

L.N. 19 of 1971

## CUSTOMS TARIFF ACT 1965

(1965 No. 3)

## Customs Tariff (Duties and Exemptions) (No. 2) Order 1971

Commencement : 1st April 1971

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.—(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 and 2  
to the  
Customs  
Tariff Act  
1965.

(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.

1965 No. 3.  
1968 No. 55.

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order 1971 and shall apply throughout the Federation.

Citation,  
extent and  
commence-  
ment.

(2) This Order shall come into operation on the 1st day of April 1971.

## SCHEDULE

(Section 1)

## PART I

## AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF ACT 1965

| Tariff<br>No. | Tariff Description  | Extent of Amendment  |
|---------------|---|--|
| (1)           | (2)   | (3)  |
| 09.01         | Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion .. ..   | Delete the rate of duty in the column "Fiscal Entry" and substitute "75%".   |
| 11.01/02      | Cereal flours, cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground |  |
| A (1)         | .. .. .   | In sub-heading A (1) delete the rate of duty in the column "Fiscal Entry" and substitute "the ton £25-0s-0d or 50%". |

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2)   | <i>Extent of Amendment</i><br>(3)  |
|--------------------------|--|--|
| 20.01/02                 | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard; vegetables prepared or preserved otherwise than by vinegar, or acetic acid including tomato juice the dry weight content of which is seven per cent or more                               |  |
| A.                       | .. .. .  | In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the ounce (net weight) £0-0s-2d or 100%".   |
| 27.09/10                 | Petroleum oils and oils from bituminous minerals; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:   |  |
| D (1)                    | .. .. .  | In sub-heading D (1), <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> the following description, that is—<br>"D (1). For use (other than in road vehicles) by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Corporation Ltd., the Nigerian Ports Authority or the Niger Dams Authority". |
| 34.01                    | Soap, including medicated soap   | In column (6), that is, "Description" <i>delete</i> the words "and cream".   |
| 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; polyiso-buty- |  |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1)   | Tariff Description<br>(2)   | Extent of Amendment<br>(3)  |                           |              |  |                     |             |   |     |      |                |                    |        |
|---|---|---|---------------------------|--------------|--|---------------------|-------------|---|-----|------|----------------|--------------------|--------|
|   | lene; other high polymers (including alginic acid and its salts and esters); linoxyn:   |   |                           |              |  |                     |             |   |     |      |                |                    |        |
| D. .. .. .  |   | In sub-heading D, 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:—  |                           |              |  |                     |             |   |     |      |                |                    |        |
|   |   | <table> <tr> <th rowspan="2">Tariff Description<br/>(2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr> <tr> <td>"D. Imitation leather imported for use exclusively in the manufacture of brief-cases and suit-cases by a manufacturer approved in that behalf by the Commissioner .. ..</td><td>15%</td><td>Free</td></tr> <tr> <td>E. Other .. ..</td><td>33<math>\frac{1}{3}</math>%</td><td>Free".</td></tr> </table> | Tariff Description<br>(2) | Rate of Duty |  | Fiscal Entry<br>(3) | Full<br>(4) | "D. Imitation leather imported for use exclusively in the manufacture of brief-cases and suit-cases by a manufacturer approved in that behalf by the Commissioner .. .. | 15% | Free | E. Other .. .. | 33 $\frac{1}{3}$ % | Free". |
| Tariff Description<br>(2)   | Rate of Duty  |   |                           |              |  |                     |             |   |     |      |                |                    |        |
|   | Fiscal Entry<br>(3)   | Full<br>(4)   |                           |              |  |                     |             |   |     |      |                |                    |        |
| "D. Imitation leather imported for use exclusively in the manufacture of brief-cases and suit-cases by a manufacturer approved in that behalf by the Commissioner .. .. | 15%   | Free  |                           |              |  |                     |             |   |     |      |                |                    |        |
| E. Other .. ..  | 33 $\frac{1}{3}$ %  | Free".  |                           |              |  |                     |             |   |     |      |                |                    |        |
| 39.07   | Articles of materials of the kind described in heading No. 39.01/06:  |   |                           |              |  |                     |             |   |     |      |                |                    |        |
| B. .. .. .  |   | In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".   |                           |              |  |                     |             |   |     |      |                |                    |        |
| 40.10   | Transmission, conveyor or elevator belts or belting, of vulcanised rubber:  |   |                           |              |  |                     |             |   |     |      |                |                    |        |
| A. .. .. .  |   | In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".   |                           |              |  |                     |             |   |     |      |                |                    |        |
| 40.14   | Other articles of unhardened vulcanised rubber:   |   |                           |              |  |                     |             |   |     |      |                |                    |        |
| A. .. .. .  |   | In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".   |                           |              |  |                     |             |   |     |      |                |                    |        |
| 42.04   | Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for industrial purposes: |   |                           |              |  |                     |             |   |     |      |                |                    |        |
| A and B (1) .. ..   |   | In sub-headings A and B (1), delete the rates of duty in the column "Fiscal Entry" and substitute in each case "5%".  |                           |              |  |                     |             |   |     |      |                |                    |        |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1)    | Tariff Description<br>(2)  | Extent of Amendment<br>(3)  |
|----------------------|--|---|
| 44.25/26             | Wooden tools, tool bodies, tool handles; boot and shoe lasts and trees, of wood; spools, cops, bobbins, sewing thread reels and the like, of turned wood:                                      |   |
| B.                   | .. .. .  | In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".                                       |
| 48.20/21             | Bobbins, spools, cops and similar supports of paper pulp, paper or paper-board (whether or not perforated or hardened); other articles of paper pulp, paper, paper-board or cellulose wadding: |   |
| A.                   | .. .. .  | In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".                                       |
| 51.01/03             | Yarn of man-made fibres (continuous) monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:   |   |
| 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-6d". |
| 53.06/10             | Yarn of sheep's or lamb's wool, of horse-hair or of other animal hair .. .. .  | <i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".  |
| 55.05/06             | Cotton Yarn:   |   |
| 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-6d". |
| 55.07/09             | Woven fabrics of cotton:   |   |
| A, B, C, D, E and F. | ..   | In sub-headings A, B, C, D, E and F, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and               |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Extent of Amendment<br>(3)  |
|-------------------|--|---|
|                   |  | substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—   |
|                   |  | Rate of Duty  |
|                   | Tariff Description<br>(2)  | Fiscal Entry<br>(3) Full<br>(4)   |
|                   | "A. Terry towelling and similar terry fabrics ..   | the sq. yard<br>£0-4s-0d<br>or 50% Free   |
|                   | B. Unbleached grey fabrics imported for use by a manufacturer approved in that behalf by the Commissioner ..                     | the sq. yard<br>£0-1s-3d Free   |
|                   | C. Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Commissioner .. | 33½% Free   |
|                   | D. Brocade : Damask, Madras .. ..  | the sq. yard<br>£0-7s-0d<br>or 100% Free  |
|                   | E. Other... ..   | the sq. yard<br>£0-2s-9d<br>or 40% Free".   |
| 56.05/06          | Yarns of man-made fibres (discontinuous or waste) :  |   |
|                   | 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-6d".                                       |
| 59.04             | Twine, cordage, ropes and cables, plaited or not .. ..   | 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 |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Extent of Amendment<br>(3)  | Rate of Duty        |             |
|-------------------|---|---|---------------------|-------------|
|                   |   | Description", "Fiscal Entry" and "Full" respectively, that is :—  |                     |             |
|                   | Tariff Description<br>(2)   |   | Fiscal Entry<br>(3) | Full<br>(4) |
|                   |   | "A. Imported for use exclusively in the production of fishing nets by a manufacturer approved in that behalf by the Commissioner .. ..  | 20%                 | Free        |
|                   |   | B. Other .. ..  | 33½%                | Free".      |
| 59.15/16          | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials; transmission, conveyor or elevator belts or belting of textile material, whether or not strengthened with metal or other material :<br>A. .. .. .  | In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".   |                     |             |
| 67.03/04          | Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like; wigs, false beards hair pads, curls, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets)<br>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<br>(2)   |   | Fiscal Entry<br>(3) | Full<br>(4) |
|                   | "B. Wigs .. ..  | 100%  | Free                |             |
|                   | or .. ..  | £5-0s-0d  |                     |             |
|                   | C. Other .. ..  | 100%  | Free".              |             |

## SCHEDULE—continued

## PART I—continued

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

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 : ..

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>   | <i>Rate of Duty</i> |             |
|---|---------------------|-------------|
|   | <i>Fiscal Entry</i> | <i>Full</i> |
| (2)   | (3)                 | (4)         |
| "B. Wire rod imported for use by a manufacturer approved in that behalf by the Commissioner .. .. | 10%                 | Free        |
| C. Other.. ..   | 50%                 | Free".      |

73.11 Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements

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> | <i>Rate of Duty</i> |             |
|---------------------------|---------------------|-------------|
|                           | <i>Fiscal Entry</i> | <i>Full</i> |
| (2)                       | (3)                 | (4)         |

"A. Angles, shapes and sections unworked or cut to size but not otherwise worked; sheet piling, roofing ridgings :

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2)   | <i>Extent of Amendment</i><br>(3)   |
|--------------------------|--|---|
|                          |  | (1) Imported for use by a manufacturer approved in that behalf by the Commissioner .. 20% Free  |
|                          |  | (2) Other .. .. 33 $\frac{1}{3}$ % Free".   |
| 73.14                    | Iron or steel wire, whether or not coated but not insulated 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 :— |

| <i>Tariff Description</i><br>(2)  | <i>Rate of Duty</i>        |                    |
|---|----------------------------|--------------------|
|   | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Single strand, coated or uncoated imported exclusively for use in the production of electric wire and cable by a manufacturer approved in that behalf by the Commissioner .. .. | 20%                        | Free               |
| B. Single strand uncoated, imported by other manufacturers approved in that behalf by the Commissioner .. ..  | 33 $\frac{1}{3}$ %         | Free               |
| C. Other .. ..  | 50%                        | Free".             |

|       |  |  |
|-------|--|--|
| 73.25 | Stranded wire, cables, cordage ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables .. .. | Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable |
|-------|--|--|

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Extent of Amendment<br>(3)  |
|-------------------|---------------------------|---|
|                   |                           | thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :— |

| Tariff Description<br>(2)  | Rate of Duty        |             |
|--|---------------------|-------------|
|  | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Wire, multi-strand, imported for use in the production of tyres by a manufacturer approved in that behalf by the Commissioner .. | 10%                 | Free        |
| B. Other .. ..   | 66 $\frac{2}{3}$ %  | Free".      |

## 73.40 Other articles of iron or steel :

A and C. .. ..

In sub-headings A and C *delete* the rates of duty in the column "Fiscal Entry" and in each case, *substitute* "5%".

74.03/05 Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper ; single strand copper wire ; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing materials) :

A, B and C. .. ..

In sub-headings 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 :—

| Tariff Description<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |

"A. Plates, sheets, strip, circles, sections and rods cut to size but not further worked :

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Extent of Amendment<br>(3)  | Rate of Duty |  |
|-------------------|---|---|--------------|--|
|                   | Tariff Description<br>(2)   | Fiscal<br>Entry<br>(3)  | Full<br>(4)  |  |
|                   | (1) Imported for use by a manufacturer of electrical accessories approved in that behalf by the Commissioner .. ..  | 20%   | Free         |  |
|                   | (2) Other .. ..   | 33½%  | Free         |  |
|                   | B. Wire, single strand :  |   |              |  |
|                   | (1) Imported for use by a manufacturer of electric wire and cable approved in that behalf by the Commissioner .. .. | 20%   | Free         |  |
|                   | (2) Imported by other manufacturers approved in that behalf by the Commissioner .. ..                               | 33½%  | Free         |  |
|                   | (3) Other .. ..   | 50%   | Free         |  |
|                   | C. Other .. ..  |   |              |  |
| 74.19             | Other articles of copper :<br>A. .. ..  | In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".   |              |  |
| 76.01             | Unwrought aluminium ; aluminium waste and scrap ..  | <i>Delete</i> the rates of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description" "Fiscal Entry" and "Full" respectively, that is :— |              |  |

| Tariff Description<br>(2)  |  | Fiscal<br>Entry<br>(3) | Full<br>(4) |
|--|--|------------------------|-------------|
| "A. Unwrought aluminium imported for use by a manufacturer approved in that behalf by the Commissioner .. .. |  | 10%                    | Free        |
| B. Other .. ..   |  | 66½%                   | Free".      |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Extent of Amendment<br>(3)  | Rate of Duty           |             |
|-------------------|---|---|------------------------|-------------|
|                   |   | Tariff Description<br>(2)   | Fiscal<br>Entry<br>(3) | Full<br>(4) |
| 79.01             | Unwrought zinc; zinc waste;<br>scrap .. .. .  | Delete the rates of duty in the column "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<br>(2)   | Fiscal<br>Entry<br>(3) | Full<br>(4) |
|                   |   | <p>"A. Zinc ingot imported for the production of galvanised products and dry cell batteries by a manufacturer approved in that behalf by the Commissioner .. 10% Free</p> <p>B. Other.. .. 50% Free".</p>                           |                        |             |
| 84.01             | Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam): A, B and C. | In sub-headings 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 :—                |                        |             |
|                   |   | Tariff Description<br>(2)   | Fiscal<br>Entry<br>(3) | Full<br>(4) |
|                   |   | <p>"A. Industrial and parts for industrial .. .. 5% Free</p> <p>B. Other, including parts 33½% Free".</p>   |                        |             |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1)   | Tariff Description<br>(2)  | Extent of Amendment<br>(3)   |
|---------------------|--|--|
| 84.02               | Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units: |  |
| A, B and C. . . . . |  | In sub-headings A, B and C, <i>delete</i> the entries in the columns "Tariff Description" and "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<br>(2)                   | Fiscal Entry<br>(3) | Full<br>(4)  |  |
| "A. Industrial and parts for industrial . . | 5%                  | Free         |  |
| B. Other, including parts                   | 33½%                | 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, B and C. . . . . |   | In sub-headings A, 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<br>(2)                   | Fiscal Entry<br>(3) | Full<br>(4)  |  |
| "A. Industrial and parts for industrial . . | 5%                  | Free         |  |
| B. Other, including parts                   | 33½%                | Free".       |  |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Extent of Amendment<br>(3) |
|-------------------|---------------------------|----------------------------|
|-------------------|---------------------------|----------------------------|

84.04/05 Steam and other vapour power units (including steam engines with self-contained boilers) :

A, B and C. . . . . In sub-headings 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 :—

| Tariff Description<br>(2)                         | Rate of Duty        |             |
|---|---------------------|-------------|
|   | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Industrial and parts for industrial . . . . . | 5%                  | Free        |
| B. Other, including parts . . . . .               | 33½%                | Free".      |

84.06 Internal combustion piston engines :

(i) B (2) (a) and D (2) . . . . . In sub-headings B (2) (a) and D (2), *delete* the rates of duty in the column "Fiscal Entry" and *substitute* in each case "5%"

(ii) D (1) . . . . . In sub-heading D (1), *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<br>(2)   | Rate of Duty        |             |
|-----------------------------|---------------------|-------------|
|                             | Fiscal Entry<br>(3) | Full<br>(4) |
| "D (1) Industrial . . . . . | 5%                  | Free".      |

84.07/08 Other engines and motors (including hydraulic motors) :

(i) A, B and C. . . . . In sub-headings 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 :—

## SCHEDULE—continued

## PART I—continued

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

| Tariff Description<br>(2)                  | Rate of Duty        |             |
|--|---------------------|-------------|
|  | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Industrial and parts for industrial .. | 5%                  | Free        |
| B. Other including parts                   | 33½%                | Free"       |

- (ii) D and E. .. .. Renumber sub-headings D and E as C and D respectively.

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, *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<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Industrial .. ..      | 5%                  | Free"       |

- (ii) C. .. .. In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

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:

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Extent of Amendment<br>(3)   |
|-------------------|---------------------------|--|
| (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-heading and rates of duty applicable thereto, that is :— |

| Tariff Description<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |
| A. Industrial .. ..       | 5%                  | Free".      |

|                 |  |   |
|-----------------|--|---|
| (ii) B. .. .. . |  | In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%". |
|-----------------|--|---|

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

|                     |  |  |
|---------------------|--|--|
| A, B and C. .. .. . |  | In sub-headings A, 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 :— |
|---------------------|--|--|

| Tariff Description<br>(2)                  | Rate of Duty        |             |
|--|---------------------|-------------|
|  | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Industrial and parts for industrial .. | 5%                  | Free        |
| B. Other, including parts                  | 40%                 | 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 :

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1)                      | <i>Tariff Description</i><br>(2)  | <i>Extent of Amendment</i><br>(3)   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
|---|---|---|----------------------------------|---------------------|--|----------------------------|--------------------|---|----|------|---------------------------------|------|--------|
| A, B and C.                                   | .. ..   | In sub-headings A, 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 :—   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
|   |   | <table> <tr> <th rowspan="2"><i>Tariff Description</i><br/>(2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i><br/>(3)</th><th><i>Full</i><br/>(4)</th></tr> <tr> <td>"A. Industrial and parts for industrial .. ..</td><td>5%</td><td>Free</td></tr> <tr> <td>B. Other, including parts</td><td>33½%</td><td>Free".</td></tr> </table>      | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i> |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) | "A. Industrial and parts for industrial .. .. | 5% | Free | B. Other, including parts       | 33½% | Free". |
| <i>Tariff Description</i><br>(2)              | <i>Rate of Duty</i>   |   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
|   | <i>Fiscal Entry</i><br>(3)  | <i>Full</i><br>(4)  |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| "A. Industrial and parts for industrial .. .. | 5%  | Free  |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| B. Other, including parts                     | 33½%  | Free".  |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| 84.15   | Refrigerators and refrigerating equipment (electrical and other) :  |   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| A, B and C.                                   | .. ..   | In sub-headings A, 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 :—   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
|   |   | <table> <tr> <th rowspan="2"><i>Tariff Description</i><br/>(2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i><br/>(3)</th><th><i>Full</i><br/>(4)</th></tr> <tr> <td>"A. Industrial and parts for industrial .. ..</td><td>5%</td><td>Free</td></tr> <tr> <td>B. Other, including parts .. ..</td><td>40%</td><td>Free".</td></tr> </table> | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i> |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) | "A. Industrial and parts for industrial .. .. | 5% | Free | B. Other, including parts .. .. | 40%  | Free". |
| <i>Tariff Description</i><br>(2)              | <i>Rate of Duty</i>   |   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
|   | <i>Fiscal Entry</i><br>(3)  | <i>Full</i><br>(4)  |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| "A. Industrial and parts for industrial .. .. | 5%  | Free  |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| B. Other, including parts .. ..               | 40%   | Free".  |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| 84.16   | Calendering and similar rolling machines (other than metal-working and metal-rolling machines) and cylinders therefor : |   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |
| A and B.                                      | .. ..   | In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following   |                                  |                     |  |                            |                    |   |    |      |                                 |      |        |

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Extent of Amendment<br>(3)  |
|-------------------|---------------------------|---|
|                   |                           | entries against the main heading in the columns "Fiscal Entry" and "Full", that is :— |

| Tariff Description<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |
| —                         | "5%                 | 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, rectifying, sterilising, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical :

- (i) 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<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Industrial . . . . .  | 5%                  | Free".      |

- (ii) B. . . . . In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

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

- (i) 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*

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

the following sub-heading and rates of duty applicable thereto, that is :—

|                                  |  | <i>Rate of Duty</i>   |                    |
|----------------------------------|--|---|--------------------|
| <i>Tariff Description</i><br>(2) |  | <i>Fiscal Entry</i><br>(3)  | <i>Full</i><br>(4) |
| "A. Industrial .. ..             |  | 5%  | Free".             |
| (ii) B. .. ..                    |  | In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%". |                    |

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 and D. .. .. In sub-headings 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 applicable thereto, that is :—

|  |  | <i>Rate of Duty</i>        |                    |
|--|--|----------------------------|--------------------|
| <i>Tariff Description</i><br>(2)           |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "C. Industrial and parts for industrial .. |  | 5%                         | Free               |
| D. Other .. ..                             |  | 33½%                       | 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

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1)   | Tariff Description<br>(2)  | Extent of Amendment<br>(3)  |                           |              |  |                     |             |   |    |        |
|---|--|---|---------------------------|--------------|--|---------------------|-------------|---|----|--------|
|   | blasting machines and similar jet projecting machines :  |   |                           |              |  |                     |             |   |    |        |
|   | (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-heading and rates of duty applicable thereto, that is :—  |                           |              |  |                     |             |   |    |        |
|   |  | <table> <tr> <th rowspan="2">Tariff Description<br/>(2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr> <tr> <td>"A. Industrial . . . . .</td><td>5%</td><td>Free"</td></tr> </table>   | Tariff Description<br>(2) | Rate of Duty |  | Fiscal Entry<br>(3) | Full<br>(4) | "A. Industrial . . . . .  | 5% | Free"  |
| Tariff Description<br>(2)   | Rate of Duty   |   |                           |              |  |                     |             |   |    |        |
|   | Fiscal Entry<br>(3)  | Full<br>(4)   |                           |              |  |                     |             |   |    |        |
| "A. Industrial . . . . .  | 5%   | Free"   |                           |              |  |                     |             |   |    |        |
|   | (ii) C. . . . .  | In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".   |                           |              |  |                     |             |   |    |        |
| 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 :— |   |                           |              |  |                     |             |   |    |        |
|   | (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-heading and rates of duty applicable thereto, that is :—  |                           |              |  |                     |             |   |    |        |
|   |  | <table> <tr> <th rowspan="2">Tariff Description<br/>(2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr> <tr> <td>"A. Cranes, chain pulleys, bucket and gravity conveyors, hoists and winches . . . . .</td><td>5%</td><td>Free".</td></tr> </table> | Tariff Description<br>(2) | Rate of Duty |  | Fiscal Entry<br>(3) | Full<br>(4) | "A. Cranes, chain pulleys, bucket and gravity conveyors, hoists and winches . . . . . | 5% | Free". |
| Tariff Description<br>(2)   | Rate of Duty   |   |                           |              |  |                     |             |   |    |        |
|   | Fiscal Entry<br>(3)  | Full<br>(4)   |                           |              |  |                     |             |   |    |        |
| "A. Cranes, chain pulleys, bucket and gravity conveyors, hoists and winches . . . . . | 5%   | Free".  |                           |              |  |                     |             |   |    |        |
|   | (ii) D (1) . . . . .   | In sub-heading D (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".   |                           |              |  |                     |             |   |    |        |
| 84.23   | Excavating, levelling, stamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels,  |   |                           |              |  |                     |             |   |    |        |

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1)         | <i>Tariff Description</i><br>(2)   | <i>Extent of Amendment</i><br>(3)  |                                  |                     |  |                            |                    |   |     |        |
|----------------------------------|--|--|----------------------------------|---------------------|--|----------------------------|--------------------|---|-----|--------|
|                                  | coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):                                 |  |                                  |                     |  |                            |                    |   |     |        |
| A and B. . . . .                 |  | In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following entries against the main headings in the columns "Fiscal Entry" and "Full", that is:—              |                                  |                     |  |                            |                    |   |     |        |
|                                  |  | <table> <tr> <th rowspan="2"><i>Tariff Description</i><br/>(2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i><br/>(3)</th><th><i>Full</i><br/>(4)</th></tr> <tr> <td>—</td><td>"5%</td><td>Free".</td></tr> </table> | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i> |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) | — | "5% | Free". |
| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>  |  |                                  |                     |  |                            |                    |   |     |        |
|                                  | <i>Fiscal Entry</i><br>(3)   | <i>Full</i><br>(4)   |                                  |                     |  |                            |                    |   |     |        |
| —                                | "5%  | Free".   |                                  |                     |  |                            |                    |   |     |        |
| 84.24                            | Agricultural and horticultural machinery for soil preparation or cultivation (for example, plough, cultivators, seed and fertilizer distributors); lawn and sports ground rollers: |  |                                  |                     |  |                            |                    |   |     |        |
| A. . . . .                       |  | In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".   |                                  |                     |  |                            |                    |   |     |        |
| 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:     |  |                                  |                     |  |                            |                    |   |     |        |
| A and B. . . . .                 |  | In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is:—               |                                  |                     |  |                            |                    |   |     |        |
|                                  |  | <table> <tr> <th rowspan="2"><i>Tariff Description</i><br/>(2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i><br/>(3)</th><th><i>Full</i><br/>(4)</th></tr> <tr> <td>—</td><td>"5%</td><td>Free".</td></tr> </table> | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i> |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) | — | "5% | Free". |
| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>  |  |                                  |                     |  |                            |                    |   |     |        |
|                                  | <i>Fiscal Entry</i><br>(3)   | <i>Full</i><br>(4)   |                                  |                     |  |                            |                    |   |     |        |
| —                                | "5%  | Free".   |                                  |                     |  |                            |                    |   |     |        |
| 84.30                            | Machinery, not falling within any other heading of this Chapter of a kind used in the following food or drink industries:  |  |                                  |                     |  |                            |                    |   |     |        |

## SCHEDULE—continued

## PART I—continued

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

bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing :

- (i) 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 :—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial . . . . .         | 5%                         | Free".             |

- (ii) B. . . . . In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

84.31 Machinery for making or finishing cellulosic pulp, paper or paper board :

- A and B. . . . . 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 there to, that is :—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial . . . . .         | 5%                         | Free".             |

- (ii) B. . . . . In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1)         | Tariff Description<br>(2)  | Extent of Amendment<br>(3)  |  |              |  |                           |                     |             |                          |    |        |
|---------------------------|--|---|--|--------------|--|---------------------------|---------------------|-------------|--------------------------|----|--------|
| 84.32                     | Book-binding machinery, including book-sewing machines :   |   |  |              |  |                           |                     |             |                          |    |        |
|                           | (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-heading and rates of duty applicable thereto, that is :—                    |  |              |  |                           |                     |             |                          |    |        |
|                           |  | <table> <tr> <th></th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Tariff Description<br/>(2)</th><th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr> <tr> <td>"A. Industrial . . . . .</td><td>5%</td><td>Free".</td></tr> </table> |  | Rate of Duty |  | Tariff Description<br>(2) | Fiscal Entry<br>(3) | Full<br>(4) | "A. Industrial . . . . . | 5% | Free". |
|                           | Rate of Duty   |   |  |              |  |                           |                     |             |                          |    |        |
| Tariff Description<br>(2) | Fiscal Entry<br>(3)  | Full<br>(4)   |  |              |  |                           |                     |             |                          |    |        |
| "A. Industrial . . . . .  | 5%   | Free".  |  |              |  |                           |                     |             |                          |    |        |
|                           | (ii) B. . . . .  | In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".   |  |              |  |                           |                     |             |                          |    |        |
| 84.33                     | Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paper-board :  |   |  |              |  |                           |                     |             |                          |    |        |
|                           | 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-heading and rates of duty applicable thereto, that is :—             |  |              |  |                           |                     |             |                          |    |        |
|                           |  | <table> <tr> <th></th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Tariff Description<br/>(2)</th><th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr> <tr> <td>"B. Other . . . . .</td><td>5%</td><td>Free".</td></tr> </table>      |  | Rate of Duty |  | Tariff Description<br>(2) | Fiscal Entry<br>(3) | Full<br>(4) | "B. Other . . . . .      | 5% | Free". |
|                           | Rate of Duty   |   |  |              |  |                           |                     |             |                          |    |        |
| Tariff Description<br>(2) | Fiscal Entry<br>(3)  | Full<br>(4)   |  |              |  |                           |                     |             |                          |    |        |
| "B. Other . . . . .       | 5%   | Free".  |  |              |  |                           |                     |             |                          |    |        |
| 84.34                     | Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tolls of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) : |   |  |              |  |                           |                     |             |                          |    |        |

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Extent of Amendment</i><br>(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-heading and rates of duty applicable thereto, that is :— |

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "B. Other.. ..                   | 5%                         | Free".             |

84.35 Other printing machinery machines for uses ancillary to printing :

|          |       |   |
|----------|-------|---|
| 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-heading and rates of duty applicable thereto, that is :— |
|----------|-------|---|

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "B. Other.. ..                   | 5%                         | 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.

|          |       |   |
|----------|-------|---|
| A and B. | .. .. | <i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full", and <i>insert</i> the following entries against the |
|----------|-------|---|

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Extent of Amendment<br>(3)                                      |
|-------------------|---------------------------|---|
|                   |                           | main heading in the column "Fiscal Entry" and "Full", that is:— |

| Tariff Description<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |
| —                         | "5%                 | Free".      |

- 84.37 Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or not; 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-heading and rates of duty applicable thereto, that is:—

| Tariff Description<br>(2) | Rate of Duty        |             |
|---------------------------|---------------------|-------------|
|                           | Fiscal Entry<br>(3) | Full<br>(4) |
| "A. Industrial . . . .    | 5%                  | 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 or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing combs, extruding nipples, shuttles, healds and heald-lifters hosiery needles):

(i) 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.<br>(1)         | Tariff Description<br>(2)   | Extent of Amendment<br>(3)   |  |              |  |                           |                     |             |
|---------------------------|---|--|--|--------------|--|---------------------------|---------------------|-------------|
|                           |   | the following sub-heading and rates of duty applicable thereto, that is :—   |  |              |  |                           |                     |             |
|                           |   | <table><tr><th></th><th colspan="2">Rate of Duty</th></tr><tr><th>Tariff Description<br/>(2)</th><th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr></table> |  | Rate of Duty |  | Tariff Description<br>(2) | Fiscal Entry<br>(3) | Full<br>(4) |
|                           | Rate of Duty  |  |  |              |  |                           |                     |             |
| Tariff Description<br>(2) | Fiscal Entry<br>(3)   | Full<br>(4)  |  |              |  |                           |                     |             |
|                           | "A. Industrial .. ..  | 5% Free".  |  |              |  |                           |                     |             |
| (ii) B (1) .. ..          | In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".   |  |  |              |  |                           |                     |             |
| 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 :  |  |  |              |  |                           |                     |             |
| A and B. .. ..            | Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is :—  |  |  |              |  |                           |                     |             |
|                           |   | <table><tr><th></th><th colspan="2">Rate of Duty</th></tr><tr><th>Tariff Description<br/>(2)</th><th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr></table> |  | Rate of Duty |  | Tariff Description<br>(2) | Fiscal Entry<br>(3) | Full<br>(4) |
|                           | Rate of Duty  |  |  |              |  |                           |                     |             |
| Tariff Description<br>(2) | Fiscal Entry<br>(3)   | Full<br>(4)  |  |              |  |                           |                     |             |
|                           | —   | "5% 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, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive |  |  |              |  |                           |                     |             |

## SCHEDULE—continued

## PART I—continued

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

words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor :—

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-heading and rates of duty applicable thereto, that is :—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "B. Other . . . .                | 5%                         | Free".             |

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

A, B and C. . . . . In sub-headings 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><br>(2)   | <i>Rate of Duty</i>        |                    |
|--|----------------------------|--------------------|
|  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial and parts for industrial . .  | 5%                         | Free               |
| B. Components imported CKD (that is, completely knocked down) for use in the assembly of sewing machines or machine cabinets by a manufacturer approved in that behalf by the Commissioner . . | 15%                        | Free               |

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Extent of Amendment</i><br>(3)    |    |                 |        |
|--------------------------|----------------------------------|--------------------------------------|----|-----------------|--------|
|                          |                                  | C. Specialised furniture not for A : |    |                 |        |
|                          |                                  | (1) Of wood                          | .. | 50%             | Free   |
|                          |                                  | (2) Other                            | .. | 75%             | Free   |
|                          |                                  | D. Other :                           |    |                 |        |
|                          |                                  | (1) Electrically operated            | .. | each            | Free   |
|                          |                                  |                                      |    | £5-0s-0d or 50% |        |
|                          |                                  | (2) Other                            | .. | each            | Free   |
|                          |                                  |                                      |    | £5-0s-0d or 40% |        |
|                          |                                  | E. Parts :                           |    |                 |        |
|                          |                                  | (1) For A                            | .. | 5%              | Free   |
|                          |                                  | (2) For D                            | .. | 33½%            | Free". |

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

A, B and C. .. .. In sub-headings 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><br>(2)        | <i>Rate of Duty</i>        |                    |
|---|----------------------------|--------------------|
|   | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial and parts for industrial | ..                         | 5%                 |
| B. Other, including parts               | 33½%                       | 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 :

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Extent of Amendment</i><br>(3)  |
|--------------------------|----------------------------------|--|
| A and B.                 | .. ..                            | In sub-heading A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is :— |

|                                  |  | <i>Rate of Duty</i>        |                    |
|----------------------------------|--|----------------------------|--------------------|
| <i>Tariff Description</i><br>(2) |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| —                                |  | "5% <sub>0</sub>           | Free".             |
| 84.45                            | Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50 |                            |                    |

|          |       |  |
|----------|-------|--|
| A and B. | .. .. | In sub-heading A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is :— |
|----------|-------|--|

|                                  |  | <i>Rate of Duty</i>        |                    |
|----------------------------------|--|----------------------------|--------------------|
| <i>Tariff Description</i><br>(2) |  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| —                                |  | "5% <sub>0</sub>           | 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 |                            |                    |

|          |       |  |
|----------|-------|--|
| A and B. | .. .. | In sub-heading A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following |
|----------|-------|--|

SCHEDULE—*continued*PART I—*continued*

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

entries against the main heading in the columns "Fiscal Entry" and "Full", that is :—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| —                                | "5%                        | Free".             |

- 84.47 Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials, or other hard carving materials, other than machines falling within heading No. 84.49 :

A and B. . . . . Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following entries under the main heading in the columns "Fiscal Entry" and "Full", that is :—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| —                                | "5%                        | Free".             |

- 84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine-tool for working in the hand :

B. . . . . In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

## SCHEDULE—continued

## PART I—continued

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

84.49 Tools for working in the hand,  
pneumatic or with self-con-  
tained non-electric motor :

A, B and C. . . . . In sub-headings 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><br>(2)               | <i>Rate of Duty</i>        |                    |
|--|----------------------------|--------------------|
|  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial and parts<br>for industrial . . | 5%                         | Free               |
| B. Other, including parts                      | 33½%                       | Free".             |

84.50 Gas-operated welding, bracing,  
cutting and surface tempering  
appliances :

A, B and C. . . . . In sub-headings 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><br>(2)               | <i>Rate of Duty</i>        |                    |
|--|----------------------------|--------------------|
|  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial and parts<br>for industrial . . | 5%                         | Free               |
| B. Other, including parts                      | 33½%                       | 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, plaster-  
ing materials or other mineral

## SCHEDULE—continued

## PART I—continued

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

products in powder or paste form; machines for forming foundry moulds of sand:

A and B.

In sub-headings A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is:—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| —                                | "5%                        | Free".             |

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:

A and B.

In sub-headings A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is:—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| —                                | "5%                        | Free".             |

84.59 Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:

A, B and C.

In sub-headings A, B and C *delete* the entries in the columns "Tariff Description", "Fiscal

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Extent of Amendment</i><br>(3)   |
|--------------------------|----------------------------------|---|
|                          |                                  | 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><br>(2)              | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4)  |  |
| "A. Industrial and parts for industrial .. .. | 5%                         | Free                |  |
| B. Other, including parts                     | 33 $\frac{1}{3}$ %         | Free".              |  |

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:

A and B. .. .. In sub-heading A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is:—

|   |                            | <i>Rate of Duty</i> |  |
|---|----------------------------|---------------------|--|
| <i>Tariff Description</i><br>(2)  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4)  |  |
| —   | "5%                        | Free".              |  |
| 84.61 Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermo-statically controlled valves: |                            |                     |  |

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

## SCHEDULE—continued

## PART I—continued

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

the following sub-headings and rates of duty applicable thereto, that is:—

| <i>Tariff Description</i><br>(2)           | <i>Rate of Duty</i>        |                    |
|--|----------------------------|--------------------|
|  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial and parts for industrial .. | 5%                         | Free               |
| B. Other, including parts                  | 33½%                       | Free".             |

84.63/64 Transmission, shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings; gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in compositions, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:

A (1) and B (1) .. .. In sub-headings A (1) and B (1) *delete* the rates of duty in the column "Fiscal Entry" and *substitute* in each case "5%".

84.65 Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:

A (1) .. .. In sub-heading A (1), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

85.01 Electric generators, motors, converters (rotary or static), trans-

## SCHEDULE—continued

## PART I—continued

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

formers, rectifiers and rectifying apparatus, inductors :

A, B, C and D. . . . . In sub-headings 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 applicable thereto, that is :—

| <i>Tariff Description</i><br>(2)     | <i>Rate of Duty</i>        |                    |
|--------------------------------------|----------------------------|--------------------|
|                                      | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Generators and generating sets : |                            |                    |
| (1) Of 110 volts or higher ..        | 5%                         | Free               |
| (2) Other ..                         | 50%                        | Free               |
| B. Motors :                          |                            |                    |
| (1) Of 500 watts or higher ..        | 5%                         | Free               |
| (2) Other ..                         | 50%                        | Free               |
| C. Other :                           |                            |                    |
| (1) Industrial ..                    | 5%                         | Free               |
| (2) Other ..                         | 50%                        | Free               |
| D. Parts :                           |                            |                    |
| (1) For A (1), B (1) or C (1) ..     | 5%                         | Free               |
| (2) Other ..                         | 33 $\frac{1}{3}$ %         | Free".             |

85.03/04 Primary cells and batteries ; electric accumulators :

C. . . . . In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "75%".

85.08/09 Electrical starting and ignition equipment for internal combustion engines, and dynamos and cut-outs for use therewith ; electrical lighting and signalling equipment, windscreen wipers, defrosters and demisters, for cycles or motor vehicles :

B. . . . . In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

## SCHEDULE—continued

## PART I—continued

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

85.11 Industrial and laboratory electric furnaces and ovens; electric induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:

- (i) 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:—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial . . . . .         | 5%                         | Free"              |

- (ii) C. . . . . In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

85.18 Electrical capacitors, fixed or variable:

- (i) 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:—

| <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i>        |                    |
|----------------------------------|----------------------------|--------------------|
|                                  | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "A. Industrial . . . . .         | 5%                         | Free"              |

- (ii) B. . . . . In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

## SCHEDULE—continued

## PART I—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2)   | <i>Extent of Amendment</i><br>(3)   |
|--------------------------|--|---|
| 85.22                    | Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter : |   |
| 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><br>(2)                | <i>Rate of Duty</i>        |                    |
|---|----------------------------|--------------------|
|   | <i>Fiscal Entry</i><br>(3) | <i>Full</i><br>(4) |
| "B. Industrial and parts for industrial .. .. . | 5%                         | Free               |
| C. Other, including parts                       | 33 $\frac{1}{3}$ %         | 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, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "33 $\frac{1}{3}$ %".

85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles or a kind used for electrical purposes :

A. .. .. . In sub-heading A, *delete* the rates of duty in the column "Fiscal Entry" and *substitute* "50%".

89.01/03 Ships, boats, tugs, launches, lighters, and other vessels not falling within any of the following headings of this

## SCHEDULE—continued

## PART I—continued

| Tariff No.<br>(1)         | Tariff Description<br>(2)  | Extent of Amendment<br>(3)  |                           |              |  |                     |             |   |     |        |
|---------------------------|--|---|---------------------------|--------------|--|---------------------|-------------|---|-----|--------|
|                           | Chapter ; light vessels, fire floats, dredgers, floating cranes and other special purpose vessels ; floating docks :   |   |                           |              |  |                     |             |   |     |        |
| (i) A. .. .. .            |  | In sub-heading A, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> —<br><br>"A. Ships and all other types of vessels over 250 gross tons ; fishing vessels of all sizes accepted as such by the Board". |                           |              |  |                     |             |   |     |        |
| (ii) B (2) .. .. .        |  | In sub-heading B (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".   |                           |              |  |                     |             |   |     |        |
| 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 plastic) :     |   |                           |              |  |                     |             |   |     |        |
| A and B. .. .. .          |  | <i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is :—                            |                           |              |  |                     |             |   |     |        |
|                           |  | <table> <tr> <th rowspan="2">Tariff Description<br/>(2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry<br/>(3)</th><th>Full<br/>(4)</th></tr> <tr> <td>—</td><td>"5%</td><td>Free".</td></tr> </table>                  | Tariff Description<br>(2) | Rate of Duty |  | Fiscal Entry<br>(3) | Full<br>(4) | — | "5% | Free". |
| Tariff Description<br>(2) | Rate of Duty   |   |                           |              |  |                     |             |   |     |        |
|                           | Fiscal Entry<br>(3)  | Full<br>(4)   |                           |              |  |                     |             |   |     |        |
| —                         | "5%  | 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 : |   |                           |              |  |                     |             |   |     |        |
| B. .. .. .                |  | In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 66 $\frac{2}{3}$ %".  |                           |              |  |                     |             |   |     |        |

SCHEDULE—*continued*PART I—*continued*

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2)   | <i>Extent of Amendment</i><br>(3)  |
|--------------------------|--|--|
| 96.01/06                 | Brooms and brushes (including mops and feather dusters); paint roller; squeegees (other than roller squeegees); prepared knots and tufts for broom or brush making; powder puffs and pads for applying cosmetics or toilet preparations; hand sieves and hand riddles: |  |
| B and C (2)              | .. ..  | In sub-headings B and C (2), <i>delete</i> the rates of duty in the column "Fiscal Entry" and <i>substitute</i> in each case "5%". |

SCHEDULE—*continued*

## PART II

## Section 1 (2)

## AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

(a) In column (1) of paragraph 3 (2), the words “; hand and machine tools.” shall be added at the end thereof.

(b) For paragraph 4, there shall be *substituted* the following paragraph—

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

| Articles<br>(1)  | Goods to be manufactured<br>(2)  |
|--|--|
| (1) Bentonite, crude (heading 25.06/09 ; non-ironic surfactant surface active agents (heading 34.02) ; chrome ligno-sulphonate compound, chrome lignites (heading 38.19).  | Oil well drilling mud.   |
| (2) Blending agents, flavouring concentrates and neutral blending alcohol.   | Potable alcoholic liquor ; still wine and aperitifs.                         |
| (3) Fluorspar, crude (heading 25.31/32) ..   | —  |
| (4) Glass in the mass, the following :—<br>frits, powdered vitrite (heading 32.08) ..  | Enamelware.  |
| (5) Iron and steel products, the following :—<br>(a) Bars and rods (including wire rod) (heading 73.10)<br>(b) Sheets and plates, of iron or steel, hot-rolled or cold-rolled (heading 73.13)<br>(c) Universal plates of iron or steel (heading 73.09) | Ploughs.   |
| (6) Jute, raw (heading 57.01/04)   | —  |
| (7) Paper classified in Chapter 48 in Schedule I.  | Printed matter admissible free of duty under heading 49.01/03 in Schedule 1. |
| (8) Phenol and formaldehyde (heading 39.01/06) ; gelatin pearl glue and extruder powder used with such substances (headings 35.01/06, 39.01/06).   | —  |
| (9) Pyrethrum powder (heading 12.07) ..  | Mosquito coil.   |
| (10) Raw materials accepted as such by the Board.  | Disinfectant, fungicide and insecticide ; medicaments.                       |
| (11) Rosin (heading 38.05/09) ; paper pulp (heading 47.01) ; China Clay (heading 25.06/09 ; alum (heading 28.01/58).   | Paper.   |
| (12) Sulphur ; aluminium hydrate (heading 28.01/58).   | Aluminium sulphate ; sulphuric acid and its derivatives.                     |
| (13) Tyre cord, of textile materials other than cotton, (heading 51.04, 56.07).  | Tyre.”   |

## SCHEDULE—continued

## PART II—continued

(c) Paragraph 6 shall be *omitted*.

(d) Sub-paragraph 22 (1) shall be *omitted*.

(e) For paragraph 23, there shall be *substituted* the following new paragraphs that is—

“23. ALL GOODS imported for the official and personal use of the Head of State of the Federal Republic of Nigeria, or of any person for the time being acting as the Head of the Federal Republic of Nigeria, during such period of time as he is so acting :

Provided that the foregoing provisions of this paragraph shall not apply to goods which the Commissioner is satisfied are produced locally to the required standard and are readily obtainable.

23A. NAVAL, MILITARY AND AIR FORCE IMPORTATIONS :—

(1) All goods imported officially for the use of the Nigerian Army, the Nigerian Navy or the Nigerian Air Force (other than alcoholic and non-alcoholic drinks, tobacco goods and products of food industry) and as appropriate, any spares of any such goods.

(2) Accoutrements, Equipments and Uniforms, the property of Officers of the Nigerian Army, the Nigerian Navy or the Nigerian Air Force, imported by such officers for their PERSONAL USE ON DUTY as required by the regulations of their respective services :

Provided that the foregoing provisions of this paragraph shall not apply to goods which the Commissioner is satisfied are produced locally to the required standard and are readily obtainable.

23B. GOODS IMPORTED BY CONSULAR OFFICERS :—

ALL GOODS imported for the official and personal use of a Consular Officer or for the use of any member of the family of a Consular Officer, where the Government of the country he represents grants a like privilege to Nigerian Consular Officers in that country :

For the purpose of this paragraph, the expression “Consular officer” :—

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

(b) includes, in relation to any country which is declared by the Head of State of the Federal Republic of Nigeria to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—

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

(ii) is a national of that country ; and

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

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

The provisions of this paragraph shall be deemed to have had effect from the date from which any convention or agreement is entered into between the Government of the Federal Republic of Nigeria and the foreign Government concerned.

Provided that :

(a) Where the owner of any vehicle imported under this paragraph decides to dispose of that vehicle, he shall dispose the same either to the Federal Government or any body to which that Government authorises the disposal to be made , and if the disposal is to be by way of sale, the sale shall be at a price approved by the Government ; and

## SCHEDULE—continued

## PART II—continued

(b) Where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

23C. DIPLOMATIC PRIVILEGED IMPORTATIONS, namely, the furniture and effects (which expression shall include a motor vehicle) of any person, not being a native of Nigeria, who is an official of an organisation declared by notice in the *Federal Official Gazette* to be an organisation of which the Governments of one or more Sovereign Powers are members, at the time that such person first takes up his post in Nigeria :

Provided that :

(a) Where the owner of any vehicle imported under this paragraph decides to dispose of that vehicle, he shall dispose the same either to the Federal Government or any body to which that Government authorises the disposal to be made, and if the disposal is to be by way of sale, the sale shall be at a price approved by the Government ; and

(b) Where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

23D. TECHNICAL ASSISTANCE IMPORTATIONS :

(1) All goods imported for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation ; and

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

Provided that :

(a) Where the owner of any vehicle imported under this paragraph decides to dispose of that vehicle, he shall dispose the same either to the Federal Government or any body to which that Government authorises the disposal to be made, and if the disposal is to be by way of sale, the sale shall be at a price approved by the Government ; and

(b) Where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

MADE at Lagos this 1st day of April 1971.

A. A. ATTA,  
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)

## (a) PART I OF THE SCHEDULE

| Full Tariff<br>Item No.                               | Description of Goods                                   | Effect of the Order   |
|---|--|---|
| 09.01   | Coffee .. .. .   | It increases the rate of import duty from 66 $\frac{2}{3}$ % to 75% <i>ad valorem</i> .   |
| 11.01/02A (1)   | Flour of wheat of meslin ..                            | It increases the rate of import duty from £12-10s-0d the ton or 25% to £25-0s-0d per ton or 50% <i>ad valorem</i> .   |
| 20.01/02A   | Tomato puree and paste ..                              | It increases the rate of import duty from £0-0s-1d per ounce or 100% to £0-0s-2d per ounce or 100% <i>ad valorem</i> .  |
| 27.09/10D (1)   | Distillate fuel .. .. .                                | It extends the concessionary rate of £0-0s-8d per gallon to the Niger Dams Authority.   |
| 39.01/06D   | Imitation leather ..                                   | It reduces the rate of import duty from 33 $\frac{1}{3}$ % to 15% <i>ad valorem</i> for approved manufacturers.   |
| 51.01/03A (4) }<br>55.05/06A (4) }<br>56.05/06A (4) } | Waste yarns (cotton and synthetic)                     | It increases the concessionary rate of import duty from 3d to £0-0s-6d per lb for approved manufacturers of blankets and  |
| 53.06/10  | Woollen yarn .. .. .                                   |   |
| 55.07/09B   | Unbleached fabrics ..                                  | Increases the rate of duty from 33 $\frac{1}{3}$ % to 50% <i>ad valorem</i> .   |
| 59.04A  | Twine, cordage, ropes and cables                       | It increases the rate of import duty from £0-2s-6d per square yard or 40% to £0-2s-9d per square yard or 40% and increases the concessionary rate of duty from £0-1s-0d to £0-1s-3d per square yard for approved textile manufacturers. |
| 67.03/04B   | Wigs .. .. .   | It introduces a concessionary rate of 20% for approved manufacturers of fishing nets.   |
| 73.10B  | Wire rod .. .. .                                       | It subjects wigs other than professional wigs for legal practitioners to alternative rates of £5-0s-0d each or 100% <i>ad valorem</i> , which ever is higher.   |
| 73.11A  | Angles, shapes and sections                            | It introduces a concessionary rate of 10% <i>ad valorem</i> for approved manufacturers.   |
| 73.14A  | Iron and steel wire ..                                 | It extends the concessionary rate of 20% <i>ad valorem</i> formerly limited to angle iron, to shapes and sections.  |
| 73.25A  | Stranded wire of iron or steel                         | It introduces a concessionary rate of 20% <i>ad valorem</i> for approved manufacturers of electric wire and cable.  |
| 74.03/05B   | Iron plates, sheets, strip, circles, sections and rods | It introduces a concessionary rate of 10% <i>ad valorem</i> for approved tyre manufacturers.  |
| 74.03/05B   | Single strand wire ..                                  |   |
|   |  | It introduces a concessionary rate of 20% <i>ad valorem</i> for approved manufacturers of electrical accessories and electric wire and cable respectively.  |



## EXPLANATORY NOTE—continued

## (a) PART I OF THE SCHEDULE—continued

| Full Tariff<br>Item No.   | Description of Goods   | Effect of the Order   |
|---|--|---|
| 84.23<br>84.29<br>84.30A & B<br>84.31A & B<br>84.32A & B<br>84.33B<br>84.34B<br>84.35B<br>84.36A<br>84.37A<br>84.38A & B(I)<br>84.39A<br>84.40B<br>84.41A & E(I)<br>84.42A(I)<br>84.43/44A<br>84.45<br>84.46A<br>84.47A | Industrial machinery and<br>parts of industrial<br>machinery | It reduces the rate of duty from 15% to<br>5% <i>ad valorem</i> without any conditions. |
| 84.48B<br>84.49A<br>84.50A<br>84.56<br>84.57<br>84.59A<br>84.60   | Industrial machinery and<br>parts of industrial<br>machinery | It reduces the rate of duty from 15% to 5%<br><i>ad valorem</i> without any conditions. |
| 84.61A<br>84.63/64B(I)<br>85.01A(I) &<br>B(I) C(I) &<br>D(I)<br>85.11A & C<br>85.18A<br>85.22B<br>85.24A<br>90.22<br>96.01/06B &<br>C(2)  | Industrial machinery and<br>parts of industrial<br>machinery | It reduces the rate of duty from 15% to 5%<br><i>ad valorem</i> without any conditions. |
| 92.11B  | Components of record<br>players and gramophones              | It increases the rate of duty from 40% to<br>66½ for approved assemblers.               |

EXPLANATORY NOTE—*continued*

## (b) PART II OF THE SCHEDULE

1. It introduces exemption from duty in respect of—

(a) hand and machine tools imported solely for educational purposes by schools and educational institutions ; and

(b) bars, rod, sheets and plates of iron or steel imported by manufacturers of ploughs.

2. It abolishes the exemption from duty in respect of the following goods :—

(a) Canoes of a type indigenous to West Africa ;

(b) natural barium sulphate ; and

(c) the following items which are now liable to the concessionary rate of 10% *ad valorem*—in Schedule 1 to the Customs Tariff Act 1965 if imported by approved manufacturers :—

(i) Unwrought aluminium :

(ii) Wire rod and wire ; and

(iii) Zinc ingot

3. It provides that—

(a) where any vehicles imported under Diplomatic privileges or any Technical Assistance Scheme are to be disposed of, they shall be disposed of only to the Federal Government or to any authorised body and that if the disposal is by way of sale it shall be for a price approved by the Government ; and

(b) that where any vehicles so imported has thereafter been exported from Nigeria, it shall not be re-imported into Nigeria without the consent of the Federal Government.

L.N. 20 of 1971

## EXCISE TARIFF ACT 1965

(1965 No. 30)

## Excise Tariff (Duties and Exemptions) Order 1971

Commencement : 1st April 1971

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965, as reprinted under the authority of the Excise (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  
Schedules 1,  
2 and 3 of the  
Excise Tariff  
Act 1965.

1965 No. 30  
1969 No. 3

Citation  
and extent

1. Schedules 1, 2 and 3 to the Excise Tariff Act 1965, as reprinted and amended as aforesaid, are hereby further amended to the extent set out respectively in Part I, Part II and Part III of the Schedule to this Order.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) Order 1971 and shall apply throughout the Federation.

## SCHEDULE

## Section 1

## PART I

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

(a) For paragraph 2 (Beer), there shall be *substituted* the following paragraph :—

“2. BEER—other than native liquor— the gallon of worts of specific gravity of not more than 1065°  
£0-8s-0d  
For each additional degree of specific gravity £0-0s-1d.”

(b) In paragraph 5 (Butter etc.), for the rate of duty there shall be *substituted* the following rate of duty :—

“*ad valorem* 5%”.

(c) In paragraph 24 (1) (a), after the words “Nigerian Electricity Supply Corporation Limited,” in the column “Tariff Description”, *insert* the words “Niger Dams Authority”.

(d) For paragraph 28 (Piece Goods), there shall be *substituted* the following paragraph :—

“28. PIECE GOODS, TEXTILE :

(1) Knitted fabrics :

- |   |                           |
|---|---------------------------|
| (a) Of a type commonly used in the manufacture of singlets .. | the lb £0-2s-6d.          |
| (b) Lace and net-fabrics .. ..                                | the square yard £0-2s-6d. |
| (c) Suiting .. ..   | the square yard £0-5s-0d. |
| (d) Pile and chenille fabrics ..                              | the square yard £0-6s-0d. |
| (e) Other :   |                           |

(i) where in the opinion of the Board the linear measurement cannot be readily ascertained .. .. the lb £0-7s-0d

SCHEDULE—*continued*PART I—*continued*

(ii) Other . . . . . the square yard £0-1s-6d.

## (2) Woven fabrics ;

## (a) Cotton :

- (i) Unbleached, plain weave . . . the square yard £0-0s-4d  
 (ii) Bleached, plain weave . . . the square yard £0-0s-6d  
 (iii) Lace and net fabrics; brocade . . the square yard £0-2s-6d  
 (iv) Other . . . . . the square yard £0-0s-9d

## (b) Of man-made fibres (synthetic) :

- (i) Lace and net fabrics . . . the square yard £0-3s-6d  
 (ii) Suiting . . . . . the square yard £0-3s-6d  
 (iii) Pile and chenille fabrics . . . the square yard £0-6s-0d  
 (iv) Other . . . . . the square yard £0-1s-0d

## (c) Of all other materials . . . the square yard £0-4s-0d."

(e) In paragraph 31A (sewing machines), for the rate of duty there shall be substituted the following rate of duty :—

"each £3-0s-0d or  
*ad valorem* 20% whichever is the higher".

## PART II

## AMENDMENT OF SCHEDULE 2 TO THE EXCISE TARIFF ACT 1965

For the proviso to sub-paragraph 7 (2) there shall be substituted the following :

"Provided that this sub-item shall not apply to goods which are released to an 'Approved Manufacturer' in accordance with an item in Schedule 1 to the Customs Tariff Act 1965."

## PART III

## AMENDMENT OF SCHEDULE 3 TO THE EXCISE TARIFF ACT 1965

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

"(a) in all cases other than that of cigarettes :—

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

(2) the distributor's wholesale price, where the manufacturer is a distributor or where the manufacturer and the distributor are associated companies ; or

(3) the retail price, where the associated company or the manufacturer sells retail ; or

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

MADE at Lagos this 1st day of April 1971.

A. A. ATTA,  
 Secretary to the  
 Federal Military Government

## EXPLANATORY NOTE

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

This Order has the following effect :—

| Full Tariff<br>Item No. | Description of Goods                           | Effect of the Order   |
|-------------------------|--|---|
| (1)                     | (2)  | (3)   |
| 2                       | Beer .. ..                                     | It changes the degree of specific gravity for duty charge from 1040° to 1065° and increases the relative rate of duty from £0-7s-0d to £0-8s-0d and from $\frac{1}{2}$ d to 1d. |
| 5                       | Butter, margarine and butter substitutes .. .. | It reduces the rate of duty from 10% to 5% <i>ad valorem</i> .  |
| 24 (1) (a)              | Gas or diesel oil .. ..                        | It extends the concessionary rate of £0-0s-8d per gallon to the Niger Dams Authority.   |
| 28.                     | Textile piece goods ..                         | It rationalises the rates of duty between woven and knitted cotton, synthetic and other fabrics.  |
| 31A                     | Domestic sewing machines                       | It provides equitable rate of 20% <i>ad valorem</i> for the expensive types.  |

L.N. 21 of 1971

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

**Import Prohibition Order 1971**

*Commencement : 1st April 1971*

In exercise of the powers conferred by section 22 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Obafemi Awolowo, Federal Commissioner for Finance, hereby make the following Order :—

1.—(1) The importation of the goods specified in Parts I and II of Schedule 1 to this Order is absolutely prohibited.

Absolute prohibition of importation of certain goods.

(2) Except as provided in Schedule 3 of this Order, the importation of any goods from any of the countries listed in Schedule 2 of this Order is absolutely prohibited.

2. The importation of the goods specified in Column 1 of Parts I and II of Schedule 3 to this Order is prohibited except as provided in Column 2 thereof.

Prohibition of importation of certain goods on specified condition.

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 its 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) Subject to sections 1 and 2 of this Order, but without prejudice to any other enactment, goods of all description specified in Schedule 4 to this Order, and all other goods, may be imported without a licence.

(3) 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.

(4) The Import Licensing Authority may, in respect of goods which may be imported only under a licence, 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, any 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; and

(c) the form and duration of licences.

4. The Imports Prohibition (No. 2) Order 1970 is hereby revoked.
5. This Order may be cited as the Imports Prohibition Order 1971 and shall come into operation on 1st April 1971.

## SCHEDULE 1

(Section 1(1))

## GOODS ABSOLUTELY PROHIBITED

## PART I—ABSOLUTE PROHIBITION—(OTHER THAN TRADE)

1. Air Pistols.
2. Airmail Photographic Printing Paper.
3. Base or Counterfeit Coin of any country.
4. Beads composed of inflammable celluloid or other similar substances.
5. Blank Invoices.
6. Coupons for foreign football pools or other betting arrangements.
7. Cowries.
8. 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.
9. Implements appertaining to the reloading of cartridges.
10. Indecent or Obscene Prints, paintings, books, cards, engravings or any indecent or obscene articles.
11. Manillas.
12. Matches made with white phosphorous.
13. 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 Head of the Federal Military Government to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
14. Meat, vegetables or other provisions declared by a health officer to be unfit for human food.
15. Piece goods and all other textiles including wearing apparel, hardware of all kinds, crockery and china, or earthenware goods, bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on the Koran.
16. Pistols disguised in any form whatever.
17. Secondhand Clothing.
18. Silver or metal alloy coins not being legal tender in Nigeria.
19. Spirits :—
  - (1) Other than—
    - (a) alcoholic bitters, liqueurs, cordials and mixtures admitted as such in its absolute discretion by the Board and which are not deemed to be injurious spirits within the meaning of the Liquor Act ;

SCHEDULE 1—*continued*

(b) brandy, i.e. a spirit—

(i) distilled in grape-growing countries from fermented grape juice and from no other materials; and

(ii) stored in wood for a period of three years;

(c) drugs and medicinal spirits admitted as such in its absolute discretion by the Board;

(d) gin, i.e. a spirit—

(i) produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the Gazette and in containers labelled with the name and address of the owner of the brand; or

(ii) produced by distillation at least three times in a pot-still from a mixed mash of barley, rye and maize saccharified by the diastase of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable materials; or

(iii) produced in the Union of South Africa by distillation from fermented grape juice and flavoured by re-distillation with juniper berries and other vegetable ingredients;

(e) methylated or denatured spirits, i.e.

(i) mineralised methylated spirits mixed as follows :—

To every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part by volume of crude pyridine and to every one hundred gallons of the mixture three-eighths of one gallon of mineral naphtha or petroleum oil and not less than one-fortieth of an ounce by weight of powdered aniline dye (methylviolet) and so in proportion for any quantity less than one hundred gallons; and

(ii) industrial methylated spirits imported under licence from the Board and mixed as follows :—

To every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also one-half of one part by volume of the mixture; and

(iii) Spirits denatured for a particular purpose in such manner as the Board in any special circumstance may permit;

(f) perfumed spirits;

(g) rum, i.e. a spirit—

(i) distilled direct from sugar-cane products in sugar growing countries and

(ii) stored in wood for a period of three years;

(h) spirits imported for medical or scientific purposes; subject to such conditions as the Board may prescribe;

(i) spirits totally unfit for use as potable spirits admitted to entry as such in its absolute discretion by the Board; and

(j) whisky, i.e. a spirit—

(i) obtained by distillation from a mash of cereal grains saccharified by the diastase of malt and

(ii) stored in wood for a period of three years;

## SCHEDULE 1—continued

(2) Containing more than forty-eight and one-half *per centum* of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Board, in its discretion, may allow to be imported subject to such conditions as it may see fit to impose.

20. Weapons of any description which in the opinion of the Board are designed for the discharge of any noxious liquid, gas or other similar substance, and any ammunition containing or in the opinion of the Board designed or adapted to contain any noxious liquid, gas or other similar substance.

## PART II : ABSOLUTE PROHIBITION—(TRADE)

1. 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 Customs Tariff Act 1965.

2. Stockfish.

3. Bread, Ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit.

4. Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.

5. Cigarettes.

6. 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 furskins or artificial fur.

7. Live Poultry, that is, fowls, ducks, geese, turkeys and guinea fowls (excluding Day-Old Chicks).

8. Margarine, imitation lard and other prepared edible fats.

9. Meat and edible meat offals etc.

10. Other waste materials from Textile Fabrics (including rags).

11. Stone, sand, gravels excluding refractory bricks and industrial grinding stone.

12. Household Utensils of wood.

13. 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.

14. Wood in the rough, roughly squared or half squared, but not further manufactured.

15. 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 goods falling within Chapter 69 of Schedule I to the Customs Tariff Act 1965, Tiles excluding.

16. Eggs in the Shell other than for hatching.

17. Corned Beef.

18. Other canned meat and meat preparation canned or not.

19. Edible nuts, fresh or dried, coconuts, and others excluding those used for extracting of oil.

20. Fresh fruits excluding those canned or bottled.

21. Vegetables fresh or chilled : Potatoes and others.

22. Food preparations (not elsewhere specified) excluding baby foods and beverages.

## SCHEDULE 2

(Section 1 (2) )

COUNTRIES FROM WHICH IMPORTATION OF GOODS IS  
ABSOLUTELY PROHIBITED

1. South Africa ;
2. Southern Rhodesia ;
3. Namibia (South West Africa.)

## SCHEDULE 3

## PART I: PROHIBITION (OTHER THAN TRADE)

## GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

*Column I—Articles**Column II—Exceptions*

- |  |  |
|--|--|
| <p>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 Poisons and Pharmacy Act prohibits advertisements or relating to aphrodisiacs.</p> <p>(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).</p> <p>2. All goods which bear a design in imitation of any currency or bank-note or coin in current use in Nigeria or elsewhere.</p> <p>3. Ammonium Nitrate, pure.</p> <p>4. Apparatus which in the opinion of the Board is suitable for the distillation of alcohol or the rectification or redistillation of spirits.</p> <p>5. Calcium Carbide .. .. .</p> <p>6. Cyanide of Potassium and all poisonous cyanides and their preparations.</p> <p>7. Gold Coin .. .. .</p> <p>8. Motor vehicles and parts thereof fitted or adapted for solid tyres, and solid tyres.</p> | <p>Except advertisements in publications of a technical character for circulation amongst :</p> <p>(a) registered medical or veterinary practitioners ;</p> <p>(b) selling dispensers or chemists and druggist ;</p> <p>(c) the governing body or managers of hospitals, nursing homes or mental hospitals.</p> <p>Except books for use in schools.</p> <p>Except under licence from the Chief Pharmacist in the public service of the Federation.</p> <p>Except such as may be licensed under the Liquor Act.</p> <p>Except when enclosed in substantially closed metal vessels with screw press on or lever openings themselves clearly marked in conspicuous characters with the words "Calcium Carbide—Dangerous if not kept dry".</p> <p>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.</p> <p>Except under licence from the Commissioner.</p> <p>Except under licence from the Federal Commissioner for Works and Housing.</p> |
|--|--|

## SCHEDULE 3—continued

## Column I—Articles

## Column II—Exceptions

9. Naval, Military, Air Force or Civil Accoutrements or uniforms or any dress having the appearance of or 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 of the Federation or of a State therein.

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.

10. 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 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.

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.

11. Percussion Caps    ..    ..    ..    Except those adapted for use with cap guns.

12. Reel-Fed Rotary Ticket Printing Presses.    Except under licence from the Commissioner.

13. Spirits :—

(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 fees as the Commissioner shall from time to time determine.

## SCHEDULE 3—continued

## Column I—Articles

## Column II—Exceptions

(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-eighth-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: 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 personal use of the importer and are not for sale.

(d) Denatured, other than methylated spirits as defined in Schedule I, totally unfit for use as potable spirits.

(d) Except under licence from the Board.

(e) Methylated, industrial as defined in sub-paragraph (ii) of paragraph (e) of item 19 of Schedule I.

(e) Except under licence from the Board.

(f) Spirits imported for medical or scientific purposes.

(f) Except under licence from the Board.

14. Tear Gas .. .. .

Except under licence from the Commissioner.

15. Terne-Plate and all goods made of terne-plate

Except under licence from import Licensing Authority.

16. Machines for duplicating keys.

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

17. Salk Anti-Poliomyelitis Vaccine.

Except under licence from the Chief Medical Adviser to the Government of the Federation.

SCHEDULE 3—*continued**Column I—Articles**Column II—Exceptions*

- |  |   |
|--|---|
| 18. Any gambling of gaming machine or other mechanical device designed or 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. | Except under licence from the Commissioner. |
|--|---|

## PART II—PROHIBITION—(TRADE)

## GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER A LICENCE

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

- |  |   |                             |
|--|---|-----------------------------|
| 1. Rice<br>2. Wheat<br>3. Unmanufactured tobacco, tobacco refuse<br>4. Other manufactured tobacco<br>5. Waters, spa-waters, aerated, etc.<br>6. Stout<br>7. Beer<br>8. Brandy<br>9. Rum<br>10. Whisky<br>11. Schnaps and Gin<br>12. Other alcoholic (potable and non-potable) spirits and beverages<br>13. Packaging materials | } | Except under Import Licence |
|--|---|-----------------------------|

## SCHEDULE 4

SPECIAL GOODS WHICH MAY BE IMPORTED WITHOUT A LICENCE FROM THE  
IMPORT LICENSING AUTHORITY

1. Goods belonging to the Nigerian Army, Navy or Air Force ;
2. Bona fide commercial travellers' samples or patterns, the property of commercial travellers who are or are to be in Nigeria at or within a reasonable time after the time of importation ;
3. Personal effects which are the property of passengers and are contained in their baggage, and which the Board of Customs and Excise may in its discretion accept as such ;
4. Nigerian returned goods.

MADE at Lagos this 1st day of April 1971.

OBAFEMI AWOLowo,  
Federal Commissioner for Finance

## EXPLANATORY NOTE

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

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. It also prohibits the importation of any goods from South Africa, Southern Rhodesia and Namibia.

2. It prohibits the importation of the goods set out in Part I of Schedule 3 of the Order except where the conditions therein specified are complied with. The goods listed in Part II of Schedule 3 of the Order must not be imported except under a licence.

3. Subject as aforesaid, all goods to which Schedules 1 and 2 do not apply may be imported without a licence.

4. The Imports Prohibition (No. 2) Order 1970 is revoked.

L.N. 22 of 1971

INTERIM COMMON SERVICES AGENCY DECREE 1968  
(1968 No. 12)

Interim Common Services Agency Decree 1968 (Extension  
of Operation) Order 1971

Commencement : 24th March 1971

In exercise of the powers conferred on me by section 9 (1) of the Interim Common Services Agency Decree 1968 and of all other powers enabling me in that behalf, I, Major-General Yakubu Gowon, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces, hereby make the following Order :—

1. The operation of the Interim Common Services Agency Decree 1968 is hereby extended for a period of one year from 1st April 1971.

Extension of  
operation of  
1968 No. 12.

2. This Order may be cited as the Interim Common Services Agency Decree 1968 (Extension of Operation) Order 1971 and shall apply throughout the Federation.

Citation  
and extent.

MADE at Lagos this 24th day of March 1971.

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

EXPLANATORY NOTE

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

The Order extends the period of operation of the Interim Common Services Agency Decree 1968 for one year.

## L.N. 23 of 1971

## PATENTS AND DESIGNS DECREE 1970

(1970 No. 60)

## Patents and Designs Decree 1970 (Appointed Day)

(No. 2) Order 1971

In exercise of the powers conferred by section 33 (2) of the Patents and Designs Decree 1970 and of all other powers enabling me in that behalf, I hereby make the following Order :—

Appointed  
day for 1970  
No. 60.

1. The day appointed for the coming into force of the Patents and Designs Decree 1970 shall be 1st August 1971.

Revocation  
of L.N. 6 of  
1971.

2. The Patents and Designs Decree 1970 (Appointed Day) Order 1971 is hereby revoked and the appointment made thereby is cancelled.

Citation and  
extent.

3. This Order may be cited as the Patents and Designs Decree 1970 (Appointed Day) (No. 2) Order 1971 and shall apply throughout the Federation.

MADE at, Lagos this 26th day of March 1971.

SHETTIMA ALI MONGUNO,  
Federal Commissioner for Trade

## EXPLANATORY NOTE

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

This Order postpones the commencement of the Patents and Designs Decree 1970 until 1st August 1971.

## L.N. 24 of 1971

## CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(1958 No. 55)

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

(Revocation) Notice 1971

Commencement : 1st April 1971

In exercise of the powers conferred by section 4 (2) of the Imports Prohibition Order 1970, the Import Licensing Authority hereby give notice as follows :—

Revocation  
of certain  
licences.

1. The Import Licences set out in the Schedule to this Notice are hereby revoked.

Citation and  
extent.

2. This notice may be cited as the Open General Import Licence (All Countries) No. 1 of 1970 (Revocation) Notice 1971, and shall apply throughout the Federation.

## SCHEDULE

(Section 1)

| <i>Legal Notice</i> | <i>Citation</i>  |
|---------------------|--|
| L.N. 42 of 1970     | Open General Import Licence (All Countries) No. 1 of 1970.                         |
| L.N. 56 of 1970     | Open General Import Licence (Roumania) Notice 1970.                                |
| L.N. 62 of 1970     | Open General Import Licence (All Countries) No. 1 of 1970 (Amendment) Notice 1970. |
| L.N. 13 of 1971     | Open General Import Licence (All Countries) No. 1 of 1970 (Amendment) Notice 1971. |

MADE at Lagos this 1st day of April 1971.

J. A. ADEYEYE,  
*Import Licensing Authority*

## EXPLANATORY NOTE

*(This note does not form part of the above Notice but is intended to explain its effect)*

This Notice revokes the Open General Import Licences set out in the Schedule to the Notice.