other than lifts specialised for use in hospitals)	40%			
	B. Road motor vehicle jacks and jacks of a kind used in garages	33½%			
	C. Parts for A and B	33½%			
	D. Other	Free			
	E. Identifiable parts for D	5%			
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers snow-ploughs, not self propelled (including snow-plough attachments) :		718.43	Angledozers and bulldozers	No. and Cwt.
			718.44	Graders, levellers and scrapers	No. and Cwt.
			718.45	Pile-drivers	No. and Cwt.
			718.46	Boring machinery	No. and Cwt.
			718.47	Other	No. and Cwt.
			718.49	Parts and attachments for above machines	Cwt.
	A. Complete machines	Free			
	B. Identifiable parts for A	5%			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, cultivators, seed and fertiliser distributors); lawn and sports ground rollers :		712.10	Agricultural machinery and appliances for preparing and cultivating the soil	Cwt.
	A. Lawn and sports ground rollers, including parts therefor	33½%			
	B. Other	Free			
	C. Identifiable parts for B	5%			
84.25	Harvesting and threshing machinery ; straw and fodder presses ; hay or grass mowers ; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29) :		712.20	Agricultural machinery and appliances for harvesting, threshing and sorting	Cwt.
	A. Identifiable parts	5%			
	B. Other	Free			
84.26	Dairy machinery (including milking machines) :		712.30	Milking machines, cream separators and other dairy-farm equipment	Cwt.
	A. Identifiable parts	5%			
	B. Other	Free			

Section XVI
84.27/28

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.27/28	Other agricultural and horticultural machinery (including machinery of a kind used in wine or cider making, fruit juice preparation or the like); poultry-keeping and bee-keeping machinery; germination plant with mechanical or thermal equipment; poultry incubators and brooders:		712.90	Machinery, germination plant, incubators, and brooders	No. and Cwt.
	A. Identifiable parts	5%			
	B. Other	Free			
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery), for the working of cereals or dried leguminous vegetables:		718.31	Machinery for milling grain, etc.	No. and Cwt.
	A. Identifiable parts	5%			
	B. Other	Free			
84.30	Machinery, not falling within any other heading of this Chapter of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:		718.39		No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			

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Section XVI
84.30 (continued)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	C. Other :				
	(i) Electrically operated	40%			
	(ii) Other	33½%			
	(iii) Parts	33½%			
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board :		718.10		Cwt.
	A. Identifiable parts	5%			
	B. Other	Free			
84.32	Book-binding machinery, including book-sewing machines :		718.21	Book-binding machinery	No. and Cwt.
	A. Identifiable parts	5%	718.23	Parts	Cwt.
	B. Other	Free			
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard :		718.10		No. and Cwt.
	A. Guillotines (other than power-operated guillotines fitted with blades of 20 inches or more in length) and parts therefor	40%			
	B. Other	Free			
	C. Identifiable parts for B	5%			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
84.34	Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders ; printing type, impressed flongs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :		718.22		No. and Cwt.
	A. Of a kind used in offices and parts therefor	40%			
	B. Other	Free			
84.35	Other printing machinery, machines for uses ancillary to printing :		718.29	Machinery	No. and Cwt.
	A. Of a kind used in offices and parts therefor	40%	718.23	Parts	Cwt.
	B. Other	Free			
84.36	Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	Free	717.16		No. and Cwt.
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net ; machines for preparing yarns for use on such machines, including warping and warp sizing machines :		717.16		No. and Cwt.

Section XVI
84.37 (Continued)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Industrial	Free			
	B. Other	33½%			
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and healdlifters and hosiery needles) :		717.16	Auxiliary machinery	No. and Cwt.
			717.17	Parts of Textile machines	Cwt.
	A. Industrial	Free			
	B. Parts :				
	(i) Identifiable parts for A	5%			
	(ii) Identifiable parts for exempt machinery falling within headings 84.36 and 84.37				
	(iii) Other	33½%			
	C. Other	33½%			
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks ;		717.16		No. and Cwt.
	A. Identifiable parts	5%			
	B. Other	Free			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
84.40	Machinery for washing, cleaning, drying; bleaching, dyeing; dressing; finishing or coating textile yarns; fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor covering for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:		725.02	Domestic washing machines, electric or non-electric	No. and Cwt.
			717.16	Other	No. and Cwt.
	A. Washing machines, of a kind used for domestic purposes:				
	(i) Electrically operated	40%			
	(ii) Other	33½%			
	(iii) Parts	33½%			
	B. Other	Free			
	C. Identifiable parts for B	5%			
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles:		717.31	Sewing Machines: Industrial	No. and Cwt.
	A. Industrial sewing machines, and specialised furniture therefor.	Free	717.32	Domestic	No. and Cwt.
			717.33	Other	Cwt.
	B. Other:				

Section XVI
84.41—continued

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	(i) Electrically operated	40%			
	(ii) Other	33½%			
	C. Parts:				
	(i) Sewing machine parts imported for use in the assembly of sewing machines and sewing machine cabinets respectively by a manufacturer approved in that behalf by the Minister	15%			
	(ii) Identifiable parts for A	5%			
	(iii) Other	33½%			
84.42	Machinery (other than sewing machines) for preparing, tanning or working, hides, skins or leather (including boot and shoe machinery):		717.21	Machinery	No. and Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%	717.22	Parts	Cwt.
	C. Other, including parts	33½%			
84.43/44	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries rolling mills and rolls therefor:		715.21	Converters, ladles, ingot moulds and casting machines	Cwt.
	A. Identifiable parts	5%	715.22	Rolling mills and rolls therefor	Cwt.
	B. Other	Free			
84.45	Machine-tool for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50	Free	715.10		Cwt.

Section XVI
84.46

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	Free	719.59		—
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	Free	719.52		No. and Cwt.
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine tools ; tool holders for any type of tool or machine-tool for working in the hand :		719.59		—
	A. Tool holders for hand tools	20%			
	B. Other	Free			
	C. Identifiable parts	5%			
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor :		719.59		—
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other, including parts	33 $\frac{1}{3}$ %			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances :		715.20		Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other, including parts	33 $\frac{1}{3}$ %			
84.51	Typewriters, other than typewriters	40%	714.11		No. and Cwt.
	incorporating calculating mechanisms cheque-writing machines				
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	40%	714.22	Adding and calculating machines or electric or non-electric	No. and Cwt.
			714.21	Other	No. and Cwt.
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting calculating and tabulating machines) accounting machines operated in conjunction with similar punched cards auxiliary machines for use with such machines (for example, punching and checking machines)	40%	714.30		No. and Cwt.
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	40%	714.91		No. and Cwt.
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54	40%	714.92		Cwt.

Section XVI
84.56

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding, or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:		718.51		No. and Cwt.
	A. Identifiable parts for B	5%			
	B. Other	Free			
84.57	Glass-working machines (other than machines for working glass in the cold) machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves:		718.52		No. and Cwt.
	A. Identifiable parts for B	5%			
	B. Other	Free			
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	33½%	719.65		No. and Cwt.
84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		711.70	Nuclear reactors	No. and Cwt.
			719.89	Other	Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other, including parts	33½%			

Section XVI
84.60

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
84.60	Moulding boxes for metal foundry moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	Free	719.90		—
84.61	Taps, corks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermo-statically controlled valves :		719.90		—
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other, including parts	33 $\frac{1}{3}$ %			
84.62	Ball, roller or needle roller bearings	33 $\frac{1}{3}$ %	719.70		Lb.
84.63/65	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gear), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings ; gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	33 $\frac{1}{3}$ %	719.90		—

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT ; PARTS THEREOF

NOTES

1. This Chapter does NOT include :

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like, electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;
- (b) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electric lamps) ;
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 does NOT apply to goods described in heading No. 85.08/09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01

3. Heading No. 85.06 applies only to the following electro-mechanical machines of types commonly used for domestic purposes :

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;
- (b) Other machines provided the weight of such other machines does not exceed twenty kilogrammes.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electrothermic appliances (heading No. 85.12).

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
85.01	Electric generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors :			Generators and generating sets :	
	A. Generators and generating sets :		722.11	Not exceeding 200 kilowatts	Cwt.
			722.12	Other	No. and Cwt.
	(i) Of 110 volts or higher	Free		Motors :	
	(ii) Other	40%	722.13	Not exceeding 25 b.h.p.	No. and Cwt.
			722.14	Other	No. and Cwt.
	Motors		722.15	Converters, transformers, rectifiers and rectifying apparatus, inductors	No. and Cwt.
	(i) Of 500 watts or higher	Free			
	(ii) Other	40%	722.19	Parts	Cwt.

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85.01

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	C. Other :				
	(i) Industrial	Free			
	(ii) Identifiable parts for (i)	5%			
	(iii) Other	40%			
	D. Parts				
	(i) for dutiable items in A, B, C	33½%			
	(ii) Other	5%			
85.02	Electro-magnets; permanent; magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders electro-magnetic clutches and couplings electro-magnetic brakes; electro-magnetic lifting heads :		729.91		Cwt.
	A. Toy magnets	33½%			
	B. Other	Free			
85.03/04	C. Identifiable parts for B Primary cells and batteries electric ; accumulators :	5%	729.13	Electric Torchlight batteries	No. and Cwt.
	A. Of a kind used solely in hearing aids.	Free	729.19	Other	Cwt.
	B. Other	40%			
	C. Parts	33½%			
85.05	Tools for working in the hand, with self-contained electric motor		729.60		No. and Cwt.
	A. Identifiable parts for B	5%			
	B. Other	20%			
85.06	Electro-mechanical domestic appliances, with self-contained electric motor :		725.03		No. and Cwt.
	A. Parts	33½%			
	B. Other	40%			
85.07	Shavers and hair clippers, with self-contained electric motor	40%	725.04		No. and Cwt.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
85.08/09	Electrical starting and ignition equipment for internal combustion engines, and dynamos and cut-outs for use therewith ; electrical lighting and signalling equipment, windscreen wipers, defrosters and demisters, for cycles or motor vehicles :		729.40		Cwt.
	A. Starting and ignition equipment specialised for use in aircraft or as railway equipment (imported by the Nigerian Railway Corporation, the Nigerian Ports Authority, or a person approved in that behalf by the Minister) or for engines of heading No. 84.06B (ii)	Free			
	B. Other	40%			
	C. Parts	33 $\frac{1}{3}$ %			
85.10	Portable electric battery and magneto lamps; other than lamps falling within heading No. 85.08/09 :		812.46		No.
	A. Miners' safety lamps	Free			
	B. Other	40%			
	C. Parts	33 $\frac{1}{3}$ %			
85.11	Industrial and laboratory electric furnaces and ovens ; electric induction and dielectric heating equipment ; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting :		729.92		Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Laboratory and identifiable parts	Free			
	D. Other :				
	(i) Hand tools	20%			
	(ii) Identifiable parts of (i) above	5%			
	(iii) Other, including parts	33 $\frac{1}{3}$ %			

Section XVI
85.12

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons ; electrothermic domestic appliances electric heating resistors, other than those of carbon :		725.05		No. and Cwt.
	A. Parts	33½%			
	B. Other	40%			
85.13	Electric line telephonic and telegraphic apparatus (including such apparatus for carrier current system) :		724.91		Cwt.
	A. Telephone sets of a kind specialised for inter office communication	40%			
	B. Other	Free			
	C. Parts :				
	(i) For A	40%			
	(ii) For B	Free			
85.14	Microphones and stands therefor ; loudspeakers and audiofrequency electric amplifiers :		724.92		Cwt.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Loudspeakers designed solely for radio programmes distributed by wire and parts thereof	Free			
	B. Other, including public address systems	40%			
	C. Parts of B above	33½%			
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :		724.10	Television receivers, whether or not combined with a gramophone or radio	No.
			724.21	Radio receiving sets for fitting to road motor vehicles	No.
	A. Radio-gramophones	66⅔%	724.22	Radio-gramophones	No.
	B. Radio receiving sets (including combined transmitting and receiving sets) and television sets	50%	724.29	Radio receiving sets, domestic	No.
			724.93	Television cameras	No.
			724.94	Transmitting sets (radio, telegraphic or television)	No.
			724.95	Combined transmitting and receiving sets, non-domestic	No.
			724.96	Radio-navigational aid apparatus ; radar apparatus ; remote control apparatus	Cwt.
	C. Other	Free	724.99	Other	—
	D. Parts :				
	(i) For receivers of A and B	33½%			
	(ii) Other	Free			

Section XVI
85.16

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields.	Free	724.98		Cwt.
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.08/09 or 85.16	40%	729.94		Cwt.
85.18	Electrical capacitors, fixed or variable :		729.97		Cwt.
	A. Industrial	Free			
	B. Identifiable parts for A	5%			
	C. Other	40%			
	D. Parts for C	33½%			
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes) ; resistors, fixed or variable (including potentiometers), other than heating resistors ; switchboards (other than telephone switchboards) and control panels :		722.20		Cwt.
	A. Suitable for use in road motor vehicles or in amplifiers, domestic appliances or radio or television receiving sets.	40%			
	B. Other	Free			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	C. Identifiable parts (i) For A (ii) For B	33 $\frac{1}{2}$ ₀ ⁰ 5 ₀ ⁰			
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps electrically ignited photographic flash-bulbs:		729.20		
	A. Ultra-violet and infra-red lamps specialised for medical or laboratory use.	Free			
	B. Photographic flashbulbs	66 $\frac{2}{3}$ ₀ ⁰			
	C. Other	40 ₀ ⁰			
	D. Parts	33 $\frac{1}{2}$ ₀ ⁰			
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valve and tubes); photocells, mounted transistors and similar mounted devices incorporating semi-conductors mounted piezoelectric crystals:		729.30		Cwt.
	A. Industrial	Free			
	B. Other	40 ₀ ⁰			
	C. Identifiable parts:				
	(i) For A	5 ₀ ⁰			
	(ii) For B	33 $\frac{1}{2}$ ₀ ⁰			
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		729.99		Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Mixing units	40%			
	B. Other	Free			
	C. Identifiable parts :				
	(i) For A	33½%			
	(ii) For B	5%			
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars strip and the like (including co-axial cable), whether or not fitted with connectors :		723.10		Cwt.
	A. Wire cut to length or wire assemblies suitable for use in road motor vehicles in amplifiers or in domestic radio or television sets	40%			
85.24	B. Other	Free	729.97		Cwt.
	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :				
	A. Carbon brushes for industrial use	Free			
85.25/27	B. Other	40%	723.20		Cwt.
	Insulators insulating fittings for electrical machines, appliances or equipment being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly electrical conduit tubing and joints therefor, of base metal lined with insulating material :				
	A. Insulators and insulated fittings, of a kind suitable for use in domestic machines, apparatus or appliances or in road motor vehicles	40%			
85.28	B. Other	Free	729.97		Cwt.
	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter.	33½%			

Section XVII

SECTION XVII

VEHICLES, AIRCRAFT AND PARTS THEREOF ; VESSELS AND CERTAIN
ASSOCIATED TRANSPORT EQUIPMENT

NOTES

1. This Section does NOT cover articles falling within heading No. 97.01/05 or 97.08 or bobsleighs, toboggans [and the like falling within heading No. 97.06.
2. Throughout this Section the expressions 'parts' and 'parts and accessories' do NOT apply [to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.63/65) ;
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - (c) Articles falling within Chapter 82 (tools) ;
 - (d) Articles falling within heading No. 83.11 ;
 - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 [or 84.62 and parts of engines and motors falling within heading No. 84.63/65 ;
 - (f) Electrical machinery and equipment (Chapter 85) ;
 - (g) Articles falling within Chapter 90 ;
 - (h) Clocks (Chapter 91) ;
 - (i) Arms (Chapter 93) ;
 - (k) Brushes of a kind used as parts of vehicles (heading No. 96.01/06).
3. References in Chapters 86 to 88 to parts or accessories do NOT apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished [article, provided it has the essential character of such complete or finished article.
6. Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified as if it were complete or finished by virtue of the preceding Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.

CHAPTER 86

**RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY
AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALLING EQUIPMENT
OF ALL KINDS (NOT ELECTRICALLY POWERED)**

NOTES

1. This Chapter does NOT cover :
 - (a) Railway or tramway sleepers of wood (heading No. 44.07) or of concrete (heading No. 68.10/11) ;
 - (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16 ; or
 - (c) Electrically powered signalling apparatus falling within heading No. 85.16.
2. Heading No. 86.09 applies, *inter alia*, to :
 - (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels ;
 - (b) Frames, underframes and bogies ;
 - (c) Axle boxes ; brake gear ;
 - (d) Buffers for rolling-stock ; coupling gear and corridor connections ;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading No. 86.10 applies, *inter alia*, to :
 - (a) Assembled track, turntables, platform buffers, loading gauges ;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
86.01	Steam rail locomotives and tenders :		731.10		No. and Ton
	A. Imported by the Nigerian Railway Corporation ; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			
	B. Other	33½%			
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity :		731.20		No. and Ton
	A. Imported by the Nigerian Railway Corporation ; the Nigerian Ports Authority ; or a person approved in that behalf by the Minister	Free			
	B. Other	33½%			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
86.03	Other rail locomotives, including diesel electric :		731.30		No. and Ton
	A. Imported by the Nigerian Railway Corporation; the Nigerian Ports Authority; or a person approved in that behalf by the Minister	Free			
	B. Other	33½%			
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys :		731.40		No. and Ton
	A. Imported by the Nigerian Railway Corporation; the Nigerian Ports Authority; or a person approved in that behalf by the Minister	Free			
	B. Other	33½%			
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches :		731.50		No. and Ton
	A. Imported by the Nigerian Railway Corporation; the Nigerian Ports Authority; or a person approved in that behalf by the Minister	Free			
	B. Other	33½%			
86.06/08	Railway and tramway travelling workshops, cranes and other service vehicles, goods vans, goods wagons and trucks; road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship :		731.60		No. and Ton
	A. Road-rail containers, lift vans	33½%			
	B. Other :				
	(i) imported by the Nigerian Railway Corporation; the Nigerian Ports Authority; or	Free			

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	a person approved in that behalf by the Minister				
86.09	(ii) Other Parts of railway and tramway locomotives and rolling-stock :	33½%	731.70		Ton
	A. Imported by the Nigerian Railway Corporation; the Nigerian Ports Authority; or a person approved in that behalf by the Minister	Free			
86.10	B. Other Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment :	33½%	719.66		
	A. Railway and tramway track fixtures:				
	(i) Imported by the Nigerian Railway Corporation; the Nigerian Ports Authority; or a person approved in that behalf by the Minister	Free			
	(ii) Other	33½%			
	B. Other	Free			

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

NOTES

The headings of this Chapter do NOT apply to railway or tramway rolling-stock designed solely for running on rails.

- For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
3. Headings Nos. 87.10 and 87.14 do not apply to children's cycles which are not fitted with ball bearings nor to children's cycles, which though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01/05.

Tariff No.	Tariff Description	Rate of Duty	Satisfical No.	Statistical Description	Unit of Quantity
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	Free	712.51	Tractors, tracked or half-tracked	No. and Cwt.
			712.52	Agricultural tractors, wheeled : Not exceeding 40 brake horse power	No. and Cwt.
			712.53	Exceeding 40 brake horse power	No. and Cwt.
			732.50	Tractors for road tractor-trailer combinations	No. and Cwt.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) :		732.11	Passenger vehicles n.e.s. : Not exceeding 1,200 c.c.	No. and Cwt.
	A. Passenger vehicles including station wagons and estate cars (but excluding caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles) of an engine capacity :		732.12	Exceeding 1,200 c.c. but not exceeding 1,750 c.c.	No. and Cwt.
			732.13	Exceeding 1,750 c.c. but not exceeding 2,750 c.c.	No. and Cwt.
			732.14	Exceeding 2,750 c.c. but not exceeding 3,500 c.c.	No. and Cwt.
			732.15	Exceeding 3,500 c.c.	No. and Cwt.
			732.16	Dual-purpose motor passenger vehicles (e.g., Jeeps, Landrover, kit-cars, estate cars, station wagons)	No. and Cwt.
	(i). Not exceeding 1,750 c.c.	33 1/3%			
	(ii) Exceeding 1,750 c.c. but not exceeding 2,750 c.c.	50%	732.20	Buses (including trolley buses)	No. and Cwt.
	(iii) Exceeding 2,750 c.c. but not exceeding 3,500 c.c.	75%	732.31	Trucks and lorries : Not exceeding 3 tons unladen weight	No. and Cwt.
	(iv) Exceeding 3,500 c.c.	100%	732.32	Exceeding 3 tons unladen weight	No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	B. Ambulances ; dumpers.	Free			
	C. Motorbuses and coaches with fitted seats for twenty or more passengers :				
	(i) Assembled.	10%			
	(ii) Unassembled :				
	(a) For assembly by a manufacturer approved in that behalf by the Minister	5%			
	(b) Other	10%			
	D. Other	33½%			
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, snow-ploughs, spraying lorries, crane lorries, search-light lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 :		732.40		No. and Cwt.
	A. Mobile road sweepers and sprayers, and other mobile vehicles of a kind used in the construction and maintenance of roads or in clearing the land ; mobile dispensaries ; fire engines and escapes.	Free			
	B. Other	33½%			
87.04	Chassis fitted with engines, for the motor vehicles falling within heading 87.01, 87.02 or 87.03 :	At the rate applicable to the highest rated vehicle for which suitable	732.72	For trucks and Lorries classified under statistical Nos. 732.31 and 732.32	No. and Ton
			732.73	For trucks and lorries classified under 732.40	No. and Ton
			732.79	Other	No. and Cwt.

Section XVII
87.05/06

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
87.05/06	Bodies (including cabs), chassis-frames and other parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	33 $\frac{1}{3}$ %	732.80		Cwt.
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks) ; tractors of the type used on railway station platforms ; specialised parts of the foregoing trucks and tractors	33 $\frac{1}{3}$ %	719.32		No. and Cwt.
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons ; parts of such vehicles (not including weapons)	Free	951.01		No.
87.09	Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars of all kinds	33 $\frac{1}{3}$ %	732.93	Motorised cycles and mopeds	No. and Cwt.
			732.94	Motor scooters	No. and Cwt.
			732.95	Motor-cycles ; side-cars	No. and Cwt.
87.10	Cycles (including tricycles), not motorised	Each £3-0s-0d or 33 $\frac{1}{3}$ %	733.11		No.
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	Free	733.40		Cwt.

Section XVII
87.12

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11 :	33½% ↗	732.96	Parts and accessories of motor-cycles and of other articles classified in heading No. 87.09	Cwt.
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof :		733.12 894.10	Other	Cwt. Cwt.
87.14	A. Invalid carriages B. Other Other vehicles (including trailers and caravans), not mechanically propelled, and parts thereof :	Free 33½%	733.30		Cwt.
	A. Trailers of a kind for use with tractors B. Other	Free 33½%			

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS
AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
88.01/03	Balloons and airships; flying machines, gliders and kites; parachutes identifiable parts of the foregoing goods	Free	734.10	Aircraft heavier than air, complete (assembled or otherwise)	No.
			734.90	Airships, balloons and parts of aircraft, airships and balloons	—
88.04/05	Parachutes; catapults and similar aircraft launching gear; ground flying trainers, identifiable parts of any of the foregoing articles :	Free	899.99		

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE.—A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind. In other cases such goods are to be classified within heading No. 89.01/03.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
89.01/03	Ships, boats, tugs, launches, lighters and other vessels not falling within any of the following headings of this Chapter; light vessels, fire floats, dredgers, floating cranes and other special purpose vessels; floating docks:		735.11	Warships (including submarines and landing craft)	No. and gross tonnage
	A. Vessels of a gross tonnage of more than 250	Free*	735.91	Tugs	No. and gross tonnage
	B. Vessels not exceeding 250 gross tons imported assembled or in sections to be assembled locally:		735.92	Fire floats, dredgers and other special purpose vessels	No. and gross tonnage
	(i) Pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length	50%			
	(ii) Other, except where the Minister is satisfied that they cannot be built in Nigeria	33½%	735.31	Other: Of a gross tonnage of 250 or less	No. and gross tonnage
			735.39	Other	No. and gross tonnage
89.04	Ships, boats and other vessels for breaking up	10%	735.80		No. and gross tonnage
89.05	Floating structures other than vessels (e.g., coffer dams, landing stages, buoys and beacons):		735.93		No.
	A. Buoys and beacons	Free			
	B. Other	33½%			

* Provided that when condemned or handed over for breaking up, duty shall be paid at the rate applicable at the time to ships, boats and other vessels of heading No. 89.04.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL, AND
SURGICAL INSTRUMENTS AND APPARATUS ; CLOCKS AND WATCHES ; MUSICAL INSTRUMENTS ; SOUND
RECORDERS AND REPRODUCERS ; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,
MAGNETIC ; PARTS THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL
AND SURGICAL INSTRUMENTS AND APPARATUS ; PARTS THEREOF

NOTES

1. This Chapter does NOT cover :

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17) ;
- (b) Refractory goods of heading No. 69.01/03 ; laboratory, chemical or industrial wares of heading No. 69.09 ;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71 ;
- (d) Goods falling within heading No. 70.04/07, 70.14, 70.15, 70.17 or 70.18 ;
- (e) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (f) Pumps incorporating measuring devices, of heading No. 84.10 ; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20) ; lifting and handling machinery of heading No. 84.22 ; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes) ; valves and other appliances of heading No. 84.61 ;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.08/09 and radio navigational aid or radar apparatus of heading No. 85.15 ;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11) ; magnetic sound-heads (heading No. 92.13) ;
- (i) Articles of Chapter 97 ; or
- (k) Capacity measures, which are to be classified according to the material of which they are made.

2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.

Section XVIII
90.01/02

3. Subject to Notes 1 and 2 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :
 - (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01/02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.63/65 and 85.28) are to be classified in that heading ;
 - (b) Other part or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading ; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
4. Heading No. 90.05/06 does not apply to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter ; such telescopic sights and telescopes are to be classified in heading No. 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16 are to be classified in heading No. 90.16.
6. Heading No. 90.28 applies only to :
 - (a) Instruments or apparatus for measuring or checking electrical quantities ;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations, and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
7. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
90.01/02	Lenses, prisms, mirrors and other optical elements, of any material, unmounted or mounted for use as parts of or fittings for instruments or apparatus, but not including such elements of glass not optically worked ; sheets and plates, of polarising material :		861.10		Cwt.
	A. Lenses for correcting vision ; light-house lenses and other optical elements specialised for navigational aids	Free			

Section XVII
90.01/02

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	B. Lenses and other optical elements (including lightfilters) specialised for cameras, projectors or other photographic apparatus	66 $\frac{2}{3}$ %			
	C. Other	33 $\frac{1}{3}$ %			
90.03/04	Spectacles, pincenez, lorgnettes, goggles and the like, and frames, mountings and parts thereof for such articles :		861.20		
	A. Spectacles and other articles for correcting vision	Free			
	B. Other	33 $\frac{1}{3}$ %			
90.05/06	Refracting and astronomical telescopes (monocular or binocular) and other astronomical instruments and mountings therefor, but not including instruments for radioastronomy:		861.38		
	A. Astronomical instruments for scientific purposes or research (including identifiable parts therefor)	Free			
	B. Other	33 $\frac{1}{3}$ %			
90.07	Photographic cameras ; photographic flashlight apparatus :		861.40		No.
	A. Cameras, specialised for :				
	(i) Medical or surgical use ; lithographic processing	Free			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	(ii) Land surveying	Free			
	B. Other, including parts	66 $\frac{2}{3}$ %			
	C. Identifiable parts				
	(i) For A (i)	Free			
	(ii) For A (ii)	5%			
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles	66 $\frac{2}{3}$ %	861.51	For film of a width of 16mm. or more	No.
			861.52	For film of a width less than 16mm.	No.
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers	66 $\frac{2}{3}$ %	861.60		No.
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (contact type) ; spools or reels, for film ; screens for projectors :		861.60		No.
	A. Photo-copying apparatus	40%			
	B. Film spools and reels ; screens for projectors	66 $\frac{2}{3}$ %			
	C. Other	33 $\frac{1}{3}$ %			
90.11/12	Microscopes of all kinds and electron and proton diffraction apparatus	Free	861.35		No.
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter :		861.39		1

Section XVIII
90.13

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	A. Telescopic sights and other optical devices suitable for use with the arms of headings 93.02 to 93.04	Free			
	B. Other	33 $\frac{1}{3}$ %			
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders :		861.91	Instruments (including compasses and rangefinders)	—
	A. Photographic and cinematographic rangefinders	66 $\frac{2}{3}$ %			
	B. Pocket compasses	33 $\frac{1}{3}$ %			
	C. Other	Free			
	D. Identifiable parts for C	5%			
90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	33 $\frac{1}{3}$ %	861.92	Balances	—
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like ; measuring or checking instruments, appliances and machines not falling within any other heading of this Chapter (for example micrometers, callipers, gauges, measuring rods, balancing machines) profile projectors :		861.93	Instruments, appliances and machines	—
	A. Profile projectors and parts thereof.	66 $\frac{2}{3}$ %			
	B. Industrial	Free			

Section XVIII
90.17/18

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	C. Identifiable parts for B	5 ⁰ / ₁₀			
	D. Drawing instruments, mathematical calculating instruments; marking out instruments; hand instruments and appliances of a kind used in engineering work-shops	20 ⁰ / ₁₀			
	E. Identifiable parts for D	5 ⁰ / ₁₀			
	F. Measuring tapes:				
	(i) Of a length of 50 feet or more	Free			
	(ii) Other	33 ¹ / ₃ ⁰ / ₁₀			
	G. Other	33 ¹ / ₃ ⁰ / ₁₀			
90.17, 18	Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments); mechanotherapy appliances; message apparatus; psychological aptitudetesting apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):		726.10	Electro-medical apparatus	Cwt.
			861.70	Other	Cwt.
	A. Breathing appliances (including gas masks and similar respirators):				
	(i) Specialised for Medical or surgical use; professional diving and swimming gear (including identifiable parts)	Free			
	(ii) Other	33 ¹ / ₃ ⁰ / ₁₀			
	B. Other	Free			
	C. Identifiable parts for B	5 ⁰ / ₁₀			
90.19	Orthopaedic appliances; surgical belts; trusses and the like; artificial limbs; eyes; teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances	Free	899.60		

Section XVIII
90.20

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	Free	726.20		Cwt.
90.21	Instruments, apparatus or models designed solely for demonstrational purpose (for example, in education or exhibition), unsuitable for other uses	33½%	861.94	Instruments, apparatus and models and parts	—
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics): A. Identifiable parts for B B. Other	5% Free	861.95	Machines and appliances; parts and accessories	—
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: A. Of a type used for domestic purposes or as parts or accessories of road motor vehicles B. Other	33½% Free	861.96		

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic overdraught regulators), not being articles falling within heading No. 90.14 :		861.97		
	A. Suitable for use in road motor vehicles	33½%			
	B Other	Free			
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters) ; instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters) calorimeters) ; microtomes :		861.98	Instruments and apparatus (including microtomes) and parts	
	A. Exposure meters of the type used for photographic purposes	66⅔%			
	B. Other	Free			
	C. Parts :				
	(i) Suitable for articles of A.	66⅔%			
	(ii) Other	33½%			

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
90.26	Gas, liquid and electricity supply or production meters, calibrating meters therefor :		729.50	Electricity supply meters	No. and Cwt.
			861.80	Other	Cwt.
	A. Electricity supply meters and calibrating meters ; gas supply meters	Free			
	B. Other :				
	(i) Water meters and other meters of a kind used for non-industrial purposes	33½%			
	(ii) Other	Free			
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) stroboscopes		861.80		Cwt.
	A. Billiards meters ; parts and accessories suitable for use in road motor vehicles ; pedometer. and other non-industrial counters.	33½%			
	B. Other	Free			
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus :		729.50		No. and Cwt.
	A. Parts and accessories suitable for use in road vehicles	33½%			
	B. Exposure meters of the kind used for photographic purposes	66½%			
	C. Other	Free			

Section XVIII
90.29

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading Nos. 90.23, 90.24, 90.26, 90.27, or 90.28		861.99		
	A. Identifiable parts				
	(i) where the Board is satisfied that they are imported solely and intended for scientific machinery, apparatus or appliances; specialised hospital, medical and surgical equipment	Free			
	(ii) Industrial; manufacturing; dental; measurement of electricity	5%			
	B. Other	33½%			

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF
NOTES

- For the purposes of heading No. 91.01/02, the expression 'watch movements' means movements regulated by a balance-wheel and hairspring and not exceeding twelve millimetres in thickness measured with the plate and bridges.
- Heading No. 91.07/08 is to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.07/08).
- This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock or watch springs are to be classified as watch and clock parts (heading No. 91.09/11).
- Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
- Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
91.01/02	Pocket-watches, wrist-watches and other watches (including stop-watches); clocks with watch movements (other than instrument panel clocks and clocks of a similar type, for vehicles aircraft or vessels):		864.30		No.
	A. Watches specially designed for use by the blind	Free			
	B. Watches decorated with jewels, pearls, semi-precious stones or imitation precious or semi-precious stones; watches mounted in rings or brooches	100%			
	C. Other	each £0-7s-6d or 50%			
91.03/04	Other clocks (including instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	each £0-7s-6d or 50%	864.40		No.
91.05/06	Time of day recording apparatus; time switches and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement (including secondary movement) or with synchronous motor:		864.40		No.
	A. Apparatus capable of indicating the time of day	each £0-7s-6d or 50%			
	B. Other:				
	(i) Time switches for controlling electric circuits	Free			
	(ii) Other	33½%			

Section X/III
91.07/08

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
91.07/08	Watch and clock movements (including stop-watch movements) assembled :		864.90		Lb.
	A. Movements suitable for articles capable of indicating the time of day	each \$0-7s-6d or 50%			
	B. Other	33½%			
91.09/11	Other watch and clock parts (including watch and clock cases and cases of a similar type for other articles of this Chapter and blanks for watch cases)	33½%	864.90		Lb.

CHAPTER 92

MUSICAL INSTRUMENTS ; SOUND RECORDERS AND REPRODUCERS ; TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC ; PARTS AND
ACCESSORIES OF SUCH ARTICLES

NOTES

- This Chapter does NOT cover :
 - Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37) ;
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - Microphones, amplifiers, loud-speakers, head phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio receiver (heading No. 85.15) ;
 - Brushes (for cleaning musical instruments) falling within heading No. 96.01/06 ;
 - Toy instruments (heading No. 97.01/05) ; or
 - Collectors' pieces or antiques (heading No. 99.01/05 or 99.06).
- For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.

3. Bows and sticks and similar devices used in playing certain musical instruments of headings Nos. 92.01/02 and 92.03/08 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
92.01/02	String musical instruments (including pianos, harpsichords and other keyboard stringed instruments) ; automatic pianos	33½%	891.40		No.
92.03/08	Musical instruments not falling within any other heading of this Chapter (including electromagnetic, electrostatic, electronic and similar musical instruments) ; mechanical singing birds ; decoy calls and effects of all kinds ; mouth-blown signalling instruments (for example, whistles and boats-wains pipes)	33½%	891.80		—
92.09	Musical instrument strings	33½%	891.40		No.
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes ; metronomes, tuning forks and pitch pipes of all kinds	33½%	891.90		—
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads ; television image and sound recorders and reproducers, magnetic :		891.11		No.

Section XVIII
92.11

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
	A. Gramophones, recordplayers and tape decks	66 $\frac{2}{3}$ %			
	B. Dictating machines and tape recorders	40%			
	C. Other :				
	(i) Industrial	Free			
	(ii) Other	33 $\frac{1}{3}$ %			
92.12	Gramophone records and other sound or similar recordings ; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :		891.21	Gramophone records	No.
			891.22	Other	—
	A. Radio and television sound recordings and recordings containing spoken messages of a personal nature ; language teaching records	Free			
	B. Other :				
	(i) Gramophone records	66 $\frac{2}{3}$ %			
	(ii) Other	33 $\frac{1}{3}$ %			
92.13	Other parts and accessories or apparatus within heading No. 92.11 :		891.12		Cwt.
	A. of dictating machines, tape recorders and tape desks	40%			
	B. Other	33 $\frac{1}{3}$ %			

SECTION XIX
ARMS AND AMMUNITION ; PARTS THEREOF
CHAPTER 93
ARMS AND AMMUNITION ; PARTS THEREOF

NOTES

1. This Chapter does NOT cover :
 - (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares) ;
 - (b) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - (c) Armoured fighting vehicles (heading No. 87.08) ;
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90) ;
 - (e) Bows, arrows, fencing foils or toys falling within Chapter 97 ; or
 - (f) Collectors' pieces or antiques (Chapter 99).
2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.
3. In heading No. 93.07, the reference to 'parts thereof' is to be taken not to include radio or radar apparatus of heading No. 85.15.
4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
93.01	Side-arms (for example, bayonets, cut ; lasses and swords) and parts thereof ; scabbards and sheaths therefor :		951.04		No.
	A. Bayonets, cutlasses and swords	Free			
	B. Other	33½%			
93.02	Revolvers and pistols, being firearms	Free	951.02		No.
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	Free	951.02		No.

Section XIX
93.04

Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Statistical Description	Unit of Quantity
93.04	Other firearms, including very light pistols, pistols and revolvers for firing black ammunition only, line-throwing guns and the like :		894.31		No.
	A. Shotguns ; pistols and revolvers for blank ammunition	50%			
	B. Other	Free			
93.05	Arms of other descriptions including air, spring and similar pistols, rifles and guns :		894.32		No.
	A. Air guns including air rifles ; shot guns	50%			
	B. Other	33½%			
93.06	Parts of arms including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side arms	33½%	951.03	Parts of fire-arms and projectors in headings Nos. 93.02 and 93.03	Cwt.
			894.33	Parts of arms in headings Nos. 93.04 and 93.05	Cwt.
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof ; ammunition and parts thereof including cartridge wads ; lead shot prepared for ammunition	33½%	571.40 951.06	Sporting ammunition Other	— —

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE AND PARTS THEREOF ; BEDDING, MATTRESSES, MATTRESS
SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

NOTES

1. This Chapter does NOT cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62 ;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ; these are classified according to the constituent material (for example, in heading Nos. 44.27, 70.14 or 83.07) ;
- (c) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, garden or vestibules (Chapter 68 or 69) ;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swinging-mirrors)) falling within heading No. 70.09 ;
- (e) Parts of general use as defined in Note 2 Section XV, of base metal (Section XV, or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03) ;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41) ;
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15.) ;
- (h) Dentists' spittoons falling within heading No. 90.17/18 ;
- (i) Goods falling within Chapter 91 (for example clocks and clock cases) ;
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or
- (l) Toy furniture, billiard tables and other furniture specially constructed for games or for conjuring tricks (Chapter 97).

2. The references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture do not apply to articles which are not designed for placing on the floor or ground.

This provision, however, does not apply to the following, even if they are designed to be fixed to the wall or to stand one on the other :

- (a) Kitchen cabinets and similar cupboards ;
- (b) Folding seats and beds ;
- (c) Unit bookcases and similar unit furniture

3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials imported unassembled, is to be treated as a single assembled article of furniture, provided that the parts are imported together.

4. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Good described in heading No. 94.04, imported separately, are not to be classified in heading Nos. 94.01, 94.02 or 94.03 as parts of goods.

Section XX
94.01

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof :		821.01		Cwt.
	A. Of moulded plastic material	50%			
	B. Other	75%			
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings) dentists' and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles :		821.02		Cwt.
	A. Dental furniture	Free			
	B. Identifiable parts for A	5%			
	C. Other, including identifiable parts therefor	Free			
94.03	Other furniture and parts thereof :		821.09	Other furniture and fixtures, — not elsewhere specified	
	A. Metal office furniture and cabinets ; moulded plastic furniture	50%			
	B. Church furniture	Free			
	C. Other	75%			

<i>Tariff No</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) :		821.03		—
	A. Mattresses, cushions and pillows	75%			
	B. Other	40%			

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIALS

NOTE

This Chapter does NOT cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking sticks) ;
- (b) Fans or hand screens, non-mechanical (heading No. 67.05) ;
- (c) Articles falling within Chapter 71 (for example, imitation jewellery) ;
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separate handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;
- (f) Articles falling within Chapter 91 (for example, clock or watch cases) ;
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof) ;
- (h) Articles falling within Chapter 93 (arms and parts thereof) ;
- (i) Articles falling within Chapter 94 (furniture and parts thereof) ;
- (k) Brushes, powder puffs or other articles falling within Chapter 96 ;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites) ;
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs) ; or
- (n) Collectors' pieces or antiques (Chapter 99).

Section XX
95.01/08

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
95.01/08	Worked animal, vegetable and mineral carving materials (including unhardened gelatin and agglomerated amber and meerschäum) and articles thereof moulded or carved articles of wax, stearin, natural gums or resins or of modelling pastes or other materials, not elsewhere specified or included	33½%	899.10		—

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

NOTES

- This Chapter does NOT cover :
 - Articles falling within Chapter 71 ;
 - Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17/18 ; or
 - Toys (Chapter 97)
- The expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
96.01/06	Brooms and brushes (including mops and feather dusters); paint roller; squeegees; other than roller squeegees; prepared knots and tufts for broom or brush making; powder puffs and pads for applying cosmetics or toilet preparations; hand sieves and hand riddles :		899.59	Powder puffs and pads for applying cosmetics or toilet preparations	—
			899.20	Other	—

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
A.	Paint, varnish, distemper or stencil brushes ; paint rollers	20%			
B.	Sieves :				
	(i) Domestic :				
	(a) wholly or mainly of metal	50%			
	(b) other	33 $\frac{1}{3}$ %			
	(ii) Industrial and specialised for use as such	Free			
C.	Other	33 $\frac{1}{3}$ %			

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES PARTS THEREOF

NOTES

1. This Chapter does NOT cover :

- (a) Christmas tree candles (heading No. 34.06) ;
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.01/05 ;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI ;
- (d) Sports bags or other containers of heading No. 42.02 or Chapter 43 ;
- (e) Sports clothing or fancy dress, or textiles, falling within Chapter 60 or 61 ;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62 ;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65 ;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19 ;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (l) Articles falling within heading No. 83.11 ;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII ;
- (n) Children's cycles fitted with ball bearings and in the normal form of adult's cycles (heading No. 87.10) ;

- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.03/04);
 - (q) Decoy calls and whistles (heading No. 92.03/08);
 - (r) Arms or other articles of Chapter 93; or
 - (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. The headings of this Chapter include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
 3. In heading No. 97.01/05 the term "dolls" applies only to such articles as are representations of human beings.
 4. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.
 5. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
97.01/05	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs; dolls and other toys; working models of a kind used for recreational purposes; equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table tennis requisites); carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes) Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)	33½%	894.20		Cwt.
97.06	Appliances, apparatus accessories and requisites for gymnastics or athletes, or for sports and outdoor games (other than articles falling within heading No. 97.01/05)	33½%	894.42		—

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
97.07	Fish hooks, line fishing rods and tackle ; fish landing nets and butterfly nets ; decoy 'birds', lark mirrors and similar hunting or shooting requisites	33½%	894.41		Cwt.
7.08	Roundabouts, swings, shooting galleries and other fair-ground amusements travelling circuses, travelling menageries and travelling theatres	33½%	894.50		Cwt.

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

- This Chapter does NOT cover :
 - Eye-brow and other cosmetic pencils (heading No. 33.06) ;
 - Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01, or combs, hair slides and the like of 98.12/13 if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71) ;
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
 - Mathematical drawing pens (heading No. 90.16) ; or
 - Toys falling within Chapter 97.
- Subject to Note 1 above, the headings in this Chapter apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
- Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs ; blanks and parts of such articles	33½%	899.52		—

Section XX
98.02

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
98.02	Slide fasteners and parts thereof	33 $\frac{1}{2}$ %	899.59		—
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders ; propelling pencils and sliding pencils ; parts and fitting in thereof, other than those falling with heading No. 98.04 or 98.05 :		895.21		—
	A. Fountain pens, stylograph pens (including ball point pens), propelling pencils and sliding pencils	40%			
	B. Other	33 $\frac{1}{2}$ %			
98.04	Pen nibs and nib points	33 $\frac{1}{2}$ %	895.22		—
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencil crayons and pastels, drawing charcoals and writing and drawing chalks ; tailors' and billiards chalks	33 $\frac{1}{2}$ %	895.23		—
98.06/09	Writing or drawing slates and boards ; hand-operated date, sealing and similar stamps ; hand operated composing sticks and hand printing sets containing such sticks ; typewriter and similar ribbons ; ink pads ; sealing wax in sticks, cakes or similar forms ; copying pastes with a basis of gelatin	33 $\frac{1}{2}$ %	895.90		—
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks :		899.34		—
	A. Lighters and lighter bodies	each £0-5s-0d or 66 $\frac{2}{3}$ % 66 $\frac{2}{3}$ %			
	B. Parts (excluding bodies)				

Section XX
98.11

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
98.11	Smoking pipes ; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ; cigar and cigarette holders and parts thereof	50%	899.35		—
98.12/13	Combs, hair-slides and like ; corset busks and similar supports for articles of apparel or clothing accessories :		899.59		—
	A. Made up accessories for apparel or clothing	40%			
	B. Other	33 $\frac{1}{3}$ %			
98.14	Scent and similar sprays of a kind use for toilet purposes, and mounts and heads therefor	33 $\frac{1}{3}$ %	899.59		—
98.15	Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof, other than glass inners	40%	899.97		No.
98.16	Tailors' dummies and other lay figures ; automata and other animated displays of a kind used for window dressing	33 $\frac{1}{3}$ %	899.59		—

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

NOTES

1. This Chapter does NOT cover :

(a) Industrial drawings falling within heading No. 49.06 and other hand-painted or hand-decorated manufactured articles, or unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07) ;

(b) Theatrical scenery, studio back-cloths or the like of painted canvas (heading No. 59.12) ; or

(c) Pearls or precious or semi-precious stones (heading No. 71.01/03).

2. The expression 'original engravings, prints and lithographs' means impressions produced directly in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photo-mechanical process.

The expression 'original sculptures and statuary' does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

3. (a) Subject to Notes 1 and 2 above, articles falling within the headings of this Chapter are not to be classified in any other heading of this Schedule.

(b) Heading No. 99.06 does not apply to articles falling within heading No. 99.01/05 of this Chapter.

4. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
99.01/05	Paintings, drawings and pastels executed entirely by hand original engravings, prints and lithographs ; original sculptures and statuary, in any materials postage, revenue		896.00		—

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
	and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined; collections and collectors' pieces of zoological, botanical mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest:				
	A. Articles not intended for sale, barter or exchange, imported by, or consigned to, a public gallery, museum or other public institution approved by the Board for public exhibition; drawings; original engravings.	Free			
	B. Other	33½%			
99-06	Antiques of an age exceeding one hundred years	Free	896.00		—

SECOND SCHEDULE
EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMS

1. **Advertising material** to the extent permitted by and subject to conditions prescribed in the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.
2. **Appliances and apparatus** designed for the correction, support or amelioration of bodily disabilities.
3. **Articles**, the following, for the manufacture of the goods specified, imported by a manufacturer approved in that behalf by the Minister :—

<i>Articles</i>	<i>Goods to be manufactured</i>
(1) Aluminium and aluminium alloys, unwrought (heading 76.01)	—
(2) Asbestos, crude, washed or ground (heading 25.24)	—
(3) Blending agents, flavouring concentrates, and neutral blending alcohol	Potable alcoholic liquor
(4) Bottles, glass, empty (heading 70.10)	Potable alcoholic liquor
(5) Cigarette paper, by the roll (heading 48.01/02)	Cigarette
(6) Cordage and rope, not less than one quarter ($\frac{1}{4}$) inch diameter, of any materials other than steel (headings 59.04, 68.13)	—
(7) Ferro alloys of manganese and silicon in primary forms (heading 73.02)	—
(8) Fire bricks (69.01/03) fire clay (heading (25.06/09)), fire cement and furnace cement (heading 38.19)	—
(9) Fluorspar, crude (heading 25.31/32)	—
(10) Glass, in the mass, the following (heading 70.01/03)	—
(11) Gypsum (heading 25.20/21)	—
(12) Iron and steel, namely : ingot (73.06) ; blooms, slabs, billets, sheet bars and tinplate bars and equivalent primary forms (73.07)	Cement
(13) Iron and steel products namely plates, sheets, strip universals uncoated ; joists, girders angles, section and bars cut to size but not further worked, excluding concrete re-inforcing rounds ; castings and forgings not further worked (Chapter 73)	—
(14) Jute, raw (heading 57/01/04)	—
(15) Lead, unwrought and simply worked (heading 78.01)	—
(16) Leather (heading 41.02/98) and textile materials (Chapters 50-63)	Shoes

Articles

Goods to be manufactured

- | | |
|---|-------------------------|
| (17) Phenol formaldehyde (39.01/06) gelatin pearl and extruder powder used with such substances (35.01/06, 39.01/06) | — |
| (18) Pigments (headings 29.01/45, 32.07), 38.01/02), colouring materials (headings 32.04, 32.07) and dye-stuffs but not including washing blue, prepared paints and distempers (32.05/06) | — |
| (19) Plastic materials, synthetic, in powder, liquid, solid (but not sheet) of grandle form (heading 39.01/06) | — |
| (20) Splints and skillets (heading 44.09/12) | Matches and match boxes |
| (21) Tinplate of iron and steel, not exceeding .016 inch gauge unworked (73.12, 73.13) | — |
| (22) Tyre cord, of textile materials other than cotton (headings 51.04, 56.07) | Tyres |
| (23) Wire rod ; galvanised wire (headings 73.10, 74.03/05, 75.02/03, 76.02/04, 77.04, 78.02/04, 79.02/03, 80.02/04, 81.01/04, 83.15) | Nails ; Wire products |
| (24) Zinc ingots (79.01) | Galvanised products |

4. Canoes of a type indigenous to West Africa.

5. **Church equipment** accepted by the Board as suitable and intended only for use at religious service, namely ; altar bread and communion wafers, sacramental wine, altar frontals, altar linen and vestments, church furniture, church organs and blowers therefor and harmoniums, ornaments of a non-consumable nature, plate, altar candles, choir and organists' robes.

6. **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 packaged and imported, *being ordinary trade packages for the goods contained therein.*

7. **Cups, medals and other trophies**, not being articles of general utility, proved to the satisfaction of the Board to be imported for presentation :

- (a) as prizes at public examinations, exhibitions or shows, or for public competitions of skill or sport open to the public or members of recognised clubs and associations ;
- (b) for bravery, good conduct or humanity, for excellence in art, industry, invention, learning or science or for honourable or meritorious public services.

8. **Electrical machinery**, equipment or material of Section XVI of the First Schedule (excluding parts therefor) which is shown to the satisfaction of the Board to be imported for use solely in connection with the generation, distribution or transformation of electric power.
9. **Films, film strips, microfilm, slides sound recordings, newsreels, and similar visual and auditory material**, passed by the Board of Censors appointed under section 6 of the Cinematograph Act, 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 for public or private exhibition by educational, scientific or cultural bodies or societies (including broadcasting organisations) approved by the Minister.
10. **Fire detection, fighting, extinguishing and alarm machinery, apparatus and appliances.**
11. **Fuel, lubricants and other products**, which are imported or purchased prior to clearance through the Customs for, and which the Board is satisfied are necessary for and will be used solely in, the operation of :
 - (a) aircraft of the armed forces of a foreign power ; or
 - (b) civil aircraft registered in a State approved by the President.
12. **Goods** proved to the satisfaction of the Board to be 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 thereof :
 - (a) air-conditioning plant ;
 - (b) catering equipment ;
 - (c) engine starting trolleys ;
 - (d) freight hoists ;
 - (e) fuelling plants ;
 - (f) inspection platforms ;
 - (g) instruments ;
 - (h) materials for internal or external repair, renovation, decoration or redecoration ;
 - (i) passenger gangways ;
 - (j) tools (including machine tools) and machinery (other than vehicles).
13. **Goods imported by Catholic Relief Services**, 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 imported for the official use of the Programme Director for Nigeria of Catholic Relief Service.

14. **Goods imported by the Church World Service** 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 imported for the official use of the Nigeria Representative of the Church World Service.
15. **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.
16. **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.
17. **Life saving appliances.**
18. **Machinery, apparatus and appliances (other than machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines of heading 84.20, vehicles or internal combustion engines suitable for driving vehicles) and identifiable parts there to—**
- (a) *Machinery, Apparatus and Appliances*
 - (i) Scientific, for scientific purposes and research or for education in science ;
 - (ii) specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment.
 - (b) *Parts*
Identifiable as such, where the Board is satisfied that they are imported solely and intended for machinery, apparatus and appliances of (a) above.
19. **Medicinal preparations, drugs, anaesthetics and dressings (excluding undiluted alcohol or diluted with water only)** 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 description therein (headings 12.07, 28.01/58, 29.01/45 and Chapter 30, heading 33.05)
20. **Mining materials, namely :**
- (1) Barytes (barium sulphate) (heading 25.11).
 - (2) Cyanides, imported on licence issued by the Chief Inspector of Mines (Chapters 28 and 29).
 - (3) Gauze and screening, of metal (headings 73.27, 74.11, 75.06, 76.13, 79.06) or plastic (39.07), for mining machinery.
 - (4) Mineral flotation reagents certified as such by the Chief Inspector of Mines.
 - (5) Zinc dust, zinc shavings (heading 79.02/03) and zinc ingot (79.01).

21. 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) In accordance with any Order made under the provisions of the Diplomatic Immunities and Privileges Act of 1962 No. 42 ;
- (b) Officially for the use of the Nigerian Army, Navy or Air Force ;
- (c) for the official use 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 administering the Government of Nigeria or of a Region during such time as he is administering the Government of Nigeria or of a Region ;
- (d) for personal use by 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 administering the Government of Nigeria or of a Region during such time as he is administering the Government of Nigeria or of a Region ;

(2) Accoutrements, equipment and uniforms, the property of officers of the Armed Forces of the Federal Republic of Nigeria, and imported by such officers for their personal use on duty as required by the regulations of their respective services.

(3) Technical assistance importations namely :

- (i) 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 Gazette ; and
- (ii) 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 purposes of this item, 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.

4. The provisions in sub-item 1 (ii) 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.

22. Navigational Equipment, namely :—

- (i) 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.

23. Parts, identifiable as such, of machinery, apparatus and appliances, where the Board is satisfied that they are imported solely for :—

- (i) scientific machinery, purposes or research, or for education in science ;
- (ii) specialised hospital or surgical equipment, and for use in connection with medical or surgical treatment.

24. Passengers' Baggage :—

- (i) 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 ;
- (ii) 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
- (iii) 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 (i) and (ii) 'baggage' shall not be interpreted to include goods for sale, barter or exchange.

25. Patterns and samples cut

mutilated or otherwise spoiled so as to render them unmerchantable and miscellaneous articles not imported as merchandise which the Board shall decide to be of no commercial value.

26. Personal Effects, not being merchandise, of a native of Nigeria dying in places outside the limits of the jurisdiction of Nigeria,

27. Pipes, piping, tubes and fittings therefor (other than of cement, asbestos cement or plastic); pumps, rams, lifting gates and hoists for water supply, sewerage, drainage or irrigation.

- 28. 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.
- 29. Prize medals or badges, duplicators, models, gramophones, broadcast receivers (including television sets), artists' paint and equipment, chemicals for use in laboratories, boxing gloves, punch balls, rope gymnasium mattresses, film strip projectors, epidiascopes, episcopes and magic lanterns for use in schools and other educational establishments when the Board is satisfied that they are imported by or on behalf of a school or educational establishment and are intended solely for educational purposes.**
- 30. Provisions of the following kinds :—**
- (a) African foodstuffs produced in any territory adjoining Nigeria ;
 - (b) Fish, fresh, caught and landed by canoes or by vessels based in Nigeria.
- 31. Specimens of an educational, scientific or cultural character imported for public exhibition, study or research.**
- 32. Spectacle frames** imported by a recognised optician and supported by a declaration by the optician that the frames will be used solely for fitting with lenses for correcting vision.
- 33. Steam vessels, barges, boats, launches and lighters not exceeding 250 gross tons,** imported assembled or in sections to be assembled :
- (a) where the Minister is satisfied that they cannot be built in Nigeria ; and the Board is of the opinion that they are not of the type mainly used for pleasure.
- Provided 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.
- 34. Telecommunications and broadcasting apparatus and appliances (other than such apparatus and appliances constructed or adapted for domestic or office purposes or for use on road motor vehicles), and parts and accessories thereof, insulation and friction repair tape, unisulated copper wire and primary cells, batterings and accumulators,** proved to the satisfaction of the Board to be imported for use solely in connection with the above apparatus or appliances.
- 35. Textile materials, for the manufacture of shoes,** imported by a manufacturer approved in that behalf by the Minister.

A.—THIRD SCHEDULE (EXPORT DUTIES)

Tariff No.	Tariff Description	Rate of Duty				Export List No.	Statistical Description	Unit of Quantity
1.	Animals, live :							
	A. Animals, not for food	each	..	..	£3-0s-0d.	001.10	Bovine cattle	No.
						001.50	Horses, asses and mules	No.
	B. Bovine cattle	per head	..	..	£3-0s-0d.	001.90	Other	No.
	C. Reptiles	each	..	..	£3-0s-0d.			No.
2.	Bananas—							
	A. Fresh	the count bunch	..	..	£0-1s-6d.	051.31		Count Bunch Cwt.
	B. Dry (except dry bananas which by reason of the manner in which they have been prepared or their condition for otherwise the Board is satisfied will not be used for human consumption).	the ten pounds	..	..	£0-0s-2d	052.01		
3.	Benniseed	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.				221.82		Ton
4.	Birds, live, not for food :							
	A. African grey parrots	each	..	..	£3-0s-0d.	001.90		No.
	B. Other	each	..	..	£1-0s-0d.	001.90		No.
5.	Cocoa beans	10 per cent ad valorem 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 per cent 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 per cent of the value calculated as aforesaid.				072.10		Cwt.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Export List No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
6.	Cotton Lint (including raw cotton and cotton linters)	10 1 per cent ad valorem 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 per cent 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 per cent of the value calculated as aforesaid.	263.10	Raw cotton including lint, not carded or combed	Cwt.
			263.20	linters	Cwt.
			263.40	lint, carded or combed.	Cwt.
7.	Cotton seed	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959	221.60		Ton
8.	Groundnuts, unshelled or shelled	10 per cent 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 cent 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 cent of the value, calculated as aforesaid.	221.10		Ton

Part 3 for definition

THIRD SCHEDULE (EXPORT DUTIES)—continued

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Export List No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
9.	Groundnut cake	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	081.33		Cwt.
10.	Groundnut meal	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	081.33	Prepared as feeding stuff for animals	Cwt.
11.	Groundnut oil	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	221.92 422.90	Other	Ton Ton
12.	Hides, cattle :				
	A. Dry (undressed, dressed or tanned)	£27-0s-0d	211.20	Calf-undressed	Cwt.
	B. Wet (dressed or tanned)	the ton £9-3s-4d	211.11 611.30 611.40	Other-undressed Calf-dressed Other-dressed	Cwt. Cwt. Cwt.
13.	Palm kernels	10 per cent 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 cent 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 cent of the value, calculated as aforesaid.	221.30		Ton
14.	Palm kernel cake	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	081.31		Cwt.

THIRD SCHEDULE (EXPORT DUTIES)—*contd.*

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1965 No. 3

Customs Tariff

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
15.	Palm kernel meal	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	081.31	Put up as animal feeding stuff	Cwt.
			221.91	Other	Ton
16.	Palm kernel oil	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	422.40		Ton
17.	Palm oil : A. Edible	10 per cent 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 cent 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 cent of the value, calculated as aforesaid.	422.21		Ton
	B. Technical	10 per cent 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 cent 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 cent of the value, calculated as aforesaid.	422.22		Ton

THIRD SCHEDULE (EXPORT DUTIES)—*contd.*

Tariff No.	Tariff Description	Rate of Duty	Export List No.	Statistical Description	Unit of Quantity
18.	Rubber :				
	A. Crepe	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that— (i) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18 <i>d</i> per lb. ; and (ii) 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 <i>d</i> per lb.	231.13		Ton
	B. Paste	5 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that— (i) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18 <i>d</i> per lb. ; and (ii) 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 <i>d</i> per lb.	231.19		Ton
	C. Raw—All Grades	10 per cent ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that— (i) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18 <i>d</i> per lb. ; and	231.11 231.14 231.41 231.12	Nigerian grades A1, A2, A3, RMA 1, 2, 3, 4 or 5, RSS 1, 2, 3, 4 or 5 Latex Cuttings, waste and scrap Other	Ton Ton Ton

THIRD SCHEDULE (EXPORT DUTIES)—continued

Tariff No.	Tariff Description	Rate of Duty	Export List No.	Statistical Description	Unit of Quantity
		(ii) 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 18d per lb.			
19.	Shea nuts	the ton £2-10s-0d	221.81		Ton
20.	Skins :				
	A. Furskins	the lb. or part thereof £0-10s-0d	211.92	Undressed	Cwt.
	n.e.s.—dressed or undressed		613.00	Dressed	Lb.
	B. Goat and kid—dressed or tanned	the ton £6-5s-0d	611.92		Cwt.
	C. Goat and kid—undressed	the ton £75-0s-0d	211.40		Cwt.
	D. Sheep and lamb—dressed or tanned	the ton £6-5s-0d	611.91		Cwt.
	E. Sheep and lamb—undressed	the ton £43-15s-0d	211.60	With wool on	Cwt.
			211.70	Other	Cwt.
	F. Reptile—dressed or undressed	the lb. or part thereof £0-1s-0d	211.91	Undressed	Cwt.
			611.98	Dressed	Cwt.
21.	Wood and timber (nut excluding plywood) :				
	(1) Curls	the curl £0-5s-0d	242.331	Wood in the rough or roughly squared	No.
	(2) of the following species :				
	(a) Chlorophora excelsa (Iroko)		242.100	Pulpwood (including broadleaved)	Cu. Ft.
			242.200	Sawlogs and veneer logs—confer	Cu. Ft.
	(b) Entandrophragma angolense (Gedunohor) ;				
	(c) Entandrophragma, all other species (Sapelewood, Omu) ;		242.301	Agba	Cu. Ft.

THIRD SCHEDULE (EXPORT DUTIES)—continued

Tariff No.	Tariff Description	Rate of Duty	Export List No.	Statistical Description	Unit of Quantity
(d)	Gossweilerodendron balsamiferum (Agba);		242.302	African mahogany	Cu. Ft.
(e)	Guarea, all species (Guarea);		242.303	African Walnut	Cu. Ft.
(f)	Khaya, all species (African mahogany, Lagos-wood, Benin-wood);		242.304	Gedunohor	Cu. Ft.
			242.305	Guarea	Cu. Fr.
(g)	Lovoa trichiloides (Apopo, walnut);		242.306	Iroko	Cu. Ft.
(h)	Mansonia altissima (Mansonia);		242.307	Mansonia	Cu. Ft.
(i)	Nauclea diderrichii (Opepe, Obiache);		242.308	Obeche	Cu. Ft.
			242.309	Omu	Cu. Ft.
(j)	Triplochiton scleroxylon (Obeche);		242.311	Opepe	Cu. Ft.
(i)	Exported in log form the cubic foot	£0-0s-4d	242.312	Sapele	Cu. Ft.
			242.313	Abura	Cu. Ft.
(ii)	Exported as sawn timber (but not including plywood) not exceeding 6 inches in thickness or as veneers the cubic foot	£0-0s-2½d	242.314	Afara	Cu. Ft.
			242.315	African Celtis	Cu. Ft.
(3)	Other timber sawn (including veneers) or in log form the cubic foot	£0-0s-1d	242.316	Afzelia	Cu. Ft.
			242.317	Antiaris	Cu. Ft.
			242.318	Ceiba	Cu. Ft.
			242.319	Idigbo	Cu. Ft.
			242.321	Ilomba	Cu. Ft.
			242.322	Moabi	Cu. Ft.
			242.323	Odoko	Cu. Ft.
			242.324	Okan	Cu. Ft.
			242.325	Okwen	Cu. Ft.
			242.326	Pterygota	Cu. Ft.
			242.327	Sterculia (brown)	Cu. Ft.
			242.328	Sterculia (yellow)	Cu. Ft.
			242.329	Utile	Cu. Ft.
			242.340	Pitprops (mine timber)	Cu. Ft.
			242.341	Afrormosia	Cu. Ft.
			242.342	Alstonia	Cu. Ft.

THIRD SCHEDULE (EXPORT DUTIES)—continued

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Export List No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
			242.343	Ayan	Cu. Ft.
			242.344	Berlinia	Cu. Ft.
			242.345	Camwood	Cu. Ft.
			242.346	Canarium	Cu. Ft.
			242.347	Cordia	Cu. Ft.
			242.348	Dahoma	Cu. Ft.
			242.349	Daniellia Ogea	Cu. Ft.
			242.351	Danta	Cu. Ft.
			242.352	Ebony	Cu. Ft.
			242.353	Ekki	Cu. Ft.
			242.354	Erun	Cu. Ft.
			242.355	Lolagbola	Cu. Ft.
			242.356	Makore	Cu. Ft.
			242.357	Essia	Cu. Ft.
			242.358	Erimado	Cu. Ft.
			242.390	Poles, piling, posts and other wood in the round Wood shaped or simply worked—	Cu. Ft.
			243.100	Railway sleepers (ties)	Cu. Ft.
			243.200	Lumber sawn, planed, groved, tongued, etc. conifer	Cu. Ft.
			243.301	Agba	Cu. Ft.
			243.302	African mahogany	Cu. Ft.
			243.303	African walnut	Cu. Ft.
			243.304	Gedunohor	Cu. Ft.
			243.305	Guarea	Cu. Ft.
			243.306	Iroko	Cu. Ft.
			243.307	Mansonla	Cu. Ft.
			243.308	Obech	Cu. Ft.
			243.309	Omu	Cu. Ft.
			243.311	Opepe	Cu. Ft.
			243.312	Sapele	Cu. Ft.
			243.313	Abura	Cu. Ft.
			243.314	Afara	Cu. Ft.
			243.315	African Celtis	Cu. Ft.

THIRD SCHEDULE (EXPORT DUTIES)—*contd.*

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Export List No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
			243.316	Afzelia	Cu. Ft.
			243.317	Antiaris	Cu. Ft.
			243.318	Ceiba	Cu. Ft.
			243.319	Idigbo	Cu. Ft.
			243.321	Ilomba	Cu. Ft.
			243.322	Moabi	Cu. Ft.
			243.323	Odoko	Cu. Ft.
			243.324	Okan	Cu. Ft.
			243.325	Okwen	Cu. Ft.
			243.326	Ptrygota	Cu. Ft.
			243.327	Sterculia (brown)	Cu. Ft.
			243.328	Sterculia (yellow)	Cu. Ft.
			243.329	Utile	Cu. Ft.
			243.341	Afrormosia	Cu. Ft.
			243.342	Alstonia	Cu. Ft.
			243.343	Ayan	Cu. Ft.
			243.344	Berlinia	Cu. Ft.
			243.345	Camwood	Cu. Ft.
			243.346	Canarium	Cu. Ft.
			243.347	Cordia	Cu. Ft.
			243.348	Dahoma	Cu. Ft.
			243.349	Daniellia Ogea	Cu. Ft.
			243.351	Danta	Cu. Ft.
			243.352	Ebony	Cu. Ft.
			243.353	Ekki	Cu. Ft.
			243.354	Erun	Cu. Ft.
			243.355	Lolagbola	Cu. Ft.
			243.356	Makore	Cu. Ft.
			243.357	Essia	Cu. Ft.
			243.358	Erimado	Cu. Ft.
			243.390	Wood shaped or simply worked, n.e.s.	Cu. Ft.
			631.22	Veneered panels, inlaid wood, cellular wood panels.	Cu. Ft.

PART 4

B. FOURTH SCHEDULE

GOODS NOT LIABLE TO OR EXEMPT FROM PAYMENT OF
EXPORT DUTIES

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Export List No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
01	All goods not specifically dutied under any heading of the Third Schedule	072.20	Cocoa Powder	Cwt.
			COTTON	
		263.30	Cotton waste, not carded or combed	Cwt.
		263.40	Cotton waste, carded or combed	Cwt.
			CRUDE ANIMAL MATERIALS	
		291.11	Bones	Ton.
		291.19	Other crude animal materials n.e.s. (including horn-cores, horns, antlers, whale-bone, ivory, tortoise shell, coral and shells, wastes of the foregoing)	
			CRUDE RUBBER, INCLUDING SYNTHETIC AND RECLAIMED, N.E.S.	
		231.20	Synthetic rubbers and rubber substitutes	Ton.
		231.30	Reclaimed rubber	Ton.
		231.49	Worn out articles of rubberised fabric	Ton
			CRUDE VEGETABLE MATERIALS	
		291.21	Gum arabic	Cwt.
		292.29	Other natural gums, resins, balsams and lacs	Cwt.
		292.50	Seeds, fruit and spores for planting	Cwt.
		292.60	Bulbs, tubers and rhizomes of flowering or foli- age plants, cuttings, slips, live trees and other plants.	Cwt.
		292.70	Cut flowers and foliage	Cwt.
		292.92	Kapok	Cwt.
		292.99	Other materials of vegetable origin n.e.s. (includ- ing vegetable saps and extracts, pectic sub- stances, mucilages and thickeners derived from vegetable products ; vegetable materials used primarily in brushes or brooms ; seeds, nuts, etc. used for carving)	

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Export List No.</i>	<i>Statistical Description</i>	<i>Unit of Quantity</i>
			FEEDING-STUFF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS)	
		081.39	Oil-seed cake and other vegetable oil residues	Cwt.
		081.90	Food wastes and prepared animal feed.	—
			FRUITS—DRIED, ETC.	
		052.09	Dried fruits	Cwt.
			FRUITS, FRESH AND NUTS, ETC.	
		051.10	Oranges, tangerines, mandarines	Cwt.
		051.20	Other citrus fruits	Cwt.
		051.32	Plantains	Count
				Bunch
		051.71	Coconuts	Cwt.
		051.72	Kolanuts	Cwt.
		051.79	Other edible nuts (not including nuts chiefly used for extracting oil)	Cwt.
			FUEL WOOD AND CHARCOAL	
		241.10	Fuel wood (including sawdust)	Ton
		241.20	Charcoal	Ton
			HIDES, SKINS AND FUR SKINS UNDRESSED	
		211.80	Waste (not exceeding 12 square inches in size) and used leather	Cwt.
			LEATHER, LEATHER MANUFACTURES, N.E.S. AND DRESSED FUR SKINS	
		611.20	Reconstituted and artificial leather containing leather or leather fibre	Lb.
		611.99	Dressed leather, parchment—dressed leather, patent and metallised leather and leather (including equine leather)	Cwt.
			OIL SEEDS, OIL NUTS AND OIL KERNELS	
		221.20	Copra	Ton
		221.40	Soya beans	Ton
		221.50	Linseed	Ton
		221.70	Castor seed	Ton
		221.89	Other oil seeds, oil nuts and oil kernels	Ton
		221.99	Other flour and meal of oil seeds, oil nuts and oil kernels, non-defatted	Ton

Tariff No.	Tariff Description	Export List No.	Statistical Description	Unit of Quantity
			ORES AND CONCENTRATES OF NON FERROUS BASE METAL	
		283.10	Ores and concentrates of copper (including nickel matter)	Ton
		283.30	Bauxite and concentrates of aluminium	Ton
		283.40	Ores and concentrates of lead	Ton
		283.50	Ores and concentrates of zinc	Ton
		283.60	Ores and concentrates of tin	Ton
		283.70	Ores and concentrates of manganese	Ton
		283.92	Ores and concentrates of tungsten	Ton
		283.93	Ores and concentrates of zirconium	Ton
		283.94	Ores and concentrates of tantalum	Ton
		283.95	Ores and concentrates of columbite	Ton
		283.99	Other ores and concentrates of non ferrous base metals, n.e.s.	Ton
		631.21	Plywood	Cu. Ft.
		075.10	Pepper and pimento, SPICES whether unground, ground or otherwise prepared	Lb.
		075.21	Capsicum	Lb.
		075.22	Ginger	Lb.
		075.29	Other species	Lb.
			VEGETABLE FIBRES, EXCEPT COTTON AND JUTE	
		265.01	Piassava fibre	Cwt.
		265.09	Other vegetable fibre except cotton and jute	Lwt.
			VEGETABLE OILS, FIXED	
		422.90	Linseed oil, coconut (copra) oil, castor oil and fixed vegetable oils, n.e.s.	Ton
			All other goods	
		Classified according to the Import List		
02.	Goods of the Third Schedule officially exported for the use of Nigeria Armed forces or for the use of persons serving on ships of the Nigerian Navy	Classified according to the Third Schedule		

THE DANGEROUS DRUGS (AMENDMENT) ACT 1965



1965 No. 4

AN ACT TO CONFER SUMMARY JURISDICTION ON MAGISTRATES IN RESPECT OF DANGEROUS DRUGS.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. The Dangerous Drugs Act is hereby amended by the insertion at the end of section 20 thereof (which relates to offences and penalties) of a new subsection as follows :—

Amendment
of Dangerous
Drugs Act.
Cap. 48.

“(6) Every magistrate whether in Lagos or in any Region shall, notwithstanding anything contained in any enactment, have jurisdiction for the summary trial of any offence against this Act and may impose the punishment provided by this section for that offence”.

2. This Act may be cited as the Dangerous Drugs (Amendment) Act 1965 and shall apply throughout the Federation.

Short title
and
application.

THE UNIVERSITY COLLEGE HOSPITAL (AMENDMENT) ACT 1965



1965 No. 5

AN ACT TO ALTER THE COMPOSITION OF THE UNIVERSITY COLLEGE HOSPITAL BOARD OF MANAGEMENT.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. For section 5 of the University College Hospital Act (which relates to the composition of the Board of Management established for the Hospital under section 4 of that Act) there shall be substituted the following—

Alteration of
composition
of Board of
Manage-
ment.
Cap. 205.

“5—(1) The Board shall consist of a Chairman and nineteen other members.

(2) The Chairman shall be appointed by the Minister after consultation with the Board ; and of the nineteen other members—

(a) ten shall be appointed by the Minister ;

(b) six shall be appointed by the Senate of the University of Ibadan ;

(c) one shall be appointed by the Council of the University of Ibadan ;

(d) two (who shall be known as *ex-officio* members) shall be the following persons, that is to say—

(i) the permanent secretary of the Federal Ministry of Health ; and

(ii) the chief medical adviser to the Federal Government of Nigeria.

(3) Whenever any appointment is made under paragraph (b) or (c) of subsection (2) of this section, it shall be the duty of the authority making the appointment to inform the Minister as soon as may be of the name of the person appointed and the date and duration of his appointment.

(4) Notice of any meeting of the Board and of the agenda for the meeting shall be given to the permanent secretary of the Federal Ministry of Finance at the same time as such notice is given to the members of the Board, and a nominee of the Federal Ministry of Finance may attend any meeting and speak thereat on any matter relating to finance.”

Short title,
extent and
repeals.

2.—(1) This Act may be cited as the University College Hospital (Amendment) Act 1965, and shall apply throughout the Federation.

(2) The enactments specified in the first and second columns of the Schedule to this Act are hereby repealed to the extent shown in the third column of that Schedule.

Section 2 (2).

SCHEDULE

ENACTMENTS REPEALED

<i>Chapter or number</i>	<i>Short title</i>	<i>Extent of repeal</i>
1959 No. 32	The University College Hospital (Amendment) Act 1959.	The whole Act.
L.N. 258 of 1959.	The Transfer of Functions (Federation) Order 1959.	In Schedule 1, in the entry relating to the University College Hospital Act, the words from "5 (2)" to "5 (4)".
L.N. 112 of 1964.	The Adaptation of Laws (Miscellaneous Provisions) Order 1964.	In Schedule 1, so much of the entry relating to the University College Hospital Act as relates to section 5 of that Act.

THE MARRIAGES IN NORTHERN NIGERIA (VALIDATION) ACT 1965



1965 No. 6

AN ACT TO VALIDATE CERTAIN MARRIAGES IN NORTHERN NIGERIA AND FOR CONNECTED MATTERS.

[See Section 3 (2)]

Commence-
ment.

WHEREAS due to changes in the titles of certain public officers and for other causes during the period hereafter mentioned doubts have arisen as to the validity of certain marriages purporting to have been celebrated in Northern Nigeria and it is expedient and necessary to resolve such doubts :

BE IT THEREFORE ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. In order to remove all doubts as to the validity of marriages purporting to have been celebrated under the Marriage Act in Northern Nigeria between 1st January 1961 and the date of the coming into force of this Act due to changes in the titles of certain public officers and for other causes it is hereby declared that each of such marriages shall be and be deemed always as valid as it would be if—

Validation
of certain
marriages in
Northern
Nigeria.
Cap. 115.

(a) the certificate of notice of the marriage or the grant of the licence to marry, as the case may be, issued or granted under section 11 or 13 respectively of that Act in respect of each marriage was issued or granted by the proper person having authority to issue such certificate or to grant such licence ; and

(b) in the relevant cases, the public officer who celebrated the marriage was the proper registrar of marriages to celebrate it ; and

(c) the office or the place of public worship, as the case may be, in which the marriage was celebrated was the place in which it could legally be celebrated.

2. The certificates in respect of such marriages and entries thereof in any marriage register book or copies of such certificates or entries shall be received in all courts as evidence of such marriages to the same extent as similar certificates, entries or copies in the case of marriages duly celebrated under the Marriage Act are by law receivable in evidence.

Certificates
etc. to be
evidence.

3.—(1) This Act may be cited as the Marriages in Northern Nigeria (Validation) Act 1965, and shall apply throughout the Federation.

Short title,
extent and
commence-
ment.

(2) This Act shall come into force on a date to be appointed by the Minister by notice in the Federal Gazette.

THE CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) ACT 1965



1965 No. 7

AN ACT TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT 1958 BY MAKING PROVISION IN CERTAIN CASES FOR THE RETENTION OF RECORDS BY THE POLICE: AND FOR THE AVOIDANCE OF DOUBT AS TO THE EXERCISE OF THE RIGHT OF APPEAL BY A PROSECUTOR IN PARTICULAR CASES.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows:—

1.—(1) Where a person suspected of fraudulently evading payment of duty due on any goods or evading a prohibition in respect thereto is detained for any period not exceeding twenty-four hours by an officer in exercise of his powers under section 8 of the principal Act and proceedings, whether or not a charge is preferred in respect thereof, are thereupon or thereafter compounded under the provisions of the principal Act, any measurements, photographs, or fingerprint impression taken under the authority of the Police Act during any such detention may be retained and kept in the custody of the police.

Power to
retain
measure-
ments etc.
taken during
detention in
certain cases.
No. 55 of
1958.
Cap. 154.

(2) Accordingly, section 26 (1) of the Police Act shall in any such case be read and construed as if the proviso of that section (which requires in certain cases the disposal of measurements etc. so taken) had been omitted, so however that measurements, photographs or fingerprint impressions retained under the powers conferred by the foregoing subsection shall not be received in evidence without the consent of the judge or magistrate hearing the case, in any prosecution of a person for an offence thereafter committed otherwise than under the principal Act.

2. It is declared for the avoidance of doubt that, without prejudice to any right to require the statement of a case for the opinion of a superior court, a prosecutor may appeal to a superior court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs or excise laws; and section 162 of the principal Act (which prescribes sundry incidental provisions as to legal proceedings) shall be amended to the extent necessary, and the principal Act shall have effect accordingly.

Appeals by
prosecutor
from court of
summary
jurisdiction.

3.—(1) This Act may be cited as the Customs and Excise Management (Amendment) Act 1965, and shall be read as one with the Customs and Excise Management Act 1958 (in this Act referred to as "the principal Act").

Short-title,
citation and
application.

(2) This Act shall apply throughout the Federation.

THE INCOME TAX (RENTS) ACT 1965



1965 No. 8

AN ACT TO MAKE PROVISION FOR THE GRANTING OF RELIEF FROM INCOME TAX ON RENTS RECEIVED IN RESPECT OF CERTAIN DWELLING HOUSES; AND FOR PURPOSES CONNECTED THEREWITH.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows:—

1.—(1) Subject to the provisions of this Act, in ascertaining in respect of the year of assessment beginning on 1st April 1962 and any subsequent year of assessment—

Tax relief on
certain
receipts by
way of rent.
1961 No. 23.

(a) the assessable income for the purposes of the Personal Income Tax (Lagos) Act 1961 of any taxable person within the meaning of that Act; or

(b) the assessable profits for the purposes of the Companies Income Tax Act 1961 of any Nigerian company within the meaning of that Act,

1961 No. 22.

rent received in respect of an eligible property shall, to an amount not exceeding the cost of construction of such property, be left out of account if the taxable person or company, with the consent of the Minister, so elects by an instrument of election made in the prescribed manner and within the prescribed period.

(2) If relief has been granted under this Act or the Act repealed by this Act, whether or not capital allowances have also been made under any other Act, subsequent elections may be made by any taxable person or company in respect of the same eligible property, so however that the cost of construction shall be reduced—

(a) by the amount of the relief already granted in respect of previous elections made in accordance with subsection (1) of this section or the corresponding provision of the Act repealed by this Act; and

(b) by the aggregate amount (if any) of capital allowances granted under any Act other than this Act or the Act repealed by this Act; but an election shall not be made if relief and capital allowances granted to any person or company in respect of the eligible property under this or any other Act amount to the cost of construction of such property.

(3) If an election takes effect under this section, any relevant assessment shall, if necessary, be revised and all other things required shall be done in respect of any such year of assessment as is mentioned in subsection (1) of this section; and the excess (if any) of rent received (whether in advance or otherwise) over the cost of construction, or over the balance in respect of which relief has not been granted, as the case may be, shall be liable to tax as income in respect of the year in which the rent is received.

Regulations.

2.—(1) The Minister may make regulations generally for the purposes of this Act.

(2) Regulations may provide for the taking of security by way of charge against any eligible property in such form as the Minister may prescribe; and if any such charge is taken it shall rank as a first charge without registration, anything in any other enactment to the contrary notwithstanding, and notice thereof may be given in a form acceptable to the registrar of titles or of land as the case may be, and the notice may be registered without payment of any fee, and when registered shall have effect as a caution or as a caveat, according to the Act under which it is registered.

Repeals, etc.

1963 No. 22.

L.N. 27 of
1964.

L.N. 28 of
1964.

3.—(1) The Income Tax (Rents) Act 1963 is hereby repealed.

(2) Regulations made under the Act hereby repealed, that is to say—

(a) the Income Tax (Rents) Regulations 1964; and

(b) the Income Tax (Rents) (No. 2) Regulations 1964,
are hereby revoked.

Interpreta-
tion.

4.—(1) In this Act, unless the context otherwise requires—

“eligible property” means property consisting only of a building (with or without a curtilage and ancillary buildings of a kind usually provided with a building of the type in question) which—

(a) is situated in the Federal territory; and

(b) is constructed or adapted for use wholly or mainly as a private dwelling house or a number of private dwelling houses; and

(c) has foundations of which the construction was begun after 31st March 1961; and

(d) had on that date the value, as ascertained in the prescribed manner, of not less than two thousand five hundred pounds; and

(e) satisfies such other requirements, if any, as may be prescribed:

“the Minister” means the Minister of the Government of the Federation responsible for finance:

“prescribed” means prescribed by regulations made by the Minister under this Act:

“year of assessment” has the same meaning as in the Income Tax Management Act 1961.

1961 No. 21.

(2) References in this Act to the cost of construction, in respect of an eligible property, shall be construed as references to the cost of erection of the building or, as the case may be, the cost incurred by or on behalf of any person or company making an election upon acquiring that property, whichever is the less, and in either case the cost of construction shall be exclusive of—

- (a) ground rent,
- (b) cost of the land,
- (c) rates levied,
- (d) cost of furnishing,
- (e) cost of repairs to the eligible property, and
- (f) legal fees.

5.—(1) This Act may be cited as the Income Tax (Rents) Act 1965.

(2) This Act shall apply to the Federal territory only, so however that in relation to the profits of companies it shall apply throughout the Federation.

Short title
and
application.

THE EXTERNAL LOANS (AMENDMENT) ACT 1965



1965 No. 9

AN ACT TO AMEND THE EXTERNAL LOANS ACT 1962.

[See Section 2 (2)]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. In section 1 (1) of the External Loans Act 1962 (which provides for the raising of loans outside Nigeria in any manner authorised by the General Loan and Stock Act or the Government Promissory Notes Act 1960) after the word "1960" there shall be inserted the words "or in any other manner authorised (whether generally or in respect of any particular loan) by the President,".

Amendment
of External
Loans Act
1962.
1962 No. 9.
Cap. 74.
1960 No. 6.

2.—(1) This Act may be cited as the External Loans (Amendment) Act 1965.

Citation,
commence-
ment and
application.

(2) This Act shall be deemed to have come into force on 12th May 1962.

(3) This Act shall apply throughout the Federation.

THE POLICE (NORTHERN NIGERIA APPLICATION) ACT 1965



1965 No. 10

AN ACT TO EXCLUDE THE OPERATION IN NORTHERN NIGERIA OF SUNDRY REFERENCES TO ASSEMBLIES AND PROCESSIONS IN THE POLICE ACT.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. The powers conferred by the Police Act in relation to the regulation and control of assemblies and processions shall cease to have effect in Northern Nigeria on the passing of this Act, and sections 27 to 30 of the Police Act (which confer such powers) shall be construed accordingly.

Cesser of
application
of Police Act
to assemblies
etc. in
Northern
Nigeria.
Cap. 154.

2. This Act may be cited as the Police (Northern Nigeria Application) Act 1965, and shall apply throughout the Federation.

Short title
and extent.

THE POOL BETTING TAX ACT 1965



1965 No. 11

AN ACT TO EXTEND THE POOL BETTING TAX ACT 1962 TO NORTHERN AND EASTERN NIGERIA ; TO PROVIDE FOR THE CANCELLATION OF POOL BETTING LICENCES OF PERSONS CONVICTED OF CERTAIN OFFENCES ; AND TO AMEND SECTION 1 (2) OF THE SAID ACT AND SECTION 2 (2) OF THE POOL BETTING ACT 1963.

[See section 4 (3)]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. The Pool Betting Tax Act 1962 shall apply to Northern and Eastern Nigeria as well as to the Federal Territory, and accordingly in that Act—

Extension
of 1962
No. III to
Northern
and Eastern
Nigeria.

(a) in section 1 (3), before the word "Gazette" there shall be inserted the word "Federal", and the words from "and in" to "territory" shall be omitted ;

(b) in section 1 (4) (a), for the words "the Federal Territory" there shall be substituted the words "the territories to which this Act applies" ;

(c) in section 3 (5), for the words "or from the High Court to the Federal" there shall be substituted the words "within whose jurisdiction the magistrates' court is situated or from that High Court to the" ; and

(d) at the end of section 5 (2) there shall be added the words "and to Northern and Eastern Nigeria".

2.—(1) Where any person who is the holder of a licence issued under the Pool Betting Control Act 1961 (as amended and extended by the Pool Betting Act 1963) is convicted of any offence under section 3 of the Pool Betting Tax Act 1962 committed after the passing of this Act, the court by which he is convicted may cancel that licence, whether or not the court imposes on him any penalty provided for in that section.

Power of
court to
cancel pool
betting
licence.

(2) A court which has ordered the cancellation of a person's licence in pursuance of the foregoing subsection may, if it thinks fit, suspend the operation of the order pending an appeal.

1961 No. 69.
1963 No. 16.
1962 No. III.

(3) Where a court orders the cancellation of a person's licence as aforesaid it shall cause a copy of the order to be sent to the Federal Minister charged with responsibility for the control of pool betting :

Provided that in the case of an order whose operation is suspended pending an appeal, this subsection shall not apply unless or until the order takes effect.

Amendment
of 1962
No. III and
1963 No. 16.

3.—(1) The percentage of the tax imposed by section 1 of the Pool Betting Tax Act 1962 may be fixed by the House of Representatives under subsection (2) of that section at any rate not less than ten or more than twenty per cent ; and accordingly in that subsection—

(a) for the words "a lower" there shall be substituted the word "any" ; and

(b) after the word "ten", where it first occurs, there shall be inserted the words "or more than twenty".

(2) Section 2 (2) of the Pool Betting Act 1963 shall have effect, and be deemed always to have had effect, with the substitution for the words from the beginning of the subsection to "hereof" of the words "For the purposes of the application of the principal Act to Northern and Eastern Nigeria as aforesaid".

Short title,
citation,
extent and
commence-
ment.

4.—(1) This Act may be cited as the Pool Betting Tax Act 1965, and the Pool Betting Tax Act 1962 and this Act may be cited together as the Pool Betting Tax Acts 1962 and 1965.

(2) This Act shall only apply to the Federal Territory and Northern and Eastern Nigeria.

(3) This Act shall come into force on such date as the Federal Minister charged with responsibility for finance may by order published in the Federal Gazette appoint.

THE ARMED FORCES (AMENDMENT) ACT 1965



1965 No. 12

AN ACT TO AMEND CERTAIN PROVISIONS OF THE NIGERIAN ARMY ACT 1960, THE NAVY ACT 1964 AND THE AIR FORCE ACT 1964 EXPRESSED IN TERMS IN APPROPRIATE TO MONTHLY RATES OF PAY.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. In the provisions of the Nigerian Army Act 1960, the Navy Act 1964 and the Air Force Act 1964 respectively specified in columns 2, 3 and 4 of the Schedule to this Act (which describe certain punishments and grounds for forfeiture of pay in terms appropriate to daily but not to monthly rates of pay) there shall be made the amendments specified in relation thereto in column 1 of that Schedule, being amendments for making the terms in which those provisions are expressed appropriate to monthly rates of pay.

Amendment
of certain
references
to days.

1960 No. 26.
1964 No. 21.
1964 No. 11.

2. This Act may be cited as the Armed Forces (Amendment) Act 1965 and shall apply throughout the Federation.

Short title
and
application.

Section 1

SCHEDULE

AMENDMENTS OF ARMY, NAVY AND AIR FORCE ACTS

<i>Amendment</i>	<i>Nigerian Army Act (1960 No. 26)</i>	<i>Navy Act (1964 No. 21)</i>	<i>Air Force Act (1964 No. 11)</i>
1. For "ninety days'" substitute "three months".	Section 73 (2) (e). Section 74 (2) (f).	Section 83 (2) (f). Section 84 (2) (f).	Section 75 (2) (e). Section 76 (2) (f).
2. For "twenty-eight days'" substitute "one month's".	In section 80 (3), paragraphs (a) (ii), (b) (iii) and (c) (ii). Section 81 (5) (a).	(None)	In section 82 (3), paragraphs (a) (ii), (b) (ii) and (c) (i). Section 83 (2) (a).
3. For "twenty-five days'" substitute "four-fifths of a month's".	(None)	Section 88 (1) (a).	(None)
4. For "day" substitute "period".	In section 150 (1), paragraphs (a), (b), and (c). Section 150 (2).	In section 158 (1), paragraphs (a), (b) and (c). Section 158 (2).	In section 153 (1), paragraphs (a), (b) and (c). Section 153 (2).

THE APPROPRIATION ACT 1965



1965 No. 13

AN ACT TO AUTHORISE THE ISSUE OUT OF THE CONSOLIDATED REVENUE FUND OF SEVENTY-EIGHT MILLION, THREE HUNDRED AND NINETY-SIX THOUSAND, THREE HUNDRED AND SEVENTY POUNDS FOR THE SERVICE OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND SIXTY-SIX: AND TO APPROPRIATE THAT AMOUNT FOR THE PURPOSES SPECIFIED IN THIS ACT.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows:—

1.—(1) The Accountant-General may, when authorised so to do by warrants signed by the Minister of Finance, pay out of the Consolidated Revenue Fund during the year ending on the thirty-first day of March, one thousand nine hundred and sixty-six, the sums specified by the warrants, not exceeding in the aggregate seventy-eight million, three hundred and ninety-six thousand, three hundred and seventy pounds.

Issue and
appropria-
tion of
£78,396,370
from Con-
solidated
Revenue
Fund for
1965-66

(2) The amount mentioned in the foregoing subsection shall be appropriated to heads of expenditure as indicated in the Schedule to this Act.

(3) No part of the amount aforesaid shall be issued out of the Consolidated Revenue Fund after the end of the year mentioned in subsection (1) of this section.

2. This Act may be cited as the Appropriation Act, 1965, and shall apply throughout the Federation.

Short title
and extent

Section 1 Head	SCHEDULE						Amount £
21. State House	66,020
22. Cabinet Office	5,467,350
23. Police	7,683,260
24. Ministry of Aviation	743,140
25. Ministry of Trade	464,220
26. Ministry of Communications	6,909,310
27. Ministry of Defence	502,620
28. Nigerian Army	5,933,140
29. Nigerian Navy	858,640
30. Nigerian Air Force	1,049,250
31. Ministry of Economic Development	246,190
32. Agriculture (Research)	281,850
33. Fisheries Service	65,860
34. Forestry (Research)	158,430
35. Veterinary (Research)	252,450
36. Statistics	415,910
37. Ministry of Education	2,800,950
38. Antiquities	83,870
39. National Archives	72,520
40. Ministry of Establishments and Service Matters	511,180
41. Pensions and Gratuities	738,750
42. Ministry of Finance	1,759,970
43. Board of Customs and Excise	1,097,740
44. Inland Revenue	247,540
45. Ministry of External Affairs	3,516,230
46. Ministry of Health	6,264,050
47. Ministry of Information	2,826,640
48. Ministry of Internal Affairs	371,720
49. Prisons	1,471,730
50. Ministry of Justice	317,550
51. Ministry of Labour	863,320
52. National Provident Fund	160,140
53. Ministry of Lagos Affairs	1,496,970
54. Ministry of Mines and Power	398,350
55. Geological Survey	144,040
56. Ministry of Transport	1,173,630
57. Coastal Agency	141,310
58. Ministry of Works	6,804,860
59. Audit	109,420
60. Federal Electoral Commission	32,080
61. Judicial	233,730
62. Parliament	710,570
63. Federal Public Service Commission	64,050
64. Contributions to the Development Fund	10,030,000
65. Non-Statutory Appropriations of Revenue	1,439,500
67. Ministry of Housing and Surveys	505,710
68. Ministry of Industries	448,630
69. Ministry of Natural Resources and Research	461,980
TOTAL	£78,396,370

THE SUPPLEMENTARY APPROPRIATION (1963-64) ACT 1965



1965 No. 14

AN ACT TO AUTHORISE THE ISSUE OUT OF THE CONSOLIDATED REVENUE FUND OF FOUR HUNDRED AND THIRTY-FIVE THOUSAND NINE HUNDRED AND TWENTY-THREE POUNDS FOR THE PURPOSE OF MAKING FURTHER PROVISION FOR THE SERVICE OF THE YEAR WHICH ENDED ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND, NINE HUNDRED AND SIXTY-FOUR; AND TO APPROPRIATE THAT SUM FOR THE PURPOSES SPECIFIED IN THIS ACT.

[21st May 1965]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows:—

1. The total of the amounts mentioned in section one of the Appropriation Act 1963, section one of Supplementary Appropriation (1963-64) Act 1963, section one of the Supplementary Appropriation (1963-64) Act 1964 and Supplementary Appropriation (1963-64) (No. 2) Act 1964 (which together provide for the issue out of the Consolidated Revenue Fund in respect of the year which ended on 31st March 1964 of the sum not exceeding in aggregate £59,054,160 shall be increased by four hundred and thirty-five thousand, nine hundred and twenty-three pounds; and the additional amount shall be appropriated to heads of expenditure as indicated in the Schedule to this Act; and subsection (3) of section one of the Appropriation Act 1964 (which provides for the lapse of balances outstanding at the end of the financial year) shall have effect accordingly.

Issue and
appropria-
tion of
£435,923
from Conso-
lidated
Revenue
Fund for the
services of
1963-64.
1963 Nos. 2
and 8; 1964
Nos. 7 and
16.

2. This Act may be cited as the Supplementary Appropriation (1963-64) Act 1965 and shall apply throughout the Federation.

Short title
and extent.

Section 1	SCHEDULE	Amount
Head		£
22. Cabinet Office		39,183
27. Royal Nigerian Army		150,293
28. Royal Nigerian Navy		33,472
48. Prisons		81,111
65. Non-Statutory Appropriation of Revenue ..		131,864
		<u>£435,923</u>

THE INSTITUTE OF CHARTERED ACCOUNTANTS ACT 1965



1965 No. 15

ARRANGEMENT OF SECTIONS

Section

The Institute of Chartered Accountants of Nigeria

1. Establishment of Institute of Chartered Accountants of Nigeria.
2. Election of president and vice-president of the institute.
3. Council of institute and membership etc.
4. Financial provisions.
5. Transfer to institute of certain property etc.

The register

6. Appointment of registrar etc. and preparation of the register.
7. Publication of registers and lists of corrections.

Registration

8. Registration of accountants.
9. Approval of qualifications etc.
10. Supervision of instruction and examinations leading to approved qualifications.

Professional discipline

11. Establishment of disciplinary tribunal and investigating panel.

12. Penalties for unprofessional conduct, etc.

Miscellaneous and general

13. Application of Act to unenrolled persons.
14. When persons are deemed to practise as accountants.
15. Rules as to articles, practising fees, etc.
16. Provision of library facilities, etc.
17. Regulations and rules.
18. Offences.
19. Interpretation.
20. Short title, extent, commencement, and amendment of the Companies Act.

SCHEDULES

First Schedule—Supplementary provisions relating to the council.

Second Schedule—Transitional provisions as to property, etc.

Third Schedule—Supplementary provisions relating to the disciplinary tribunal and investigating panel

1965 No. 15

AN ACT TO REGULATE THE PROFESSION OF ACCOUNTANCY AND FOR RELATED MATTERS.

[See clause 20 (2)]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

1.—(1) There shall be established a body to be known as the Institute of Chartered Accountants of Nigeria (in this Act hereafter referred to as “the institute”) which shall be a body corporate under that name and be charged with the general duty of—

Establish-
ment of
Institute of
Chartered
Accountants
of Nigeria.

(a) determining what standards of knowledge and skill are to be attained by persons seeking to become members of the accountancy profession and raising those standards from time to time as circumstances may permit ;

(b) securing in accordance with the provisions of this Act the establishment and maintenance of registers of fellows, associates and registered accountants entitled to practise as accountants and auditors and the publication from time to time of lists of those persons ; and

(c) performing through the council under this Act the functions conferred on it by this Act.

(2) The institute shall have perpetual succession and a common seal which shall be kept in such custody as the council under this Act may from time to time authorise.

(3) The institute may sue and be sued in its corporate name and may hold, acquire and dispose of any property, movable or immovable.

(4) Subject to the provisions of this Act, members admitted to the institute shall—

(a) be enrolled as chartered accountants in the category of—

(i) fellows, or

(ii) associates ; or

(b) be registered as registered accountants, and shall have status in the institute accordingly.

(5) Persons accorded by the council under this Act status as chartered accountants shall be entitled to the use of that name and—

(a) shall be recorded as fellows if they satisfy the said council that for the five years next preceding the date of application in that behalf they have been fit persons and have, in addition to being the holders of approved academic qualifications, been in continuous active practice on their own account as accountants or in partnership with other accountants ;

(b) shall be recorded as fellows if for the period of not less than ten years immediately preceding the date of application for such enrolment (the period of membership of the association, in the discretion of the council, counting in that behalf) they have been enrolled as associates, whether in active practice as accountants or not and are otherwise fit persons; and

(c) shall be recorded as associates if they satisfy the said council that they have passed examinations prescribed or accepted by the institute and are otherwise fit persons to be enrolled in the register.

(6) Persons admitted to the institute and registered as registered accountants shall be the holders of qualifications acceptable to the institute but less than those prescribed for enrolment as chartered accountants.

(7) Where a person is enrolled or registered as the case may be in the institute, he shall be entitled to the use of such letters after his name as may be authorised by the council according as he is a fellow, an associate or a registered accountant, and shall, when enrolled or registered, as the case may be, receive a certificate in such form as the council may approve for the purpose.

Election of
president
and vice-
president of
the institute.

2.—(1) There shall be a president and a vice-president of the institute who, subject to the provisions of section 5 and of Schedule 2 to this Act, shall be elected by the council under this Act and hold office each for a term of one year from the date of election, and the president shall be chairman at meetings of the institute, so however that, in the event of the death, incapacity or inability for any reason of the president, the vice-president shall act in his stead for the unexpired portion of the term of office, or as the case may require, and references in this Act to the president shall be construed accordingly.

(2) The president and vice-president shall respectively be chairman and vice-chairman of the council under this Act.

(3) If the president or the vice-president ceases to be a member of the institute he shall cease to hold any of the offices designated under this section.

Council of
institute and
member-
ship etc.

3.—(1) There shall be as the governing body of the institute, a council charged with the administration and general management of the institute, and the council shall consist of a total of twenty persons, being fellows or associate members, as follows—

(a) five persons nominated by the Minister, of whom each shall be a person appearing to the Minister to be engaged in the practice of accountancy in a different territory within the meaning of the Constitution of the Federation; and

(b) fifteen persons elected by the institute annually of whom not more than eight shall be members in active practice as accountants.

(2) The provisions of Schedule 1 to this Act shall have effect with respect to the qualifications and tenure of office of members of the council and the other matters there mentioned.

(3) Regulations made by the council with the approval of the Minister may provide for increasing or reducing the membership of the council and may make such amendments of subsection (1) of this section and Schedule 1 paragraph 1 of this Act as the Minister considers expedient for the purposes of or in consequence of the increase or reduction.

4.—(1) The council shall establish and maintain a fund, the management and control of which shall be in the hands of the council, and into which shall be paid all moneys received by the council including moneys held by the Association of Accountants in Nigeria incorporated under the Companies Act (and in this Act hereafter referred to as "the association") on its ceasing to exist as provided in the next succeeding section, and there shall be paid thereout accounts and other liabilities incurred by or on behalf of the institute under this Act.

Financial provisions.

Cap. 37.

(2) The council may invest moneys in the fund in any security created or issued by or on behalf of the Government of the Federation or in any other securities in Nigeria approved by the council.

(3) The council may from time to time borrow money for the purposes of the institute, and any interest payable on moneys so borrowed shall be paid out of the fund.

(4) The council shall keep proper accounts on behalf of the institute in respect of each financial year and proper records in relation to those accounts; and the council shall cause the accounts to be audited by a chartered accountant member of the institute and, when audited, the accounts shall be submitted to the members of the institute for approval by them at the next annual general meeting.

(5) An auditor appointed for the purposes of this section shall not be a member of the council.

5.—(1) On the appointed day—

(a) all property held immediately before that day by or on behalf of the association shall, by virtue of this subsection and without further assurance, vest in the institute and be held by it for the purposes of the institute; and

Transfer to institute of certain property etc.

(b) the association shall cease to exist; and

(c) subject to the next succeeding subsection, any act, matter or thing made or done by the association shall cease to have effect.

(2) The provisions of Schedule 2 to this Act shall have effect with respect to, and to matters arising from, the transfer by this section to the institute of the property of the association, and with respect to the other matters mentioned in that Schedule.

THE REGISTER

6.—(1) It shall be the duty of the council to appoint a fit person to be the registrar for the purposes of this Act, and such other persons as the institute may from time to time think necessary.

Appointment of registrar etc. and preparation of the register.

(2) It shall be duty of the registrar to prepare and maintain, in accordance with rules made by the council, a register of the names, addresses and approved qualifications, and of such other particulars as may be specified in the rules, of all persons who are entitled in accordance with the provisions of this Act to be enrolled as fellows or as associates, or registered as registered accountants, and who, in the manner prescribed by such rules, apply to be so registered.

(3) The register shall consist of three parts of which one part shall be in respect of fellows, the second part shall be in respect of associates and the third part shall be in respect of registered accountants.

(4) Subject to the following provisions of this section, the council shall make rules with respect to the form and keeping of the registers and the making of entries therein, and in particular—

(a) regulating the making of applications for enrolment or registration as the case may be, and providing for the evidence to be produced in support of applications ;

(b) providing for the notification to the registrar, by the person to whom any registered particulars relate, of any change in those particulars ;

(c) authorising a registered person to have any qualification which is, in relation to the relevant division of the profession, either an approved qualification or an accepted qualification for the purposes of this Act, registered in relation to his name in addition to or, as he may elect, in substitution for any other qualifications so registered ;

(d) specifying the fees, including any annual subscription, to be paid to the institute in respect of the entry of names on the register, and authorising the registrar to refuse to enter a name on the register until any fee specified for the entry has been paid ;

(e) specifying anything falling to be specified under the foregoing provisions of this section ;

but rules made for the purposes of paragraph (d) of this subsection shall not come into force until they are confirmed at a special meeting of the institute convened for the purpose thereafter, or at the next annual general meeting, as the case may be.

(5) It shall be the duty of the registrar—

(a) to correct, in accordance with the council's directions, any entry in the register which the council directs him to correct as being in the council's opinion an entry which was incorrectly made ;

(b) to make from time to time any necessary alterations in the registered particulars of registered persons ;

(c) to remove from the register the name of any registered person who has died ;

(d) to record the names of members of the institute who are in default for more than four months in the payment of annual subscriptions, and to take such action in relation thereto (including removal of the names of defaulters from the register) as the council under this Act may direct or require.

(6) If the registrar—

(a) sends by post to any registered person a registered letter addressed to him at his address on the register enquiring whether the registered particulars relating to him are correct and receives no reply to the letter within the period of six months from the date of posting it ; and

(b) upon the expiration of that period sends in the like manner to the person in question a second similar letter and receives no reply to that letter within three months from the date of posting it,

the registrar may remove the particulars relating to the person in question from the register ; and the council may direct the registrar to restore to the appropriate part of the register any particulars removed therefrom under this subsection.

7.—(1) It shall be the duty of the registrar—

(a) to cause the register to be printed, published and put on sale to members of the public not later than two years from the appointed day; and

(b) in each year after that in which the register is first published under paragraph (a) above, to cause to be printed, published and put on sale as aforesaid either a corrected edition of the register or a list of alterations made to the register since it was last printed; and

(c) to cause a print of each edition of the register and of each list of corrections to be deposited at the principal offices of the institute;

and it shall be the duty of the council to keep the register and lists so deposited available at all reasonable times for inspection by members of the public.

(2) A document purporting to be a print of an edition of the register published under this section by authority of the registrar, or documents purporting to be prints of an edition of the register so published and of a list of corrections to that edition so published, shall (without prejudice to any other mode of proof) be admissible in any proceedings as evidence that any person specified in the document, or the documents read together, as being registered was so registered at the date of the edition or of the list of corrections, as the case may be, and that any person not so specified was not so registered.

(3) Where in accordance with subsection (2) of this section a person is, in any proceedings, shown to have been, or not to have been, registered at a particular date, he shall, unless the contrary is proved, be taken for the purposes of those proceedings as having at all material times thereafter continued to be, or not to be, so registered.

REGISTRATION

8.—(1) Subject to section 12 of this Act and to rules made under section 6 of this Act a person shall be entitled to be enrolled as a chartered accountant if—

(a) he passes the qualifying examination for membership conducted by the council under this Act and completes the practical training prescribed; or

(b) he holds a qualification granted outside Nigeria and for the time being accepted by the institute and is by law entitled to practise for all purposes as an accountant in the country in which the qualification was granted and, if the council so requires, satisfies the council that he has had sufficient practical experience as an accountant.

(2) Subject to section 12 of this Act and to rules made under section 6 of this Act, a person shall be entitled to be registered as a registered accountant if he satisfies the council that immediately before the appointed day he had had not less than five years of experience as an inspector and auditor of company affairs under the provisions of the Companies Act.

(3) An applicant for registration shall, in addition to evidence of qualification, satisfy the council—

(a) that he is of good character,

(b) that he has attained the age of twenty-one years, and

(c) that he has not been convicted in Nigeria or elsewhere of an offence involving fraud or dishonesty.

Publication
of registers
and lists of
corrections.

Registration
of
accountants.

Cap. 37.

(4) The council may in its sole discretion provisionally accept a qualification produced in respect of an application for registration under this section, or direct that the application be renewed within such period as may be specified in the direction.

(5) Any entry directed to be made in the register under subsection (4) of this section shall show that registration is provisional, and no entry so made shall be converted to full registration without the consent of the council signified in writing in that behalf.

(6) The council shall from time to time publish in the Federal Gazette particulars of qualifications for the time being accepted as aforesaid.

Approval of
qualifica-
tions etc.

9.—(1) The council may approve any institution for the purposes of this Act, and may for those purposes approve—

(a) any course of training at an approved institution which is intended for persons who are seeking to become or are already accountants and which the council considers is designed to confer on persons completing it sufficient knowledge and skill for admission to the institute ;

(b) any qualification which, as a result of an examination taken in conjunction with a course of training approved by the council under this section, is granted to candidates reaching a standard at the examination indicating in the opinion of the members of the council that the candidates have sufficient knowledge and skill to practise accountancy.

(2) The council may, if it thinks fit, withdraw any approval given under this section in respect of any course, qualification or institution ; but before withdrawing such an approval the council shall—

(a) give notice that it proposes to do so to each person in Nigeria appearing to the council to be a person by whom the course is conducted or the qualification is granted or the institution is controlled, as the case may be ; and

(b) afford each such person an opportunity of making to the council representations with regard to the proposal ; and

(c) take into consideration any representations made as respects the proposal in pursuance of the last foregoing paragraph.

(3) As respects any period during which the approval of the council under this section for a course, qualification or institution is withdrawn, the course, qualification or institution shall not be treated as approved under this section ; but the withdrawal of such an approval shall not prejudice the registration or eligibility for registration of any person who by virtue of the approval was registered or eligible for registration (either unconditionally or subject to his obtaining a certificate of experience) immediately before the approval was withdrawn.

(4) The giving or withdrawal of an approval under this section shall have effect from such date, either before or after the execution of the instrument signifying the giving or withdrawal of the approval, as the council may specify in that instrument ; and the council shall—

(a) as soon as may be publish a copy of every such instrument in the Federal Gazette ; and

(b) not later than seven days before its publication as aforesaid, send a copy of the instrument to the Minister.

10.—(1) It shall be the duty of the members of the council of the institute to keep themselves informed of the nature of—

(a) the instruction given at approved institutions to persons attending approved courses of training; and

(b) the examinations as a result of which approved qualifications are granted;

and for the purposes of performing that duty the council of the institute may appoint, either from among its own members or otherwise, persons to visit approved institutions, or to attend such examinations.

(2) It shall be the duty of a visitor appointed under the foregoing subsection to report to the council on—

(a) the sufficiency of the instruction given to persons attending approved courses of training at institutions visited by him;

(b) the sufficiency of the examinations attended by him; and

(c) any other matters relating to the institutions or examinations on which the council may, either generally or in a particular case, request him to report;

but no visitor shall interfere with the giving of any instruction or the holding of any examination.

(3) On receiving a report made in pursuance of this section, the council may, if it thinks fit, and shall if so required by the institute, send a copy of the report to the person appearing to the council to be in charge of the institution or responsible for the examinations to which the report relates requesting that person to make observations on the report to the council within such period as may be specified in the request, not being less than one month beginning with the date of the request.

Supervision of instruction and examinations leading to approved qualifications.

PROFESSIONAL DISCIPLINE

11.—(1) There shall be a tribunal to be known as the Accountants Disciplinary Tribunal (in this Act hereafter referred to as "the tribunal"), which shall be charged with the duty of considering and determining any case referred to it by the panel established by the following provisions of this section, and any other case of which the tribunal has cognisance under the following provisions of this Act.

Establishment of disciplinary tribunal and investigating panel.

(2) The tribunal shall consist of the chairman of the council and six other members of the council appointed by the council.

(3) There shall be a body, to be known as the Accountants Investigating Panel (in this Act hereafter referred to as "the panel"), which shall be charged with the duty of—

(a) conducting a preliminary investigation into any case where it is alleged that a member has misbehaved in his capacity as an accountant, or should for any other reason be the subject of proceedings before the tribunal; and

(b) deciding whether the case should be referred to the tribunal.

(4) The panel shall be appointed by the council and shall consist of two members of the council and one chartered accountant who is not a member of the council.

(5) The provisions of Schedule 3 to this Act shall, so far as applicable to the tribunal and panel respectively, have effect with respect to those bodies.

(6) The council may make rules not inconsistent with this Act as to acts which constitute professional misconduct.

Penalties
for unpro-
fessional
conduct, etc.

12.—(1) Where—

(a) a member is judged by the tribunal to be guilty of infamous conduct in any professional respect, or

(b) a member is convicted, by any court in Nigeria or elsewhere having power to award imprisonment, of an offence (whether or not punishable with imprisonment) which in the opinion of the tribunal is incompatible with the status of an accountant; or

(c) the tribunal is satisfied that the name of any person has been fraudulently registered,
the tribunal may, if it thinks fit, give a direction reprimanding that person or ordering the registrar to strike his name off the relevant part of the register.

(2) The tribunal may, if it thinks fit, defer or further defer its decision as to the giving of a direction under the foregoing subsection until a subsequent meeting of the tribunal; but—

(a) no decision shall be deferred under this subsection for periods exceeding two years in the aggregate; and

(b) so far as possible no person shall be a member of the tribunal for the purposes of reaching a decision which has been deferred or further deferred unless he was present as a member of the tribunal when the decision was deferred.

(3) For the purposes of subsection (1) (b) of this section a person shall not be treated as convicted as therein mentioned unless the conviction stands at a time when no appeal or further appeal is pending or may (without extension of time) be brought in connection with the conviction.

(4) When the tribunal gives a direction under subsection (1) of this section, the tribunal shall cause notice of the direction to be served on the person to whom it relates.

(5) The person to whom such a direction relates may, at any time within twenty-eight days from the date of service on him of notice of the direction, appeal against the direction to the Supreme Court; and the tribunal may appear as respondent to the appeal and, for the purpose of enabling directions to be given as to the costs of the appeal and of proceedings before the tribunal, shall be deemed to be a party thereto whether or not it appears on the hearing of the appeal.

(6) A direction of the tribunal under subsection (1) of this section shall take effect—

(a) where no appeal under this section is brought against the direction within the time limited for such an appeal, on the expiration of that time;

(b) where such an appeal is brought and is withdrawn or struck out for want of prosecution, on the withdrawal or striking out of the appeal;

(c) where such an appeal is brought and is not withdrawn or struck out as aforesaid if and when the appeal is dismissed ; and shall not take effect except in accordance with the foregoing provisions of this subsection.

(7) A person whose name is removed from the register in pursuance of a direction of the tribunal under this section shall not be entitled to be registered again except in pursuance of a direction in that behalf given by the tribunal on the application of that person ; and a direction under this section for the removal of a person's name from the register may prohibit an application under this subsection by that person until the expiration of such period from the date of the direction (and where he has duly made such an application, from the date of his last application) as may be specified in the direction.

MISCELLANEOUS AND GENERAL

13. Any person not a member of the association who, but for this Act, would have been qualified to apply for and obtain membership of the association may within the period of three months beginning with the appointed day apply for membership of the institute in such manner as may be prescribed by rules made by the council ; and if approved, he shall be enrolled or registered, as the case may be, according to his qualification.

Application of Act to unenrolled persons.

14.—(1) Subject to subsection (2) of this section, a person shall be deemed to practise as an accountant if, in consideration of remuneration received or to be received, and whether by himself or in partnership with any other person,—

When persons are deemed to practise as accountants.

(a) he engages himself in the practice of accountancy or holds himself out to the public as an accountant ; or

(b) he offers to perform or performs any service involving the auditing or verification of financial transactions, books, accounts or records or the preparation, verification, or certification of financial, accounting and related statements ;

(c) he renders professional service or assistance in or about matters of principle or detail relating to accounting procedure or certification of financial facts or data ; or

(d) he renders any other service which may by regulations made by the council with the approval of the Minister be designated as service constituting practice as an accountant.

(2) Nothing in this section shall be construed so as to apply to persons who, while in the employ of any government or person, are required under the terms or in the course of such employ, to perform the duties of an accountant or any of them.

15.—(1) The council may make rules—

(a) for the training with chartered accountants of suitable persons in accountancy methods and practice,

(b) for the supervision and regulation of the engagement, training and transfer of such persons, and

(c) for the provision of articles.

(2) The council may also make rules—

(a) prescribing the amount and due date for payment of the annual subscription and for such purpose different amounts may be prescribed by the rules according as the member of the institute is a fellow, an associate or a registered accountant ;

Rules as to articles, practising fees, etc.

(b) prescribing the form of licence to practice to be issued annually or, if the council thinks fit, by endorsement on an existing licence ;

(c) restricting the right to practise as an accountant in default of payment of the amount of the annual subscription where the default continues for longer than such period as may be prescribed by the rules.

(3) Rules when made shall, if the chairman of the council so directs, be published in the Federal Gazette.

Provision of
library
facilities, etc.

16. The institute shall—

(a) provide and maintain a library comprising books and publications for the advancement of knowledge of accountancy, and such other books and publications as the council may think necessary for the purpose ;

(b) encourage research into accountancy and accountancy methods and allied subjects to the extent that the council may from time to time consider necessary.

Regulations
and rules.

17.—(1) Any regulations made under this Act shall be published in the Federal Gazette as soon as may be after they are made ; and the Minister shall lay a copy of any such regulations before each House of Parliament as soon as may be after they are so published.

(2) Rules made for the purposes of this Act shall be subject to confirmation by the institute at its next annual general meeting or at any special meeting of the institute convened for the purpose, and if then annulled shall cease to have effect on the day after the date of annulment, but without prejudice to anything done in pursuance or intended pursuance of any such rules.

Offences.

18.—(1) If any person for the purpose of procuring the registration of any name, qualification or other matter—

(a) makes a statement which he believes to be false in a material particular, or

(b) recklessly makes a statement which is false in a material particular,

he shall be guilty of an offence.

(2) If, on or after the relevant date, any person not a member of the institute practises as an accountant for or in expectation of reward, or takes or uses any name, title, addition or description implying that he is in practice as an accountant, he shall be guilty of an offence :

Provided that, in the case of a person falling within section 13 of this Act—

(a) this subsection shall not apply in respect of anything done by him during the period of three months mentioned in that section ; and

(b) if within that period he duly applies for membership of the institute, then, unless within that period he is notified that his application has not been approved, this subsection shall not apply in respect of anything done by him between the end of that period and the date on which he is enrolled or registered or is notified as aforesaid.

(3) If, on or after the relevant date, a registered accountant holds himself out as a chartered accountant or takes or uses any name, title, addition or description implying that he is a chartered accountant, he shall be guilty of an offence.

(4) If the registrar or any other person employed by or on behalf of the institute wilfully makes any falsification in any matter relating to the register, he shall be guilty of an offence.

(5) A person guilty of an offence under this section shall be liable—

(a) on summary conviction to a fine of an amount not exceeding fifty pounds ;

(b) on conviction on indictment to a fine of an amount not exceeding five hundred pounds or to imprisonment for a term not exceeding two years, or both.

(6) Where an offence under this section which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate, shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(7) In this section "the relevant date" means the third anniversary of the appointed day or such earlier date as may be prescribed for the purposes of this section by order of the Minister published in the Federal Gazette ; and for the purposes of this section different dates may be prescribed for different territories within the meaning of the Constitution of the Federation.

19. In this Act unless the context otherwise requires—

"accountant" includes an auditor ;

"the appointed day" means the day appointed under section 20 (2) of this Act ;

"the association" means the Association of Accountants in Nigeria incorporated under the Companies Act ;

"chartered accountant" means an accountant enrolled as a fellow or associate member of this institute ;

"council" or "council under this Act" means the council established as the governing body of the institute under section 3 of this Act ;

"enrolled", in relation to a fellow or an associate, means registered in the part of the register relating to fellows or associates as the case may be ;

"fees" includes annual subscriptions ;

"the institute" means the Institute of Chartered Accountants of Nigeria under this Act ;

"member" means a member of the institute ;

"Minister" means the Minister of the Government of the Federation charged with responsibility for education ;

"the panel" has the meaning assigned by section 11 of this Act ;

"president" and "vice-president" mean respectively the office-holders under those names in the institute ;

"register" means the register maintained in pursuance of section 6 of this Act ;

"registered accountant" means a member of the institute who is not a fellow or an associate member ;

"the tribunal" has the meaning assigned to it by section 11 of this Act.

Interpreta-
tion.

Cap. 37.

Short title,
extent,
commence-
ment, and
amendment
of the
Companies
Act.
Cap. 37.

20.—(1) This Act may be cited as the Institute of Chartered Accountants Act 1965 and shall apply throughout the Federation.

(2) This Act shall come into force on such day as may be appointed by order of the Minister published in the Federal Gazette.

(3) To the extent to which the Companies Act makes provision for inspection and audit of the affairs of a company, that Act shall have effect so that any such inspection and audit shall be made only by persons who are members of the institute; and the Companies Act shall be construed accordingly.

SCHEDULES

SCHEDULE 1

Section 3 (2)

SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL

Qualifications and tenure of office of members

1.—(1) Subject to the provisions of this paragraph a member of the council shall hold office for a period of three years beginning with the date of his appointment or election.

(2) Any member of the institute who ceases to be a member thereof shall, if he is also a member of the council, cease to hold office on the council.

(3) Any elected member may by notice in writing under his hand addressed to the president resign his office, and any appointed member may, with the consent of the Minister, likewise so resign his office.

(4) A person who retires from or otherwise ceases to be an elected member of the council shall be eligible again to become a member of the council, and any appointed member may be reappointed.

(5) Members of the council shall at its meeting next before the annual general meeting of the institute arrange for the five members of the council appointed or elected and longest in office to retire at that annual general meeting.

(6) Elections to the council shall be held in such manner as may be prescribed by rules made by the council, and until so prescribed they shall be decided by a show of hands.

(7) If for any reason there is a vacation of office by a member and—

(a) such member was appointed by the Minister, the Minister shall appoint another fit person from the territory in respect of which the vacancy occurs; or

(b) such member was elected, the council may, if the time between the unexpired portion of the term of office and the next general meeting of the institute appears to warrant the filling of the vacancy, co-opt some fit person for such time as aforesaid.

Powers of Council

2. The council shall have power to do anything which in its opinion is calculated to facilitate the carrying on of the activities of the institute.

Proceedings of the Council

3.—(1) Subject to the provisions of this Act the council may in the name of the institute make standing orders regulating the proceedings of the institute or of the council, and in the exercise of its powers under this Act, may set up committees in the general interest of the institute, and make standing orders therefor.

(2) Standing orders shall provide for decisions to be taken by a majority of the members, and, in the event of equality of votes, for the president or the chairman, as the case may be, to have a second or casting vote.

(3) Standing orders made for a committee shall provide that the committee is to report back to the council on any matter not within its competence to decide.

4. The quorum of the council shall be five ; and the quorum of a committee of the council shall be fixed by the council.

*Meetings**(a) of the institute*

5.—(1) The council shall convene the annual meeting of the institute on 30th April in every year or on such other day as the council may from time to time appoint, so however that if the meeting is not held within one year after the previous annual meeting, not more than fifteen months shall elapse between the respective dates of the two meetings.

(2) A special meeting of the institute may be convened by the council at any time ; and if not less than twenty members of the institute require it by notice in writing addressed to the secretary of the institute setting out the objects of the proposed meeting, the chairman of the council shall convene a special meeting of the institute.

(3) The quorum of any general meeting of the institute shall be ten members, and that of any special meeting of the institute shall be fifteen members.

(b) of the council

6.—(1) Subject to the provisions of any standing orders of the council, the council shall meet whenever it is summoned by the chairman ; and if the chairman is required to do so by notice in writing given to him by not less than five other members, he shall summon a meeting of the council to be held within seven days from the date on which the notice is given.

(2) At any meeting of the council, the chairman or in his absence the vice-chairman shall preside ; but if both are absent, the members present at the meeting shall appoint one of their number to preside at that meeting.

(3) Where the council desires to obtain advice of any person on a particular matter, the council may co-opt him as a member for such period as the council thinks fit; but a person who is a member by virtue of this subparagraph shall not be entitled to vote at any meeting of the council, and shall not count towards a quorum.

(4) Notwithstanding anything in the foregoing provisions of this paragraph, the first meeting of the council shall be summoned by the Minister, who may give such directions as he thinks fit as to the procedure which shall be followed at the meeting.

Committees

7.—(1) The council may appoint one or more committees to carry out on behalf of the institute or of the council, such functions as the council may determine.

(2) A committee appointed under this paragraph shall consist of the number of persons determined by the council, of whom not more than one-third shall be persons who are not members of the council; and a person other than a member of the council shall hold office on the committee in accordance with the terms of the instrument by which he is appointed.

(3) A decision of a committee of the council shall be of no effect until it is confirmed by the council.

Miscellaneous

8.—(1) The fixing of the seal of the institute shall be authenticated by the signature of the president or of some other member of the council authorised generally or specially by the institute to act for that purpose.

(2) Any contract or instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal, may be made or executed on behalf of the institute or of the council as the case may require, by any person generally or specially authorised to act for that purpose by the council.

(3) Any document purporting to be a document duly executed under the seal of the institute shall be received in evidence and shall, unless the contrary is proved, be deemed to be so executed.

9. The validity of any proceedings of the institute or the council or of a committee of the council shall not be affected by any vacancy in membership, or by any defect in the appointment of a member of the institute or of the council or of a person to serve on the committee, or by reason that a person not entitled to do so took part in the proceedings.

10. Any member of the institute or of the council, and any person holding office on a committee of the council, who has a personal interest in any contract or arrangement entered into or proposed to be considered by the council on behalf of the institute, or on behalf of the council or a committee thereof, shall forthwith disclose his interest to the president or to the council, as the case may be, and shall not vote on any question relating to the contract or arrangement.

11. A person shall not by reason only of his membership of the institute be required to disclose any interest relating solely to the audit of the accounts of the institute.

SCHEDULE 2

Section 5 (2)

TRANSITIONAL PROVISIONS AS TO PROPERTY, etc.

Transfer of property

1.—(1) Every agreement to which the association was a party immediately before the appointed day, whether in writing or not and whether or not of such a nature that the rights, liabilities and obligations thereunder could be assigned by the association, shall, unless its terms or subject matter make it impossible that it should have effect as modified in the manner provided by this subparagraph, have effect from the appointed day, so far as it relates to property transferred by this Act to the institute, as if—

(a) the institute had been a party to the agreement ;

(b) for any reference (however worded and whether express or implied) to the association there were substituted, as respects anything falling to be done on or after the appointed day, a reference to the institute and

(c) for any reference (however worded and whether express or implied) to a member or members of the council of the association or an officer of the association there were substituted, as respects anything falling to be done on or after the appointed day, a reference to a member or members of the council under this Act or the officer of the association who corresponds as nearly as may be to the member or officer in question of the association.

(2) Other documents which refer, whether specially or generally, to the association shall be construed in accordance with subparagraph (1) of this paragraph so far as applicable.

(3) Without prejudice to the generality of the foregoing provisions of this Schedule, where, by the operation of any of them or of section 5 of this Act, any right, liability or obligation vests in the institute, the institute and all other persons shall, as from the appointed day, have the same rights, powers and remedies (and, in particular, the same rights as to the taking or resisting of legal proceedings or the making or resisting of applications to any authority) for ascertaining, perfecting or enforcing that right, liability or obligation as they would have had if it had at all times been a right, liability or obligation of the institute.

(4) Any legal proceedings or application to any authority pending on the appointed day by or against the association and relating to property transferred by this Act to the institute may be continued on or after that day by or against the institute.

(5) If the law in force at the place where any property transferred by this Act is situated provides for the registration of transfers of property of the kind in question (whether by reference to an instrument of transfer or otherwise), the law shall, so far as it provides for alterations of a register (but not for avoidance of transfers, the payment of fees or any other matter) apply with the necessary modifications to the transfer of the property aforesaid ; and it shall be the duty of the council to furnish the necessary particulars of the transfer to the proper officer of the registration authority, and of that officer to register the transfer accordingly.

Transfer of functions, etc.

- 2.—(1) At its first meeting the council of the institute shall fix a date (not later than six months after the appointed day) for the annual general meeting of the institute.
- (2) The members of the council of the association shall be deemed to be the members of the council of the institute until the date determined in pursuance of the foregoing subparagraph when the institute shall have its first annual general meeting, and they shall cease to hold office at the conclusion of such meeting.
- (3) Any person who, immediately before the appointed day, held office as the president or vice-president of the council of the association by virtue of the articles of association of the association shall on that day become the president or, as the case may be, the vice-president of the institute, and shall be deemed—
- (a) to have been appointed to that office in pursuance of the provision of this Act corresponding to the relevant provision in the said articles of association; and
- (b) to have been so appointed on the date on which he took office, or last took office, in pursuance of the relevant provision of those articles.
- (4) The members of the association shall, as of the appointed day, be registered as members of the institute; and, without prejudice to the generality of the provisions of this Schedule relating to the transfer of property, any person who, immediately before the appointed day, was a member of the staff of the association shall on that day become the holder of an appointment with the institute with the status, designation and functions which correspond as nearly as may be to those which appertained to him in his capacity as a member of that staff.
- (5) Any person being an office-holder on, or member of, the council of the association immediately before the appointed day and deemed under this paragraph to have been appointed to any like position in the institute, or on the council of the institute, and thereafter ceasing to hold office otherwise than by reason of his misconduct, shall be eligible for appointment to office in the institute or to membership of the council, as the case may be.
- (6) All regulations, rules and similar instruments made for the purposes of the association and in force immediately before the appointed day shall, except in so far as they are subsequently revoked or amended by any authority having power in that behalf, have effect, with any necessary modifications, as if duly made for the corresponding purposes of the institute.

SCHEDULE 3

Section 11 (5)

SUPPLEMENTARY PROVISIONS RELATING TO THE DISCIPLINARY
TRIBUNAL AND INVESTIGATING PANEL

The Tribunal

1. The quorum of the tribunal shall be four of whom at least two shall be chartered accountants.

2.—(1) The Chief Justice of Nigeria shall make rules as to the selection of members of the tribunal for the purposes of any proceedings and as to the procedure to be followed and the rules of evidence to be observed in proceedings before the tribunal.

(2) The rules shall in particular provide—

(a) for securing that notice of the proceedings shall be given, at such time and in such manner as may be specified by the rules, to the person who is the subject of the proceedings ;

(b) for determining who in addition to the person aforesaid, shall be a party to the proceedings ;

(c) for securing that any party to the proceedings shall, if he so requires, be entitled to be heard by the tribunal ;

(d) for enabling any party to the proceedings to be represented by a legal practitioner ;

(e) subject to the provisions of section 12 (5) of this Act, as to the costs of proceedings before the tribunal ;

(f) for requiring, in a case where it is alleged that the person who is the subject of the proceedings is guilty of infamous conduct in any professional respect, that where the tribunal adjudges that the allegation has not been proved it shall record a finding that the person is not guilty of such conduct in respect of the matters to which the allegation relates ;

(g) for publishing in the Federal Gazette notice of any direction of the tribunal which has taken effect providing that a person's name shall be struck off a register.

3. For the purposes of any proceedings before the tribunal, any member of the tribunal may administer oaths and any party to the proceedings may sue out of the registry of the Supreme Court writs of subpoena ad testificandum and duces tecum ; but no person appearing before the tribunal shall be compelled—

(a) to make any statement before the tribunal tending to incriminate himself ; or

(b) to produce any document under such a writ which he could not be compelled to produce at the trial of an action.

4.—(1) For the purpose of advising the tribunal on questions of law arising in proceedings before it, there shall in all such proceedings be an assessor to the tribunal who shall be appointed by the council on the nomination of the Chief Justice of Nigeria and shall be a legal practitioner of not less than seven years standing.

(2) The Chief Justice of Nigeria shall make rules as to the functions of assessors appointed under this paragraph, and in particular such rules shall contain provisions for securing—

(a) that where an assessor advises the tribunal on any question of law as to evidence, procedure or any other matters specified by the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appears thereat or, if the advice is tendered while the tribunal is deliberating in private, that every such party or person as aforesaid shall be informed what advice the assessor has tendered ;

(b) that every such party or person as aforesaid shall be informed if in any case the tribunal does not accept the advice of the assessor on such a question as aforesaid.

(3) An assessor may be appointed under this paragraph either generally or for any particular proceedings or class of proceedings, and shall hold and vacate office in accordance with the terms of the instrument by which he is appointed.

The Panel

5. The quorum of the panel shall be three.

6.—(1) The panel may, at any meeting of the panel attended by all the members of the panel, make standing orders with respect to the panel.

(2) Subject to the provisions of any such standing orders, the panel may regulate its own procedure.

Miscellaneous

7.—(1) A person ceasing to be a member of the tribunal or the panel shall be eligible for reappointment as a member of that body.

(2) A person may, if otherwise eligible, be a member of both the tribunal and the panel ; but no person who acted as a member of the panel with respect to any case shall act as a member of the tribunal with respect to that case.

8. The tribunal or the panel may act notwithstanding any vacancy in its membership ; and the proceedings of either body shall not be invalidated by any irregularity in the appointment of a member of that body, or (subject to paragraph 7 (2) above) by reason of the fact that any person who was not entitled to do so took part in the proceedings of that body.

9. Any document authorised or required by virtue of this Act to be served on the tribunal or the panel shall be served on the registrar appointed in pursuance of section 6 of this act.

10. Any expenses of the tribunal or the panel shall be defrayed by the institute.

THE PRISONS (AMENDMENT) ACT 1965



1965 No. 16

AN ACT TO AMEND THE PRISONS ACT 1960

[See Section 2 (3)]

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

Commence-
ment

1. The consent required by subsection (2) of section 31 of the Prisons Act 1960 for the making of an order under that subsection for the transfer of a prisoner from a prison maintained by a native authority or local government council to a prison within the meaning of that Act shall be either that of the Director or that of the assistant director of the prison to which the prisoner is intended to be transferred; and, accordingly, in the proviso of the said section 31 (2) there shall be added after the word "Director" the words "or of the assistant director in charge of the prison to which the prisoner is intended to be transferred."

Amendment
of section
31 (2) of
Prisons Act.

No. 41 of
1960.

2.—(1) This Act may be cited as the Prisons (Amendment) Act 1965, and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Act and the Prisons Act 1960 may be cited together as the Prisons Acts 1960 and 1965.

(3) This Act shall be deemed to have come into force on 28th December 1960.

THE HYDROCARBON OIL REFINERIES ACT 1965



ARRANGEMENT OF SECTIONS

Section

- | | |
|--|--|
| <ol style="list-style-type: none"> 1. Refiner's licence. 2. Application for refiner's licence. 3. Grant of application. 4. Refusal to grant application. 5. Revocation of licence. 6. Expiration and renewal of licence. 7. Offences under section 1. 8. Making of entries. 9. New or further entries of same premises. 10. Proof as to entries. 11. Offences in connection with entries. 12. Power to enter on premises for inspection purposes. 13. Payment of excise duty. 14. Effect of variation in balances struck or excess, etc., in stock of materials. 15. Power to enter on premises, etc., in case of unlawful refining. 16. Power to seize goods in particular cases. | <ol style="list-style-type: none"> 17. Forfeiture and condemnation of refined hydrocarbon oils seized. 18. Power to levy distress. 19. Excise control facilities. 20. Licensees to keep records. 21. Power to require information from licence-holder. 22. Unlawful assumption of office. 23. Officers to have powers of police officers. 24. Offence of concealing, etc., refined hydrocarbon oils on licensed premises. 25. Condemnation proceedings. 26. Compensation in special cases. 27. Offences by bodies corporate. 28. Regulations. 29. Interpretation. 30. Short title, application and commencement. |
|--|--|

SCHEDULES

Schedule 1—Provisions relating to forfeiture.

Schedule 2—Form of warrant of distress.

1965 No. 17

AN ACT TO MAKE PROVISION FOR THE LICENSING AND CONTROL FOR EXCISE PURPOSES OF THE REFINING OF HYDROCARBON OILS AND FOR MATTERS INCIDENTAL THERETO OR CONNECTED THEREWITH.

[See Section 30 (2)]

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :—

1. Subject to the provisions of this Act, no person shall refine any hydrocarbon oils save in a refinery and under a licence issued under this Act (hereafter referred to as "a refiner's licence").

Refiner's
licence.

2. An application for a refiner's licence may be made by any person in the prescribed form and manner to the Board of Customs and Excise (hereafter referred to as "the Board") in respect of the premises mentioned in that behalf in the application.

Application
for refiner's
licence.

3. If the Board, after due enquiry, is satisfied that the premises mentioned in an application and intended to be used by the applicant as a refinery are in such a state and contains such equipment as would enable proper control for excise purposes to be exercised over activities to be carried on therein, the Board shall, on payment of a fee of two hundred and fifty pounds, issue to the applicant a refiner's licence in the prescribed form in respect of such premises.

Grant of
application.

4.—(1) If the Board, after the enquiry, is not satisfied as required by section 3 in respect of the premises to which the application relates, the Board may refuse to grant the application, and shall notify the applicant in writing of such refusal.

Refusal to
grant
application.

(2) A notification by the Board under subsection (1) of this section of its refusal to grant an application shall contain particulars of what the Board considers necessary to be done in respect of the premises before the application can be granted.

5.—(1) If at any time during the currency of a refiner's licence the Board is satisfied that—

Revocation
of licence

(a) proper control for excise purposes can no longer be exercised over the premises to which the licence relates by reason of the state of the premises, or

(b) that the person to whom the licence was granted has ceased to refine hydrocarbon oils on such premises,
the Board may revoke the licence.

(2) The Board shall notify a licence-holder in writing of the revocation of his licence under subsection (1) of this section.

Expiration
and renewal
of licence.

6.—(1) A refiner's licence issued under this Act shall, unless previously revoked, remain in force until 31st December next following the date of issue, and shall then expire.

(2) An application for the renewal of a refiner's licence may be made to the Board in the prescribed form and manner by the person to whom the licence was issued and the provisions of section 3 and section 4 shall apply to such application as they apply to an application made under section 2 of this Act.

Offences
under
section 1.

7.—(1) Any person who refines hydrocarbon oils in contravention of the provisions of section 1 of this Act shall be guilty of an offence, and shall be liable—

(a) on summary conviction to a fine of not less than two hundred pounds or more than one thousand pounds or to imprisonment for a term of two years, or to both;

(b) on conviction on indictment to a fine of an unlimited amount or to imprisonment for a term not exceeding five years, or to both.

(2) Any hydrocarbon oils in respect of the refining of which a person is convicted of an offence under this section shall be liable to forfeiture.

Making of
entries.

8.—(1) The holder of a refiner's licence shall make entry of any premises or articles to which the licence relates as the excise laws may require, and such entry shall be made in the form and manner and contain the particulars prescribed by the Board, and the premises and articles shall be, and be kept, marked in such manner as the Board may direct.

(2) No such entry as aforesaid shall be valid unless the person by whom it was made—

(a) had at the time of its making attained the age of twenty-one years; and

(b) was at that time and is for the time being carrying on the business of refining hydrocarbon oils in the premises in respect of which the entry was made.

(3) Where any person required to make entry is a body corporate—

(a) the entry shall be signed by a director, general manager, secretary or other similar officer of the body and, except where authority for that person to sign has been given under the seal of the body, shall be made under that seal; and

(b) both the body corporate and the person by whom the entry is signed shall be liable for all duties charged in respect of the trade to which the entry relates.

(4) If any person making entry of any premises or article contravenes or fails to comply with any direction of the Board given under this section with respect thereto, he shall be guilty of an offence punishable on conviction by a fine of two hundred pounds.

New or
further
entries of
same
premises.

9.—(1) The Board may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises or article to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of fourteen days from the delivery of the notice.

(2) Save as permitted by the Board and subject to such conditions as it may impose, no premises or article of which entry has been made by any person shall, while that entry remains in force, be entered by any other person for any purpose of the excise laws, and any entry made in contravention of this subsection shall be void.

(3) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Board permits a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

10. For the purpose of any proceedings before any court, if any question arises as to whether or not entry under the excise laws has been made by any person, or of any premises or article, or for any purpose, then—

Proof as to entries.

(a) if a document purporting to be an original entry made by the person, or of the premises or article, or for the purpose, in question is produced to the court by an officer, that document shall, until the contrary is proved, be sufficient evidence that the entry was so made; and

(b) if the officer in whose custody any such entry, if made, would be, gives evidence that the original entries produced by him to the court constitute all those in his custody and that no such entry as is in question is among them, it shall be deemed, until the contrary is proved, that no such entry has been made.

11.—(1) If any person being the holder of refiner's licence issued under this Act uses, for any purpose of his trade, any premises or article required by this Act to be entered for that purpose without entry thereof having been duly made, he shall be guilty of an offence punishable on conviction by a fine of five hundred pounds, and any goods found on such premises shall be liable to forfeiture.

Offences in connection with entries.

(2) If any person who has made entry of any premises or article fraudulently uses those premises or that article for any purpose other than that for which entry thereof was made, he shall be guilty of an offence punishable on conviction by a fine of five hundred pounds.

12.—(1) An officer may at any time enter upon any premises to which a refiner's licence relates for the purposes of inspecting the premises and may examine and take account of any equipment, meters, vessels, utensils, goods or materials used for or in any way connected with the refining of hydrocarbon oils.

Power to enter upon premises for inspection purposes.

(2) Where an officer, after having demanded admission into any such premises as aforesaid, and declared his name and business at the entrance thereto, is not immediately admitted, that officer and any person acting in his aid may break open any door or window of such premises or break through any wall thereof for the purpose of entering the premises.

Payment of
excise duty.

13.—(1) Every holder of a refiner's licence shall pay any duty of excise payable in respect of any hydrocarbon oils refined by him at or within such time, at such place and to such person as the Board may direct, whether or not the payment of that duty has been secured by bond or otherwise.

(2) If any excise duty payable is not paid as aforesaid, it shall be paid on demand made by the Board either to the holder of the refiner's licence personally or by delivering the demand in writing at his place of abode or the premises to which his licence relates, and, if it is not so paid on demand, the licence holder, unless he can show that the demand was not so made or delivered shall, in addition to the amount of the excise duty, be liable to a penalty equal to twice the amount thereof or three hundred pounds whichever is the greater.

Effect of
variation in
balances
struck or
excess, etc.
in stock of
materials.

14.—(1) If at any time when an account is taken by the proper officer and a balance is struck of the quantity of refined hydrocarbon oils in the possession of the holder of the refiner's licence, that quantity differs from the quantity thereof which ought to be in his possession according to any account required by this Act to be kept, the following provisions shall apply—

(a) if the former quantity exceeds the latter, the excess shall be liable to forfeiture, and

(b) if the former quantity is less than the latter, the holder of the refiner's licence shall be liable on summary conviction to a fine equal to twice the amount of the excise duty which would be payable on the quantity of refined hydrocarbon oils equal to that on the deficiency or three hundred pounds whichever is the greater.

(2) At any time when an account is taken by the proper officer and a balance is struck of the stock of materials, the following provisions shall apply—

(a) if any excess is found, or goods not authorised for use as materials are discovered in the stock, such excess or goods shall be liable to forfeiture, and

(b) if any deficiency is found which cannot be accounted for to the satisfaction of the Board, the quantity or value of materials representing such deficiency shall be deemed to have been used in manufacture and, in any particular case, duty shall be charged on the quantity or value of excisable goods reckoned to have been produced with such quantity or value of materials.

Power to
enter on
premises,
etc., in case
of unlawful
refining.

15. If any officer has reasonable grounds to suspect that any refining of hydrocarbon oils contrary to the provisions of this Act is being carried out on any land or premises, he may enter thereon, if need be by force, and dismantle or seize any apparatus and equipment used for or in connection with such unlawful refining.

Power to
seize goods
in particular
cases.

16. Where any refined hydrocarbon oils subject to excise duty become liable to forfeiture under this Act, but such products are not available in sufficient quantity for forfeiture, the Board may seize from the stock of the holder of the refiner's licence, any quantity of such products available or materials capable of conversion into such products of such quantity as would attract up to the same amount of duty as that on the refined hydrocarbon oils liable to forfeiture.

17.—(1) Any officer, police officer, or person authorised in that behalf by the Board may at any time seize or detain any refined hydrocarbon oils liable to forfeiture under this Act or which such officer, police officer, or person so authorised has reasonable grounds to believe are so liable to forfeiture.

Forfeiture and condemnation of refined hydrocarbon oils seized.

(2) Refined hydrocarbon oils so seized or detained shall forthwith be delivered to the Board; and pending determination by the Board as to forfeiture or disposal, things delivered to the Board shall be dealt with as the Board may direct.

(3) In the application of this section the provisions of Schedule 1 of this Act shall have effect for the purposes of forfeiture, and all proceedings for the condemnation of any thing as being forfeited under this Act.

18.—(1) Where any excise duty on hydrocarbon oils refined under a refiner's licence remains unpaid after the time within which it is payable, the Board may authorise the levying of a distress—

Power to levy distress.

(a) upon the goods, chattels and effects of the holder of the licence in respect of the unpaid duty; and

(b) upon all equipment, plant, tools, ships, vehicles, animals, and other goods and effects whatsoever used in the refining, sale or distribution of refined hydrocarbon oils found in any premises or on any land in the use or possession of the holder of the licence or of any person on his behalf, or in trust for him.

(2) The authority to distrain under this section shall be in the form set out in Schedule 2 of this Act, and shall be a warrant and authority to levy by distress the amount of the unpaid duty.

(3) For the purpose of levying any distress under this section, any person authorised in writing by the Board may execute a warrant of distress and if necessary break open any building or place in the day-time for the purpose of levying such distress.

(4) A person so authorised as aforesaid to execute a warrant of distress may call to his assistance any police officer, who shall when required aid and assist in the execution of the warrant of distress and in levying the distress.

(5) Where distraint is made on any goods or things under this section the burden of proof that they are not liable to seizure shall lie upon the person claiming that they are not so liable, and any goods or things seized may, at the cost of the owner thereof, be kept for fourteen days; and if the amount due in respect of duty and the cost and charges of and incidental to the distress are not then paid, the goods or things so seized may be sold.

(6) Out of the proceeds of the sale there shall be paid first the excise duty and thereafter the costs and charges of and incidental to the levying, sale and keeping of the distress; and the residue, if any, shall be paid to the owner of the goods or things distrained, upon demand made by the owner within one year of the date of sale.

(7) In exercising the power of distress conferred by this section, the person to whom authority to levy distress is given may distrain upon all goods or things belonging to the licence-holder wherever such goods or things may be found.

Excise
control
facilities.

19.—(1) The holder of a refiner's licence shall provide and maintain at his own expense on the premises to which his licence relates—

(a) such office, lavatory and sanitary accommodation, with the requisite furniture, lighting and cleaning for the proper officer as the Board may direct ;

(b) such appliances and facilities as may be required to enable the proper officer at any time to examine, or search or to perform any other of his duties at such premises as the Board may direct,

and if the holder of the licence fails to comply with any of the foregoing requirements of this subsection, the Board may revoke or suspend his licence.

(2) The requirements which the Board is authorised to impose on the holder of a refiner's licence by subsection (1) of this section shall include the requirement to provide at his own expense and lease to the Board, on such reasonable terms as the Board may determine, living accommodation which the Board considers suitable for occupation by, and by the household of, any officer charged with duties which, in the opinion of the Board, make it desirable that he should reside on or near the premises for which the refiner's licence is granted ; and the provisions of the said subsection (1) for failure to comply with the requirements thereof shall have effect accordingly.

(3) The proper officer may affix a lock or seal to any fittings on the premises, or on any apparatus or thing whatsoever therein, and for that purpose he may require the holder of the refiner's licence to provide and maintain any such fittings at his own expense.

(4) If the holder of such licence fails to comply with the requirements of subsection (3) of this section, the Board may provide and install the fitting, and any expense incurred shall be paid to the Board on demand by the holder of the licence.

(5) The failure of the holder of the licence to pay any expense incurred by the Board under subsection (4) shall be an offence for which he shall, in addition to the requirement of the payment of the expense, be liable on summary conviction to a fine of two hundred pounds.

(6) If the holder of a refiner's licence or any member of his family or any servant of the holder—

(a) wilfully destroys or damages a fitting or any lock, key or seal intended for use therewith ; or

(b) improperly obtains access to any place or article secured by any such lock or seal thereon ; or

(c) has any fitting on premises or on any apparatus or thing whatsoever fastened or attached in such fashion that adequate supervision and control by an officer for the purposes of this Act is not practicable, the holder of the licence, or member of his family, or the servant, as the case may be, shall be guilty of an offence and shall on conviction be liable to a fine of one thousand pounds or to a term of imprisonment of two years.

Licencees to
keep records.

20.—(1) Every holder of a refiner's licence shall keep on the premises to which the licence relates such records and make all entries therein relating to the refining of hydrocarbon oils and the storage and delivery of hydrocarbon oils and such other materials as the Board may require.

(2) All entries in the records so kept shall be made legibly in ink and no cancellation or amendment shall be made save in such manner as the Board may from time to time direct.

(3) The proper officer may at any time inspect records kept under this section and take copies of any entry.

(4) Failure by the holder of a refiner's licence to comply with the provisions of this section shall be an offence for which the offender shall be liable on summary conviction to a fine of five hundred pounds.

21.—(1) The holder of a refiner's licence shall—

(a) produce to the Board for inspection as and when required invoices and other books or documents in his possession relating to hydrocarbon oils refined by him during the preceding period of twelve months or any part thereof;

(b) supply answers to questions relating to the refining of hydrocarbon oils and related matters as the Board may reasonably require to implement the provisions of this Act;

(c) produce to the Board such evidence as it may reasonably require in support of any answer so supplied; and

(d) make returns in such form and at such intervals as the Board may require.

(2) If the holder of a refiner's licence fails without lawful excuse to comply with any of the requirements imposed by the Board under subsection (1) of this section he shall be guilty of an offence and shall be liable on summary conviction to a fine of one hundred pounds.

(3) The powers conferred on the Board by subsection (1) of this section, in so far as they relate to the questions regarding the cost of production and the refiner's profits in respect of any hydrocarbon oils refined by him shall be exercisable only by the Board itself.

(4) The Board may require the holder of a refiner's licence to supply to it in every year and at such other times as it may direct a certificate of audit by an accountant approved by the Board as to—

(a) the correctness of all the books and records required by or under this Act to be kept by the licence-holder; and

(b) any matter necessary to implement any of the provisions of this Act.

(5) The holder of a refiner's licence who without reasonable excuse fails to supply a certificate of audit when required under subsection (4) of this section shall be guilty of an offence and shall be liable on summary conviction to a fine of five hundred pounds.

(6) In this section "accountant approved by the Board" means an accountant who is a member of one of the professional bodies for the time being declared by the Board, by notice in the Federal Gazette, to be approved for such purposes, but does not include any such member if he is the holder of a refiner's licence or is employed by any such holder.

Power to
require
information
from licence-
holder.

Unlawful
assumption
of office.

22. If for any of the purposes incidental to the control of the refining of hydrocarbon oils under this Act any person, without lawful authority, assumes the name, designation or character of an officer he shall, in addition to any other punishment, be liable on conviction to a fine of not less than two hundred pounds or more than five hundred pounds, or to imprisonment for a term of two years, or to both.

Officers to
have powers
of police
officers.

23. For the avoidance of doubt, officers acting under this Act shall have the same powers, authorities and privileges as are given by law to police officers.

Offence of
concealing,
etc., refined
hydrocarbon
oils on
licensed
premises.

24.—(1) If any person—

(a) conceals any refined hydrocarbon oils on premises on which they were refined in pursuance of a refiner's licence, or

(b) without the consent of the proper officer, removes any refined hydrocarbon oils from such premises, or

(c) knowingly possesses, buys or receives any such hydrocarbon oils removed from such premises before duty (if any) thereon has been charged and, as the case may be, paid or secured,

such person shall be guilty of an offence and shall on conviction be liable to a fine of six times the value of the goods or five hundred pounds whichever is the greater amount, or to imprisonment for two years, or to both.

(2) Refined hydrocarbon oils in respect of which an offence has been committed under subsection (1) of this section shall be liable to forfeiture.

Condemna-
tion
proceedings.

25.—(1) Where, in any proceedings for the condemnation of any things seized as liable to forfeiture under this Act judgment is given for the claimant, the court before which the case is heard may, if it sees fit, certify that there were reasonable grounds for the seizure.

(2) Where any proceedings, whether civil or criminal, are brought against the Board or any person authorised by or under this Act to seize or detain anything liable to forfeiture on account of the seizure or detention of anything, and judgment is given for the plaintiff or prosecutor, then if—

(a) a certificate relative to the seizure has been granted under subsection (1) of this section; or

(b) the court is satisfied that there were reasonable grounds for seizure or detaining that thing under this Act,

the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment.

Provided that nothing in this subsection or in section 26 shall affect the right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

(3) Any certificate under subsection (1) of this section may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

26.—(1) Where any refined hydrocarbon oils on the premises of the holder of a refiner's licence are destroyed, stolen or unlawfully removed by or with the assistance or connivance of an officer of Customs and Excise, and that officer is convicted of the offence the Board shall, if the holder of the refiner's licence was not a party to the offence, pay compensation for any loss caused by any such destruction, theft or removal; and it is hereby declared that in any such case no duty shall be payable on any such refined hydrocarbon oils by the licence-holder and duty (if any) paid thereon by the licence-holder shall be refunded.

Compensation in special cases.

(2) Subject to the provisions of subsection (1) of this section, compensation shall not be paid by the Board, and no action shall lie against the Board or any officer for any loss or damage caused to any goods by any officer acting in the execution of his duty except where the loss or damage occurs as the direct result of the unlawful act or negligence of such officer.

27. Where an offence under this section which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate, or any person purporting to act in any such capacity, he, as well as the body corporate, shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Offences by bodies corporate.

28.—(1) The Minister may make such regulations with regard to the conduct of refineries as appear to the Minister to be appropriate for the purpose of ensuring the payment of excise duty on the hydrocarbon oils refined on the premises; and, without prejudice to the generality of the foregoing, such regulations may in particular provide for—

Regulations.

(a) the inspection by officers of the premises and all activities carried on on the premises and the inspection of the meters and other equivalent installations used for the measurement of the quantities of refined hydrocarbon oils produced thereon;

(b) the notice to be given of any change which it is proposed to make in the premises or the use thereof;

(c) the regulation of

(i) the production, storage and warehousing of hydrocarbon oils,

(ii) the removal of hydrocarbon oils to or from the premises used for their production,

(iii) the use and storage of hydrocarbon oils in the premises;

(d) the calculation, securing and collection of the excise duty on hydrocarbon oils;

(e) the exportation, loading as stores, removal to bonded warehouse, deliveries to approved users in Nigeria without payment of the excise duty; and

(f) the form and manner of an application for the grant or renewal of a refiner's licence and the form of such licence.

(2) Every person who acts in contravention of any of the regulations made under this section shall be guilty of an offence.

(3) Every person who is guilty of an offence under this section shall be liable on conviction to a fine of not less than one hundred pounds or more than five hundred pounds in respect of any particular offence, or to imprisonment for a term of two years, or both such fine and such imprisonment, and for the forfeiture or disposal of anything in respect of which the offence is committed.

Interpreta-
tion.
No. 55 of
1958.

29. In this Act unless the context otherwise requires—

“excise laws” means the Customs and Excise Management Act 1958 and any other Act relating to the control of excisable goods ;

“hydrocarbon oils” means petroleum oils produced from coal, shale, peat, or any other bituminous substance, and all liquid hydrocarbons excluding such hydrocarbons which are solid or semi-solid at a temperature of 60°F or which are gaseous at a temperature of 60°F at atmospheric pressure ;

“Minister” means the Minister of the government of the Federation responsible for finance ;

“officer” means any person employed in the Department of Customs and Excise or for the time being performing customs and excise duties ;

“proper officer” means any officer whose right or duty it is to require the performance of or perform the act referred to ;

“refinery” means any bonded premises approved by the Board for the treatment of hydrocarbon oils.

Short title,
application
and com-
mencement.

30.—(1) This Act may be cited as the Hydrocarbon Oil Refineries Act 1965 and shall apply throughout the Federation.

(2) This Act shall come into operation on a day to be appointed by the Minister by order in the Federal Gazette.

SCHEDULES

SCHEDULE 1

Section 17 (3)

Provisions relating to Forfeiture

Notice of Seizure

1.—(1) Save where seizure was made in the presence of—

(a) the person whose offence or suspected offence occasioned the seizure, or

(b) the owner or any of the owners of the thing seized or any servant or agent of his,

the Board shall give notice of the seizure of any thing as liable to forfeiture and of the grounds therefor to any person who to its knowledge was at the time of the seizure the owner or one of the owners thereof.

(2) Notice under paragraph 1 shall be given in writing and shall be deemed to have been duly served on the person concerned—

- (a) if delivered to him personally ;
- (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at their registered or principal office ;
- (c) where he has no address in Nigeria, or his address is unknown, by publication of notice of seizure in the Federal Gazette.

Notice of Claim

2.—(1) Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure, or, if no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Board :

Provided that the Board may, at its discretion, extend the period in which notice of a claim may be given.

(2) The notice shall specify the name and address of the claimant. If a claimant is outside Nigeria the notice shall specify the name and address of a legal practitioner in Nigeria authorised to accept the service of process and to act on behalf of the claimant and where service is affected on such legal practitioner it shall be deemed to be proper service on the claimant.

Condemnation

3. If on the expiration of the relevant period aforesaid for the giving of notice of claim no such notice has been given to the Board, or, if in the case of any such notice given, any requirement of paragraph 2 is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.

4. Where notice of claim is duly given in accordance with the foregoing provisions of this Schedule, the Board shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of seizure liable to forfeiture, the court shall condemn it as forfeited.

5. Where any thing is in accordance with either of the two last foregoing paragraphs condemned or deemed to have been condemned as forfeited then, without prejudice to any delivery by or sale of the thing by the Board under paragraph 12, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

Proceedings for Condemnation by Court

6.—(1) Proceedings for condemnation shall be civil proceedings and may be instituted in a court of summary jurisdiction.

(2) Proceedings for the condemnation of any thing instituted in a court of summary jurisdiction may be so instituted in any such court having jurisdiction in the place where—

- (a) any offence in connection with that thing was committed or any proceedings for such an offence are instituted ;
- (b) the claimant resides, or if the claimant has specified a legal practitioner under paragraph 2 (2), in the place where the legal practitioner has his office ;
- (c) the thing was found, detained or seized or to which it is first brought after having been found, detained or seized.

7.—(1) In any proceedings for condemnation, the claimant or his legal practitioner shall make oath that the thing seized was, or was to the best of his knowledge or belief, the property of the claimant at the time of the seizure.

(2) If the requirement of subparagraph (1) of this paragraph is not complied with, the court shall give judgment for the Board.

8. Where an appeal has been made against the decision of the court in any proceedings for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with the Board.

Provisions as to Proof

9. In any proceedings arising out of the seizure of any thing, the effect, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved.

10. In any proceedings, the condemnation by a court of any thing as forfeited may be proved by the production either of the order or certificate of condemnation or a certified copy thereof purporting to be signed by an officer of the court by which the order or certificate was made or granted.

Special Provisions as to certain Claimants

11. For the purposes of a claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of the seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by this Schedule to be taken and anything required by this Schedule or by the rules of the court to be done by, or by any other person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say—

(a) where the owner is a body corporate, the secretary or some duly authorised officer of that body ;

(b) where the owners are in partnership, any one of those owners ;

(c) where the owners are any number of persons exceeding five, not being in partnership, any two of those persons on behalf of themselves and their co-owners.

12. Where any thing has been seized as liable to forfeiture the Board may at any time, at its discretion, and notwithstanding that the thing has not yet been condemned or is not yet deemed to have been condemned as forfeited—

(a) deliver it up to any claimant upon his paying to the Board such sum as the Board thinks proper, being a sum not exceeding that which, in its opinion, represents the value of the thing, including any duty chargeable thereon which has not been paid ; or

(b) if the thing seized is, in the opinion of the Board, of a perishable nature, sell or destroy it.

13.—(1) Subject to the provisions of this paragraph, if in the case of any thing delivered up, sold or destroyed as aforesaid, it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Board shall on demand by the claimant tender to him—

(a) an amount equal to any sum paid by him under sub-paragraph (a) of paragraph 12; or

(b) where the Board has sold the thing, an amount equal to the proceeds of sale; or

(c) where it has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure.

(2) If any such amount includes any sum on account of duty chargeable on the thing which had not been paid before its seizure, the Board may deduct so much of that amount as represents that duty.

(3) If the claimant accepts any amount tendered to him under this paragraph, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

Section 18 (2)

SCHEDULE 2

Form of Warrant of Distress

To.....

The Board of Customs and Excise, by virtue of the powers conferred on it by section of the Oil Refineries Act, 1965 hereby authorises you to collect and recover the sum of..... due for excise duty from hydrocarbon oil refiner, having his premises at..... and for the recovery thereof further authorises that you with the aid (if necessary) of your assistants and calling to your assistance any police officer (if necessary), which assistance he is hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incidental to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said hydrocarbon oil refiner wherever the same may be found and on all equipment, plant, tools, ships, aircraft vehicles, animals, goods and effects used within Nigeria in the refining, sale or distribution of refined hydrocarbon oils which you may find in any premises or on any land in the use or possession of the said hydrocarbon oil refiner or of any person on his behalf or in trust for him.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

Signed for and on behalf of the Board of Customs and Excise at..... this..... day of..... 19.....

Collector (or as the case may be)