



# Federal Republic of Nigeria

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### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

*Customs and Excise Notice No. 43*

*Commencement : 31st October, 1970*

#### BRUSSELS NOMENCLATURE TARIFF

##### A. PART 1.—PARTICULARS TO BE GIVEN ON ENTRIES

1. *Description of Goods.*—Goods are to be described on invoices and Customs Entries in sufficient detail to enable them to be identified both for Tariff and Statistical purposes. Where required, separate particulars are, for these purposes, to be given on Entries for each description of goods.

2. *Tariff Number.*—The Tariff Number to be declared on Customs Entries is that shown in the column headed "Tariff No." together with any sub-item letter and/or number shown in the column headed "Tariff Description." Goods conditionally exempt are to be classified according to both Schedules 1 and 2 or both Schedules 3 and 4, as applicable.

##### 3. *Method of Entry.*—

(1) Goods originating in all countries are to be dutied at the rate/s which appear in the "Fiscal Entry" and the "Full" columns. The two rates of charges, where applicable, as well as the amounts relevant thereto are to be declared separately, and totalled on Customs Entries.

(2) An additional reconstruction surcharge at the rate of 5 per centum is payable on the total amount of charges under sub-paragraph (1), except in respect of:—

(a) Goods imported at specially reduced rates by approved manufacturers and users;

(b) Milk (04.01 and 04.02), Beet and cane sugar (17.01B and 17.05A) and Salt (25.01).

(3) The amount of surcharge payable is to be declared separately on each Entry for each Tariff sub-item number.

4. *Statistical Number.*—The Statistical Number to be declared on Customs Entries is that shown in the column headed "Code No."

5. *Quantities to be shown for Statistical Purposes in Addition to the Value.*—Where the unit of quantity (or quantities) in the seventh column differs from the unit of quantity on which Fiscal Entry or Full charges are payable, the quantity of the goods is to be declared separately in both units. Where the statistical quantity is a unit of weight, the net weight of the goods, i.e. the weight exclusive of packages and wrappings, is to be declared, unless otherwise indicated. Where no "Unit of Quantity" is shown in the seventh column, only the value is to be declared.

## 6. Value.—

## (1) For Customs Purposes—

## (a) Import

The value to be declared on Customs Entries (whether for goods free of, or exempted from duty, goods subject to specific duty or goods subject to duty according to the value) is the value as defined in the Second Schedule to the Customs and Excise Management Act (No. 55 of 1958). Normally for goods imported under a contract of sale negotiated in fully open market conditions, the values represented by the price made under that contract adjusted as necessary to take account of cost, additional freight charges, insurance and buying commission.

## (b) Export :

(1) For the purposes of assessing duty *ad valorem*, i.e., on produce exported or for exportation other than rubber, the value per unit of weight shall :—

(i) in the case of produce exported by the Nigerian Produce Marketing Company Limited, for which an f.o.b. price per unit of weight is determined by the Company within three months of the date of exportation of the produce, be deemed to be that f.o.b. price per unit of weight; and

(ii) in all other cases be deemed to be the f.o.b. selling price per unit of weight of similar produce on the day of exportation as ascertained by the Board.

Provided that the price per ton of groundnut oil and of groundnut cake shall be deemed respectively to be £4-6s-4d and £5-13s-8d less than the price per ton arrived at under (i) or (ii) as the case may be.

## (2) Rubber

The value per unit of weight shall be deemed to be the mean of the two months forward c.i.f. basis port buyer's closing prices of No. 1 RSS Rubber on the London Rubber Exchange for the month before that in which the rubber was entered for export.

## (3) Other goods.—

The value shall be the f.o.b. value at the time of shipment.

## (2) For Statistical Purposes—

## (a) Imports.

The value shall be that which is declared for Customs purposes.

## (b) Exports.

The value of goods (other than rubber) shall be the same as the value for Customs purposes. In the case of rubber, there shall be two distinct values, the f.o.b. sales value and the value for customs purposes.

7. Country Code Numbers.—The following is a list of Country Code Numbers which are to be declared along with the name of the country in the appropriate column/s of import and export Customs Entries :—

## LIST OF COUNTRIES AND CODE NUMBERS.

101 Morocco	156 South West Africa
102 Algeria	160 Bechuanaland, Basutoland, Swaziland
104 Tunisia	165 Rhodesia, Zambia, Malawi
105 Libya	167 Mozambique
106 Egypt	169 Malagasy
107 Sudan	170 Comoro Islands
109 Spanish Possessions in North Africa <sup>1</sup>	171 Reunion
111 Mauritania	172 Mauritius
112 Senegal	173 Seychelles
113 Mali	175 Tanzania
114 Ivory Coast	183 Uganda
115 Upper Volta	185 Kenya
116 Dahomey	187 Somalia
117 Niger	190 French Somaliland
120 Cape Verde Islands	195 Ethiopia
121 Gambia and St. Helena <sup>2</sup>	199 Africa unspecified
122 Portuguese Guinea	201 Netherlands
123 Guinea	202 Belgium and Luxembourg
125 Sierra Leone	203 Federal Republic of Germany
126 Liberia	204 France
128 Ghana	205 Italy
130 Togo	210 United Kingdom
133 Cameroun	211 Norway
135 Equatorial Customs Union <sup>3</sup>	212 Sweden
141 Spanish Eduatorial Region <sup>4</sup>	213 Denmark
143 Sao Tome and Principe	214 Switzerland
145 Congo (Kinshasa)	215 Austria
150 Burundi	216 Portugal <sup>5</sup>
153 Angola <sup>6</sup>	220 Iceland
155 Republic of South Africa	221 Eire

## LIST OF COUNTRIES AND CODE NUMBER

222 Spain <sup>7</sup>	441 Ceylon
223 Greece	445 Singapore
224 Turkey	450 Malaya
230 USSR	455 Indonesia
231 Eastern Germany	460 Hong Kong
232 Poland	465 China (Mainland)
233 Czechoslovakia	470 Japan
234 Hungary	475 Other sterling area in Asia
235 Rumania	480 Other countries in Asia
236 Bulgaria	499 Asia unspecified
237 Albania	501 Australia
240 Finland	505 New Zealand
241 Yugoslavia	510 Other sterling countries in Oceania
242 Gibraltar, Malta and Gozo	520 Other countries in Oceania
243 Cyprus	900 Miscellaneous, unspecified
299 Europe unspecified	999 Ships' Stores
305 Canada	
310 United States of America	
315 French Territories in America <sup>8</sup>	
320 Netherlands Territories in America <sup>9</sup>	
325 Sterling area in America <sup>10</sup>	
330 Venezuela	
335 Brazil	
340 Argentina	
345 Other countries in America	
399 America unspecified	
401 Aden	
405 Saudi Arabia	
410 Persian Gulf States <sup>11</sup>	
415 Syria	
420 Lebanon	
425 Israel	
426 Iraq	
430 Iran	
435 Pakistan	
436 Burma	
440 India	

## 8. Definitions :

(a) *Country of Origin*.—The place or country of origin of imports is that in which the goods were produced or manufactured and, in the case of partly manufactured goods, the place or country in which any final operation has altered to any appreciable extent the character, composition and value of goods imported into that country.

(b) *Country of Destination*.—The place or country of destination for exports is that to which the goods are consigned with or without breaking bulk in the course of transport but without any commercial transaction in any intermediate country.

(c) *Re-exports*.—Goods which are exported in the condition in which they were imported or which have, after importation, been merely sorted or repacked in Nigeria are, on exportation, to be regarded as re-exports and entered as such. Imported goods which have been subjected to any other operation in Nigeria which has altered their character, composition, or, to any appreciable extent, their value, are on exportation, to be regarded as the produce or manufacture of Nigeria and entered accordingly.

## PART II.—GENERAL INFORMATION ON THE CUSTOMS TARIFF

## 9. Contents :

(1) The Customs Tariff consists of the main Act and the Schedules of duties and exemptions applicable to goods imported into or exported from Nigeria.

(2) For Tariff purposes, the classification in the Import Schedules is according to the Brussels Nomenclature but for statistical purposes, the classification is according to the Standard International Trade Classification Revised (S.I.T.C./R.). The full import and export classification is contained in the Import and Export List published by the Office of Statistics and obtainable from the Printing Division of the Federal Ministry of Information, Lagos.

(3) *Index*.—The Commodity Index is intended only as a guide to facilitate reference to the Tariff Classification for Tariff purposes is governed by the rules and restrictions set out in introductory Sections or Chapter Notes and reference should always be made to the Tariff itself.

- <sup>1</sup> Alhucemas, Ceuta, Chararinas, Melilla, Penon de Velez de la Gomera, Ifni and Spanish Sahara.
- <sup>2</sup> Including Ascension and Tristan da Cunha.
- <sup>3</sup> Chad, Central African Republic, Gabon and Congo (Brazzaville).
- <sup>4</sup> Rio Muni, Fernando Po, Corrisco, Elobeys and Annobon.
- <sup>5</sup> Including Cabinda.
- <sup>6</sup> Including Madeira and the Azores.
- <sup>7</sup> Including the Canary Islands.
- <sup>8</sup> St. Pierre and Miquelon, French Antilles and French Guiana.
- <sup>9</sup> Netherlands Antilles and Surinam.
- <sup>10</sup> Bermuda, Bahama Islands, British Honduras, British Antilles, British Guiana, Jamaica, Trinidad, Tobago, Falkland Islands and Dependencies.
- <sup>11</sup> Bahrain, Kuwait, Qatar and Trucial Oman.

10. *Amendments to the Schedules to the Tariff.*—Amendments to the Schedules to the Customs Tariff Act will appear from time to time in the Federal Republic of Nigeria *Official Gazette*, copies of which are available from the Printing Division of the Federal Ministry of Information, Lagos.

11. *Customs and Excise, Legal, and other Government Notices.*—Customs and Excise, Legal, and other Government Notices which relate to goods imported or for exportation, are published from time to time in the Federal *Official Gazette* and copies may be obtained from the Printing Division of the Federal Ministry of Information.

12. *Customs Tariff Decisions Booklet.*—Decisions of the Board on the rates of duty payable on particular goods have been issued in a Booklet, namely, Customs Tariff Decisions Booklet. Copies of this Booklet and Amendments thereto are usually available in a limited quantity for sale. When so available, they will be supplied on application to—the Chief Accountant, Customs and Excise Headquarters, 5-9 Balogun Street, Lagos. The Booklet is usually available for reference on the counter in Long Rooms at Custom Houses.

13. The following publications which are obtainable direct from the Secretary-General, Customs Co-operation Council, 40 Rue Washington, Brussels 5, Belgium, would facilitate the use of the new Tariff :—

(a) Explanatory Notes to the Brussels Nomenclature (3 volumes) New Edition (1966).

(b) Alphabetical Index to the Explanatory Notes.

14. Enquiries about Customs Tariff matters should be addressed to the Collector of Customs and Excise at the nearest Custom House and, by proprietors in Europe, to the Customs Attaché at the Embassy for Nigeria in Brussels, Belgium.

15. Customs and Excise Notice No. 43 published as Government Notice No. 1405 in the Federal Republic of Nigeria *Official Gazette* No. 74 of 1st November, 1968 is hereby cancelled.

J. O. ADENEKAN,  
Secretary,  
Board of Customs and Excise,  
Lagos.

31st October, 1970.

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