

CUSTOMS TARIFF (AMENDMENT) (No. 2) DECREE 1967**Decree No. 42**

[See section 2 (2)]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. Section 3 of the Customs Tariff Act 1965 is amended by renumbering the section as subsection (1) and by inserting thereafter as subsections (2) and (3) the following new subsections—

Imposition
of recon-
struction
surcharge in
certain cases.
1965 No. 3.

“(2) In addition to import duty where shown to be chargeable under subsection (1) above, there shall unless exempted under the next succeeding subsection, be payable a reconstruction surcharge at the rate of five *per centum*.

(3) The provisions of subsection (2) above shall not apply—

(a) to goods imported at specially reduced rates by approved manufacturers and users, or

(b) to the following tariff items in schedule 1 to this Act that is to say—

<i>Tariff Item No.</i>	<i>Commodity</i>
03.02A	.. Stockfish
04.01 and 04.02	.. Milk
17.01B and 17.05A	.. Beet and cane sugar
25.01	.. Salt.”

2.—(1) This Decree may be cited as the Customs Tariff (Amendment) (No. 2) Decree 1967 and shall apply throughout the Federation.

(2) This Decree shall come into operation on 20th October 1967.

Citation,
operation
and com-
mencement.

MADE at Lagos this 19th day of October 1967.

MAJOR-GENERAL YAKUBU GOWON,
Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria

EXCISE TARIFF (AMENDMENT) DECREE 1967



Decree No. 43

[See section 2 (2)]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 1 of the Excise Tariff Decree 1967 is amended by renumbering the section as subsection (1) and by inserting thereafter as subsection (2) the following new subsection—

Imposition
of recon-
struction
surcharge in
certain cases.

“(2) In addition to excise duty where shown to be chargeable under subsection (1) above, there shall be payable a reconstruction surcharge at the rate of five *per centum*.”

2.—(1) This Decree may be cited as the Excise Tariff (Amendment) Decree 1967 and shall apply throughout the Federation.

Citation,
operation
and com-
mencement.

(2) This Decree shall come into operation on 20th October 1967.

MADE at Lagos this 19th day of October 1967.

MAJOR-GENERAL YAKUBU GOJON,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*