

CUSTOMS TARIFF ACT 1965

(1965 No. 3)

Customs Tariff (Duties and Exemptions) Order 1970

Commencement : see section 2 (2)

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling him in that behalf, the Head of the Federal Military Government and Commander-in-Chief of the Armed Forces, has made the following Order :—

1.—(1) Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 and thereafter amended (which Schedule *inter alia* prescribes a tariff description of goods imported and rate of import duty) is hereby further amended to the extent set out in Part I of the Schedule to this Order.

Amendment
of Schedules
1, 2, 3 and 4
to the
Customs
Tariff Act
1965.
1965 No. 3.
1968 No. 55.

(2) Schedule 2 of the said Act, as so substituted and amended (which Schedule relates to exemption from import duties) is hereby further amended to the extent set out in Part II of the Schedule to this Order.

(3) Schedule 3 of the said Act, as so substituted and amended (which Schedule relates to export duties) is hereby further amended to the extent set out in Part III of the Schedule to this Order.

(4) Schedule 4 of the said Act, as so substituted (which relates to exemptions from export duty) is hereby amended to the extent set out in Part IV of the Schedule to this Order.

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) Order 1970 and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Order shall—

(a) in respect of subsections (1) and (2) of section 1 above, be deemed to have come into operation on the 8th day of May 1969, and

(b) in respect of subsections (3) and (4) of that section, be deemed to have come into operation on the 8th day of October 1969.

SCHEDULE

(Section 1)

PART I

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF ACT 1965

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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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 :	
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A, B and C. Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—
		<i>Rate of Duty</i>
	<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3) <i>Full</i> (4)
	"A. Industrial	5% Free
	B. Hand-tools	20% Free
	C. Parts for A and B ..	10% Free
	D. Other, including parts	33½% Free".
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 :	
	D (1)	In sub-heading D (1) <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

For paragraph 30 there shall be substituted the following paragraph—

"30. Telecommunications, Broadcasting and Television apparatus and appliances and component parts thereof (for example, radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio broadcasting and television transmission and reception apparatus ; television cameras) imported by a user approved by the Commissioner, solely for a use approved by him.

PART III

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF ACT 1965

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
18	Rubber (1) Crepe (3) Raw—All Grades } }	In the column "Rate of Duty" relating to sub-paragraphs 18 (1) and (3), <i>delete</i> "15 per centum" and <i>substitute</i> in each case "10 per centum".
23	Wood and Timber	(a) <i>Delete</i> all the entries in the columns "Tariff No.", "Tariff Description" and "Rate of Duty" and <i>substitute</i> respectively the following entries :—

SCHEDULE—continued

PART III—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
"23	Wood and Timber :	
	A. Logs (Class I) :—	
	(1) Entandrophragma cylindricum (Sapele Wood)	the cubic foot £0-1s-3d
	(2) Entandrophragma utile (Utile)	
	(3) Entandrophragma candollei (Omu)	
	(4) Entandrophragma cangolense (Gedunohor)	
	(5) Khaya ivorensis (Lagos Wood)	
	(6) Khaya grandifolia (Bini Wood)	
	(7) Mumusops heckelli (Makori)	
	(8) Mimusops djave (Maobi)	
	(9) Lovoa trichilioidis (Walnut)	
	(10) Afzelia bipindensis (Apa)	
	(11) Afzelia Africana (Apa)	
	(12) Afrormosia elata (Afrormosia)	
	(13) Tectona grandis (Teak)	
	(14) Mansinia altissima (Mansonia)	
	B. Logs (Class II) :—	
	(1) Chlorophora excelsa (Iroko)	the cubic foot £0-0s-6d
	(2) Gosseweilerodendron balsamiferum (Agba)	
	(3) Nauclea diderichitt (Opepe)	
	(4) Triplohiton scleroxylon (Obeche)	
	(5) Cordia millenit (Oma Cordia)	
	(6) Guares sp. (Obobo)	
	(7) Nesogordonia papaverifera (Danta)	
	(8) Diesypyros sp. (Ebony)	
	C. Logs (Class III) :—	
	(1) Terminalia ivorensis (Black Afara)	the cubic foot £0-0s-2d
	(2) Celtis mildbraedii (Ohia)	
	(3) Antiaris Africana (Antiaris)	
	(4) Ceiba pendandra (Umokhan)	
	(5) Pycnanthus angolensis (Umokan)	
	(6) Pterygota macrocarpa (Okoko)	
	(7) Mitragyna oilata or stipulosa (Abura)	
	(8) Scottellia coriacea (Emuefuohia)	
	(9) Cylicodiscus gabunensis (Okan)	
	(10) Brachystegia nigerica (Okuen)	
	(11) Sterculia rhinopetala (Terculia)	
	(12) Sterculia Oblonga (Ojokolo)	
	(13) Distemonanthus benthamianus (Ayanrhana)	
	(14) Daniellia Ogea (Daniellia)	
	(15) Berlinia sp. (Berlinia)	
	(16) Pterocarpus sp. (Camwood)	
	(17) Piptadensiastrum africanum (Ekkin)	
	(18) Lophira alata (Ekkin)	
	(19) Terminalia Superba (White afara)	
	(20) Ricinodendron hendelotti (Erimado)	
	(21) Other logs, n.e.s.	

SCHEDULE—*continued*PART III—*continued*

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>
(1)	(2)	(3)

D. Other :—

- (1) Plywood and veneer
- (2) Sawn timber
- (3) Curls
- (4) Other

} the cubic foot
 £0-0s-2d.
 } the curl £0-5s-0d
 } the cubic foot
 £0-0s-2d."

(b) In the columns "Export List No." and "Statistical Description" before the last item (631.22 veneered panels, etc.) *insert* respectively the following items :—
 "631.21 Plywood".

PART IV

AMENDMENT OF SCHEDULE 4 TO THE CUSTOMS TARIFF ACT 1965

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Export List No.</i>	<i>Extent of Amendment</i>
(1)	(2)	(3)	(4)
01	All goods not specially dutied under any heading of Schedule 3	631.21	In the columns "Export List No.", "Statistical Description" and "Unit of Quantity" <i>delete</i> respectively the following :— "VENEERS, PLYWOOD BOARDS, 'IMPROVED' OR RECONSTITUTED WOOD AND OTHER WOOD, WORKED, N.E.S. 631.21 Plywood Cu. Ft."

MADE at Lagos this 13th day of April 1970.

H. A. EJUEYITCHIE,
*Secretary to the
 Federal Military Government*

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purpose)

This Order has, essentially, the following effects :—

1. It removes certain errors resulting from Legal Notices 25 and 60 of 1969.
2. It ensures that telecommunications, broadcasting and television apparatus, etc., exempted from import duties are those to be used by public bodies only.
3. It reduces the rate of export duty on specified logs from £0-1s-3d to 6d per cubic foot in some cases and in others from £0-1s-3d to 2d.
4. It reduces the rate of export duty on plywood and sawn timber including veneers from 4d and 3d respectively to 2d per cubic foot.

L.N. 38 of 1970

CUSTOMS TARIFF ACT 1965

(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 2)) Order 1970

Commencement : 26th November 1969

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965 and of all other powers enabling him in that behalf, the Head of the Federal Military Government and Commander-in-Chief of the Armed Forces has made the following Order :—

Amendment
of Schedule
2 to the
Customs
Tariff Act
1965.

1965 No. 3.
1968 No. 55.

Citation,
extent and
commence-
ment.

1. Schedule 2 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 and thereafter amended (which Schedule relates to exemption from import duties) is hereby further amended by the deletion from column (2) of paragraph 4 (13) of the words "Galvanised products" and the substitution therefor of the words "Galvanised products ; dry cell batteries".

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order 1970 and shall apply throughout the Federation.

(2) This Order shall be deemed to have come into operation on 26th November 1969.

MADE at Lagos this 13th day of April 1970.

H. A. EJUEYITCHIE,
Secretary to the
Federal Military Government

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purport)

This Order has the effect of introducing exemption from duty on zinc imported by Approved Manufacturers of dry cell batteries.

L.N. 39 of 1970

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 3) Order 1970

Commencement : 20th April 1970

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling him in that behalf, the Head of the Federal Military Government and Commander-in-Chief of the Armed Forces has made the following Order :—

1.—(1) Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 and thereafter amended (which Schedule *inter alia* prescribes a tariff description of goods imported and rates of import duty) is hereby further amended to the extent set out in Part I of the Schedule to this Order.

Amendment of Schedules 1, 2 and 3 to the Customs Tariff Act 1965.
1965 No. 3.
1968 No. 55.
L.N. 60 of 1969.

(2) Schedule 2 of the said Act, as so substituted and amended, (which Schedule relates to exemptions from import duties) is hereby further amended to the extent set out in Part II of the Schedule to this Order.

(3) Schedule 3 of the said Act, as so substituted and amended, (which Schedule relates to export duties) is hereby further amended to the extent set out in Part III of the Schedule to this Order.

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order 1970 and shall apply throughout the Federation.

Citation, extent and commencement.

(2) This Order shall come into operation on the 20th day of April 1970.

SCHEDULE

(Section 1)

PART I

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF ACT 1965

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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03.01	Fish, fresh (live or dead), chilled or frozen : A and B. 	
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Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"A. Caught and landed by canoes	Free	Free
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SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty	
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Tariff Description (2)	Fiscal Entry (3)	Full (4)
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B. Caught and landed by Nigerian-owned vessels registered in Nigeria and flying the Nigerian flag 15%* Free

C. Caught and landed by foreign vessels chartered by Nigerians and flying the Nigerian flag 15%* Free

D. Other 25%* Free

* Duty payable on sale

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:

A and B.

Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Fresh, chilled or frozen:

(1) Caught and landed by canoes Free Free

(2) Caught and landed by Nigerian-owned vessels registered in Nigeria and flying the Nigerian flag 15% Free

(3) Caught and landed by foreign vessels chartered by Nigerians and flying the Nigerian flag 15%* Free

(4) Other 25%* Free

B. Other 25%* Free

* Duty payable on sale

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
04.02	Milk and cream, preserved, concentrated or sweetened : A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)		Fiscal Entry (3)	Full (4)
"A. Milk powder imported by a manufacturer approved in that behalf by the Commissioner		10%	Free
B. Other		20%	Free"
04.03	Butter	Delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the following entries, that is :—	

Rate of Duty

		Fiscal Entry (3)	Full (4)
"the lb.		£0-2s-0d	Free".

12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other 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 : A.	In sub-heading A delete the rate of duty in the column "Fiscal Entry" and substitute 66 $\frac{2}{3}$ %".	
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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) : B (1)	In sub-heading B (1), delete the rate of duty in column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".	
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SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
18.06	Chocolate and other food preparations containing cocoa :	
	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the lb. £0-0s-6d or 33 $\frac{1}{8}$ %".

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) :

C.	In sub-heading C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-headings and rates of duty applicable thereto, that is :—
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Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Milk foods accepted as such by the Board	20%	Free
D. Other	40%	Free".

25.23 Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :

B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-heading and rate of duty applicable thereto, that is :—
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Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other	the ton £1-10s-0d or 25%	Free"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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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 preparation :—

A and C. In sub-headings A and C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Residual fuel oils . .	the gallon £0-0s-6d	Free
C. Kerosene (including kerosene jet fuels); crude or partly refined oil for further refining	the gallon £0-1s-0d	Free".

30.03 Medicaments (including veterinary medicaments):

(i) A. In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "33 $\frac{1}{3}$ %".

(ii) B. In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

37.02 Film in rolls (including cinematograph film), sensitised, unexposed, perforated or not:

A and B. *Delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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substitute the following sub-headings and the rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. Cinematograph films exceeding 9.5 mm in width	10%	Free
B. Other	50%	Free".

39.01/06 Artificial resins (including run gums and other 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 alginic acid and its salts and esters); linnoxyn :

A, B, C, D and E. Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-headings and the rates of duty applicable thereto, that is :

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. Matting	75%	Free
B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose	50%	Free
C. Silicone oils	the gallon £0-1s-6d or 33½%	Free
D. Other	33½%	Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)		
39.07	Articles of materials of the kind described in heading No. 39.01/06 :			
(i) D.		In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the lb. gross £0-2s-0d".		
(ii) IJ.		In sub-heading IJ, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—		
		<i>Rate of Duty</i>		
	<i>Tariff Description</i> (2)	<table><tr><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr></table>	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
<i>Fiscal Entry</i> (3)	<i>Full</i> (4)			
	"IJ. Other			
	(i) Articles made from plastic films ..	50% Full		
	(ii) Other	33½% Full".		
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, 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.		In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-heading and rates of duty applicable thereto, that is :—		

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty	
		Tariff Description (2)	Fiscal Entry (3)	Full (4)
		"A. Travelling trunks, travel bags, suitcases, portmanteaux, hand-bags, purses and wallets 100% Free".		
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 handbag or on the person ; parts of the foregoing articles, of wood :			
A.		In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d".		
47.01	Pulp derived by mechanical or chemical means from fibrous vegetable material	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—		
		Tariff Description (2)	Fiscal Entry (3)	Full (4)
		"A. Sulphate pulp imported for the manufacture of sanitary pad by a manufacturer approved in that behalf by the Commissioner .. 20% Free		
		B. Other 33½% Free".		

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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48.01/02 Paper and paperboard (including cellulose wadding), machine or hand-made, in rolls or sheets :

A, B, C, D and E.

Delete the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Kraft Paper :

- | | | |
|---|-----|------|
| (1) Imported by a manufacturer approved in that behalf by the Commissioner .. | 10% | Free |
| (2) Other | 25% | Free |

B Other :

- | | | |
|---|-----|--------|
| (1) Imported by a manufacturer approved in that behalf by the Commissioner .. | 15% | Free |
| (2) Other | 25% | Free". |

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 :

A, B and C.

Delete the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Imported by a manufacturer approved in that behalf by the Commissioner ..

- | | | |
|----------------|-----|--------|
| B. Other | 15% | Free |
| | 25% | Free". |

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)												
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: A, B and C.	<p>Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—</p> <table> <tr> <th colspan="3"><i>Rate of Duty</i></th></tr> <tr> <th><i>Tariff Description</i> (2)</th><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"A. Imported by a manufacturer approved in that behalf by the Commissioner</td><td>15%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>25%</td><td>Free".</td></tr> </table>	<i>Rate of Duty</i>			<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"A. Imported by a manufacturer approved in that behalf by the Commissioner	15%	Free	B. Other	25%	Free".
<i>Rate of Duty</i>														
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)												
"A. Imported by a manufacturer approved in that behalf by the Commissioner	15%	Free												
B. Other	25%	Free".												
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: A, B and C.	<p>Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—</p> <table> <tr> <th colspan="3"><i>Rate of Duty</i></th></tr> <tr> <th><i>Tariff Description</i> (2)</th><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"A. Imported by a manufacturer approved in that behalf by the Commissioner</td><td>15%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>25%</td><td>Free".</td></tr> </table>	<i>Rate of Duty</i>			<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"A. Imported by a manufacturer approved in that behalf by the Commissioner	15%	Free	B. Other	25%	Free".
<i>Rate of Duty</i>														
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)												
"A. Imported by a manufacturer approved in that behalf by the Commissioner	15%	Free												
B. Other	25%	Free".												
48.15	Other paper and paperboard, cut to size or shape: A.	<p>In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".</p>												

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
50.09/10	Woven fabric of silk or of noil silk or of other waste silk ..	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brocade; damask; Madras	the sq. yard £0-7s-0d or 100%	Free
B. Other.. ..	the sq. yard £0-3s-0d or 50%	Free".

51.01/03	Yarn of man-made fibres (continuous) monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:	
(i) A (3)	.. ..	In sub-heading A (3), delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. (net thread weight) £0-0s-10d".
(ii) A (4)	.. ..	In sub-heading A (4) delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. (net thread weight) £0-0s-3d".

51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01/03	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is:—
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Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brocade; damask;		

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
	Madras	the sq. yard £0-7s-0d or 100%	Free
	B. Other	the sq. yard £0-2s-9d or 40%	Free".
55.05/06	Cotton yarn :		
(i) A (3)	.. ..	In sub-heading A (3), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the lb. (net thread weight) £0-0s-10d".	
(ii) A (4)	.. ..	In sub-heading A (4), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the lb. (net thread weight) £0-0s-3d".	
55.07/09	Woven fabrics of cotton : A, B, C and D.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—	
			<i>Rate of Duty</i>
	<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
	"A. Terry towelling and similar terry fabrics ..	the sq. yard £0-4s-0d or 50%	Free
	B. Unbleached grey fabrics imported for use by a manufacturer approved in that behalf by the Commissioner :		
	(1) Certified by the Federal Ministry of Industries as producing 50% or more of his total baft consumption	the sq. yard £0-0s-9d	Free
	(2) Other	the sq. yard £0-1s-0d	Free

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
		C. Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Commissioner ..	33½% Free
		D. Plain weave unbleached or bleached but not mercerised, dyed or otherwise processed ..	the sq. yard £0-2s-6d or 40% Free
	E. Brocade; Damask; Madras	£0-7s-0d or 100%	Free
	F. Other	the sq. yard £0-2s-9d or 40%	Free".

56.05/06 Yarns of man-made fibres (discontinuous or waste):

- (i) A (3) In sub-heading A (3), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the lb. (net thread weight) £0-0s-10d".
- (ii) A (4) In sub-heading A (4), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the lb. (net thread weight) £0-0s-3d".

56.07 Woven fabrics of man-made fibres (discontinuous or waste)

Delete the rates of duty in the columns "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brocade; Damask; Madras	the sq. yard £0-7s-0d or 100%	Free

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		B. Other the sq. yard £0-2s-9d Free".
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn:	
	D.	In sub-heading D, delete the entry in the column "Tariff Description" and substitute: "D. Woven fabrics of jute imported for use exclusively for the manufacture of carpets and jute bags by a manufacturer approved in that behalf by the Commissioner".
58.08/09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace, in the piece, in strips or in motifs	Delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-7s-0d or 100%".
58.10	Embroidery, in the piece, in strips or in motifs:	
	(i) A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-10s-0d or 100%".
	(ii) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-7s-0d or 100%".
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:	
	A and B.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Headties	100%	Free
B. Bathing costumes, cardigans, nightwear, jerseys and pullovers	each £0-2s-6d or 40%	Free

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	C. Jackets	each £0-8s-6d or 50% Free
	D. Skirts and dressing gowns	each £0-5s-0d or 50% Free
	E. Towels and face cloths; blankets and travelling rugs	each £0-4s-0d or 50% Free
	F. Other	50% Free

— (Note 4 to Chapter 61)

In Note 4 to Chapter 61, delete the expression "(34.375 inches)" in the first and third lines and substitute "(23.622 inches)" in both cases.

61.02 Women's, girls' and infants'
outer garments:

A.

In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Sarongs	50%	Free

61.06 Shawls, scarves, mufflers, mantillas, veils and the like:
A and B.

Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Headties	100%	Free
B. Other	50%	Free

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
62.03	Sacks and bags, of a kind used for the packing of goods :	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "each £0-1s-0d".
	(ii) B (2)	In sub-heading B (2), <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-heading and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"B (2) Other :		
(a) Imported for the packing of goods	each	
	£0-0s-10d	Free
(b) Other	each	
	£0-2s-0d	
	or 40%	Free".

64.01	Footwear with outer soles and uppers of rubber or artificial plastic materials :	
	B and C.	In sub-headings B and C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"B. Other	100%	Free".

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 :	
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SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
B and C.	In sub-headings B and C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"B. Other 100% Free".

64.03 Footwear with outer soles of wood or cork :

B and C.

In sub-headings B and C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"B. Other 100% Free".

64.04 Footwear with outer soles of other materials :

B and C.

In sub-headings B and C, *delete* the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"B. Other 100% Free".

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 textile ; other

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)									
	articles of human hair (including hair nets)	Delete the rates of duty in the columns "Fiscal Entry", and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:— <div style="text-align: right;">Rate of Duty</div>									
		<table> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Professional wigs for judges, law officers, magistrates and all officers of the Nigerian Civil Service who are legal practitioners</td><td>10%</td><td>Free</td></tr> <tr> <td>"B. Other</td><td>100%</td><td>Free".</td></tr> </table>	Tariff Description (2)	Fiscal Entry (3)	Full (4)	"A. Professional wigs for judges, law officers, magistrates and all officers of the Nigerian Civil Service who are legal practitioners	10%	Free	"B. Other	100%	Free".
Tariff Description (2)	Fiscal Entry (3)	Full (4)									
"A. Professional wigs for judges, law officers, magistrates and all officers of the Nigerian Civil Service who are legal practitioners	10%	Free									
"B. Other	100%	Free".									
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 (1)	In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "100%".									
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: A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "75%".									
69.13/14	Other ceramic articles (for example, ornaments, articles of personal adornment, furniture): (i) A. (ii) B.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d". In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "75%".									

SCHEDULE—continued

PART I—continued—

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; 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 (ballotini):	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the lb. gross £0-2s-0d".
73.01	Pig iron, cast iron and spiegleisen, in pigs, blocks, lumps and similar forms: B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.02	Ferro-alloys: B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel: B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
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: B (2)	In sub-heading B (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.08	Iron or steel coils for re-rolling: B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.09	Universal plates of iron or steel: C.	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
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:	
B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:	
B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.14	Iron or steel wire, whether or not coated, but not insulated:	
(i) A (2)		In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
(ii) B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
73.17/20	Tubes and pipes (including hydro-electric conduits) and blanks and fittings therefor (for example, joints, elbows, unions and flanges), of iron or steel:	
(i) A (2) (b)		In sub-heading A (2) (b), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
(ii) B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
74.02	Master alloys	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
74.03	Wrought bars, rods, angles, shapes and sections, plates, sheets and trips, of copper; single strand copper wire; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other re-inforcing materials):	
(i) A (2)	.. .. .	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
(ii) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
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:	
(i) A (2) (b)	.. .. .	In sub-heading A (2) (b), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
(ii) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	<i>Delete</i> the rate of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is:—

Tariff Description (5)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the transmission of electricity by a user approved in that behalf by the Commissioner	20%	Free
B. Other	50%	Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)																	
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:																		
(i)	A (2) (b)	In sub-heading A (2) (b), delete the rate of duty in the column "Fiscal Entry" and substitute "50%".																	
(ii)	B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".																	
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 re-inforcing materials):																		
(i)	A (2)	In sub-heading A (2), delete the rate of duty in the column "Fiscal Entry" and substitute "50%".																	
(ii)	D.	In sub-heading D, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—																	
		<table> <tr> <th rowspan="2"><i>Tariff Description</i> (2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"D. Rods:</td><td></td><td></td></tr> <tr> <td>(1) Imported by a manufacturer approved in that behalf by the Commissioner</td><td>10%</td><td>Free</td></tr> <tr> <td>(2) Other</td><td>50%</td><td>Free</td></tr> <tr> <td>E. Other</td><td>50%</td><td>Free".</td></tr> </table>	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"D. Rods:			(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free	(2) Other	50%	Free	E. Other	50%	Free".
<i>Tariff Description</i> (2)	<i>Rate of Duty</i>																		
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)																	
"D. Rods:																			
(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free																	
(2) Other	50%	Free																	
E. Other	50%	Free".																	
76.12	Stranded wire, cables, cordage ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following																	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty		
		sub-heading and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—			
			Tariff Description (2)	Fiscal Entry (3)	Full (4)

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
80.06	Other articles of tin :	
A.	.. .. .	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Reservoirs, tanks, vats and similar containers (not fitted with mechanical or thermal equipment) :

- (1) For industrial use 10% Free
 (2) Other 66 $\frac{2}{3}$ % Free".

83.10	Beads and spangles, of base metal	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the lb. gross £0-2s-0d".
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84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) :
-------	--

- A. In sub-heading A, *delete* the entries in columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Industrial :

- (1) By importers who satisfy conditions prescribed by the Ministry .. 5% Free
 (2) Other 15% Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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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:

A. In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial:

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

84.03 Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers:

A. In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial:

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
84.04/05	Steam and other vapour power units (including steam engines with self-contained boilers):	
A.	.. .. .	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial :

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

84.06	Internal combustion piston engines :	
(i) B.	.. .. .	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"B. Marine engines and parts therefor :

- (1) Outboard .. 25% Free
- (2) Others :
- (a) Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner 15% Free
- (b) Other 33½% Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)															
	(ii) D.	In sub-heading D, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—															
		<table> <tr> <th></th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Tariff Description</i> (2)</th><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td colspan="3">"D (1) Industrial :</td></tr> <tr> <td>(a) By importers who satisfy conditions prescribed by the Ministry</td><td>5%</td><td>Free</td></tr> <tr> <td>(b) Other</td><td>15%</td><td>Free".</td></tr> </table>		<i>Rate of Duty</i>		<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"D (1) Industrial :			(a) By importers who satisfy conditions prescribed by the Ministry	5%	Free	(b) Other	15%	Free".
	<i>Rate of Duty</i>																
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)															
"D (1) Industrial :																	
(a) By importers who satisfy conditions prescribed by the Ministry	5%	Free															
(b) Other	15%	Free".															
84.07/08	Other engines and motors (including hydraulic motors) :																
	(i) A.	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—															
		<table> <tr> <th></th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Tariff Description</i> (2)</th><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td colspan="3">"A. Industrial :</td></tr> <tr> <td>(1) By importers who satisfy conditions prescribed by the Ministry</td><td>5%</td><td>Free</td></tr> <tr> <td>(2) Other</td><td>15%</td><td>Free".</td></tr> </table>		<i>Rate of Duty</i>		<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"A. Industrial :			(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free	(2) Other	15%	Free".
	<i>Rate of Duty</i>																
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)															
"A. Industrial :																	
(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free															
(2) Other	15%	Free".															
	(ii) C.	In sub-heading C, <i>delete</i> the entry "marine use" from the column "Tariff Description".															
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices ; liquid elevators of bucket, chain, screw, band and similar kinds :																
	(i) A.	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the															

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

“A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free
B. Specialised for water supply, sewage, drainage or irrigation ..	5%	Free”.

(ii) Re-number sub-headings B and C, as C and D respectively.

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. In sub-heading A, delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

“A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free”.

84.12 Airconditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air :

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
A.	In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free".

84.13/14 Furnace burners for liquid fuel, pulverised solid fuel or gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances; industrial and laboratory furnaces and ovens, non-electric :

A.	In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—
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Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free".

84.15 Refrigerators and refrigerating equipment (electrical and other) :

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
A.	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"A. Industrial :

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor :

B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—
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Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"A. Industrial :

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

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,

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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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:

A. In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Industrial:

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:

A. In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Industrial:

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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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 : C.	
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In sub-heading C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
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"C. Other :

	(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
	(2) Other	15%	Free".
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 : (i) A.		

In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
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"A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
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SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)			
		(2) Other	15%	Free	
		B. Specialised for use in agriculture	Free	Free".	
	(ii) Renumber sub-headings B and C as C and D respectively.				
84.22	Lifting, handling, loading or unloading, machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :				
	A.	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Descriptions", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—			
			Rate of Duty		
		Tariff Description (2)	Fiscal Entry (3)	Full (4)	
		"A. Cranes, chain pulleys bucket and gravity conveyors, hoists and winches :			
		(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free	
		(2) Other	15%	Free".	
84.23	Excavating, levelling, stamping, 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) :				
	A.	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively			

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

“A. Industrial :

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free”.

84.24 Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, cultivators, seed and fertilizer distributors); lawn and sports ground rollers :

B and C.

In sub-heading B and C, *delete* the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

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)

“B. Other Free Free”.

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
A and B	Delete the entries in columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
	"Free"	"Free"

84.26	Dairy machinery (including milking machines) A and B.	Delete the entries in columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—
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Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
	"Free"	"Free"

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 machinery; germination plant with mechanical or thermal equipment; poultry incubators and brooders A and B.	Delete the entries in columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—
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Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
	"Free"	"Free"

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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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 :

B. In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
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"B. Other :

- | | | |
|--|-----|--------|
| (1) By importers who satisfy conditions prescribed by the Ministry | 5% | Free |
| (2) Other | 15% | 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 slacking machines), sugar manufacture or brewing :

A. In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
----------------------------------	----------------------------	--------------------

"A. Industrial :

- | | | |
|--|-----|--------|
| (1) By importers who satisfy conditions prescribed by the Ministry | 5% | Free |
| (2) Other | 15% | Free". |

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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83.31 Machinery for making or finishing cellulosic pulp, paper or paper-board :

B. In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"B. Other :

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

84.32 Book-binding machinery, including book-sawing machines :

B. In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"B. Other :

- (1) By importers who satisfy conditions prescribed by the Ministry 5% Free
- (2) Other 15% Free".

84.33 Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard :

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

		Rate of Duty	
Tariff Description (2)	Fiscal Entry (3)	Full (4)	
"B. Other :			
(1) By importers who satisfy conditions prescribed by the Ministry			
	5%	Free	
(2) Other			
	15%	Free".	
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 ; and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :		

B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—
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		Rate of Duty	
Tariff Description (2)	Fiscal Entry (3)	Full (4)	
"B. Other			
(1) By importers who satisfy conditions prescribed by the Ministry			
	5%	Free	
(2) Other			
	15%	Free".	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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84.35 Other printing machinery,
machines for uses ancillary
to printing :

B. In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	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

Delete the entries in the columns "Fiscal Entry" and "Full" and *insert* the following sub-headings and rates of duty applicable thereto in the columns, "Tariff Description" "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

(A) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(B) Other	15%	Free".

SCHEDULE *continued*PART I—*continued*

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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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 :

A. In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry

(2) Other 5% Free
15% Free".

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 No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and heald-lifters hosiery needles) :

A. In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

“A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free”.

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 :

B. In sub-heading B, *delete* the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

“B. Other :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free”.

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, realing or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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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 :

B. In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"B. Other

(1) By importers who satisfy conditions prescribed by the Ministry

5% Free
(2) Other 15% Free".

84.41 Sewing machines ; furniture specially designed for sewing machines ; sewing machine needles :

(i) A. In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial sewing machines, and specialised furniture therewith :

(1) By importers who satisfy conditions prescribed by the Ministry

5% Free
(2) Other 15% Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
(ii) C (1)	In sub-heading C(1), delete line 1 in the column "Tariff Description" and substitute "Components imported CKD".

84.42. Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):

A. In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry

(2) Other 5% Free
15% Free".

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 :

B. In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other :

(1) By importers who satisfy conditions prescribed by the Ministry

(2) Other 5% Free
15% Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)											
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50	.. Delete the entries in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns, "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—											
		<table> <tr> <th rowspan="2"><i>Tariff Description</i> (2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"(A) By importers who satisfy conditions prescribed by the Ministry</td><td>5%</td><td>Free</td></tr> <tr> <td>(B) Other</td><td>15%</td><td>Free".</td></tr> </table>	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"(A) By importers who satisfy conditions prescribed by the Ministry	5%	Free	(B) Other	15%	Free".
<i>Tariff Description</i> (2)	<i>Rate of Duty</i>												
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)											
"(A) By importers who satisfy conditions prescribed by the Ministry	5%	Free											
(B) Other	15%	Free".											
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	.. Delete the entries in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns, "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—											
		<table> <tr> <th rowspan="2"><i>Tariff Description</i> (2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"(A) By importers who satisfy conditions prescribed by the Ministry</td><td>5%</td><td>Free</td></tr> <tr> <td>(B) Other</td><td>15%</td><td>Free".</td></tr> </table>	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"(A) By importers who satisfy conditions prescribed by the Ministry	5%	Free	(B) Other	15%	Free".
<i>Tariff Description</i> (2)	<i>Rate of Duty</i>												
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)											
"(A) By importers who satisfy conditions prescribed by the Ministry	5%	Free											
(B) Other	15%	Free".											
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines												

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
	falling within heading No.	
84.49	.. ..	Delete the entries in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns, "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—

		<i>Rate of Duty</i>	
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	
"A. By importers who satisfy conditions prescribed by the Ministry	5%	Free	
B. Other.. ..	15%	Free".	
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor :		
A.	In sub-heading A, delete the entries in the columns "Tariff Description". "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—		

		<i>Rate of Duty</i>	
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	
"A. Industrial :			
(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free	
(2) Other	15%	Free".	

84.50	Gas-operated welding, bracing, cutting and surface tempering appliances :		
A.	In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively		

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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the following sub-headings and rates of duty applicable thereto, that is :—

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)

“A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free”.

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, pastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand :

B. In sub-heading B, delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)

“B. Other :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free”.

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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84.57 Glass-working machines (other than machines for working glass in the cold); machines for assembling filament and discharge lamps and electronic and similar tubes and valves :
B.

In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"B. Other :		
(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free".

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 :

A.

In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. Industrial :		
(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free."

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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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
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Delete the entries in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns, "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. By importers who satisfy conditions prescribed by the Ministry	5%	Free
B. Other	15%	Free".

84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tank, vats, and the like, including pressure reducing valves and thermostatically controlled valves :
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A. In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial :

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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85.01 Electric generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors : A, B, C and D.

Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Generators and generating sets :		
(1) Of 110 volts or higher :		
(a) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(b) Other	15%	Free
(2) Other	50%	Free
B. Motors :		
(1) Of 500 watts or higher :		
(a) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(b) Other	15%	Free
(2) Other	50%	Free
C. Other :		
(1) Industrial :		
(a) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(b) Other	15%	Free
(2) Other	50%	Free
D. Parts :		
(1) For A (1), B (1) or C (1)	10%	Free
(2) Other	33½%	Free".

85.02 Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets, electro-magnetic and

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
	permanent magnet chucks, clumps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:	
B (1)		In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

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, wind-screen wipers, defrosters and demisters, for cycles or motor vehicles:

A. *Delete* "or For engines of heading 84.06 B (2)" from the column "Tariff Description".

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:

"A, B, C and D. .. . *Delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Industrial:

(1) By importers who satisfy conditions prescribed by the Ministry .. 5% Free

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
	(2) Other	15%	Free
	B. Hand tools	20%	Free
	C. Parts for A and B ..	10%	Free
	D. Other, including parts	33 $\frac{1}{3}$ %	Free".

85.15 Radio-telegraphic and radio-telephonic 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:

E. In sub-heading E, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "40%".

85.18 Electrical capacitors, fixed or variable:

A. In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

Rate of Duty

Tariff Description	Fiscal Entry	Full
(2)	(3)	(4)

"A. Industrial:

(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free".

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; switchboards (other than telephone switchboards) and control panels:

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)			
B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray, television camera tubes and mercury and rectifying valves and tubes); photocells, mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:				
A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:				
B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—			
		<i>Rate of Duty</i>			
		<table> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> </table>	Tariff Description (2)	Fiscal Entry (3)	Full (4)
Tariff Description (2)	Fiscal Entry (3)	Full (4)			
		"B. Other:			
		(1) By importers who satisfy conditions prescribed by the Ministry 5% Free			
		(2) Other 15% Free".			
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:				
B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)											
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :												
	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".											
85.25/27	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 materials :												
	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".											
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :												
	A and B.	<i>Delete</i> the entries in the column "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—											
		<table> <tr> <th rowspan="2"><i>Tariff Description</i> (2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"A. Agricultural accepted as such by the Board</td><td>Free</td><td>Free</td></tr> <tr> <td>B. Other</td><td>5%</td><td>Free".</td></tr> </table>	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"A. Agricultural accepted as such by the Board	Free	Free	B. Other	5%	Free".
<i>Tariff Description</i> (2)	<i>Rate of Duty</i>												
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)											
"A. Agricultural accepted as such by the Board	Free	Free											
B. Other	5%	Free".											
87.09	Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars of all kinds . .												
		<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "25%".											
87.10	Cycles (including tricycles), not motorised												
		<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".											

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11.. ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
87.14	Other vehicles (including trailers and caravans), not mechanically propelled, and parts thereof: A (1)	In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
90.03/04	Spectacles, pince-nez, lorgnettes, goggles and the like, and frames, mountings, and parts thereof for such articles: C.	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".
90.07	Photographic cameras; photographic flashlight apparatus: A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders: C.	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
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: (i) B. (ii) F (1)	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "10%". In sub-heading F (1), delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
90.17/18	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments); mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; artificial respiration, ozone therapy or similar apparatus; breathing appliances (including gas masks and similar respirators); B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active 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	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
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): B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"B. Other :		
(1) By importers who satisfy conditions prescribed by the Ministry	5%	Free
(2) Other	15%	Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:	
B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the "Fiscal Entry" and <i>substitute</i> "10%".
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 oven draught regulators), not being articles falling within heading No. 90.14:	
B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
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:	
B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
90.26	Gas, liquid and electricity supply or production meters, calibrating meters therefor:	
B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
90.27	Revolution counters, production counters, taxi-meters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) ; stroboscopes : B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus : B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
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 : B (1)	In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
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 : B, C and D.	In sub-headings B, C and D, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"B. Components (excluding cabinets) imported for use in the assembly

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty	
	Tariff Description (2)		Fiscal Entry (3)	Full (4)
	of record-players, record changers and gramophones by a manufacturer approved in that behalf by the Commissioner	40%	Free	
	C. Other	40%	Free	Free".

94.03 Other furniture and parts thereof:

A and B. Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)
		"75%	Free".

95.01/08 Worked animal, vegetable and mineral carving materials (including unhardened gelatin and agglomerated amber and meerschaum) and articles of wax, stearin, natural gums or resins or of modelling pastes or other materials, not elsewhere specified or included :

A. In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d".

96.01/06 Brooms and brushes (including mops and feather dusters); paint roller; squeegees; prepared knots and tufts for broom or brush making; powder puffs and pads for

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
	applying cosmetics or toilet preparations ; hand sieves and hand riddles :	
C (2)	.. .. .	In sub-heading, C (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

At the end of Schedule 1 (after the entries relating to Tariff No. 99.06) *insert* the following new entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry", "Full" and "Code No.", respectively, that is :—

<i>Tariff</i> (1)	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Statistical Key</i>
		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	<i>Code No.</i> (5)
"Baggage	Goods, other than alcoholic and non-alcoholic drinks, cameras, cosmetics and perfumery, jewellery and tobacco goods, imported in the accompanied baggage or on the person of a passenger : Provided that the importations are of a non-commercial nature and the aggregate value of the importations does not exceed £20-0s-0d per person.	25% flat rate or the appropriate duty set out in this Schedule, which ever is preferred by the passenger.	Free	931.02".

SCHEDULE—continued

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

(a) For sub-paragraph 3 (2) there shall be substituted the following sub-paragraph—

Articles (1)	Purpose (2)
“3 (2). Artists’ paints and equipment; boxing gloves; broadcasting receivers (including television sets); chemicals for use in laboratories; computers; duplicators; film strip projectors, epidiascopes, episcopes and magic lanterns; gramophones; language laboratories; models; painting books; prize medals and badges; punch balls; rope gymnasium mattresses; work books.	Imported by or on behalf of a school or educational establishment and solely for educational purposes.”

(b) Paragraph 9 shall be omitted.

(c) Paragraph 12 shall be omitted.

(d) For paragraph 17 there shall be substituted the following :—

“17. Goods approved by the Commissioner for donation to charity, where he is satisfied that the goods are provided or donated on humanitarian grounds and if the donor is—

- (1) an established body recognised by the Government of country of its place of establishment;
- (2) or a person or body approved by the Federal Military Government, or approved by a person authorised by that Government in that behalf.

(e) For paragraph 19 there shall be substituted the following :—

“19. Machinery, apparatus and appliances (but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines vehicles or internal combustion engines suitable for driving vehicles) imported by a user approved in that behalf by the Commissioner, being machinery, apparatus or appliance of any of the following types, that is—

- (1) Dental;
- (2) Land surveying;
- (3) Mining and for prospecting for minerals or mineral oil;
- (4) Scientific, for scientific purposes and research or for education in science;
- (5) Specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment;
- (6) X-ray films and plates.”

(f) For the proviso in paragraph 25 there shall be substituted the following :—

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

(g) For paragraph 31 there shall be substituted the following :—

“31. Scientific specimens imported for public exhibition, study or research, by a user approved in that behalf by the Commissioner.”

SCHEDULE—continued

PART III

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF ACT 1965

(a) For paragraph 1 there shall be substituted the following paragraph :—

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
"1	Animals, live, whether or not for food :	
	(1) African grey parrots each	£10-0s-0d
	(2) Cattle, horses, asses, mules and hinnies each	£3-0s-0d
	(3) Reptiles each	£3-0s-0d
	(4) Other each	£1-0s-0d".

(b) Paragraph 4 shall be omitted.

MADE at Lagos this 19th day of April 1970.

H. A. EJUEYITCHIE,
Secretary to the
Federal Executive Council

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purpose)

This Order has, essentially, the following effects :—

(a) PART I OF THE SCHEDULE

Full Tariff Item No.	Description of Goods	Effect of the Order
03.01	Fish, fresh (live or dead) ..	Introduces a duty of 15% on fish, crustaceans and molluscs caught and landed by Nigerian-owned vessels other than canoes and reduces the rate of duty from 50% to 15% and 25% <i>ad valorem</i> in other cases.
03.03	Crustaceans and molluscs ..	
04.02	Milk and Cream	Reduces the rate of duty from 20% to 10% for Approved Manufacturers, and from 33½% to 20% in other cases.
04.03	Butter	Increases the rate of duty from £0-1s-6d to £0-2s-0d per lb.
12.07A	Kola Nuts	Increases the rate of duty from 40% to 66⅔% <i>ad valorem</i> .
15.01/17B (1)	Edible Oils	
18.06A	Chocolate confectionery in blocks or tablets	Increases the rate of duty from 12½% to 33⅓% or £0-0s-6d per lb. whichever is higher.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Full Tariff Item No.	Description of Goods	Effect of the Order
25.23	Portland cement, cement fondu, slag cement, supersulphate	Abolishes Approved User concession on cement, and reduces the rate of duty from the ton £2-10s-0d or 40% to the ton £1-10s-0d or 25% whichever is higher.
27.09/10A	Petroleum oils and oils obtained from bituminous minerals	Introduces a duty of £0-0s-6d per gallon on residual fuel oils and £0-1s-0d per gallon on crude or partly refined oil.
30.03	Medicaments	Reduces the rate of duty from £10-10s-0d per gallon or 100% to 33⅓% and from 20% to 10% <i>ad valorem</i> respectively.
37.02A	Cinematographic film ex- ceeding 9.5mm	Introduces a duty of 10%.
39.071J	Articles made of plastic films	Increases the rate of duty from 33⅓% to 50% <i>ad valorem</i> .
39.07D 44.27A 69.13/14A 70.19B 83.10 95.01/08A	Beads	Increases the rate of duty from the lb. gross £0-1s-0d to the lb. gross £0-2s-0d.
42.02A	Travelling trunks travel bags, suitcases, portman- teaux, handbags, purses and wallets	Increases the rate of duty from £0-6s-0d or 40% to 100% <i>ad valorem</i> .
47.01	Pulp derived by mechanical or chemical means from any fibrous material	Introduces a concessionary rate of duty for Approved Users to encourage local manu- facture of sanitary pads.
48.01/02 C & D 48.04 A & B 48.05 A & B 48.07 A & B	Printing and writing paper	Rationalises the rates of duty between printing and writing paper of over 15 inches by 16 inches and those of lesser dimensions.
48.15A	Teleprinter and wheatstone paper	Introduces a duty of 5%.
51.01/03 A (3) 55.05/06 A (3) 56.05/06 A (3) 58.07/A 1 (b)	Yarns imported by an Approved Manufacturer	Increases the rate of duty from the lb. (net thread weight) £0-0s-6d to the lb. (net thread weight) £0-0s-10d.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Full Tariff Item No.	Description of Goods	Effect of the Order
51.01/03 A (4)	Waste yarns imported for the manufacture of blankets or towels ..	Increases the rate of duty from the lb. (net thread weight) £0-0s-1d to the lb. (net thread weight) £0-0s-3d.
55.05/06 A (4)		
56.05/06 A (4)		
50.09/10 51.04 55.07/09 D (2) 56.07	Brocade, damask and Madras	Increases the rate of duty from the sq. yd. £0-2s-9d or 40% to £0-7s-0d the sq. yd. or 100% <i>ad valorem</i> whichever is higher.
58.08/09	Lace	
55.07/09 B	Unbleached grey fabrics imported by an Approved Manufacturer	Increases the rate of duty from the sq. yd £0-0s-9d to the sq. yd. £0-1s-0d for manufacturers who produce below 50% of their total baft consumption.
55.07/09D(1)	Plain weave, unbleached or bleached but not merce- rised dyed or otherwise processed	Increased the rate of duty from £0-1s-3d or 33½% to £0-2s-6d or 40% whichever is higher.
57.09/12D	Woven fabrics of jute imported by an approved manufacturer exclusively for the manufacture of jute bags and carpets	Manufacturers of carpets can now benefit from the concession.
58.10	Embroidery in the piece, in strips or in motifs	Increases the rate of duty from £0-5s-0d or 50% on embroidered pile and chenille fabrics and from the sq. yard £0-2s-9d or 40% in other cases to the sq. yard £0-7s-0d or 100% <i>ad valorem</i> and the sq. yard £0-10s-0d or 100% whichever is higher, respectively.
60.05A(1) 61.06	Headties	Increases the rate of duty from 40% to 100% <i>ad valorem</i> .
60.05A 60.05B 61.02A		
62.03	Sacks and Bags	Increases the rate of duty from each £0-0s-4d to £0-1s-0d and £0-1s-4d or 33½% to £0-2s-0d or 40% whichever is higher, and abolishes the Approved User Concession.
64.01(B & C) 64.02(B & C) 64.03(B & C) 64.04(B & C) 68.13A(1)	Footwear other than child- ren's wear	Increases the rate of duty from 40% to 100% <i>ad valorem</i> .

EXPLANATORY NOTE—*continued*(a) PART I OF THE SCHEDULE—*continued*

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
67.03/04(A)	Professional wigs for Judges, Magistrates and other law officers	It provides a concessionary rate of 10% <i>ad valorem</i> for professional wigs for Judges, Magistrates and law officers.
69.11/12	Porcelain or China ware	
69.13/14B	Ornamental articles for domestic use or personal adornment	Increases the rate of duty from 50% to 75% <i>ad valorem</i> .
73.01B	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	
73.02B	Ferro-Alloys	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> .
73.06B	Puddled bars and pilings; ingots, blocks	
73.07B(2)	Blooms, billets, slabs and sheet bars etc. of iron	
73.08B	Iron or steel coils for re-rolling	
73.11B	Angles, shapes and sections of iron or steel, etc.	
73.12B	Hoop and strip of iron or steel, hot-rolled or cold-rolled	
73.14	Iron or Steel Wire, whether or not coated, but not insulated	
73.17/20	Tubes and pipes, blanks and fittings therefor, of iron or steel	
74.01	Copper matte, unwrought copper (refined or not), copper waste and scrap.	
74.02	Master Alloys	
74.03/05	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper and copper foil.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> .
74.07/08	Tubes and pipes and blanks therefor, of nickel, of copper; hollow bars, and tube and pipe fittings.	

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Full Tariff Item No.	Description of Goods	Effect of the Order
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> and introduces a concessionary rate of duty at 20% for approved users.
75.04	Tubes and pipes and blanks therefor, of nickel, hollow bars, and pipe fittings of nickel.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> .
76.02/04 A(2), D(1) (2), E	Wrought bars, rods, angles, shapes and sections, plates, sheets and strips of aluminium, aluminium foil.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> and introduces a concessionary rate of duty at 10% on rods imported by approved manufacturers.
76.12 A, B	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> and introduces a concessionary rate of duty of 20% for approved users.
78.01B	Unwrought lead (including argentiferous lead); lead waste and scrap.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> .
78.05 A, B	Tubes and pipes and blanks therefor, of lead; hollow bars, and tubes and pipe fittings.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50% <i>ad valorem</i> .
79.01	Unwrought zinc; zinc waste; scrap.	
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings of zinc.	

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Full Tariff Item No.	Description of Goods	Effect of the Order
84.01A	Machineries	{ Increases the rate of duty from 5% to 15% for importers who do not satisfy the conditions prescribed by the Federal Ministry of Finance's statement of 7th January, 1970.
84.02A		
84.03A		
84.04/05A		
84.06D(1)		
84.07/08(A)		
84.10A		
84.11A		
84.12A		
84.13/14A		
84.15A		
84.16B		
84.17A		
84.18A		
84.19C		
84.21A		
84.22A		
84.23A		
84.26B		
84.27/28(B)		
84.29B		
84.30A		
84.31B		
84.32B		
84.33B		
84.34B		
84.35B		
84.36		
84.37A		
84.38A		
84.39B		
84.40B		
84.41A		
84.42A		
84.43/44(B)		
84.45		
84.46		
84.47		
84.49A		
84.50A		
84.56B		
84.57B		
84.59A		
84.60		
84.61A		
85.01A, B, C		
85.11A		
85.18A		
85.22B		
90.22B		

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EXPLANATORY NOTE—*continued*
 (a) PART I OF THE SCHEDULE—*continued*

Full Tariff Item No.	Description of Goods	Effect of the Order
85.02B(1) 85.19B 85.21A 85.23B 85.24A 85.25/27B 90.07A 90.14C 90.16(B) & (F1) 90.17/18B 90.20 90.23B 90.24B 90.25B 90.26B 90.27B 90.28B 91.05/06B(1) 96.01/06C(2) 84.06B	Accessories, Parts and Instruments	Increases the rate of duty from 5% to 10% <i>ad valorem</i> , thus bringing the new rates in line with other components and spare parts.
	Marine engines	Reduces the rate of duty on outboard engines from 33 $\frac{1}{3}$ % to 25% <i>ad valorem</i> and introduces a concessionary rate of 15% for approved boatyards.
84.24B 84.25 84.26 84.27/28 87.01B	Agricultural machineries and equipment	Abolishes the duty.
	Tractors	Reduces the rate of duty from 33 $\frac{1}{3}$ to 5% <i>ad valorem</i> .
87.09	Motor cycles, auto-cycles and cycles fitted with an auxiliary motor with or without side-cars; side cars of all kinds	Reduces the rate of duty from 45% to 25% <i>ad valorem</i> .
87.10	Cycles (including tricycles) not motorised	Reduces the rate of duty from 28 $\frac{1}{3}$ % or £2-15s-0d each to 10%.
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10% <i>ad valorem</i> .
87.14A (1) 90.03/04C	Trailers for use with tractors Plain and unlensed coloured glasses	Introduces a duty of 5% <i>ad valorem</i> . Increases the rate of duty from 33 $\frac{1}{3}$ % to 50% <i>ad valorem</i> .
92.11C	Components (excluding cabinets) imported for use in the assembly of record- players, record changers and gramophones by a manufacturer approved in that behalf by the Com- missioner	Increases the rate of duty from 33 $\frac{1}{3}$ % to 40% <i>ad valorem</i> .
92.11D	Other sound recorders	

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
94.03A	Metal office and wooden furniture	Increases the rate of duty from 50% to 75% <i>ad valorem</i> .
Baggage	Goods, other than alcoholic and non-alcoholic drinks, imported in the accompanied baggage or on the person of a passenger.	Introduces a first-rate duty of 25% on passengers' dutiable effects provided the total value does not exceed £20.

(b) PART II OF THE SCHEDULE

1. It abolishes the exemption from duty of the following :—
 - (a) cups, medals and other trophies ; and
 - (b) Foodstuff produced in a territory adjoining Nigeria.
2. It abolishes the concessionary exemption for the following machinery which are now unconditionally duty-free under Tariff Nos. 84 24B, 84.25, 84.26 and 84.27/28 :—
 - (a) Agricultural ; and
 - (b) For use in connection with the preparation of or prospecting for, any agricultural or forest product of Nigeria.

(c) PART III OF THE SCHEDULE

It introduces export duty on edible live animals.

L.N. 40 of 1970

EXCISE 'TARIFF ACT' 1965 (1965 No. 30)

Excise Tariff (Duties and Exemptions) Order 1970

Commencement : 20th April 1970

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965, as reprinted under the authority of the Excise Tariff (Authority to Reprint) Decree 1969 and thereafter amended, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

1. Schedule 1 to the Excise Tariff Act 1965, as reprinted and amended as aforesaid, is hereby further amended to the extent set out in the Schedule to this Order.

Amendment
of Schedule 1
of the Excise
Tariff Act
1965,
1965 No. 30,
1969 No. 3.

2.—(1) This Order may be cited as the Excise Tariff (Duties and Exemptions) Order 1970 and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Order shall come into operation on the 20th day of April 1970.

SCHEDULE

Section 1

AMENDMENT OF SCHEDULE 1 TO THE EXCISE 'TARIFF ACT' 1965

(a) For paragraph 7, there shall be substituted the following paragraph :—

"7. Cigarettes :

(1) where the weight of one thousand cigarettes does not exceed two pounds and the price does not exceed 25 shillings per thousand *ad valorem 20 per centum.*

(2) where the weight of one thousand cigarettes does not exceed two and one half pounds and the price exceeds 25 shillings per thousand but does not exceed 50 shillings per thousand *ad valorem 30 per centum.*

(3) where the weight of one thousand cigarettes does not exceed two and one half pounds and the price exceeds 50 shillings per thousand but does not exceed 125 shillings per thousand *ad valorem 40 per centum.*

(4) where the weight of one thousand cigarettes exceeds two and one half pounds and the price exceeds 125 shillings per thousand *ad valorem 50 per centum".*

(b) For paragraph 9, there shall be substituted the following paragraph :—

"9. Containers :

(1) Metal *ad valorem 15 per centum*

(2) Other *ad valorem 10 per centum".*

SCHEDULE—continued

- (c) For paragraph 10, there shall be *substituted* the following paragraph :—
 “10. Cosmetics, Perfumery and
 toilet preparations *ad valorem* 10 per centum”.
- (d) For paragraph 16, there shall be *substituted* the following paragraph :—
 “16. Household utensils :
 (1) Enamelware *ad valorem* 10 per centum
 (2) Other *ad valorem* 5 per centum”.
- (e) For paragraph 17, there shall be *substituted* the following paragraph :—
 “17. Jewellery and Imitation Jewellery *ad valorem* 33½ per centum”.

MADE at Lagos this 19th day of April 1970.

H. A. EJUEYITCHIE,
*Secretary to the
 Federal Executive Council*

EXPLANATORY NOTE

(This note does not form part of the above Order, but it is intended to explain its purpose)

This Order has the following effects :—

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
(1)	(2)	(3)
7	Cigarettes	Reduces the rates of duty on the various categories of cigarettes by the removal of the <i>per mille</i> surcharge.
9	Containers	It is reworded for ease of interpretation.
10	Cosmetic, perfumery and toilet preparations	It is reworded to include toilet preparations.
16	Household utensils, ceramic and clay	It is reworded to accommodate domestic utensils of all kinds.
17	Jewellery and Imitation jewellery	Introduces excise duty on jewellery.

L.N. 41 of 1970

CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(No. 55 OF 1958)

Imports Prohibition Order 1970

Commencement : 20th April 1970

In exercise of the powers conferred by section 22 of the Customs and Excise Management Act, and of all other powers enabling me in that behalf, I, the Federal Commissioner for Finance, hereby make the following Order :—

1. The importation of the goods specified in the Schedule 1 of this Order is prohibited.

Prohibition
of Importa-
tion of
certain
goods.

2. The importation of the goods specified in Column 1 of Schedule 2 to this Order is prohibited except as provided in Column 2 of the said Schedule.

Restriction
of Importa-
tion of
certain
goods.

3.—(1) In this section—

“Import Licensing Authority” means such persons as may be designated by the Commissioner responsible for matters relating to trade, by notification in the *Gazette*, from amongst the officers appointed to carry out duties in relation to trade in the Federation or such other person or persons as that Authority may from time to time, by notice in the *Gazette*, appoint to act on his behalf.

Import
Licensing.

“Licence” means either—

(a) a general licence notified in the *Gazette* authorising importers generally to import goods of the description specified in such licence ; or

(b) a specific licence granted to an importer authorising him to import from a territory or territories specified in the licence goods of a description and quantity so specified ; or

(c) a special licence granted to an importer authorising him to import goods generally or with specified exceptions from a territory or territories specified in the licence.

(2) The importation of all goods, other than goods of a description specified in the Schedule 3, is prohibited except under a licence granted by the Import Licensing Authority and subject to such terms and conditions as may be specified in such licence.

(3) The provisions of subsection (2) of this section shall be in addition to and not in derogation of the provisions of sections 1 and 2.

(4) All licences granted under the provisions of the Imports Prohibition Order 1959 in force immediately before the 20th day of April 1970, shall be deemed to have been granted by the Import Licensing Authority under the provisions of this section, and shall, unless sooner revoked by virtue of the power contained in subsection (5) of this section, remain in force during the period of validity specified therein.

L.N. 81 of
1959.

(5) The Import Licensing Authority may—

(a) refuse to grant a licence without assigning any reason for such refusal;

(b) at any time revoke or modify any licence granted or deemed to have been granted under this section.

(6) The Import Licensing Authority may, by notice in the Gazette, give directions relating to the grant of special licences, and in particular and without prejudice to the generality of this provision, such direction may provide for—

(a) the form and manner in which applications shall be made;

(b) the information to be furnished with such applications;

(c) the form and duration of licences.

4. The Imports Prohibition Orders set out in Schedule 4 of this Order are hereby revoked.

5. This Order may be cited as the Imports Prohibition Order, 1970 and shall come into operation on 20th April 1970.

Revocation
(1950 Ann.
Vol. pp. 399
and 402).

Citation and
Commence-
ment.

SCHEDULE 1

Section 1

GOODS ABSOLUTELY PROHIBITED FROM BEING IMPORTED

1. AIR PISTOLS.
2. AIRMAIL PHOTOGRAPHIC PRINTING PAPER.
3. BASKETWORK, WICKERWORK and other articles of plaiting materials, made directly to shape; articles made up from goods falling within Tariff heading No. 46.01 or 46.02 in the Custom Tariff Act 1965.
4. BASE OR COUNTERFEIT COIN of any country.
5. BEADS composed of inflammable celluloid or other similar substances.
6. BEADS and Spangles, of base metal. BREAD SHIPS' BISCUITS and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit.
7. BOX FILES, LETTER TRAYS, STORAGE BOXES and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.
8. ALL BRUSHWARE other than nylon tooth brushes manufactured in or exported from the Empire of Japan and whether they are exported direct to Nigeria or elsewhere.
9. CORRUGATED ROOFING SHEETS AND RIDGING PLATES of a thickness less than 3 mm, of iron, or steel.
10. COUPONS, for foreign football pools or other betting arrangements.
11. Secondhand CLOTHING of all materials, imported in bulk.
12. COWRIES.
13. EXHAUSTED TEA or tea mixed with other substances. For the purpose of this item "exhausted tea" means any tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means.

14. **FUR CLOTHING** that is, furskins, raw, tanned or dressed (including pieces or cuttings of tanned or dressed furskin, heads, paws, tails and the like) and artificial fur, articles of furskin or artificial fur.

15. **IMPLEMENTS** appertaining to the reloading of cartridges.

16. **INDECENT OR OBSCENE PRINTS**, paintings, books, cards, engravings or any indecent or obscene articles.

17. **LIVE POULTRY**, that is, fowls, ducks, geese, turkeys any guinea fowls (excluding **DAY-OLD CHICKS**).

18. **MANILLAS**.

19. **MARGARINE, IMITATION LARD** and other prepared edible fats.

20. **MATCHES** made with white phosphorus.

21. **MATERIALS** of any description with a design which, considering the purpose for which the material is intended to be used, is likely in the opinion of the Commissioner to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.

22. **MEAT**, vegetables or other provisions declared by a health officer unfit for human food.

23. **PISTOLS** disguised in any form whatsoever.

24. **TEXTILE PIECE GOODS**, and all other **TEXTILES** including weaving apparels, hardware of all kinds, crockery and china, or earthenware goods, bearing inscriptions (whether in Roman or Arabic character) from the Koran or from the Traditions and Commentaries on the Koran.

25. Other made-up **TEXTILE ARTICLES** (including dress patterns).

26. Other waste materials from **TEXTILE FABRICS** (including rags).

27. Other **PRINTED MATTER**, including printed pictures and photographs.

28. **STATUETTES** and other ornaments of a kind used indoors, of base metal.

29. **STONE, SAND, GRAVELS**.

30. Household **UTENSILS** of **WOOD**.

31. **VEGETABLE. ROOTS AND TUBERS**—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.

32. **WALKING-STICKS** (including climbing-sticks and seat-sticks), canes, whips, riding crops and the like.

33. **WOOD** in the rough, roughly squared or half squared, but not further manufactured.

34. Worked **MONUMENTAL OR BUILDING STONE** (including road and paving setts, curbs and flagstones) and articles thereof (including articles of agglomerated slate and mosaic cubes), other than good falling within Chapter 69 of Schedule 1 to the Customs Tariff Act 1965 **TILES** excluding.

35. **SILVER OR METAL ALLOY COINS** not being legal tender in Nigeria;

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

*Column I—Article**Column II—Exceptions*

1 (a) Advertisements or notices as such or contained in periodicals or books or as labels on packets bottles, boxes or other enclosures, relating to the treatment of any venereal disease, or any disease or condition in respect of which section 56 (1) of the Poisons and Pharmacy Act prohibits advertisements, or relating to aphrodisiacs.

(b) Any packet, box, bottle or other enclosure containing any drug or preparation with which there is any advertisement or notice or on which there is any label, which advertisement, label or notice is prohibited under paragraph (a).

2. All goods which bear a design in imitation of any currency or bank-note or coin in current use in Nigeria or elsewhere.

3. Ammonia Nitrate, pure

4. Apparatus which in the opinion of the Board is suitable for the distillation of alcohol or the rectification or redistillation of spirits

5. Blank Invoices

6. Calcium Carbide

7. Cyanide of Potassium and all poisonous cyanides and their preparations

8. Gold Coin current in the United Kingdom

9. Matches excluding Bengal imported from or through territories adjoining Nigeria, overland or by inland waterways

Except advertisements in publications of a technical character for circulation amongst:—

- (a) registered medical or veterinary practitioners ;
- (b) selling dispensers or chemists and druggists ;
- (c) the governing body or managers of hospitals, nursing homes or mental hospitals.

Except books for use in schools.

Except under licence from the Chief Pharmacist in the public service of the Federation.

Except such as may be licensed under the Liquor Act.

Except under a licence from the Board.

Except when enclosed in substantial closed metal vessels with screw press on or lever openings themselves clearly marked or enclosed in outer packages clearly marked in conspicuous characters with the words "Calcium Carbide—Dangerous if not kept Dry".

Except under licence from the Chief Inspector of Mines or the Inspector-General of Police and subject to such conditions as they may see fit to impose.

Except under licence from the Commissioner.

Except under licence from the Board :
Provided however that the proper officer may in his absolute discretion allow the importation without licence of a small quantity of matches in baggage for personal use of the importer and not for sale.

*Column I—Article**Column II—Exceptions*

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| <p>10. Motor vehicles and parts thereof fitted or adapted for solid tyres, and solid tyres.</p> | <p>Except under a licence from the Director of the Federal Ministry of Works and Housing.</p> |
| <p>11. Motor spare parts and accessories imported from or through territories adjoining Nigeria, overland imported from or through territories adjoining Nigeria, overland or by inland Waterways.</p> | <p>Except under licence from the Board :
Provided that the proper officer may in his absolute discretion allow the importation without licence of a reasonable quantity of identifiable motor spare parts and accessories bona fide for the importer's private vehicle for his own use and not for sale.</p> |
| <p>12. Naval, Military, Air Force or Civil Accoutrements or uniforms or any dress having the appearance of bearing any of the regimental or other distinctive marks of any such uniform, or which may in the opinion of the proper officer be used to convey the impression that a person wearing the dress holds any office or authority under the Government.</p> | <p>Except such as are imported by serving members of Nigerian Armed Forces or with the authority of the Commander-in-Chief of the Armed Forces.</p> |
| <p>13. Nets, gins, traps, snares, spring guns, missiles containing explosives, apparatus for setting guns and all similar or other mechanical engines or appliances including any parts thereof or accessories thereto designed, calculated or intended to be used or capable of being used to capture, injure or destroy any animal : Provided that no gin or trap or similar article shall be deemed hereby to be prohibited to be imported solely by reason of the fact that it has jaws, if such jaws are not capable of being opened to a greater width than four inches measured at the widest part : Provided further that the decision of the Board shall be conclusive in any dispute which may arise as to what is to be considered a prohibited import within the meaning of this item.</p> | <p>Except such articles as may be imported with the approval of the Board on specific occasions if required for scientific purposes on condition that they are either destroyed or exported from Nigeria after they have been used for the scientific purposes aforesaid.</p> |
| <p>14. Percussion Caps </p> | <p>Except those adapted for use with cap guns.</p> |

Column I—Article

Column II—Exceptions

15. Perfumes (perfumed alcohol) and other perfumery classifiable under Import List Item 552-019, imported from or through territories adjoining Nigeria, overland or by inland Waterways. Except under a licence from the Board :
Provided that the proper officer may in his absolute discretion allow the importation without licence of a reasonable quantity of identifiable motor spare parts and accessories *bona fide* for the importer's private vehicle for his own use and not for sale.
16. Reel-Fed Rotary Ticket Printing Presses. Except under licence from the Commissioner.
17. Spirits—
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|--|---|
| (a) of all descriptions | (a) Except in a ship of more than 100 tons register or in an aircraft. |
| (b) in casks or drums | (b) Except under licence granted by the Board and subject to the payment of two shillings and four pence per liquid gallon for every one per cent of pure alcohol in excess of 43 per cent or such other fee as the Commissioner shall from time to time determine. |
| (c) brandy, whisky, rum and gin, other than brandy, whisky, rum and gin imported in miniature bottles as bona fide samples in the ordinary course of commercial business and admitted as such in its absolute discretion by the Board. | (c) Except in cases containing 12 bottles of a size known as reputed quart or 24 bottles of a size known as reputed pint or 48 bottles of a size known as reputed half-pint or 96 bottles of a size known as reputed quarter-pint or 192 bottles of a size known as reputed one-eight-pint to measure not less than 1.78 nor more than 2 liquid gallons, or in casks or drums under licence granted in accordance with provision (b) above, such cases, casks or drums to be accompanied by such certificates or declarations in the case of brandy, whisky and rum, that the whole of the liquor is at least three years old and such certificates or declarations, in the case of brandy, whisky, rum and gin, as to the origin and ingredients thereof as the Board may, by notice in the Gazette, direct. |
| (d) Denatured, other than methylated spirits as defined in Schedule 1, totally unfit for use as potable spirits. | (d) Except under licence from the Board. |
- Provided that the proper officer may in his absolute discretion allow the importation of small quantities of brandy, whisky, rum or gin unaccompanied by such certificates or declarations where he is satisfied that they are for the personal use of the importer and are not for sale.

*Column I—Article**Column II—Exceptions*

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| <p>(e) Methylated, industrial as defined in sub-paragraph (b) of paragraph (v) of item 17 of Schedule 1.</p> <p>(f) Spirits imported for medical or scientific purposes.</p> | <p>(e) Except under licence from the Board.</p> <p>(f) Except under licence from the Board.</p> |
|--|---|
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| <p>18. Tear Gas</p> | <p>Except under licence from the Commissioner.</p> |
| <p>19. Terne-Plate and all goods made of terne-plate.</p> | <p>Except under licence from the Import Licensing Authority.</p> |
| <p>20. Tobacco goods, namely—unmanufactured tobacco, cigars, cigarettes and other unmanufactured tobacco imported from or through territories adjoining Nigeria overland or by inland waterways.</p> | <p>Except under a licence from the Board :
Provided that the proper officer may in his absolute discretion allow the importation without licence of a reasonable quantity of tobacco goods in baggage (if imported for personal use of the importer, and not for sale.)</p> |
| <p>21. Machines for duplicating keys ..</p> | <p>Except under licence from the Inspector-General of Police and subject to such conditions as he may see fit to impose.</p> |
| <p>22. Salk Anti-Poliomyelitis Vaccine ..</p> | <p>Except under licence from the Chief Medical Adviser to the Government of the Federation.</p> |
| <p>23. Used clothing, that is to say, all wearing apparel, body linen, bedding and blankets which have been in use, to be sold or distributed in Nigeria.</p> | <p>Unless accompanied by a certificate of disinfection issued by such authority, and containing such particulars, as the Federal Commissioner charged with responsibility for matters relating to health may determine or, in the absence of such certificate, unless disinfected to the satisfaction of an officer authorised by that Commissioner for the purposes of this provision.</p> |
| <p>24. Any gambling or gaming machine or other mechanical device designed or able to be used for gambling and capable of being operated automatically or by means of a lever or other device whatsoever, by any person after the insertion of a coin or token.</p> | <p>Except under licence from the Commissioner.</p> |

SCHEDULE 4

IMPORTS PROHIBITION ORDERS REVOKED

<i>Legal Notice</i>	<i>Citation</i>	<i>Extent of Revocation, etc.</i>
L.N. 81 of 1959	Imports Prohibition Order 1959	The whole Order
L.N. 110 of 1961	Imports Prohibition (Amendment) Order 1961.. .. .	The whole Order
L.N. 156 of 1961	Imports Prohibition (Amendment) Order 1961.. .. .	The whole Order
L.N. 24 of 1962	Imports Prohibition (Amendment) Order 1962.. .. .	The whole Order
L.N. 137 of 1962	Imports Prohibition (Amendment) Order 1962.. .. .	The whole Order
L.N. 19 of 1967	Imports Prohibition (Amendment) Order 1967.. .. .	The whole Order
L.N. 97 of 1967	Imports Prohibition (Amendment) (No. 2) Order 1967	The whole Order
L.N. 129 of 1967	Imports Prohibition (Amendment) (No. 3) Order 1967	The whole Order
L.N. 64 of 1968	Imports Prohibition (Amendment) Order 1968.. .. .	The whole Order
L.N. 100 of 1968	Imports and Exports Prohibition Order 1964	The whole of section 2. In section 3, the words "the Imports Prohibition Order 1959 and" shall be omitted, and for the word "references" the word "reference" shall be substituted.

MADE at Lagos this 19th day of April 1970.

OBAFEMI AWOLowo,
Federal Commissioner for Finance

EXPLANATORY NOTE

(This note is not part of the above Order, but is intended to explain its purpose)

This Order supersedes the Imports Prohibition Order 1959, and revokes all the existing Imports Prohibition Orders made under section 22 of the Customs and Excise Management Act 1958. The Order provides that the importation of all goods set out in Schedule 1 of the Order are absolutely prohibited, and therefore a licence cannot be granted by the Import Licensing Authority for the importation of any goods mentioned in that Schedule. The importation of the goods set out in Schedule 2 of the Order are restricted to the extent therein mentioned. Schedule 3 of the Order makes general provisions as respects certain goods which may, as specified in that Schedule, be imported without a licence.

L.N. 42 of 1970

CUSTOMS AND EXCISE MANAGEMENT ACT 1958
(1958 No. 55)

Open General Import Licence (All Countries) No. 1 of 1970

Commencement : 20th April 1970

In exercise of the powers conferred by section 4 (2) of the Imports Prohibition Order 1970, the Import Licensing Authority hereby grants the following open general import licence :—

1. Without prejudice to the Open General Import Licence (All Countries) No. 1 of 1969 (which relates to the importation of advertising material and bona fide unsolicited gifts) and subject to paragraph 2 of this licence and to the conditions specified in paragraph 3 below, the importation from all countries (with the exception of the countries listed in Schedule 1 hereto) of all goods other than those set out in Schedule 2 to this licence is hereby authorised.

General licence.

L.N. 32 of 1969.
Schedule 1.
Schedule 2.

2. Anything to the contrary in this licence notwithstanding, only onions grown in the North East Polder Region of the Netherlands may be imported into Nigeria from the Netherlands and then only if the importer produces a specific licence to import the onions, and at the time of the importation that licence is accompanied by a phytosanitary certificate in such form as the Board of Customs and Excise may require, as sufficient evidence of the locality in which the onions were grown.

Importation of onions from the Netherlands.

3. This licence is granted subject to the following conditions :—

Conditions.

(i) that the goods shall be imported through a customs port, a customs airport or other place permitted by the Board of Customs and Excise under the Customs and Excise Management Act 1958, a customs station or by post ;

1958 No. 55.

(ii) that the goods shall be imported in accordance with the provisions of the Importation and Exportation by Air Regulations 1959, the Importation and Exportation by Post Regulations 1959, the Importation and Exportation by Sea Regulations 1959, or the Importation and Exportation by Land and Inland Waters Regulations 1967, whichever is applicable.

L.N. 71 of 1959.
L.N. 72 of 1959.
L.N. 73 of 1959.
L.N. 20 of 1967.

(iii) that the importer shall produce, at the time of importation, a certificate of origin in respect of the goods in such form as the Board of Customs and Excise may from time to time approve.

4. Nothing in this licence shall be deemed to authorise the importation of any goods the importation of which is prohibited or restricted under the Poisons and Pharmacy Act, the Imports Prohibition Order 1970 or under any other written law.

Savings.
Cap. 152.
L.N. 41 of 1970.

5. The Open General Import Licence set out in Schedule 3 of this licence are hereby revoked.

Revocation.

Citation,
application
and
commence-
ment.

6.—(1) This licence may be cited as the Open General Import Licence (All Countries) No. 1 of 1970.

(2) This licence shall be of Federal application and shall come into force on 20th April, 1970.

SCHEDULE

SCHEDULE 1

(Para. 1)

COUNTRIES EXCEPTED FROM THIS LICENCE

1. Communist China.
2. East Germany.
3. Roumania.
4. North Korea.
5. South Africa.
6. South West Africa,
7. North Vietnam.
8. Tibet.
9. Albania.
10. Japan.
11. Hong Kong.
12. Macao and Colony (Portuguese possessions).
13. Rhodesia.

SCHEDULE 2

(Para. 1)

(The references in this Schedule to a group or item are references to the corresponding group or item in the official Import and Export List as amended from time to time).

PART A

GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
1. Gold coin and gold bullion, unrefined gold and partly worked gold	1	1.6, 1.1, 1.2, 1.3, 1.4, 1.5
2. Day-old Chicks	001	40
3. Meat and edible meat offals (including poultry and game), fresh, chilled or frozen poultry liver, salted or in brine	011	00
4. Corned Beef	013	01
5. Other meat canned and meat preparation canned and not canned	013	09
6. Milk and cream, preserved, concentrated or sweetened	022	20

SCHEDULE 2—continued

PART A—continued

Description	Import List Group	Item No.
7. Milk and cream, fresh, not concentrated or sweetened	022	30
8. Butter	023	00
9. Cheese and curd	024	00
10. Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	025	00
11. Fish, fresh (live or dead), chilled or frozen caught or landed by non-Nigerian-owned vessels, or by vessels not registered in Nigeria or flying the Nigerian flag	031	10
12. Stockfish	031	21
13. Sardines	032	03
14. Other prepared or preserved fish, including crustacea and molluscs, caviar and caviar substitutes	032	09
15. Wheat	041	00
16. Rice	042	00
17. Meal and flour of wheat and spelt, including meslin (wheat flour)	046	00
18. Pastry, biscuits and cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	048	42
19. 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— (a) Malt extract	048	81
(b) Others	048	82
20. Preparation of cereals, flour and starch, not elsewhere specified	048	90
21. Edible Nuts, fresh or dried (including coconuts) other than nuts chiefly used for the extracting of oil	051	70
22. Fresh fruits (other than those canned or bottled)	051	90
23. Dried fruits, including artificially dehydrated ..	052	00
24. Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glazed or crystallised), flavoured or not	053	20
25. Fruit, temporarily preserved, canned or bottled	053	60
26. 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

SCHEDULE 2—continued

PART A—continued

Description	Import List Group	Item No.
27. 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—		
(a) Potatoes other than fresh or chilled ..	054	10, 63
(b) Others.. .. .	054	40, 50 and 69
28. Tomato puree and paste	055	53
29. Sugar confectionery and other sugar preparations (except chocolate confectionery)	062	00
30. Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion ..	062	00
31. Spices	075	00
32. 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
33. 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 Group and Item No. 053.50	111	00
34. Stout	112	31
35. Beer including ale porter and other fermented cereal beverages	112	39
36. Brandy	112	41
37. Rum	112	43
38. Whisky	112	44
39. Schnaps and gin	112	45
40. Other alcoholic spirituous beverages	112	49
41. Unmanufactured tobacco, tobacco refuse ..	121	00
42. Cigarettes	122	20
43. Other manufactured tobacco (smoking, chewing or snuff)	122	30
44. Rubber latex, natural or synthetic (including mixtures thereof), prevulcanised or not; natural rubber, balata, guttapercha and similar natural gums, synthetic rubber and factice derived from oils—		
(a) Natural rubber, etc.	231	00
(b) Synthetic rubber, etc.	231	20

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
45. Wood, shaped or simply worked including blocks, strips and friezes for parquet or wood block flooring, not assembled	243	00
46. Iron and Steel Scrap	282	00
47. Ore and concentrates of non-ferrous base metal (e.g. tin ore)	283	00
48. Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	284	00
49. Non-ferrous metal scraps	284	00
50. Crude animal materials not elsewhere specified	291	00
51. Soya bean, cotton seed, olive, sunflower seed, rape, colza and miscleed oils	421	00
52. Animal and vegetable oils and fats processed and waxes of animals or vegetable origin ..	431	00
53. Gold chloride	514	99
54. Paints, varnishes, lacquers and allied products ..	533	32
55. Essential oils	551	10
56. Liquid perfumes, containing alcohol	553	10
57. Scented grease and pomade	553	40
58. Other perfumery, cosmetics and toilet preparations (including shampoos)	553	90
59. Toilet soap (excluding medicated and shaving soap and cream)	554	11
60. Other soap, including soap flakes and powders	554	12
61. Organic surface—active agents; surface—active preparations (for example detergents) and washing preparations, whether or not containing soap	554	20
62. Phenoplasts, aminoplasts alkyds, polyallyl esters and unsaturated polyester, etc.	581	10
63. Product of polymerization and copolymerization for example polyethylene polyesterene, polyvinyl, etc.	581	20
64. Regenerated cellulose, chemical derivatives of cellulose and vulcanized fibres	581	30
65. Other artificial resins and plastic materials ..	581	90
66. Manufactures of leather not elsewhere specified	612	90
67. Tyre cases for cycles	629	11
68. Inner tubes for cycles	629	15
69. Articles of hardened rubber	629	90
70. Veneer sheets	631	10
71. Plywood (including veneered panels)	631	20
72. 'Improved' wood and reconstituted wood ..	631	40

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
73. Other wood simply shaped or worked (including wood paving blocks; riven or sawn staves, unfinished (stave wood); hopwood, chipwood, split poles, piles, etc., drawn wood, match splints, etc.; wood wool, wood flour; wood beading and mouldings (moulded skirting and other moulded boards) etc.	631	80
74. Complete wooden packing cases, boxes, crates, drums, and similar packings imported assembled unassembled or partly assembled	632	10
75. Builders' carpentry and Joinery (including pre-fabricated and sectional buildings and assembled parquet flooring panels)	632	40
76. Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of natural or agglomerated cork . .	633	00
77. Other printing and writing paper (machine-made) in rolls or sheets	641	20
78. Kraft paper and kraft paperboard	641	30
79. Other machine-made paper and paperboard, simply finished, in rolls or sheets	641	50
80. Paper and paperboard in rolls or sheets not elsewhere specified, including parchment or greaseproof paperboard and imitations thereof, and glazed transparent paper in rolls or sheets; corrugated, etc., paper and paperboard in rolls or sheets; ruled or squared paper and paperboard in rolls or sheets; paper and paperboard impregnated coated, etc., in rolls or sheets other than printing and writing paper; filterblocks of paper pulp; wallpaper and lincrusta	641	90
81. Boxes, bags and other packing containers, of paper or paperboard	642	11
82. 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	642	20
83. 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 and other albums and book covers, or paper or paperboard	642	30

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
84. Other articles of paper pulp, paper, paperboard or cellulose wadding, (including bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened) not elsewhere specified; including toilet papers	642	90
85. Cotton yarn and thread, grey (unbleached), not mercerised, nor put up for retail trade ..	651	30
86. Cotton yarn and thread, bleached, dyed, mercerised, etc.	651	40
87. Yarn and thread, of synthetic fibres	651	60
88. Yarn and thread, of regenerated fibres ..	651	70
89. Other yarn of textile fibres (including metalised yarn, being textile yarn spun with metal or covered with metal by any process)	651	90
90. Woven fabric of cotton, grey (unbleached), not mercerised	652	10
91. Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within Tariff No. 55.07/09 and fabrics falling with Tariff No. 58.05) in Schedule 1 to the Customs Tariff Act 1965 ..	653	13
92. Woven fabrics of sheep's or lamb's wool, of house hair or of other animal hair	653	20
93. Woven pile fabrics and chenille fabrics, of wool of fine animal hair	653	22
94. Woven pile fabrics and chenille, of synthetic fibres	653	23
95. Woven fabrics of flax or of romic	653	30
96. Woven fabrics of true hemp	653	30
97. Woven fabrics of jute	653	40
98. Woven pile fabrics and chenille fabrics of synthetic fibres	653	53
99. Woven fabrics of synthetic fibres, white ..	653	54
100. Woven fabric of synthetic fibres, printed ..	653	55
101. Woven fabrics of synthetic fibres, piece-dyed ..	653	56
102. Woven fabrics of synthetic fibres, yarn-dyed ..	653	57
103. Headties of synthetic fibres, in the piece ..	653	58
104. Woven fabrics of synthetic fibres, coloured, printed or piece-dyed	653	59

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
105. Woven pile fabrics and chenille fabrics of regenerated fibres	653	63
106. Woven fabrics of regenerated fibres, white ..	653	64
107. Woven fabric of regenerated fibres, printed ..	653	65
108. Woven fabrics of regenerated fibres, piece-dyed	653	66
109. Woven fabrics of regenerated fabrics, yarn dyed	653	67
110. Woven fabric of regenerated fibres, coloured, printed or piece-dyed	653	69
111. Knitted crocheted fabric, not elastic or rubberised of cotton	653	71
112. Knitted crocheted fabric, not elastic or rubberised, of synthetic or man-made fibres ..	653	72
113. Knitted crocheted fabric, not elastic or rubberised of silk and knitted fabric, of silk ..	653	73
114. Knitted crocheted fabric, not elastic or rubberised, of other textile fibres	653	79
115. Fabric of glass fibres	653	80
116. Woven fabrics of other vegetable textile fibre ..	653	90
117. Woven fabrics of horse hair or of other coarse animal hair	653	90
118. Woven pile fabrics and chenille fabrics, not elsewhere specified	653	97
119. Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within Tariff No. 58.06	654	01
120. Chenille yarn, gimped yarn (other than metalised yarn of Tariff No. 52.01 and gimped horse-hair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like	654	09
121. Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace, in the piece, in strips or in motifs	654	09
122. Embroidery, in the piece, in strips or in motifs	654	09
123. Felt (other than woven felt) and articles of felt, not elsewhere specified whether or not impregnated or coated	655	10
124. Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	655	40

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
125. 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 fabrics for hat foundations and similar uses ..	655	40
126. Rubberised textile fabrics, other than rubberised knitted or crocheted goods	655	40
127. Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like	655	40
128. Cordage, cables, ropes and twine plaited or not..	655	61
129. Twine, cordage, ropes and cables, plaited or not	655	61
130. 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) excluding Fenders and other ships' or boats' gear ..	655	63, 64 and 69
131. 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.	655	70
132. Wicks of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubulad knitted gas-candle fabric and uncandescent gas candles	655	80
133. 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	655	90
134. Sacks and bags of textile materials of a kind used for the packing of goods	656	10
135. Tarpaulins, sails, awnings, sunblinds, tents and camping goods	656	20
136. Travelling rugs and blankets	656	60
137. Bedcovers, counterpanes and wrappers ..	656	60
138. Towels	656	93

SCHEDULE 2—continued

PART A—continued

GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—continued

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
139. Mosquito and sand file nets	656	95
140. 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 ..	657	40
141. 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	657	40
142. Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles	657	80
143. Carpets, carpeting, floor rugs, mats and matting, and "Kelem", "Shcumacks" and "Karamanie" rugs and the like, made up or not; tapestries, hand-made, of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and neddleworked tapestries (for example, petit point and cross stich) made in panels and the like by hand	657	90
144. Tiles, of ceramic or similar material	661	35
145. Manufactures of asbestos; friction materials (including manufactures of asbestos other than friction materials; friction materials of asbestos, of other mineral substances or of cellulose)	663	80
146. 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
147. Other ceramic articles (for example, ornaments, articles of personal adornments, furniture) excluding beads and spangles of base metal ..	663	90
148. Bottles for beer and soft drinks	665	13
149. Glass inneres for vacuum flasks or for other vacuum vessels and blanks therefor	665	15
150. Glassware (other than articles falling under Tariff No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses ..	665	20

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
151. Other articles of glass, not elsewhere specified ..	665	88
152. Tablewares and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or other kinds of pottery—		
(a) of porcelain or china	666	40
(b) of other ceramic material	666	50
153. Ornaments and furnishing goods of porcelain, china or other ceramic materials, not elsewhere specified	666	60
154. Pearls and precious and semi-precious stones (natural, synthetic or reconstituted) not mounted, set or strung; including diamonds other than industrial diamonds not set or strung	667	00
155. Zirconium	689	00
156. Doors and door and window frames, of a kind used in the construction of houses, complete or incomplete, whether assembled or not assembled and parts thereof; of iron or steel ..	691	11
157. Other structures, of iron or steel, complete or incomplete, whether assembled or not assembled and parts thereof, (for example, hangers and other buildings, gangways and ladders, aircraft inspection platforms, coal washing and screening structure, bridges and bridge sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, shutters, balustrades, pillars, and columns, etc.) ..	691	19
158. Aluminium doors, doors and window frames, louvres, of aluminium	691	21
159. Other structures, of aluminium, complete or incomplete, whether assembled or not assembled and parts thereof, (for example, hangers and other buildings, gangways and ladders, aircraft inspection platforms, coal washing and screening structure, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, shutters, balustrades, pillars, and columns, etc.) ..	691	29
160. Finished structural parts and constructions, of non-ferrous metals, not elsewhere specified ..	691	90
161. Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	691	90
162. 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 ..	692	11

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
163. Casks, drums, cans, boxes and similar containers of sheet of plate iron or steel, of a description commonly used for the conveyance of packing of goods	692	21
164. 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	692	22
165. Reservoirs, tanks, vats, and similar containers, for any material, of iron or steel, (for storage of manufacturing use)	692	11
166. Casks, drums, cans, boxes and similar containers, of sheet or plate, iron or steel, of a description commonly used for the conveyance of packing of goods	692	21
167. 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	692	22
168. Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	693	20
169. Gauze, cloth, grill, netting, fencing, reinforcing fabric, and similar materials, of iron, steel, copper or aluminium wire	693	30
170. Roofing Nails	694	13
171. Nails other than roofing nails, tacks, staples, hooknails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, roofing nails	694	19
172. Domestic utensils and parts thereof, of aluminium	697	23
173. Domestic utensils, and parts thereof, of iron and steel, enamelled	697	24
174. Domestic utensils and parts thereof, of metal other than aluminium or enamelled iron and steel	697	29
175. Steel wool, pot scourers and polishing pads of iron or steel	697	91

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
176. Beads and spangles of base metal	698	83
177. Stoppers, crown corks, bottle caps, capsules, bung covers, seals and pombs, case corner protectors, etc.	698	85
178. Articles of base metals, not elsewhere specified	698	90
179. Outboard engines marine	711	54
180. Other marine engines	711	55
181. Domestic sewing machines ; furniture specially designed for domestic sewing machines ..	717	32
182. Airconditioning machines, self-contained, com- prising a motor-driven fan and elements for changing the temperature and humidity of air, and parts thereof but excluding domestic airconditioning machines	719	12
183. Refrigerators (other than domestic) and refrige- rating equipment, whether or not electrical	719	15
184. Domestic refrigerators, non-electrical	719	42
185. Domestic water heaters, non-electrical ..	719	43
186. Other machinery and mechanical appliances not elsewhere specified (that is, machinery and mechanical appliances within Tariff Nos. 84.46, 84.48, and 84.49	719	59
187. Radiogram combined with television receivers	724	11
188. Television receivers, whether or not combined with radio receivers	724	19
189. Radio receivers for fitting to road motor vehi- cles	724	21
190. Radio gramophones, not combined with television receivers	724	29
191. Other radio receivers	724	29
192. Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installa- tion or upon air-fields	724	98
193. Domestic refrigerators, electrical	725	01
194. Domestic washing machines, whether or not electrical	725	02
195. Electro-mechanical domestic appliances with self-contained electric motor	725	03

SCHEDULE 2—continued

PART A—continued

GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—continued

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
196. 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; electro-thermic domestic appliances; electric heating resistors other than those of carbon	725	05
197. Domestic air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	725	06
198. Electric torchlight batteries	729	13
199. Other batteries and electric accumulators ..	729	19
200. Electric filament lamps and electric discharge lamps (including infrared and ultra-violet lamps); arclamps; electrically ignited photographic flash-bulbs	729	20
201. Other electrical goods and apparatus not elsewhere specified	729	97
202. Passenger vehicles not elsewhere specified, not exceeding 1200 c.c.	732	11
203. Passenger vehicles not elsewhere specified, exceeding 1200 c.c. but not exceeding 1750 c.c. ..	732	12
204. Passenger vehicles not elsewhere specified, exceeding 1750 c.c. but not exceeding 2750 c.c. ..	732	13
205. Passenger Vehicles n.e.s. exceeding 2,750 cc. but not exceeding 3,500 cc.	732	14
206. Passenger vehicles n.e.s. exceeding 3,500 cc. ..	732	15
207. Estate cars and station wagons	732	16
208. Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying)	732	40
209. Steel vessels, barges, boats, launches and lighters not exceeding 250 tons gross ..	735	31
210. Lamp's glass and chimneys, including glass jars for cosmetic	812	47

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
211. Chairs and other seats (whether or not convertible into beds and parts thereof) but excluding those falling within group and item list No. 821.02	821	01
212. 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, eiderdowns, cushions, pouffes and pillows	821	03
212A. Other furniture and fixtures not elsewhere specified	821	09
213. Trunks, uniform and attache cases, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	831	01
214. Handbags, wallets, purses, pocket books and similar articles of all materials	831	02
215. Other travel goods and similar articles of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard of textile fabric (for example, toilet cases, tool-cases, tobacco-pouches, sheaths, cases, boxes for arms, musical instruments, binoculars, jewellery, cellars, footwear, brushes, etc.) ..	831	09
216. Men's and boys' outer garments	841	11
217. Women's, girls' and infants' outer garments ..	841	12
218. Men's and boys' undergarments, (not knitted or crocheted) but not including men's and boys' shirts	841	13
219. Women's, girls', and infants' undergarments (not knitted or crocheted) but not including women's, girls' and infants' shirts	841	14
220. Handkerchiefs	841	21
221. Shawls, scarves, mufflers, mantillas, veils and the like	841	22
222. Ties, bow ties, cravats	841	23
223. Gloves, mittens, mitts, stockings, socks, and sockettes, not being knitted or crocheted goods	841	26
224. Other clothing accessories not falling under any other group and item number	841	29

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
225. Articles of apparel and clothing accessories, of leather or of composition leather	841	30
226. Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	841	41
227. Stockings, under stockings, socks, ankle-socks, babies' booties, sockettes and the like, knitted or crocheted, not elastic or rubberised ..	841	42
228. Other garments and other articles, knitted or crocheted, not elastic nor rubberised ..	841	44
229. Knitted or crocheted fabric and articles thereof, elastic or rubberised (excluding elastic knee-caps and elastic stockings)	841	45
230. Chemises, singlets, undervests and similar garments, knitted or crocheted, not elastic nor rubberised	841	46
231. Shirts of all descriptions	841	47
232. Other under garments, nightwear, knitted or crocheted, not elastic nor rubberised ..	841	48
233. Hats and other headgear, whether or not lined or trimmed, of felt	841	51
234. Hats and other headgear, whether or not lined or trimmed, plaited	841	52
235. Other headgear	841	58
236. Articles of apparel and clothing accessories (including gloves), for all purposes, of un-hardened vulcanised rubber	841	60
237. Footwear without soles and uppers of rubber or artificial plastic materials	851	01
238. Footwear with outer soles of leather or composition leather ; footwear with soles of rubber or plastic material other than those falling within group and item number 851-01	851	02
239. Footweares with outer soles of wood or cork ..	851	03
240. Footwear with outer soles, of other materials ..	851	04
241. Developed cinematographic film	863	00
242. Watches decorated with jewels, pearls, semi-precious stones or imitation precious or semi-precious stones ; watches mounted in rings, brooches or bracelets	864	31
243. Gold watches	864	39
244. Other watches and clock parts including watch and clock cases and blanks for watch cases ..	864	99
245. Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape desks with or without sound-heads, television image and sound recorders and reproducers, magnetic ..	891	11

SCHEDULE 2—*continued*PART A—*continued*GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—*continued*

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
246. Gramophone records complete	891	21
247. Transfers (decalcomanias) picture postcards, Christmas and other picture greeting cards, printed by any process with or without trimmings	892	40
248. Paper or paperboard labels, whether or not printed or gummed	892	91
249. 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 titles; cheque books	892	93
250. Calendars of any kind, of paper or paperboard, including calendar blocks but excluding memorandum block incorporating calendars..	892	94
251. Finished tubes, rods, sticks, profile shapes, and articles of rectangular shapes made of artificial plastic materials, etc.	893	10
252. Other articles of plastic materials, not elsewhere specified	893	20
253. Wheeled toys designed to be ridden by children (for example, toy bicycles and tri-cycles and pedal motor cars); dolls prams and dolls' push chairs, dolls and other toys; working models of a kind used for recreational purposes; equipments 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, Christ- mas stockings, imitation yule logs, Nativity scenes and figure thereof)	894	20
254. Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, linethrowing guns and the like ..	894	31
255. Arms of other descriptions including air, spring and similar pistols, rifles and guns	894	32
256. Parts of arms in Tariff headings Nos. 93.04 and 93.05	894	33

SCHEDULE 2—continued

PART A—continued

GOODS (INCLUDING PRODUCE) EXCEPTED FROM LICENCE—continued

<i>Description</i>	<i>Import List Group</i>	<i>Item No.</i>
257. Office and stationery supplies of base metals (including filing cabinets, racks, paper trays and similar office equipment of base metal, (excluding furnitures), fittings for files, loose-leaf binders or for stationery books, of base metal; paper clips, staples, indexing tabs and similar stationery goods, of base metal (Tariff Nos. 94.03A and 83.04/05)	895	10
258. Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, penholders, pencil-holders and similar holders; propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within group and item No. 895-22 or 895-33	895	21
259. Jewellery, goldsmiths' and silver-smiths' 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) ..	897	10
260. Imitation jewellery	897	20
261. Articles and manufactures of carving or moulding materials (including unhardened gelatin, and agglomerated amber and meerscham) for example, tortoise-shell and articles thereof, worked mother of pearl and articles thereof; worked ivory and articles of ivory, worked bone and articles thereof; other worked animal carving material and articles thereof; worked vegetable carving material and articles thereof; worked mineral carving material; and articles thereof; worked jet, amber, meerscham and articles thereof; moulded or carved articles of wax, stearin, natural gums or resins or of moulding pastes or other materials, not elsewhere specified or included ..	899	10
262. Candles, tapers, night-lights and the like ..	899	31
263. Matches (excluding Bengal matches)	899	32
264. Mechanical lighters and similar lighters, including chemical and electrical lighters and parts thereof, including flints	899	34
265. Umbrellas and sunshades (including walking stick umbrellas), parasols, umbrella tents, garden and similar umbrellas, imported, assembled or unassembled	899	41

SCHEDULE 2—continued

PART A—continued

GOODS (INCLUDING PRODUCE) EXCEPTED FROM THIS LICENCE—continued

Description	Import List Group	Item No.
266. Other small wares and toilet wares, not elsewhere specified (including slide fasteners, and parts thereof, combs, hair-slides, and the like, corset busks and similar supports of articles of apparel and clothing; scent and similar sprays and the kind used for toilet purposes and mounts and heads thereof; powder puffs and pads for applying cosmetics, or other toilet preparations; tailors' dummies and other lay figures; automato and other animated display of the kind used for show window dressing; articles made from goat (other than silk one gut) gold beater's skin, from bladders or from tendons	899	59
267. Other manufactured articles not elsewhere specified, for example artificial flowers foliage or fruits and parts thereof; human hairs, wigs, false beards, hair pads, curls; fans and hand screens (non-mechanical); parachutes, etc.	899	99
268. Revolvers and pistols, being firearms ..	951	02
269. Artillery weapons, machine-guns, sub machine-guns and other military firearms and projectors (other than revolvers and pistols).	951	02
270. Parts of fire-arms and projectors in Tariff headings Nos. 93.02 and 93.03	951	03
271. Side-arms (for examples, bayonets, cutlasses and swords) and parts thereof; scabbards and sheaths therefor.	951	04
272. Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar minitions of war, and parts thereof; ammunition and parts thereof including cartridge wads; lead shot prepared for ammunition ..	951	06
273. Skins and other parts of birds, with their feathers or down, feathers, parts thereof; articles made of artificial flowers, foliage or fruit	291	00
274. Produce of the descriptions set out in Part B of this Schedule, except any such produce imported by way of petty or barter trade, accepted as such by the Board of Customs and Excise	—	—

SCHEDULE 2—*continued*

PART B

PRODUCE REFERRED TO IN PARAGRAPH 274 OF THIS SCHEDULE

					<i>Import List Group</i>	<i>Item No.</i>
(i)	Grapefruit, Fish	..	..	..	051	90
(ii)	Lemons, Fruits ..	..	..	..	051	90
(iii)	Grape fruit, Juice	..	..	..	053	50
(iv)	Raw cocoa beans	..	..	..	072	00
(v)	Ginger .. ..	..	..	..	075	00
(vi)	Cotton seed cake	..	..	..	081	00
(vii)	Cotton seed meal	..	..	..	081	00
(viii)	Groundnut cake	..	..	..	081	00
(ix)	Groundnut meal	..	..	..	081	00
(x)	Palm kernel cake	..	..	..	081	00
(xi)	Palm kernel meals	..	..	..	081	00
(xii)	Benniseed ..	..	..	..	221	00
(xiii)	Cotton seed ..	..	..	..	221	00
(xiv)	Groundnuts ..	..	..	..	221	00
(xv)	Palm kernels ..	..	..	..	221	00
(xvi)	Soya Beans ..	..	..	..	221	00
(xvii)	Raw cotton ..	..	..	..	263	00
(xviii)	Cotton linters ..	..	..	..	263	00
(xix)	Cotton seed oil ..	..	..	..	421	90
(xx)	Groundnut (peanut)	..	..	..	421	40
(xxi)	Palm Kernel oil	..	..	..	422	00
(xxii)	Palm oil ..	..	..	..	422	00

SCHEDULE 3

(Para. 5)

OPEN GENERAL IMPORT LICENCES REVOKED

<i>Legal Notice</i>	<i>Citation</i>
L.N. 33 of 1969	Open General Import Licence (All Countries) No. 2 of 1969.
L.N. 38 of 1969	Open General Import Licence (All Countries) No. 2 of 1969 (Amendment) Notice 1969.
L.N. 42 of 1969	Open General Import Licence (All Countries) No. 2 of 1969 (Amendment No. 2) Notice 1969.
L.N. 54 of 1969	Open General Import Licence (All Countries) No. 2 of 1969 (Amendment) Notice 1969.
L.N. 65 of 1969	Open General Import Licence (All Countries) No. 2 of 1969 (Amendment No. 3) Notice 1969.

MADE at Lagos this 19th day of April 1970.

O. A. OSIBOGUN,
*Import Licensing Authority,
Federal Ministry of Trade*

EXPLANATORY NOTE

(This Note does not form part of the above Licence but is intended to explain its purpose)

This Licence supersedes the Open General Import Licence (All Countries) No. 2 of 1969, as amended up to 9th October 1969.

2. This licence permits the importation into Nigeria from all countries (with the exception of the countries listed in Schedule 1) of all goods other than those set out in Schedule 2. Accordingly, in respect of goods which are so permitted it is not necessary for importers to obtain specific import licences.

3. Specific import licences are necessary in respect of countries listed in Schedule 1, and for the goods set out in Schedule 2, of the Licence.

4.—(1) Specific import licences for gold bar, gold sheet, wire and grain, and gold bullion will be issued only to gold dealers licensed under the Gold Trading Act (Cap. 76).

(2) Importers applying for specific licences for goods manufactured wholly of gold or of 2 per cent or more of gold, gold clocks, gold watches, gold watch cases, and similar articles manufactured wholly or of 2 per cent or more of gold are required to produce to the Import Licensing Authority details of the total fine gold content of the articles which it is desired to import.

EXPLANATORY NOTE—*continued*

(3) Before releasing articles containing gold against this Open General Licence the Customs authorities may require importers to produce details of the total fine gold content in ounces of such articles.

5. Payment for goods imported under this Open General Licence is subject to the conditions prescribed in Nigerian Exchange Control Notice No. 13 (Third issue).

6. Customs ports means all ports in Nigeria for the time being designated by the Federal Commissioner for Finance under section 12 of the Customs and Excise Management Act 1958. The approved ports are at present those set out in the Customs Ports (Designation Order) 1967 and are as follows Lagos, including Apapa, Burutu, Koko, Sapele and Warri.

7. Customs airports means all aerodromes in Nigeria for the time being designated under section 14 of the said Act and are those set out in the Customs Airports (Redesignation) Order 1967 and are as follows, Lagos (Ikeja) and Kano.

8. It is not necessary for importers to hold this licence or to produce it to the Customs authorities. Importers are nevertheless advised to retain the Notice for reference as copies are not being distributed. A copy may be seen on application at any Custom House or Post Office.