

L.N. 74 of 1970.

## CUSTOMS TARIFF ACT 1963

(1965 No. 3)

## Customs Tariff (Duties and Exemptions) (No. 5) Order 1970

*Commencement : 29th April 1968*

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 hereby makes the following Order :—

1. Paragraph 13 of 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 exemptions from import duties) is hereby further amended by the addition at the end of that paragraph of the following new sub-paragraph—

“(3) civil aircraft on international service, where the aircraft is operated by any airline which, under an air service agreement entered into between the Federal Republic of Nigeria and any other contracting party, is designated for the purposes of that agreement as “the designated airline” of the other contracting party; and in this subparagraph the expressions “designated airline” and “international service” have the meanings assigned to them in any such agreement.”

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 5) Order 1970 and shall apply throughout the Federation.

(2) This Order shall be deemed to have come into operation on 29th April 1968, being the date of commencement of the Customs Tariff (Amendment) Decree 1968.

MADE at Lagos this 25th day of September 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, which is deemed to have come into operation on 29th April 1968, amends paragraph 13 of the Schedule 2 to the Customs Tariff Act 1965 (which relates to exemptions from import duty). The Order provides that any fuel, lubricant and other similar products which the Board is satisfied are necessary for and will be used solely in the operation of civil aircraft on international service shall be exempted from import duty where the aircraft is operated by any airline which, under an air service agreement between Nigeria and any other contracting party, is designated for the purposes of that agreement as “the designated airline” of the other contracting party.

Amendment  
of Schedule  
2 of the  
Customs  
Tariff Act  
1965.

1965 No. 3.  
1968 No. 55.

Citation,  
extent and  
Commence-  
ment.

L.N. 75 of 1970.

## EXCISE TARIFF ACT 1965

(1965 No. 30)

## EXCISE TARIFF ACT 1965 (AUTHORITY TO REPRINT)

DECREE 1969

(1969 No. 3)

## Excise Tariff (Duties and Exemptions) (No. 2) Order 1970

*Commencement : 29th April 1968*

In exercise of the power 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 him in that behalf, the Head of the Federal Military Government hereby makes the following Order :—

Amendment  
of Schedule  
2 of the  
Excise Tariff  
Act 1965.

1965 No. 30.  
1969 No. 3.

1. Paragraph 1 of Schedule 2 to the Excise Tariff Act 1965, as reprinted and amended as aforesaid, is hereby further amended by the addition at the end of that paragraph of the following new sub-paragraph—

“(3) civil aircraft on international service, where the aircraft is operated by any airline which, under an air service Agreement entered into between the Federal Republic of Nigeria and any other Contracting Party, is designated for the purposes of that Agreement as “the designated airline” of the other Contracting Party; and in this sub-paragraph the expressions “designated airline” and “international service” have the meanings assigned to them in any such Agreement.”

Citation,  
extent and  
commence-  
ment.

2.—(1) This Order may be cited as the Excise 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 29th April 1968.

MADE at Lagos this 25th day of September 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, which is deemed to have come into operation on 29th April 1968, amends paragraph 1 of Schedule 2 to the Excise Tariff Act 1965 (which relates to exemptions from excise duty). The Order provides that any fuel, lubricants and similar products which the Board is satisfied are necessary for and will be used solely in the operation of civil aircraft on international service shall be exempted from excise duty if the aircraft is operated by any airline which, under an air service Agreement between Nigeria and any other Contracting Party, is designated for the purposes of that Agreement as “the designated airline” of the other Contracting Party.