

L.N. 18 of 1974

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

Customs Tariff (Duties and Exemptions) Order 1974

Commencement : 1st April 1974

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 and 3 to the
Customs
Tariff
(Consolida-
tion)
Decree 1973.
1973 No. 6.

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

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Order 1974.

Citation.

SCHEDULE

(Section 1)

PART I

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF
(CONSOLIDATION) DECREE 1973

Tariff No.

Extent of Amendment

(1)

(2)

03.01

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 :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"A. Caught and landed by canoes, or by vessels owned or chartered by Nigerians, or by vessels owned by or operated for Nigerian registered companies"	Free	Free
B. Other	15%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

(1)

Extent of Amendment

(2)

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

03.03

In sub-headings 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 :—

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

"A. Fresh, chilled or frozen :

- (1) Caught and landed by canoes, or by vessels owned or chartered by Nigerians, or by vessels owned by or operated for Nigerian registered companies ..

Free

Free

- (2) Other

15%

Free

B. Other

15%

Free".

- 04.01 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".
- 04.02 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".
- 09.02 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".
- 10.05 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%".
- 10.06 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%".
- 11.07 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".
- 11.08 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".
- 16.01 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".
- A
- 16.02 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".
- A
- 16.03 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".
- A
- 20.01 In sub-headings A (1) and B (1), *delete* the rates of duty in the columns "Fiscal Entry" and in each case *substitute* "5%".
- A (1)
- and B (1)
- 20.02 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* :
- (i) A
- "the kg. (net weight) 30k or 50%".
- (ii) B (1) In sub-heading B (1), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".
- 20.05 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".
- 21.07 In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".
- C

SCHEDULE—continued

PART I—continued

Extent of Amendment

Tariff No.

(1)

(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other 10% Free".

25.01 *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. Raw salt imported by a manufacturer approved in that behalf by the Commissioner 5% Free
B. Other 20% Free".

25.03 *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 in the manufacture of single superphosphate fertilizer Free Free
B. Other 33½% Free".

25.23 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", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

— "the Free".
tonne
₦1.00
or 10%

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

Section VI Insert the following headline and notes before Chapter 28 :—

"PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Section Notes

1 (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of this Schedule.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

2 Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule".

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

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)

"A. Sodium Hydroxide (caustic soda) :

- (1) Imported by a manufacturer approved in that behalf by the Commissioner 10% Free
- (2) Other the kg. Free".
12k

28.18	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.19	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.20	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.21	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.22	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.23	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.24	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.25	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.26	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.27	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.28	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.29	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.30	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.31	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.32	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.33	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.34	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.35	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.36	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.37	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.38	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

SCHEDULE—continued

PART I—continued

Extent of Amendment

Tariff No.

(1)

(2)

28.39	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.40	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.41	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.14	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.15	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.16	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.17	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.18	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.19	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.20	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.21	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.22	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.23	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.24	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.25	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
32.01	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
32.02	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
32.03	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

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

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"A. Essential oils	10%	Free
B. Other	5%	Free".

33.02 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", that is:—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
	"5%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

33.03 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", that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"5%	Free".

34.02 In sub-heading A, *delete* the entry in the column "Tariff Description" and A *substitute* :
"Non-ionic surfactant surface agents"

38.19 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) Imported by a manufacturer approved in that behalf by the Commissioner | 10% | Free |
| (2) Other | 25% | Free". |

39.01 In sub-headings A, B and C, *delete* the entries in the columns "Tariff Description", A, B "Fiscal Entry" and "Full" and *insert* the following rates of duty against and C 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".

39.02 In sub-heading C(1), *delete* the entries in the column "Tariff Description" and C(1) *substitute* :

- "C (1) Imported by a manufacturer approved in that behalf by the Commissioner"

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

39.07

IJ

In sub-heading IJ, *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)
"IJ. Sanitary ware	10%	Free
K. Umbrella handles imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
L. Other	50%	Free".

40.14

B

In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".

44.10

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. Tool handles ; umbrella handles	10%	Free
B. Other	50%	Free".

44.11

A

In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

47.01

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 rate of duty 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".

48.09

Delete the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

48.10

Delete the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

48.16

Delete the rate of duty in the column "Fiscal Entry" and *substitute* "50%".

51.01

B

In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

51.02

B

In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)	(2)
51.03 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
55.03	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
56.05 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
56.06 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
57.09 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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported exclusively for the manufacture of tarpaulin or umbrella by a manufacturer approved in that behalf by the Commissioner	10%	Free
B. Other	the sq. metre 50k or 75%	Free".

57.10
A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

57.11
A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

57.12
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. Imported exclusively for the manufacture of tarpaulin or umbrella by a manufacturer approved in that behalf by the Commissioner	10%	Free
B. Other	the sq. metre 50k or 75%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

58.04 Delete the rate of duty in the column "Fiscal Entry" and substitute "the square metre ₹1.00 or 100%"

58.05 In sub-headings A and B, delete the entries in the columns "Tariff Description", A and 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)
"A. Pile and chenille fabrics"	the sq. metre ₹1.00 or 100%	Free
B. Other :		
(1) Imported for local manufacture of typewriter ribbons by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	the sq. metre 50k or 75%	Free".

58.06 Amend the last two words 'to size' in the column "Tariff Description" to read "or size".

Chapter 62 At the end of Chapter 61 insert "CHAPTER 62."

66.03 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

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

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

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

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

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

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

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

- 69.05 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and
B *substitute* "50%".
- 69.07 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
A *substitute* "50%".
- 69.08 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
A *substitute* "50%".
- 69.10 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".
- 70.10 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 :

Bottles and pharmaceutical containers :

- | | | |
|---|-----|--------|
| (1) imported by a manufacturer approved in that behalf
by the Commissioner | 25% | Free |
| (2) Other | 50% | Free". |

- 70.16 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
A *substitute* "50%".
- 70.17 *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 by a manufacturer approved in that behalf by
the Commissioner | 10% | Free |
| B. Other | 33½% | Free". |

SCHEDULE—continued

PART I—continued

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

- 70.18 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 by a manufacturer approved in that behalf by the Commissioner,	10%	Free
B. Other	33½%	Free".

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

- 73.07 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", that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"5%	Free".

- 73.09 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", that is:—

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

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Bars and rods (except concrete reinforcing bars and rods):		
(1) Bars, imported for use exclusively in the manufacture of motor vehicle leaf springs by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Flat bars imported by a manufacturer approved in that behalf by the Commissioner	5%	Free
(3) Other	33½%	Free
B. Wire rod imported for use by a manufacturer approved in that behalf by the Commissioner	15%	Free
C. Other	20%	Free".

73.11 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 new rate of duty 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".

73.12 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 new rate of duty 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".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

73.13 In sub-headings B and C, *delete* the entries in the columns "Tariff Description", B and 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)
"B. Imported by a manufacturer of LPG cylinders approved in that behalf by the Commissioner	Free	Free
C. Other	10%	Free".

73.14 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and 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)
"A. Imported exclusively for the manufacture of electric wire and cable by a manufacturer approved in that behalf by the Commissioner	Free	Free.
B. Single strand	15%	Free".

73.17 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and 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)
"A. Of between 12.7 mm and 63.5 mm bore	33½%	Free
B. Other :		
(1) Imported for water supply, sewerage, drainage or irrigation by a user approved in that behalf by the Commissioner	Free	Free
(2) Other	10%	Free".

SCHEDULE—continued

PART I—continued

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

73.18 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A and 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)
"A. Of between 12.7mm and 63.5mm bore	33 $\frac{1}{3}$ %	Free
B. Other :		
(1) Imported for water supply, sewerage, drainage or irrigation by a user approved in that behalf by the Commissioner	Free	Free
(2) Other	10%	Free".

73.20 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A and 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)
"A. Of between 12.7mm and 63.5mm bore	33 $\frac{1}{3}$ %	Free
B. Other :		
(1) Imported for water supply, sewerage, drainage or irrigation by a user approved in that behalf by the Commissioner	Free	Free
(2) Other	10%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other	25%	Free".

SCHEDULE—continued

PART I—continued

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

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

- "A. Empty pressure cans imported for the local packing of products by a manufacturer approved in that behalf by the Commissioner 10% Free
- B. Other 50% Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

- "A. Imported by a manufacturer of LPG cylinders approved in that behalf by the Commissioner 5% Free
- B. Other 33½% Free".

- 73.31 In sub-headings A and B, delete the entries in the columns "Tariff Description",
A and 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)

- "A. Nails:
(1) Roofing nails (with washers) 25% Free
(2) Other the kg. Free
3k or
40%
66⅔% Free".
- B. Other 66⅔% Free".
- 73.38 In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and
B substitute "10%".
- 74.03 In sub-headings A, B and C, delete the entries in the columns "Tariff Description",
A, B "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—
and C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Commissioner"	Free	Free
B. Other	10%	Free".
74.04 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>substitute</i> respectively the following rates of duty 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".
74.07 B	In sub-heading B (1) <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".	
74.08 B	In sub-heading B (1) <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".	
75.02 A, B and C	In sub-headings A, B and C, <i>delete</i> the entries in the columns "Tariff Descriptions", "Fiscal Entry" and "Full" and <i>substitute</i> 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. Wire, single strand :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	33 $\frac{1}{3}$ %	Free
(2) Other	66 $\frac{2}{3}$ %	Free
B. Rods and sections :		
(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	33 $\frac{1}{3}$ %	Free
C. Other	66 $\frac{2}{3}$ %	Free".

SCHEDULE—*continued*PART I—*continued*

Tariff No.

Extent of Amendment

(1)

(2)

75.03 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
 A and 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)
"A. Plates, sheets, strip and circles :		
(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	33 $\frac{1}{3}$ %	Free
B. Other	66 $\frac{2}{3}$ %	Free".

75.04 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) Imported for the local manufacture of domestic air-conditioners or parts thereof by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	50%	Free".

76.02 In sub-heading A, *delete* the entries in the columns "Tariff Description",
 A "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. Imported by a manufacturer approved in that behalf by the Commissioner		
B. Wire, single strand	33 $\frac{1}{3}$ %	Free".

76.03 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
 A *substitute* "10%".

SCHEDULE—*continued*PART I—*continued*

Tariff No.
(1)

Extent of Amendment
(2)

C In sub-heading 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)
"C. Other :			
	(1) Imported for use in the manufacture of zip fasteners by a manufacturer approved in that behalf by the Commissioner	20%	Free
	(2) Other	33½%	Free".
76.06	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
76.07 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
78.02 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
78.03 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
70.05 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
83.09	<i>Delete</i> the entry in the column "Fiscal Entry" and <i>substitute</i> "10%".		
83.15	<i>Delete</i> the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and <i>insert</i> 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. Carbon brushes and electrodes for industrial use imported by a manufacturer approved in that behalf by the Commissioner		
	5%	Free
B. Other	66 $\frac{2}{3}$ %	Free".

SCHEDULE—continued

PART I—continued

Extent of Amendment

Tariff No.

(1)

(2)

84.08 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 :—

	Tariff Description	Rate of Duty	
		Fiscal Entry	Full
	(2)	(3)	(4)

"B. Camera and cinematograph motors and parts thereof :

(1) Imported by a manufacturer in the film industry approved in that behalf by the Commissioner .. 15% Free

(2) Other 50% Free."

84.41 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

85.01 In sub-headings C (1) and (2), *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	Rate of Duty	
		Fiscal Entry	Full
	(2)	(3)	(4)

"C. Other 5% Free".

85.08 In sub-heading 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	Rate of Duty	
		Fiscal Entry	Full
	(2)	(3)	(4)

"C. Other:

(1) Suitable for use in road motor vehicles 10% Free

(2) Other 50% Free".

85.09 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 :—

	Tariff Description	Rate of Duty	
		Fiscal Entry	Full
	(2)	(3)	(4)

"B. Other:

(1) Suitable for use in road motor vehicles 10% Free

(2) Other 50% Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

85.15 In sub-headings A, B, C, D, E and F, *delete* the entries in the columns "Tariff A, B, C, 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. Radio-gramophones, radio receiving sets (including combined transmitting and receiving sets) and television sets	75%	Free
B. Parts for A	30%	Free
C. Cabinets imported for A :		
(1) Wooden	100%	Free
(2) Plastic	66 $\frac{2}{3}$ %	Free
(3) Other	33 $\frac{1}{3}$ %	Free
D. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of radio-gramophones, radio receiving sets and television sets	30%	Free
E. Other :		
(1) Imported by a user approved in that behalf by the Commissioner	Free	Free
(2) Other	75%	Free".

85.23 In sub-heading A, *delete* the entries in the columns "Tariff Description",
A. "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. Wire cut to length or wire assemblies :

(1) Suitable for use in road motor vehicles	10%	Free
(2) Other	30%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

85.24 In sub-heading A, *delete* the entries in the columns "Tariff Description",
 (i) A "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading
 and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description

Fiscal
Entry

Full

(2)

(3)

(4)

"A. Carbon brushes and electrodes for industrial use .. 5% Free".

(ii) 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 :—

Rate of Duty

Tariff Description

Fiscal
Entry

Full

(2)

(3)

(4)

"B. Other :

(1) Suitable for use in road motor vehicles .. 10% Free
 (2) Other 50% Free".

85.25 In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal
 A 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)

"A. Suitable for use in domestic machines, apparatus or
 appliances 50% Free

B. Other 10% Free".

85.26 In sub-heading A, *delete* the entries in the columns "Tariff Description",
 A "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)

"A. Suitable for use in domestic machines, apparatus or
 appliances 50% Free

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

B. Other 10% Free".

87.02

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Passenger vehicles including station wagons and estate cars (but excluding caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles) of an engine capacity :		
(1) not exceeding 1,800 cc	25%	Free
(2) Exceeding 1,800 cc but not exceeding 2,000 cc ..	40%	Free
(3) Exceeding 2,000 cc but not exceeding 2,750 cc ..	75%	Free
(4) Exceeding 2,750 cc	100%	Free
B. Ambulances imported by hospitals approved by Governments of the Federation		
	Free	Free
C. Components for passenger cars imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Commissioner :		
(1) For local assembly in Lagos	10% less than the rate applicable to a similar vehicle imported assembled as in A above.	Free
(2) For local assembly in Kaduna	20% less than the rate applicable to a similar vehicle imported assembled as in A above.	Free

SCHEDULE—continued

PART I—continued

Tariff No.

(1)

Extent of Amendment

(2)

E. Trucks and Lorries :

(1) Assembled 15% Free

(2) Imported CKD (completely knocked down):

(a) For-local assembly by a manufacturer approved in that behalf by the Commissioner .. . 5% Free

(b) Other 10% Free

F. Other 10% Free".

87.06

B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

87.09

Delete the entries in the columns "Tariff Description", "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 CKD (completely knocked down) by assemblers approved in that behalf by the Commissioner .. 10% Free

B. Other 15% Free."

87.12

Delete the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

87.13

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 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)

— "Free Free".

87.14

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Trailers :

(1) Of a kind used with tractors of heading No. 87.01A 5% Free

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

(2) Imported by the Nigerian Ports Authority exclusively for its own use with tractors of heading No. 87.07 .. 10% Free

(3) Other 15% Free

B. Other 15% Free".

92.11 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A and 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)
"A. Gramophones, record players, tape recorders and tape decks	50%	Free
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 ..	30%	Free".

96.06 In sub-heading A(2), *delete* the rate of duty in the column "Fiscal Entry" and
A(2) *substitute* "33½%".

98.02 *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 in the manufacture of zip fasteners by a manufacturer approved in that behalf by the Commissioner	20%	Free
B. Other	40%	Free".

98.14 *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 :—

SCHEDULE—continued

PART I—continued

Tariff No.

(1)

Extent of Amendment

(2)

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

"A. Imported for use by a manufacturer approved in that behalf by the Commissioner 10% Free

B. Other 33 $\frac{1}{3}$ % Free".

General Under the General Concessionary Rates at the end of Schedule I, immediately
Conces- after "chemicals", insert the following new items and rates of duty applicable
sionary thereto in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and
Rate "Full", that is :—

Tariff No.

(1)

Tariff Description

(2)

Rate of Duty

Fiscal
Entry

(3)

Full

(4)

Code No.

(5)

"Agricultural, forestry, mining, printing and industrial machinery parts. (Tariff No. appropriate to the parts and accessories imported)

Spare parts and accessories for agricultural, forestry, mining, printing and industrial machinery, accepted as such by the Board ..

5%

Free

Paper (Tariff No. appropriate to the paper imported)

Paper of all kinds not locally available and imported by a user approved in that behalf by the Commissioner

10%

Free".

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973

For Schedule 3 to the Customs Tariff (Consolidation) Decree 1973 No. 6, there shall be substituted the following:—

"SCHEDULE 3
EXPORT DUTIES

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
1	Animal, live, whether or not for food :				
	(1) African grey parrots	each ..	₦20.00 001.80		No.
	(2) Cattle, horses, asses, mules and hin-nies	each ..	₦6.00 001.10 001.50	Cattle Other	No. No.
	(3) Reptiles	each ..	₦6.00 001.80		No.
	(4) Other, excluding day old chicks and animals for laboratory research other than animals intended for zoo, certified by an educational institu-tion	each ..	₦2.00 001.80	001.10 Bovine cattle 001.20 Sheep and goats 001.30 Swine 001.40 Poultry 001.80 Other	No. No. No. No. No.
2	Banana :				
	(1) Fresh	the count bunch	15k 051.31		Count Bunch Kg.
	(2) Dry (except dry bananas which by reason of the manner in which they have been prepared or their condi-tion or otherwise the Board is satis-fied will not be used for human con-sumption)	the 5 Kg	2k 052.01		
3	Hides and Skins :				
	A. Cattle:		422.90	Other	Tonne
	(i) Dry:				
	(a) Dressed or tanned	the tonne	₦12.25 611.30	Calf—dressed	Kg.
	(b) Undressed	the tonne	₦53.92 211.20 211.11	Calf—undressed Other—undressed	Kg. Kg.

EXPORT DUTIES—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
	(ii) Wet— Dressed or tanned	the tonne	N4.09 611.40	Other—dressed	Kg.
B. Goat :					
	(i) Dressed or tanned	the tonne	N12.25 611.92		Kg.
	(ii) Undressed	the tonne	N147.06 211.40		Kg.
C. Sheep :					
	(i) Dressed or tanned	the tonne	N12.25 611.91		Kg.
	(ii) Undressed	the tonne	N85.78 211.60 211.70	With wool on Other	Kg. Kg. Kg.
D. Reptile, dressed or undressed		the kg. or part thereof	22k 211.91 611.98	Undressed Dressed	Kg. Kg.
E. Fur, dressed or undressed :					
	(i) Lesser cats	the kg. or part thereof	33k 611.99	Dressed	Kg.
	(ii) Other	the kg. or part thereof	N2.20 212.00	Undressed	Kg.
4	Oils (Petroleum and Mineral)				
	(1) High Pour Fuel Oil	the litre .. 1k	332.42	Residual fuel oil medium of the following specifications : SSU at 100°F max. method ASTM D. 88. Limit 1,773 seconds, or Redwood 1 at 100°F max. method IP.70 Limit 1,500 seconds.	Litre and Tonne
			332.43	Residual fuel oil heavy, of the following specifications : SSU at 100°F max. method ASTM D. 88. Limit 3,600 seconds ; or Redwood 1 at 100°F max. method IP.70 Limit 3,500 seconds.	
	(2) Low Pour Fuel Oil	the litre .. 1k	332.49	Residual fuel oil (of specifications other than shown in items 332.42 and 332.43)	Litre and Tonne
			332.13	Jet fuel (Aviation)	Litre and Tonne
			332.24	Kerosine jet fuel	Litre and Tonne

EXPORT DUTIES—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
			332.32	Industrial diesel fuel of the following specifications: SSU at 100°F max. method ASTM D. 88. Limit 68 seconds; or Redwood 1 at 100°F max. method IP.70 Limit 60 seconds.	Litre and Tonne
			332.39	Distillate fuels (other than those shown in 332.31 and 332.32)	Tonne
5	Scrap Metal	10 per centum ad valorem	282.00	Ferrous	Tonne
			284.00	Non-Ferrous	Tonne
6	Slag, Tin	4 per centum ad valorem	276.80		Tonne
7	Wood and Timber				
	A. Logs (Class I):				
	(1) Afrormosia elata (Afrormosia)		242.341		Cub. Metre
	(2) Entandrophragma candolle (Omu)		242.309		Cub. Metre
	(3) Entandrophragma cangolence (Gedunohor)		242.304		Cub. Metre
	(4) Entandrophragma cylindricum (Sapele wood)		282.304		Cub. Metre
			242.312		Cub. Metre
	(5) Entandrophragma utile (Utile)	the cubic metre N4.24	242.329		Cub. Metre
	(6) Khaya grandifolia (Bini wood)		242.301		Cub. Metre
	(7) Khaya ivorensis (Lagos wood)		242.302		Cub. Metre
	(8) Lovoa trichilioidis (Walnut)		242.303		Cub. Metre
	(9) Tectona grandis (Teak)		242.200		Cub. Metre
	B. Logs (Class II):				
	(1) Chlorophora excelsa (Iroko)		242.306		Cub. Metre
	(2) Cordia Millenit (Oma Cordia)	the cubic metre	N1.77 242.347		Cub. Metre

SCHEDULE 3—continued
EXPORT DUTIES—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)	
7	(3) <i>Diospyros</i> sp. (Ebony) (4) <i>Guarea</i> sp. (Obobo) (5) <i>Nauclea diderichii</i> (Opepe) (6) <i>Triplochiton scleroxylon</i> (Obeche)	the cubic metre N1.77	242.352 242.305 242.311 242.308		Cub. Metre Cub. Metre Cub. Metre Cub. Metre	
C. Logs (Class III) :						
	(1) <i>Azalia Africana</i> (Apa) (2) <i>Azalia bipindensis</i> (Apa) (3) <i>Mansinia altissima</i> (Mansonia)		the cubic metre N2.47	242.316 242.316 242.307 242.322 242.356		Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre
	(4) <i>Mimusops djare</i> (Moabi) (5) <i>Mimusops heckelli</i> (Makori)					
D. Logs (Class IV) :						
	(1) <i>Gosseweilerodendron balsamiferum</i> (Agba) (2) <i>Nesogordonia papaverifera</i> (Danta)	the cubic metre N1.06		242.301 242.351		Cub. Metre Cub. Metre
E. Logs. (Class V) :						
	(1) <i>Antiaris Africana</i> (Antiaris) (2) <i>Berlinia</i> sp. (Berlinia) (3) <i>Brachystegia nigerica</i> (Okuen) (4) <i>Ceiba pendandra</i> (Umokhan)	the cubic metre 77k	242.317 242.344 242.325 242.318 242.315 242.324 242.343 242.349 242.313 242.353		Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre	
	(5) <i>Celtis mildbraedii</i> (Ohia) (6) <i>Cyclocodiscus gabunensis</i> (Okan) (7) <i>Distemonanthus benthamianus</i> (Ayan) (8) <i>Daniellia Ogea</i> (Daniella) (9) <i>Mitragyna oilata</i> or <i>stipulosa</i> (Abura) (10) <i>Lophira alata</i> (Ekki) (11) <i>Piptadeniastrium africanum</i> (Ekki)					
7						

SCHEDULE 3—continued
EXPORT DUTIES—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
(12)	Pterocarpus sp. (Camwood)	the cubic metre	242.345		Cub. Metre
(13)	Pterygota macrocarpa (Okoko)		242.326		Cub. Metre
(14)	Pycnanthus angolensis (Umokhan)		242.318		Cub. Metre
(15)	Ricinodendron hendelotti (Erimado)		77k 242.358		Cub. Metre
(16)	Scottelia coriacea (Emuefuohia)		242.200		Cub. Metre
(17)	Sterculia Oblonga (Ojokolo)		242.328		Cub. Metre
(18)	Sterculia rhinopetala (Terculia)		242.327		Cub. Metre
(19)	Terminalia ivorensis (Black Afara)		242.314		Cub. Metre
(20)	Terminalia Superba (White Afara)		242.314		Cub. Metre
(21)	Other logs, n.e.s.	the cubic metre	77k	Pulpwood (including broad leaved)	Cub. Metre
			242.100	Alstonia	Cub. Metre
			242.342	Canarium	Cub. Metre
			242.346	Dahoma	Cub. Metre
			242.348	Erun	Cub. Metre
			242.354	Essia	Cub. Metre
			242.357	Idigbo	Cub. Metre
			242.319	Ilomba	Cub. Metre
			242.321	Lolagbola	Cub. Metre
			242.355	Odoko	Cub. Metre
			242.323	Pitprops (mine timber)	Cub. Metre
			242.340	Poles, piling, posts and other wood in the round	Cub. Metre
			242.390		
F. Other :					
(1)	Curls	the curl	50k	242.331	Cub. Metre
(2)	Plywood and veneer			631.21	Cub. Metre
				631.22	Cub. Metre
				Plywood	
				Veneered panels, inlaid wood, cellular wood panels	

SCHEDULE 3—*continued*
EXPORT DUTIES—*continued*

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>	<i>Export List No. (4)</i>	<i>Statistical Description (5)</i>	<i>Unit of Quantity (6)</i>
(3) Sawn timber	}	the cubic metre	77k		
(4) Other			243.100	Railway sleepers (ties)	Cub. Metre
			243.200	Lumber sawn, planed, groved, tongued, etc. conifer	Cub. Metre
			243.301	Agba	Cub. Metre
			243.302	African mahogany	Cub. Metre
			243.303	African walnut	Cub. Metre
			243.304	Gedunohor	Cub. Metre
			243.305	Guarea	Cub. Metre
			243.306	Iroko	Cub. Metre
			243.307	Mansonia	Cub. Metre
			243.308	Obeche	Cub. Metre
			243.309	Omu	Cub. Metre
			243.311	Opepe	Cub. Metre
			243.312	Sapele	Cub. Metre
			243.313	Abura	Cub. Metre
			243.314	Afara	Cub. Metre
			243.315	African Celtis	Cub. Metre
			243.316	Afzelia	Cub. Metre
			243.317	Antiaris	Cub. Metre
			243.318	Ceiba	Cub. Metre
			243.319	Idigbo	Cub. Metre
			243.321	Ilomba	Cub. Metre
			243.322	Moabi	Cub. Metre
			243.323	Odoko	Cub. Metre
			243.324	Okan	Cub. Metre
			243.325	Okwen	Cub. Metre
			243.326	Pterygota	Cub. Metre

SCHEDULE 3—continued

EXPORT DUTIES—continued

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>	<i>Export List No. (4)</i>	<i>Statistical Description (5)</i>	<i>Unit of Quantity (6)</i>
			243.327	Stericulia (brown)	Cub. Metre
			243.328	Stericulia (yellow)	Cub. Metre
			243.329	Utile	Cub. Metre
			243.341	Afrormosia	Cub. Metre
			243.342	Alstonia	Cub. Metre
			243.343	Ayan	Cub. Metre
			243.344	Berlinia	Cub. Metre
			243.345	Camwood	Cub. Metre
			243.346	Canarium	Cub. Metre
			243.347	Cordia	Cub. Metre
			243.348	Dahoma	Cub. Metre
			243.349	Daniellia Ogea	Cub. Metre
			243.351	Danta	Cub. Metre
			243.352	Ebony	Cub. Metre
			243.353	Ekki	Cub. Metre
			243.354	Erun	Cub. Metre
			243.355	Lolagbola	Cub. Metre
			243.356	Makore	Cub. Metre
			243.357	Essia	Cub. Metre
			243.358	Erimado	Cub. Metre
			243.390	Wood shaped or simply worked, n.e.s.	Cub. Metre"

DATED at Lagos 31st March, 1974.

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 effect:—

(a) PART I OF THE SCHEDULE

Tariff No.	Description	Effect of the Order	
03.01A	Fresh Fish	Abolishes import duty on fresh fish caught and landed in Nigeria by Nigerian owned or chartered vessels, on rods imported by an approved manufacturer of electric wire, and on baby carriages.	
03.03A (1)	Fresh Crustaceans and molluscs		
74.03A	Rods		
87.13B	Baby carriages		
03.01B	Fresh fish, crustaceans and molluscs imported or caught and landed in Nigeria by foreign vessels	Reduces the rate of duty from 10%, 15%, 20%, 25%, 33 $\frac{1}{3}$ %, 40%, 50%, 75% to 5%, 10%, 15%, 20%, 25%, 30% and 50% respectively.	
04.02	Milk and cream		
09.02	Tea		
10.05	Maize		
10.06	Rice		
11.07	Malt		
11.08	Starches, insulin		
16.01	Prepared/preserved meat, fish meat or fish offal		
16.02			
16.03			
20.01	Prepared or preserved vegetables or fruits		
20.02			
20.05			
21.07C	Milk foods		
23.01	Fish concentrates		
25.23	Cement and cement clinker		
A and B			
32.01	Tanning extracts and substances		
32.02			
32.03			
33.01	Essential oil and concentrates		
33.02			
33.03			
28.18	Various chemicals	Reduces rate of duty from 10% to 5%.	
28.19			
28.20			
28.21			
28.22			
28.23			
28.24			
28.25			
28.26			
28.27			
28.28			
28.29			
28.30			
28.31			
28.32			

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

<i>Tariff No.</i>	<i>Description</i>	<i>Effect of the Order</i>
28.33 } 28.34 } 28.35 } 28.36 } 28.37 } 28.38 } 28.39 } 28.40 } 28.41 } 29.14 } 29.15 } 29.25 }	Various chemicals	Reduces rate of duty from 10% to 5%.
73.07	Bloom, Billets, Slabs and sheets of iron and steel	Reduces rate of duty from 33½% to 5%.
69.10 } 73.38 }	Domestic sinks, wash basins and sanitary ware	Reduces rate of duty from 33½% and 66½% to 10%.
39.01	Petro-chemical primary products	
39.07	Sanitary ware	
44.10	Umbrella handles	
44.11	Splints and Skillets	
47.01	Pulp	
48.09	Building Boards	
48.10	Cigarette paper	
51.01 } 51.02 } 51.03 } 55.03 } 56.05 } 56.06 }	Yarns	Reduces the rate of duty from 10%, 15%, 20%, 25%, 33½%, 40%, 50%, 75%, to 5%, 10%, 15%, 20%, 25%, 30% and 50% respectively.
57.09 } 57.10 } 57.11 } 57.12 } 58.05 }	Textiles fabrics imported by certain approved users	
66.03	Umbrella parts and fittings . .	
70.18	Optical glass	
83.09	Claps, frames, eyelets and the like	
84.41	Sewing machines	
85.01	Generators, motors, etc. electrical	
83.15 } 85.24 }	Industrial electrodes	
87.02 } 87.14 }	Road motor vehicles of various categories, passenger cars, buses and lorries	Reduces the rate of duty from 15%, 20%, 33½%, 50%, 100% and 150% to 10%, 15%, 25%, 40%, 75% and 100% respectively.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

<i>Tariff No.</i>	<i>Description</i>	<i>Effect of the Order</i>
92.11A	Gramophones, record player,	Reduces the rate of duty from 100% and 50% to 50% and 30% respectively.
92.11B	tape-recorders Components imported CKD for assembly	
74.03	Wire rods, bars, shapes	Provides for a uniform rate of 30%.
68.11B 68.12 68.13 69.01 69.02 69.04 69.05 69.07 69.08 70.16 70.19C	Building tiles, slabs, blocks panels of various materials ; glass mosaics	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 50%.
73.09 73.10 73.11 73.12	Universal plates, bars, rods, angles of iron and steel	Removes the distinction between "worked" and "unworked" and introduces a uniform lower rate of 10%.
73.11A	Flat bars imported by approved manufacturer ; Hollow mining drill	Reduces duty from 15%, 25%, 33 $\frac{1}{3}$ %, 50% and 66 $\frac{2}{3}$ % to 5%, 10%, 25%, 30% and 50% respectively.
73.18 73.20	Tubes, pipes, fittings of iron and steel	
73.21	Iron and steel structures for the building industry	
73.23	Drums, casks and other packing containers of iron and steel	
73.31	Nails, tacks, hooks	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 25% in the case of roofing nails and to 40% in other cases.
73.14 75.02 75.03 76.02	Iron and steel wire, rods, plates, sections	Removes distinction between "coated" and "uncoated", and those cut to size.
84.08	Camera and cinematograph motors and parts	Reduces duty rate from 100% to 50%.
25.01	Raw salt	Reduces the rate of duty from N11.77 the tonne or 33 $\frac{1}{3}$ % to 5% for approved manufacturers.
58.05B	Narrow woven fabrics ..	Reduces the rate of duty from 50k the sq. metre or 75% to 10% for approved manufacturers of typewriter ribbons.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Tariff No.	Description	Effect of the Order
70.17	Laboratory glassware	Reduces the rate of duty from 33½% to 10% concessionary rate of duty for approved manufacturers.
73.17	Bars, rods, tubes, plates, pipes and fittings of iron, steel or aluminium	Provides for a reduced concessionary rate of duty from 20% to 10% for approved manufacturers.
73.18		
73.20		
74.03		
74.04		
74.07		
74.08		
75.02		
75.04		
76.02		
76.03		
76.06		
76.07		
78.02	Bars, rods, tubes, plates, pipes and fittings of lead	
78.03		
78.05		
84.41	Sewing machines imported CKD	
85.15 A and E (2)	Radio-gramophones, radio receiving sets and television sets	Reduces the rate of duty from 100% to 75% <i>ad valorem</i> .
85.15B	Parts for radio sets, television sets and radio gramophones	Reduces the rate of duty from 66⅔% to 30% <i>ad valorem</i> .
85.15D	Components (excluding cabinets) imported CKD for use in the assembly of radio gramophones, radio receiving sets and television sets	Reduces the rate of duty from 50% to 30% <i>ad valorem</i> .
General Concessionary Rate	Parts and accessories for agricultural, forestry, mining, printing and industrial machinery	Introduces new general concessionary rates of 5% and 10% <i>ad valorem</i> respectively.
	Paper not locally available, and imported by approved manufacturers	

(b) PART II OF THE SCHEDULE

It abolishes export duty on all types of Rubber, and introduces export duty at the rate of 1k per litre on High and Low Pour Fuel Oil.

L.N. 19 of 1974

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

Excise Tariff (Duties and Exemptions) Order 1974

Commencement : 1st April 1974.

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. For Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to excise duty) there shall be substituted a new Schedule 1 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 1974.

Citation

SCHEDULE

**NEW SCHEDULE 1 TO THE EXCISE TARIFF (CONSOLIDATION)
DECREE 1973**

"SCHEDULE 1 (Section 1)

GOODS LIABLE TO EXCISE DUTY

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>
1	AERATED WATERS, whether flavoured or not including lemonade	the hectolitre ... ₦1.10
2	BATTERIES	<i>ad valorem</i> 10%
3	BEER :	
	(1) Unfermented (wort)	the hectolitre of specific gravity of not more than 1030° ₦5.00. For each additional degree of specific gravity 1k per hectolitre.
	(2) Fermented :	
	(a) Lager	the hectolitre of specific gravity of not more than 1040° ₦17.39. For each additional degree of specific gravity 3k per hectolitre.
	(b) Stout	the hectolitre of a specific gravity of not more than 1065° ₦17.60. For each additional degree of specific gravity 18.33k per hectolitre.
4	BISCUITS	<i>ad valorem</i> 5%
5	BLANKET	<i>ad valorem</i> 5%

SCHEDULE 1—continued

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
6	BUTTER AND BUTTER SUBSTITUTES, MARGARINE	<i>ad valorem</i> 5%
7	CARPETS	<i>ad valorem</i> 5%
8	CIGARETTES :	
	(1) Where the weight of one thousand cigarettes does not exceed 908 grammes and the price does not exceed ₦2.50 per thousand	<i>ad valorem</i> 10%
	(2) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds ₦2.50 per thousand but does not exceed ₦5.00 per thousand	<i>ad valorem</i> 20%
	(3) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds ₦5.00 per thousand but does not exceed ₦12.50 per thousand	<i>ad valorem</i> 30%
	(4) Where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds ₦12.50 per thousand ..	<i>ad valorem</i> 40%
9	CONFECTIONERY, SUGAR, namely toffees, boiled sweets (commonly called) pastilles, humbugs, and the like including chocolate confectionery but excluding bakers' confectionery	<i>ad valorem</i> 5%
10	COSMETICS, PERFUMERY AND TOILET PREPARATIONS ..	<i>ad valorem</i> 5%
11	DISINFECTANTS, FUNGICIDES AND INSECTICIDES other than those for use in agriculture	<i>ad valorem</i> 5%

SCHEDULE 1—continued

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
12	FURNITURE	<i>ad valorem</i> 5 %
13	FURNITURE SPRINGS	the Kg. 2k
14	GAMING AND AMUSEMENT MACHINES	<i>ad valorem</i> 50%
15	GRAMOPHONE RECORDS :	
	(1) Long playing	each 30k
	(2) Other	each 10k
16	JEWELLERY AND IMITATION JEWELLERY	<i>ad valorem</i> 10%
17	LAMP, electric, filament or discharge	<i>ad valorem</i> 5%
18	LEATHER, tanned ; IMITATION LEATHER, without textile backing	<i>ad valorem</i> 5%
19	MATCHES	<i>ad valorem</i> 5%
20	MATTRESSES ; CUSHIONS ; PILLOWS	<i>ad valorem</i> 5%
21	NETTING, FENCING, REINFORC- ING FABRIC AND SIMILAR MATERIALS OF IRON OR STEEL WIRE ; SINGLE FLAT WIRE (barbed or not) AND LOOSELY BARBED WIRE OF THE KIND USED FOR FENCING, OF IRON OR STEEL	the Kg. 2k
22	OILS (petroleum and mineral) :	
	(1) Gas or diesel oils suit- able for use in internal combustion engines :	
	(a) for use in the Nige- rian Coal Corpora- tion, the Nigerian Railway Corpora- tion, the National Electric Power Authority, the Nigerian Electricity Supply Corporation Limited or the Nigerian Ports Authority other than in road vehicles	the litre 2k
	(b) Other	the litre 3.43k
	(2) Illuminating, including kerosine and other refined burning oils	the litre 2.2k

SCHEDULE 1—continued

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
	(3) Lubricating	the litre 2k
	(4) Motor spirits and products ordinarily used as such; benzine, benso-line, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosine and other refined burning oils	the litre 3.43k
	(5) Essential	<i>ad valorem</i> 33½%
	(6) Other	the litre 3k or <i>ad valorem</i> 33½% whichever is the higher
23	PAINT, including enamel paint, lacquers, varnishes, distempers, putty, painter's fillings and stopping, sealing and similar mastics including resin mastics and cements	<i>ad valorem</i> 5%
24	PETROLEUM GAS, Liquified ..	<i>ad valorem</i> 33½%
25	RADIO-GRAMOPHONES, RECORD PLAYERS, RADIO RECEIVING SETS AND TELEVISION SETS ..	<i>ad valorem</i> 5%
26	SEWING MACHINES, domestic ..	each ₦6.00 or <i>ad valorem</i> 20% whichever is the higher
27	SNUFF	the Kg. ₦8.82
28	SOCKS AND STOCKINGS ..	<i>ad valorem</i> 5%
29	SPIRITS, Potable :	
	(1) Locally distilled and produced from crude gin	the litre 26k
	(2) Other	the litre 6k for each 1% of fraction of 1% by volume or pure alcohol.
30	STEEL PRODUCTS :	
	(1) Reinforcing rounds not manufactured from billet or scrap	<i>ad valorem</i> 5%
	(2) Other :	
	(a) manufactured from scrap	<i>ad valorem</i> 1%
	(b) other	<i>ad valorem</i> 5%
31	TEXTILE FABRICS (Piece goods) OF ALL MATERIALS ..	<i>ad valorem</i> 5%
32	TRAVELLING TRUNKS, TRAVEL BAGS, HANDBAGS, PORTMANTEAUX, SUITCASES, PURSES AND WALLETS of all materials ..	<i>ad valorem</i> 5%

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
33	TYRES Pneumatic :	
	(1) Of a sectional width exceeding 101 mm but less than 305 mm and tubes and flaps therefor	<i>ad valorem</i> 5%
	(2) Retreaded	<i>ad valorem</i> 5%
34	WINE, still ; APERITIFS ..	the litre 70k."

DATED at Lagos this 31st day of March 1974.

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 :—

Full Tariff Item No:	Description of Goods	Effect of the Order
8	Cement	Abolishes excise duty on these goods.
11	Containers	
14	Enamelware	
15	Cereal Flour	
20	Household Utensils	
27	Meat and Meat preparations	
28	Medicaments	
32	Ball point pens	
35	Plastic Ware	
38	Roofing Sheets	
41	Soap and Soap Products	
43	Structures (metal)	
44	Tabs and Rags	
45	Thread	
46	Towel and Towelling	
48	Bicycle Tyres and Tubes	Reduces duty to a uniform rate of 5%.
1	Socks and Stockings	
12	Cosmetics, Perfumery and Toilet Preparations	
25	Matches	
31	Paints	
34	Textile Fabrics	Creates a new excise duty for non-alcoholic beer.
36	Radio Gramophones, Record Players, Radio Receiving Sets and T.V. Sets	
37	Steel Products	
3	Beer	Reduces the rate of duty on various categories of cigarettes from; 20%, 30%, 40% and 50% to 10%, 20%, 30% and 40% respectively.
9	Cigarettes	

L.N. 20 of 1974

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

Import Prohibition Order 1974

Commencement : 1st April, 1974

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

Absolute prohibition of importation of certain goods.

(2) The importation of any goods from any of the countries specified in Schedule 2 of this Order is absolutely prohibited.

(3) 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.

2. Subject to section 1 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.

Prohibition of importation of certain goods on specified condition.

3.—(1) In this section—

Import licensing.

“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 ;

“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) 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.

(3) 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.—(1) This Order may be cited as the Imports Prohibition Order 1974 and shall come into operation on 1st April, 1974. Citation, etc.

(2) The Imports Prohibition Order 1971 is hereby revoked.

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 catridges.
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.

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 ;

(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 ;

(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 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (methylviolet) and so in proportion for any quantity less than 455 litres ; 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-cane 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 ;

SCHEDULE 1—*continued*

(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 ;

(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.

2. Floor mops.

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. Waste materials from textile fabrics (including rags).

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

11. Household utensils of wood.

12. 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.

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

SCHEDULE 1—*continued*

14. 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 the Customs tariff, excluding tiles.

15. Eggs in the shell other than for hatching.

16. Corned beef.

17. Edible nuts (other than kolanuts) fresh or dried, coconuts, and others excluding those used for extracting of oil.

18. Vegetables, fresh or chilled, including potatoes and others.

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

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.

(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).

2. All goods which bear a design in imitation of any currency or banknote or coin in current use in Nigeria or elsewhere.

Column II—Exceptions

Except advertisements in publications of a technical character for circulation amongst :

(a) registered medical or veterinary practitioners ;

(b) selling dispensers or chemists and druggist ;

(c) the governing body or managers of hospitals, nursing homes or mental hospitals.

Except books for use in schools.

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

- | | |
|--|---|
| 3. Ammonium Nitrate, pure. | Except under licence from the Federal Government Chemist. |
| 4. Apparatus which in the opinion of the Board is suitable for the distillation of alcohol or the rectification or redistillation of spirits. | Except such as may be licensed under the Liquor Act. |
| 5. Calcium Carbide | 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".. |
| 6. Cyanide of Potassium and all poisonous cyanides and their preparations. | 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. |
| 7. Gold Coin | Except under licence from the Commissioner. |
| 8. Motor Vehicles and parts thereof fitted or adapted for solid tyres, and solid tyres. | Except under licence from the Federal Commissioner for Works and Housing. |
| 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. |

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

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 from being imported solely by reason of the fact that it has jaws, if the jaws are not capable of being opened to a greater width than 1.6cm 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 5k per liquid litre 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.

(c) Denatured, other than methylated spirits as defined in Schedule 1, totally unfit for use as potable spirits.

(c) Except under licence from the Board.

(d) Methylated, industrial as defined in sub-paragraph (ii) of paragraph (e) of item 19 of Schedule 1.

(d) Except under licence from the Board.

(e) Spirits imported for medical or scientific purposes.

(e) Except under licence from the Board.

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

- | | |
|--|---|
| 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. |
| 18. Any gambling or 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. |
| 19. Petroleum Products including—
(i) Gas or diesel oils ;
(ii) Illuminating oils including Kerosine and other refined burning oils ;
(iii) Lubricating oils ;
(iv) Motor spirits, benzine, bensoline, naphtha gasoline, petrol and petroleum, shale and coal tar spirits. | Except under licence from the Federal Commissioner for Mines and Power. |
| 20. Armoured Vehicles | Except under licence from the Permanent Secretary, Ministry of Defence. |

PART II—PROHIBITION—(TRADE)

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER A LICENCE

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

- | | | |
|--|---|-----------------------------|
| 1. Unmanufactured tobacco ; tobacco refuse
2. Other manufactured tobacco ;
3. Packaging containers excluding those made of glass ;
4. Duplicating paper ;
5. Kraft paper (glazed or unglazed) ;
6. Paperboard, including liner and corrugated board ;
7. Bicycle tyres and tubes ;
8. Stockfish | } | 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 31st day of March 1974.

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 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. It abolishes the absolute prohibition on :—

- (a) Meat and meat preparation excluding corned beef ;
- (b) Food preparations ; and
- (c) Fresh fruits.

5. It also abolishes the restriction on the following goods :—

- (a) Rice ;
- (b) Wheat ;
- (c) Waters, spa-waters, aerated, etc. ;
- (d) Stout ;
- (e) Beer ;
- (f) Brandy ;
- (g) Whisky ;
- (h) Rum ;
- (i) Schnapps and gin ;
- (j) Maize ; and
- (k) Motor vehicle and motor cycle tyres and tubes.