

Supplement to Official Gazette Extraordinary No. 50, Vol. 58, 14th October, 1971—Part B

L.N. 75 of 1971

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 5) Order 1971

Commencement : 14th October 1971

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965 as amended by the Constitution (Miscellaneous Provisions) (No. 2) Decree 1967 and of all other powers enabling him in that behalf, the Head of the Federal Military Government hereby makes the following Order :—

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 the Schedule to this Order.

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

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 5) Order 1971 and shall apply throughout the Federation.

Citation and extent.

SCHEDULE

(Section 1)

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF ACT 1965

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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04.02	Milk and cream, preserved, concentrated or sweetened :	
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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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"10%	Free"

MADE at Lagos this 14th day of October 1971.

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

EXPLANATORY NOTE

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

It reduces the rate of duty on milk from 20% *ad valorem* to 10% *ad valorem*.

L.N. 76 of 1971

EXCISE TARIFF ACT 1965

(1965 No. 30)

Excise Tariff (Duties and Exemptions) (No. 3) Order 1971

Commencement : 14th October 1971

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965 (as amended by the Constitution (Miscellaneous Provisions) (No. 2) Decree 1967), 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
of Schedule 1
of the
Excise
Tariff Act,
1965 No. 30.
1969 No. 3.

Citation and
extent.

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

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) (No. 3) Order 1971 and shall apply throughout the Federation.

SCHEDULE

(Section 1)

AMENDMENT OF SCHEDULE 1 TO THE EXCISE TARIFF ACT 1965

(a) In paragraph 23, the expression "Nails", shall be *deleted*.

(b) In paragraph 26, for the rate of duty there shall be *substituted* the following rate of duty :—

"each £0-0s-0½d or *ad valorem* 5% whichever is the higher".

MADE at Lagos this 14th day of October 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)

The Order removes the excise duty payable on nails.

2. It also reduces the excise duty on ball point pens from £0-0s-1d to £0-0s-0½d each.

L.N. 77 of 1971

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

Imports Prohibition (Amendment) (No. 2) Order 1971

Commencement : 14th October, 1971

In exercise of the powers conferred by section 22 of the Customs and Excise Management Act 1958 as amended by the Constitution (Miscellaneous Provisions) (No. 2) Decree 1967, and of all other powers enabling him in that behalf, the Head of the Federal Military Government, hereby makes the following Order :—

1. The Imports Prohibition Order 1971 as amended by the Imports Prohibition (Amendment) Order 1971 is hereby further amended as follows, that is :—

Amendment
of the
Imports
Prohibition
Order 1971.
L.N. 21 of
1971.
L.N. 43 of
1971.

For item 22 of Part II of Schedule 1, thereof there shall be substituted the following items :—

“22. Food preparations (not elsewhere specified) excluding baby foods, beverages, saccharin, yeast, baking powders, colouring essences, flavours and seasoning paste (Tariff No. 21.03/07)”

2. This Order may be cited as the Imports Prohibition (Amendment) (No. 2) Order 1971 and shall apply throughout the Federation.

Citation and
extent.

MADE at Lagos this 14th day of October 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)*

The Order provides that seasoning paste may be imported into Nigeria without licence.