

L.N. 15 of 1973

CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973  
(1973 No. 6)

## Customs Tariff (Duties and Exemptions) Order 1973

*Commencement : 2nd April 1973*

In exercise of the powers conferred by section 7 of the Customs Tariff (Consolidation) Decree 1973, 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 (Consolidation) Decree 1973 (which, inter alia, prescribes tariff description of imported goods and rates of import duty thereon) is hereby amended to the extent set out in Part I of the Schedule to this Order.

Amendment  
of  
Schedules  
1, 2 and 3  
to the  
Customs  
Tariff  
(Consoli-  
dation)  
Decree  
1973.  
1973 No. 6.

(2) Schedule 2 to the said Decree (which relates to exemptions from import duty) is hereby amended to the extent set out in Part II of the Schedule to this Order.

(3) Schedule 3 of the said Decree (which relates to export duties) is hereby amended to the extent set out in Part III of the Schedule to this Order.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Order 1973.

Citation.

## SCHEDULE

(Section 1)

## PART I

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF  
(CONSOLIDATION) DECREE 1973

Tariff No.  
(1)

Extent of Amendment  
(2)

- 22.03 In sub-heading A (2), *delete* the rate of duty in the column "Fiscal Entry" and  
(i) A(2) *substitute* :  
"the litre 35k plus  $\frac{1}{2}$ k per 4.55 litres for each additional degree of original gravity above 1,040°".
- (ii) B(2) In sub-heading B (2) *delete* the rate of duty in the column "Fiscal Entry" and  
*substitute* :  
"the litre 35k plus  $\frac{1}{2}$ k per 4.55 litres for each additional degree of original gravity above 1,040°".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

## Rate of Duty

## Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

## "B. Artificial resins:

- (1) Imported for the production of imitation leather,  
plastic-based carpet, plastic-based linoleum or  
plastic tiles by a manufacturer approved in that  
behalf by the Commissioner .. .. . 10% Free  
(2) Other .. .. . 33 $\frac{1}{3}$ % Free  
C. Other .. .. . 33 $\frac{1}{3}$ % Free".

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

## Rate of Duty

## Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

- "A. Matting .. .. . 75% Free  
B. Plastic films in rolls or sheets, including polyethylene and  
regenerated cellulose .. .. . 50% Free  
C. Artificial resins:  
(1) Imported for the production of imitation leather,  
plastic-based carpet, plastic-based linoleum or plastic  
tiles by a manufacturer approved in that behalf by the  
Commissioner .. .. . 10% Free  
(2) Other .. .. . 33 $\frac{1}{3}$ % Free  
D. Other .. .. . 33 $\frac{1}{3}$ % Free".

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

## Rate of Duty

## Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

## "C. Artificial resins:

- (1) Imported for the production of imitation leather,  
plastic-based carpet, plastic-based linoleum or plastic  
tiles by a manufacturer approved in that behalf by the  
Commissioner .. .. . 10% Free  
(2) Other .. .. . 33 $\frac{1}{3}$ % Free  
D. Other .. .. . 33 $\frac{1}{3}$ % Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial resins :		
(1) Imported for the production of imitation leather, plastic-based carpet, plastic-based linoleum or plastic tiles by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
(2) Other .. .. .	33 $\frac{1}{3}$ %	Free
D. Other .. .. .	33 $\frac{1}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial resins :		
(1) Imported for the production of imitation leather, plastic-based carpet, plastic-based linoleum or plastic tiles by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
(2) Other .. .. .	33 $\frac{1}{3}$ %	Free
D. Other .. .. .	33 $\frac{1}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial resins :		
(1) Imported for the manufacture of imitation leather, plastic-based carpet, plastic-based linoleum or plastic tiles by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free

SCHEDULE—*continued*PART I—*continued*Tariff No.  
(1)Extent of Amendment  
(2)

(2) Other .. .. . 33½% Free".

42.02 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 A, B, C and D sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Travelling trunks, travel bags, suit-cases, portmanteaux, handbags, purses and wallets ; cases for cameras and projectors .. .. .	100%	Free
B. Other .. .. .	33½%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"the sq. Free". metre ₹1.00 or 100%	

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"the sq. Free". metre ₹1.00 or 100%	

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

51.04 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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brocade ; damask ; madras ; suitings .. .. .	the sq. metre ₹1.00 or 100%	Free
B. Other :		
(1) Imported for use exclusively in the production of imitation leather by a manufacturer approved in that behalf by the Commissioner .. .. .	the sq. metre 1k	Free
(2) Other .. .. .	the sq. metre 50k or 75%	Free".
52.02 <i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> :	"the sq. metre ₹1.00 or 100%".	
53.11 <i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> :	"the sq. metre ₹1.00 or 100%".	
53.12 <i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> :	"the sq. metre ₹1.00 or 100%".	
53.13 <i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> :	"the sq. metre ₹1.00 or 100%".	

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

54.05 Delete the rate of duty in the column "Fiscal Entry" and insert :

"the sq.  
metre  
₹1.00  
or 100%".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for use by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
B. Other .. .. .	33½%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for use by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
B. Other .. .. .	33½%	Free".

55.07 Delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre 50k or 75%"

55.08 Delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre 50k or 75%"

SCHEDULE—*continued*PART I—*continued*

Tariff No.  
(1)

Extent of Amendment  
(2)

55.09 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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brocade ; damask ; madras ; suitings .. .. .	the sq. metre ₹1.00 or 100%	Free
B. Other :		
(1) Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Commissioner .. .. .	33½%	Free
(2) Imported for use exclusively in the production of imitation leather, carpets or linoleum by a manufacturer approved in that behalf by the Commissioner ..	the sq. metre 1k	Free
(3) Other .. .. .	the sq. metre 50k or 75%	Free".

56.07 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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brocade ; damask ; madras ; suitings ..	the sq. metre ₹1.00 or 100%	Free

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

## B. Other :

(1) Imported for use exclusively in the production of imitation leather by a manufacturer approved in that behalf by the Commissioner .. ..

the sq. metre  
1k

Free

(2) Other .. .. the sq. metre  
50k or  
75%

Free

- 57.09  
C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".
- 57.10  
C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".
- 57.11  
C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".
- 57.12  
C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".
- 58.05  
B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".
- 58.07  
C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".
- 59.03  
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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Towels .. ..	the sq. metre 50k or 75%	Free



## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

## B. Fabrics :

(1) Imported for the production of imitation leather by a manufacturer approved in that behalf by the Commissioner .. .. the sq. metre 1k Free

(2) Other .. .. the sq. metre 50k or 75% Free

C. Other.. .. 40% Free".

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

59.07 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the sq. metre 50k or 75%".

59.08 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the sq. metre 50k or 75%".

59.09 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the sq. metre 50k or 75%".

59.11 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the sq. metre 50k or 75%".

59.12 B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the sq. metre 50k or 75%".

59.13 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".

59.17 A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :  
"the sq. metre 50k or 75%".

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other :		
(1) Where in the opinion of the Board, the linear measurement cannot be readily ascertained .. .. .	the kg. Free ₹2.21	
(2) Other .. .. .	or 100% the sq. metre Free". 50k or 75%	

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Blouses ; cardigans ; jerseys ; pullovers ; sweaters ..	each ₹1.00 Free or 50%	
D. Other .. .. .	each 75k or Free". 50%	

60.06 In sub-heading A (2), delete the rate of duty in the column "Fiscal Entry" and  
A(2) substitute :  
"the sq. metre 50k or 75%".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"D. Cardigans ; jerseys ; pullovers ; sweaters .. .. .	each ₹1.00 Free or 50%	

## SCHEDULE—continued

## PART I—continued

## Extent of Amendment

Tariff No.

(1)

(2)

## Rate of Duty

## Tariff Description

(2)

Fiscal  
Entry

(3)

Full

(4)

E. Other	.. .. .	each 75k or 50%	Free".
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61.02 In sub-headings C and D, *delete* the entries in the columns "Tariff Description",  
C and D "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings  
and rates of duty applicable thereto, that is :—

## Rate of Duty

## Tariff Description

(2)

Fiscal  
Entry

(3)

Full

(4)

"C. Blouses ; cardigans ; jerseys ; pullovers ; sweaters	.. .. .	each ₹1.00 or 50%	Free
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D. Other	.. .. .	each 75k or 50%	Free".
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61.08 *Delete* the rates of duty in the columns "Fiscal Entry" and "Full" and *insert*  
respectively the following sub-headings and rates of duty applicable thereto in the  
columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

## Rate of Duty

## Tariff Description

(2)

Fiscal  
Entry

(3)

Full

(4)

"A. Imported for use exclusively for the manufacture of suits, trousers or jackets by a manufacturer approved in that behalf by the Commissioner	.. .. .	20%	Free
B. Other	.. .. .	40%	Free".

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

## Rate of Duty

## Tariff Description

(2)

Fiscal  
Entry

(3)

Full

(4)

"A. Imported for use exclusively for the manufacture of suits, trousers or jackets by a manufacturer approved in that behalf by the Commissioner	.. .. .	20%	Free
B. Other	.. .. .	40%	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No. (1)	Extent of Amendment (2)
62.02	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "the sq. metre 50k or 75%"
64.01 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> : "50%".
64.02 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> : "50%".
64.03 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> : "50%".
64.04 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> : "50%".
70.20 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>insert</i> : "the sq. metre ₦1.00 or 100%".
73.13 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "the sq. metre 14k or 20%"
73.40	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "33 $\frac{1}{3}$ %".
76.03 B (2)	In sub-heading B (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "the sq. metre 14k or 33 $\frac{1}{3}$ %"
87.02 B	In sub-heading B, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "B. Ambulances imported by hospitals approved by the Governments of the Federation"
92.11 B	In sub-heading B, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "B. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of record players, record changers, gramophones, cassettes and tape-recorders and players, by a manufacturer approved in that behalf by the Commissioner".

SCHEDULE—*continued*

## PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF  
(CONSOLIDATION) DECREE 1973

(a) In paragraph 3 (2), *insert* at the end of column (1) after "language teaching records", the following : "blank or recorded tapes and cassettes ; cassette players ; tape recorders."

(b) For paragraph 25 there shall be *substituted* the following paragraph, that is :—

"25. Passengers' Baggage :—

(1) Personal and household effects, the property of and accompanying a passenger, to the extent permitted by the Board and subject to any conditions imposed by it ;

(2) Unused personal effects the property of a passenger and gifts not exceeding value of ₦100.00 (excluding jewellery, photographic equipment, electronic and other luxury goods) and articles for which specific concessions have been granted ;

(3) The property of and accompanying a temporary visitor to Nigeria, to the extent permitted by the Board and subject to any conditions imposed by it ;

(4) Personal and household effects, the property of a passenger, landed at any Customs Ports, Customs Airport or Customs Station within two months of the arrival of the passenger or within such further period as the Board may allow, to the extent permitted by the Board and subject to any conditions imposed by it ; and

(5) Personal and household effects of a citizen of Nigeria who had been resident in a place outside the limits of the jurisdiction of Nigeria for not less than 9 months.

Provided that for the purpose of sub-items (1), (2), (4) and (5) "baggage" shall not be interpreted to include any vehicle or any goods intended for sale, barter or exchange".

(c) For paragraph 26 there shall be *substituted* the following paragraph, that is :—

"26. Patterns and samples, cut, mutilated, spoiled or otherwise rendered unmerchantable ; articles which the Board is satisfied are not imported for trade purposes and which, in the opinion of the Board, are of no commercial value ; advertising materials of no commercial value accepted as such by the Board, and commercial samples of negligible value intended solely for soliciting orders for goods of a kind they represent, provided the quality, size, kind or quantity and manner in which they are put up preclude their being used otherwise than as samples".

(d) After paragraph 31, there shall be *inserted* a new paragraph as follows :—

"32. Arms and ammunition imported by the Nigeria Police Force".

SCHEDULE—*continued*

## PART III

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF  
(CONSOLIDATION) DECREE 1973(a) Paragraphs 3, 4, 5, 6, 7, 12, 15 and 16 shall be *deleted*.(b) Paragraphs 8, 9, 10, 11, 13, 14, 17, 18, 19, 20 and 21 shall be *renumbered* as 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 respectively.

MADE at Lagos this 31st day of March 1973.

C. O. LAWSON  
*Secretary to the Federal  
Military Government*

## EXPLANATORY NOTE

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

This Order has, essentially, the following effects :—

## (a) PART I OF THE SCHEDULE

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
39.01B 39.02C 39.03C 39.04C 39.05C 39.06C	Artificial resins .. ..	Provides for a 10% <i>ad valorem</i> concessionary rate of duty for approved manufacturers of imitation leather, plastic-based carpet, plastic-based linoleum or plastic tiles.
42.02C 73.40B	Spectacle cases .. ..	Provides for a uniform rate of duty of 33½% <i>ad valorem</i> for spectacle cases of all materials.

## EXPLANATORY NOTE—continued

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

Tariff No.	Description of Goods	Effect of the Order
50.09 50.10 51.04 55.07 55.08 55.09 56.07 57.09 57.10 57.11 57.12 58.05 58.07C 58.08 58.09 59.03 59.07 59.08 59.09 59.11 59.12 59.13 59.17 60.01B (2) 60.06A (2)	Textile fabrics .. ..	Increases the rate of duty on brocade, damask and madras from 84k per square metre or 100% to ₹1.00 per square metre or 100% <i>ad valorem</i> (whichever is the higher) and also increases the rate of duty on all other fabrics from 46k per square metre or 66½% to 50k per square metre or 75% <i>ad valorem</i> (whichever is the higher).
55.01 55.02	Cotton .. ..	Provides for a 10% <i>ad valorem</i> concessionary rate of duty for approved manufacturers of high quality textiles.
59.03 62.02A	Towels .. ..	Increases the rate of duty from 48k per square metre or 50% to 50k per square metre or 75% <i>ad valorem</i> (whichever is the higher).
59.05	.. Cargo and fishing nets ..	Increases the rate of duty from 33½% to 50% <i>ad valorem</i> .
60.05 61.01 61.02	Outergarments .. ..	Increases the rate of duty on sweaters, cardigans, jerseys and pullovers from 38k each or 50% to ₹1.00 each or 50% <i>ad valorem</i> ; it also increases the rate of duty on all other outergarments from 38k each or 50% to 75k each or 50% <i>ad valorem</i> (whichever is the higher).

## SCHEDULE—continued

## PART I—continued

Tariff No.	Description of Goods	Effect of Order
61.08 61.11	} Made up accessories for articles of apparel	Provides for a 20% <i>ad valorem</i> concessionary rate of duty for approved manufacturers of suits, jackets and trousers.
64.01 64.02 64.03 64.04	} Footwear ... ..	Increases the rate of duty on children's footwear from 33 $\frac{1}{3}$ % to 50% <i>ad valorem</i> .
87.02B	Ambulances .. ..	Limits duty-free importation of ambulances to hospitals approved by the Governments of the Federation.
92.11	Cassettes and tape recorders	Provides for a concessionary rate of 50% <i>ad valorem</i> for approved manufacturers.

## (b) PART II OF THE SCHEDULE

It introduces exemption from import duty in respect of the following goods :

- (a) unused personal effects and gifts, the property of and accompanying a passenger, not exceeding ₦100.00 in value ;
- (b) personal and household effects the property of Nigerians returning from abroad ;
- (c) cassettes, tapes, cassette players and tape recorders imported by educational institutions for educational purposes ; and
- (d) arms and ammunition imported by the Nigeria Police Force.

## (c) PART III OF THE SCHEDULE

It abolishes export duty in respect of the following items :—

- (i) Benniseed ;
- (ii) Cocoa beans ;
- (iii) Cotton lint ;
- (iv) Cotton seed ;
- (v) Groundnut ;
- (vi) Palm kernel ;
- (vii) Palm kernel oil ; and
- (viii) Palm oil—edible and technical.



L.N. 16 of 1973

# EXCISE TARIFF (CONSOLIDATION) DECREE 1973 (1973 No. 7)

## Excise Tariff (Duties and Exemptions) Order 1973

*Commencement : 2nd April 1973*

In exercise of the powers conferred by section 3 (1) of the Excise Tariff (Consolidation) Decree 1973 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 Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to excise duty) is hereby amended to the extent set out in the Schedule to this Order.

Amendment  
of Schedule 1  
to the Excise  
Tariff (Con-  
solidation)  
Decree 1973.  
1973 No. 7.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) Order 1973.

Citation.

## SCHEDULE

### AMENDMENT OF SCHEDULE I TO THE EXCISE TARIFF (CONSOLIDATION) DECREE 1973

(a) For paragraph 3 (Beer) there shall be *substituted* the following paragraph :—

“3. BEER—other than native liquor .. the litre of worts of specific gravity of not more than 1065° 18k. For each additional degree of specific gravity 1k per 4.55 litres”

(b) In paragraph 10 (Confectionery) for the rate of duty there shall be *substituted* the following rate of duty .. .. .

“*ad valorem* 5%”

(c) In paragraph 34 (1) (a) (Piece Goods, Textiles) for the rate of duty there shall be *substituted* the following rate of duty .. ..

“*ad valorem* 10%”

(d) After paragraph 34 (2) (c) (Piece Goods, Textiles) there shall be *inserted* the following new sub-paragraph :—

“(d) Other, including imitation leather with textile backing .. .. .

“*ad valorem* 5%”

(e) For paragraph 35 (plasticware) there shall be *substituted* the following paragraph :—

“35 Plasticware :

(a) Imitation leather without textile backing .. .. .

“*ad valorem* 5%”

(b) Plastic sheeting and other plastic articles .. .. . "ad valorem 5%"

(f) In paragraph 47 (Travelling Trunks, etc.) for the rate of duty there shall be *substituted* the following rate of duty .. .. . "ad valorem 5%"

MADE at Lagos this 31st day of March 1973.

C. O. LAWSON  
Secretary to the  
Federal Military Government

#### EXPLANATORY NOTE

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

This Order has the following effect :—

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effects</i>
(1)	(2)	(3)
10	Confectionery .. ..	Abolishes the alternative rate of duty of 2k per kg. and reduces the <i>ad valorem</i> rate from 10% to 5%.
34 (1) (a)	Knitted fabrics for the manufacture of singlets	Abolishes the specific rate of duty of 55k per kg. and introduces <i>ad valorem</i> rate of 10%
47	Travelling Trunks, etc. ..	Reduces the rate of duty from 10% to 5% <i>ad valorem</i> .

L.N. 17 of 1973

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

**Import Prohibition (Amendment) Order 1973**

*Commencement : 2nd April 1973*

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, Shehu Shagari, Federal Commissioner for Finance, hereby make the following Order :—

1. The Import Prohibition Order 1971 is hereby amended as follows :—

(a) in Part II of Schedule I thereof there shall be *inserted* a new item 2 as follows :

“2. Floor mops.”

(b) after item 18 of Part II of Schedule 3 thereof, there shall be *added* the following new item :

“19. Rubber Tyres, tyre cases, interchangeable tyre threads, inner tubes and tyre flaps for wheels of all kinds, the following only :

(a) Of a sectional width exceeding 38 mm but not more than 102 mm ; and

(b) Of a sectional width exceeding 102 mm and less than 305 mm but excluding tyres designed exclusively for tractors and graders.”

2. This Order may be cited as the Import Prohibition (Amendment) Order 1973 and shall come into force on 2nd April 1973.

MADE at Lagos this 31st day of March 1973.

SHEHU SHAGARI,  
*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 :—

(a) the importation of floor mops is now absolutely prohibited ; and

(b) an import licence must be obtained for the importation of rubber tyres, tyre cases, interchangeable tyre threads, inner tubes and tyre flaps for wheels of all kinds of a sectional width exceeding 38 mm but less than 305 mm.

Amendment  
of Import  
Prohibition  
Order 1971.  
L.N. 21 of  
1971.

Citation and  
commence-  
ment.

L.N. 18 of 1973

**CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973**  
(1973 No. 6)

**Customs Tariff (Duties and Exemptions) (No. 2) Order 1973**

*Commencement : 2nd April 1973*

In exercise of the powers conferred by section 7 of the Customs Tariff (Consolidation) Decree 1973, and of all other powers enabling him in that behalf, the Head of the Federal Military Government, hereby makes the following Order :—

1.—(1) In Schedule 1 to the Customs Tariff (Consolidation) Decree 1973 as amended by the Customs Tariff (Duties and Exemptions) Order 1973 and in respect of Tariff Nos. 58.08, 58.09 and 58.10B for the rate of duty in the column "Fiscal Entry" there shall be substituted :

Further amendment of Schedules 1 and 3 of 1973 No. 6. L.N. 15 of 1973.

"the sq. metre ₦1.00 or 100%".

(2) In Schedule 3 of the said Decree amended as aforesaid, paragraphs 3, 4, 5, 7, 8 and 11 of that Schedule as renumbered, shall be deleted.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order 1973.

Citation.

MADE at Lagos this 2nd day of April 1973.

C. O. LAWSON,  
*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 increases the specific rate of duty on lace, net and embroidery fabrics and abolishes export duties on groundnut cake, groundnut oil, groundnut meal, palm kernel cake, palm kernel meal and shea nut.

L.N. 19 of 1973

## EXCHANGE CONTROL ACT 1962

(1962 No. 16)

## Exchange Control (Payments for Import) Order 1973

*Commencement : 2nd April 1973*

In exercise of the powers conferred by section 26 of the Exchange Control Act 1962, and of all other powers enabling me in that behalf, I, Shehu Shagari, Federal Commissioner for Finance, hereby make the following Order :—

Exemptions  
under  
section 7 of  
the Ex-  
change  
Control Act  
1962.

1962 No. 16.

Prescription  
of period and  
conditions  
for pay-  
ments.

Citation  
and  
revocation.

L.N. 19 of  
1972.

1. There shall be exempted from the provisions of section 7 of the Exchange Control Act 1962, anything done by the Central Bank of Nigeria (hereinafter referred to as "the Bank") for the purpose of any payment for imports, provided that the periods and conditions stipulated hereunder are strictly adhered to.

2. Consent of the Governor of the Bank shall be given as respects—

(a) goods classified under Schedule 1 to this Order at sight of shipping documents ;

(b) goods classified under Schedule 2 to this Order at the expiration of 90 days from the date of shipment of such goods to Nigeria or the date of arrival of the goods in Nigeria, whichever is the later ; and

(c) goods classified by the Bank as "capital goods" in accordance with the supplier credit terms arranged by the importer and authorised by the Bank bearing in mind the guideline in Schedule 3 to this Order.

3.—(1) This Order may be cited as the Exchange Control (Payments for Import) Order 1973.

(2) The Exchange Control (Payments for Import) Order 1972 is hereby revoked.

## SCHEDULES

## SCHEDULE 1

Payment shall be made at sight for the following items :

Essential spare parts for emergency maintenance ;

Emergency official imports by the Federal Government and State Governments as certified by the Federal Ministry of Finance ;

Books, educational and scientific equipment ;

Professional and religious robes such as wigs, gowns, collars, etc ;

Construction equipment required by indigenous companies for approved government projects, cement and other building materials.

## SCHEDULE 2

Payment shall be made at the expiration of 90 days from the date of shipment to Nigeria or the date of arrival in Nigeria, for all other items not covered in Schedules 1 and 3.

## SCHEDULE 3

The minimum credit terms which should be obtained for imported plant and machinery valued at over ₦100,000 are set out hereunder and the Central Bank and Authorised Dealers will normally release foreign exchange as follows :

- (a) Up to 15 per cent payable against documents or signing of contract ;
- (b) Up to 15 per cent payable on delivery ; and
- (c) Balance of at least 70 per cent payable over the following periods :

Machinery and Plant valued at :—

- (i) between ₦100,000 and ₦400,000 .. Payable in not less than a period of one year.
- (ii) between ₦400,000 and ₦2 million .. Payable in not less than a period of two years.
- (iii) over ₦2 million .. .. . Payable in not less than a period of four years.

Payments for imported capital equipment, machinery and plant valued at less than ₦100,000 will be made as if such commodities were imported under Schedule 2.

MADE at Lagos this 2nd day of April 1973.

SHEHU SHAGARI,  
*Federal Commissioner for Finance*

## EXPLANATORY NOTE

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

The above Order provides that in respect of imported goods specified in Schedule 1 payment is to be made at sight of shipping documents and in respect of goods specified in Schedule 2 payment is to be made at the expiration of 90 days from the date of shipment to Nigeria or date of arrival in Nigeria, whichever is the later. In respect of capital goods, that is, plant and machinery, payment is to be made as specified in Schedule 3.