Supplement to Official Gazette Extraordinary No. 15, Vol. 61, 1st April, 1974
—Part B

#### 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.

  of Schedules 1 and 3 to the Customs Tariff
- (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. (Consolidation)
  Decree 1973. 1973 No. 6.
- 2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Citation. Order 1974.

#### SCHEDULE

(Section 1)

Free

Free".

Amendment

#### PART I

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

Tariff No.

Extent of Amendment

(1)

B. Other

(

O3.01 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:—

operated for Nigerian registered companies

- 8	36	s.°	Tariff Description	Fiscal Entry	Ful
			(2)	(3)	(4)

## PART I-continued

Tariff No.

21.07

Extent of Amendment (2)

	8:	3				\$ \$	Rate o	f Duty
19	**		ariff Descri	ption	20	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	Fiscal Entry	Full
	# 12 - 5		(2)	-		24	(3)	(4)
	In sub-hea "Fiscal Entry and rates of	" and "Fu		stitute res	pectively			
		R <sup>T</sup>	• • •		. ** !	2	· Rate o	f Duty
	# E	7	ariff Descri	ption			Fiscal Entry	Full
. 13		, T	(2)	•			(3)	(4)
	"A. Fresh, c	hilled or fr	ozen:					
60 18	char	tered by N	ded by cand ligerians, o	r by vess	els owne		_	_
15 (San)	oper (2) Oth	ACTUAL CONTRACTOR OF THE PROPERTY OF THE PROPE	gerian regis	stered con	npanies		Free 15%	Free Free
	B. Other			·	:- ::		15%	Free".
4.01	Delete the ra	te of duty i	n the colum	nn "Fisca	l Entry"	and subs	titute "10"	%,"·
4.02 9.02	Delete the ra	te of duty i	n the colur	nn "Fisca	l Entry"	and subs	titute "10"	5/,;,
0.05	Delete the ra	te of duty i	n the colur	nn "Fisca	l Entry"	and subs	titute "20"	//»·
0.06	Delete the ra Delete the ra Delete the ra	te of duty i	n the colur	nn "Fisca	l Entry"	and subs	titute "20	%"·
1.07	Delete the ra	te of duty i	n the colum	n "Fiscal	Entry"	and subst	itute "10%	0"•
1,08	Delete the ra	te of duty i	n the colur	nn "Fisca	d Entry"	and subs	titute "10	%"·
6.01 A	In sub-he substitute "50	%".				55	050	
6.02 A	In sub-he substitute "5"	%"-	7		30 V		5 f	(E)
.6.03 ° A	substitute "5"	%".	elete the ra		*			
0.01			) and B (1)		e rates of	duty in	the colum	ns "Fisc
	Entry" and i	n each case	substitute ?	5%.		*		
ınd B (1) 20.02	In sub-be	ading A d	elete the ra	te of dut	v in the	column	"Fiscal E	ntry" ar
i) A	substitute:	aunig 11, a	cicie inc la	ic or du	y in the	Column	1 10001 12	incry un
5 gt	"the kg weigh	it) 30k	* .		All est			2 5
(ii) B (1)	or 50 In sub-he substitute "5"	ading B (1)	, delete the	rate of du	ity in th	e column	"Fiscal E	intry" an
20.05	In sub-he	ading A, $d$	elete the ra	te of dut	y in the	column	"Fiscal E	ntry" ar

substitute "5%".

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

Rate of Duty

20%

#### SCHEDULE—continued

#### SCIED OLD Continue

PART I-continued

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

25.01

Other

В.

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 C Fr	rates of o	iuty applica	ble thereto,	that is:—	.tively til	c lonowing su	
#2 #2				8 30 %		Rate	of Duty
<b>5</b>		T	ariff Descript	ion		^ Fiscal	Full
	. is	(86)	(2)			Entry (3)	(4)

#8 \$k	T	ariff Description		Fiscal Entry	Full
	*	(2)	•	(3)	(4)
	imported		approved in that	5%	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:—

35		* .*	2747411			Rate of	f Duty
	•	•	Ta	uriff Description		Fiscal	Full
	11			(2)	# # # # # # # # # # # # # # # # # # #	Entry (3)	(4)
		Ť	Common in A	L =	of single superphos-		

- "A	Imported	hos-								
11.	phate fert							212	Free .	Free
n	Pilate Ici	IIIZCI			••			• •	331%	Control of the Contro
В.	Other	• • •	• •	• •	• •	• •	• •	• •	338 /0	Tice.

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:—

	100						Rate of Daty				
10		***	5	Tarif	f Desci	ription	*	*	Fiscal Entry	Full	
	34	151			(2)		10 M		(3)	(4)	
-	19						W 18		"the	Free".	

"the Free tonne N1.00 or 10%

Date of Duty

## PART I-continued

### Tariff No.

## Extent of Amendment

(1)

28.18

28.19

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".

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

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

## "A. Sodium Hydroxide (caustic soda):

(1) Impor				appro	vcu III		100/	•
behalf	by the Co	mmissi	oner			• •	10%	Free
(2) Other		• •		• •	• •		the kg. 12k	
Delete the rate	of duty in	the col	umn "	Fiscal 1	Entry"	and st	ıbstitute "	5%".

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

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% Delete the rate of duty in the column "Fiscal Entry" and substitute "5%. 28.21 28.22 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 28.23 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 28.24 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 Delete the rate of duty in the 28.25 28.26 28.27

Delete the rate of duty in the column "Fiscal Entry" and substitute "50 28.28 Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the 28.29 28.30

28.31 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 28.32

Delete the rate of duty in the column "Fiscal Entry" and substitute "50" 28.33 Delete the rate of duty in the column "Fiscal Entry" and substitute "50 28.34

Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% 28.35 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

PART I-continued Extent of Amendment Tariff No. (1) Delete the rate of duty in the column "Fiscal Entry" and substitute "5% 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 In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and 29.14 substitute "5%". B Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% 29.15 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% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% Delete the rate of duty in the column "Fiscal Entry" and substitute "5% 29.18 29.19 Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

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

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

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

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

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

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

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

Delete the rate of duty in the column "Fiscal Entry" and substitute "10%. 29.20 29.21 29.22 29.23 29.24 29.25 32.01 32.02 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%". 32.03

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:

50		63						Kate of Duty					
	E3	•	20			Tarij	ff Descr	iption		13		Fiscal Entry	Full
				control section		100	(2)				14	(3)	(4)
*		13	"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:—

÷			Rate	of Duty	
•	Tariff Description	* 4	Fiscal Entry	Full	
	(2)		(3)	(4)	11
			"5%	Free".	

PART I-continued

Tariff No.

39.01

A, B

and C

Extent of Amendment

(1)In sub-headings A and B, delete the entries in the columns "Tariff Description", 33.03

and !	B "Fiscal Entry" a heading in the	and "Full" and in columns "Fiscal	sert the follo Entry" and	owing rates of d "Full", that i	luty against is:—	the main
	4		W 02 1981		Rate of	Duty
r	8 2	Tariff Desc	ription	*	Fiscal	Full

(3) (4) (2)"5% Free".

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

In sub-heading B; delete the entries in the columns "Tariff Description", 38.19 "Fiscal Entry" and "Full" and substitute respectively the following subsheadings В and rates of duty applicable thereto, that is :-

•								Rate of Duty		
			Tar	iff Descri	ption .			380	Fiscal Entry	Full
				(2)		•	79 71 80	3	(3)	( <del>4</del> )
2 Ot	her:	7	*	94		-			· ·	

(1) Imported by a manufacturer approved in that 10% Free behalf by the Commissioner Free". 25% (2) Other .. In sub-headings A, B and C, 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, that is :-

*	 103		* * * * * * * * * * * * * * * * * * *	Rate	of Duty
		Tariff Description		· Fiscal Entry	
350		(2)		(3)	(4)
500 W	,	-		"10%	Free''.
	¥ .	¥			

In sub-heading C(1), delete the entries in the column "Tariff Description" and 39.02 substitute: C(1)Imported by a manufacturer approved in that

behalf by the Commissioner"

Full

Fiscal

#### SCHEDULE—continued

## PART I-continued

## Tariff No.

## Extent of Amendment

40.14 B 44.10 A, B and C (2)

In sub-heading IJ, delete the entries in the columns "Tariff Description", 39.07 IJ

5-74	**			80			***	Rate	of Duty
	*	Tari	ff Descri	ption				Fiscal Entry (3)	Full (4)
'IJ. Sanitar K. Umbre in that	y ware lla handle behalf by	s importhe C	orted by	a ma	nufactur	er appr	oved	10% 10%	Free Free
L. Other				• •			••	50%	Free".

8			(2)		*_	2) x	$Entr_{3}$	(4)
 Tool ha	ındles ; u	mbrell		les	 		10%	Free
Other		••	••	••	 ••	••	50%	Free".
	. i	,,,	.1		 tha 00	lumn	"Fiscal	Entry" an

In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and 44.11 substitute "10%". A In sub-headings A and B, delete the entries in the columns "Tariff Description", 47.01

Tariff Description

A and B "Fiscal Entry" and "Full" and insert the following rate of duty against the main heading in the columns "Fiscal Entry" and "Full", that is :-

		W.		Rate of Duty		
80 80	-5 30	Tariff Description	4	Fiscal Full Entry		
£ 2	* **** **	(2)	3 X	(3) (4)		
	N			"10% Free".		

Delete the rate of duty in the column "Fiscal Entry" and substitute "10%". 48.09 Delete the rate of duty in the column "Fiscal Entry" and substitute "5%". Delete the rate of duty in the column "Fiscal Entry" and substitute "50%". 48.10 48.16 In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and 51.01 substitute "10%". B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and 51.02 substitute "10%".

## PART I-continued

n	T	riff	-	7_
•	m	ידדניי	/1	ın
•	***	***		

## Extent of Amendment

(1)			(B		1	(2)		•		101 121	
51.03	In	sub-h	eading I	3, delete		0.000	uty ir	the c	olumn	"Fiscal E	ntry" and
B 55.03	subs	titute "	10%".	F. alssess Jan	the co		Tions	L Bakand	, ,		100/22
56.05	I	n sub-l	neading	B. <i>delete</i>	the co	te of o	futv i	n the c	ana s	ubstitute " "Fiscal F	intry" and
В	subs	titute "	10%".								
56.06 B	subs	titute "	10%".		51		- 61	, e			Entry" and
57.09	. Iı	sub-l	eadings	A, B and	C, de	lete the	entri	es in th	e colum	ns "Tari	ff Descrip-
A, B and C	head	lings a	nd rates	of duty a	applical	and so	reto, t	te responder is:-	ectively —	the follo	wing sub-
	*	•	722	14	12 *1	305 201		20		Rate	of Duty
n 1/15	ă.			Tarij	ff Descr	iption		. 1		Fiscal	Full
			Ke u		(2)	•	(15) Ri	*	•	Entry (3)	(4)
	"A.	Impo	ted excl	usively fo	or the n	nanufa	ture o	f tarpa	ılin or	* *	
(14)		umbre	ella by a	manufac	turer a	pprove	d in t	hat beh	alf by	100/	
(2)	B.	Other	ommissio	ner 	••	• • •	• • • • • • • • • • • • • • • • • • • •	••		10% the sq.	Free".
i.	100				8 5			t <sup>e</sup> i		metre 50k or	**
		25		80					0	75%	19
All and			4		8				•	.0 /0	W 85
57.10 A	In subs	sub-h	eading A	A, delete	the rat	te of d	uty in	the co	olumn '	"Fiscal E	ntry" and
24	•			190		.*	1.	•	a #	(%)	
57.11 A	I1 subs	n sub-l <i>titute</i> "	eading A	A, delete	the rat	te of c	luty i	n the	olumn	"Fiscal E	intry" and
	-		42				_				
57.12 A, B and C	tion	", "Fi	scal Enti	ry" and	"Full"	and s	ubstiti	ute rest	e colum ectivel	ns "Tarif y the follo	T Descrip- owing sub-
and C	псас	migs a	iiu rates	of duty a	фриса	ole the	eto, t	nat is :-	-		
×				(18) (8)						Rate	of Duty
**	. n	9		Tarij	ff Descr	iption		4		Fiscal	Full
, a w	•				(2)		2			Entry (3)	(4)
						1 .		92		100	
	"A.	Impo	rted exclu	usively fo manufac	or the n	nanuta	cture o	of tarpa	ulin or	ş	
•.		the C	ommissio	ner		Phrove		THE DEL	in Dy	10%	Free
	B.	Other		<b></b> .	••	• •	••		• •	the sq.	Free".
29				*	¥.		•0			metre 50k or	:
								*		75%	man manifest
										/0	

	SCHEDULE—continued	•
1	PART I—continued	
Tariff No.	Extent of Amendment (2)	#1 (#) (#) 19
58.04	Delete the rate of duty in the column "Fiscal Entry" and su metre N1.00 or 100%"	bstitute "the square
58.05 A and B	In sub-headings A and B, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the folloand rates of duty applicable thereto, that is:—	Fariff Description" owing sub-headings
	300 Bo Bo Bo	Rate of Duty
72	Tariff Description	Fiscal Full Entry
9 <b>3</b>	(2)	(3) (4)
14 14	"A. Pile and chenille fabrics	the sq. Free metre N1.00
	B. Other:	or 100%
	(1) Imported for local manufacture of typewriter ribbons by a manufacturer approved in that behalf by the Commissioner	100/
		10% Free
	(2) Other	the sq. Free".
		50k or 75%
58.06	Amend the last two words 'to size' in the column "Tariff D "or size".	escription" to read
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 B	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".	
68.12 C	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".	
68.13	In sub-heading D, delete the rate of duty in the column 'substitute "50%".	'Fiscal Entry" and
69.01 B	In sub-heading B, delete the rate of duty in the column substitute "50%".	'Fiscal Entry" and
69.02 B	In sub-heading B, delete the rate of duty in the column 'substitute "50%".	'Fiscal Entry" and

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

69.04

	PART I—continued	
Tariff No.	Extent of Amendment (2)	
69.05 B	In sub-heading B, delete the rate of duty in the column substitute "50%".	"Fiscal Entry" and
69.07 A	In sub-heading A, delete the rate of duty in the column-substitute "50%".	"Fiscal Entry" and
69.08 A	In sub-heading A, delete the rate of duty in the column substitute "50%".	"Fiscal Entry" and
69.10	Delete the rate of duty in the column "Fiscal Entry" and sub	stitute "10%".
70.10 B	In sub-heading B, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the folland rates of duty applicable thereto, that is:—	Cariff Description", owing sub-headings
		Rate of Duty
	Tariff Description (2)	Fiscal Full Entry (3) (4)
8 1 <b>8</b> 8	"B. Other:	870 8 8 1
20 E	Bottles and pharmaceutical containers:	
* 12	(1) imported by a manufacturer approved in that behalf by the Commissioner	25% Free
7 ·	(2) Other	50% Free".
70.16 A	In sub-heading A, delete the rate of duty in the column substitute "50%".	"Fiscal Entry" and
70.17	Delete the rates of duty in the columns "Fiscal Entry" are respectively the following sub-headings and rates of duty applications "Tariff Description", "Fiscal Entry" and "Full", the	icable thereto in the
		Rate of Duty
. u	Tariff Description	Fiscal Full Entry
	(2)	(3) (4)
	"A. Imported by a manufacturer approved in that behalf by the Commissioner	10% Free

Rate of Duty

Full

(4)

Fiscal

Entry

(3)

#### SCHEDULE—continued

## PART I-continued

T-	-:0	AT-
1 a	ruj	No
	141	
	11)	

# Extent of Amendment (2)

70.18	
¥1	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)

ě	8	1000	Imported by a manufacthe Commissioner				• •	••			10%	Free
	22	В.	Other	•••	••	••	••	••	•••		331%	Free".
19	2	. I	n sub-hea	ding C,	delete	the ra	te of d	luty in	the col	umn	"Fiscal	Entry" an

		s s '	e								
•		0 5 m²		Tariff Description			*	Fiscal Entry	Full		
					(2)		05	3	(3)	- (4)	
:	2				· · ·				"5%	Free".	
				•				Þ			

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:—

33						20.		•	8		12	
	e <sup>st</sup>		E	13 81	 •		9 <b>*</b> .			20	Rate	of Duty
	•	•	:	(2)	*	Tara	iff Desc <b>ri</b> p	tion	le.		Fiscal Entry	Full
		#3	W 34				(2)				(3)	(4)
			1(0)	ů.		9	-				"10%	Free".
- 23												

#### PART I-continued

Tariff No. (1)~

## Extent of Amendment

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

		68 W	Rate	of Duty
:	9 1	Tariff Description	Fiscal Entry	Full
10		(2)	(3)	(4)
9	"A.	. Bars and rods (except concrete reinforcing bars and rods):		
35 B3		(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
a e		(2) Flat bars imported by a manufacturer approved in that behalf by the Commissioner	5%	Free
1.0		(3) Other	331%	Free
:	В.		15%	Free
	C.	Other	20%	Free".
73.11 A and B	"Fi	in sub-headings A and B delete the entries in the columns "T iscal Entry" and "Full" and insert the following new rate of in heading in the columns "Fiscal Entry" and "Full" that is	of duty	scription", against the

		S <del>å</del>	•	138	<b>3</b> 0	Rate	of Duty
			Tariff Description			Fiscal Entry	Full
	¥	•	(2)		٠	(3)	(4)
_			3			"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:—

,*	E IV	¥0	02	*	Rate o	f Duty
2	Tari	ff Descri	ption		Fiscal	Full
(*)		(2)	Ţ	٠.	Entry (3)	(4)
	 			1000		

"10%

Free'

PART I-continued

Tariff No.

Extent of Amendment

(1) --

(2)

	applicable thereto, that		1133	•
			Rate	of Du
*	Tariff Description		Fiscal Entry	F
	(2)	F 81	(3)	(
"B. Imported by	y a manufacturer of LPC llf by the Commissioner	cylinders approv	ed Free	Free
C. Other			10%	Free
			Rate	of Di
	n e <sup>2</sup> r	5	·	-
***************************************	Tariff Description		Fiscal	
	Tariff Description (2)		·	F
wire and control behalf by the B. Single stran	xclusively for the manuable by a manufacture ne Commissioner	afacture of electri	Fiscal Entry (3)  c at Free 15%	Free Free
wire and can behalf by the B. Single stran In sub-headin "Fiscal Entry"	xclusively for the manuable by a manufacture ne Commissioner	r approved in the	Fiscal Entry (3)  c at Free 15%  as "Tariff De following su	Free Free escrip b-hea
wire and can behalf by the B. Single stran In sub-headin "Fiscal Entry"	xclusively for the manuable by a manufacture ne Commissioner  gs A and B, delete the en and "Full" and substitut	r approved in the	Fiscal Entry (3)  c at Free 15%  as "Tariff De following su	Free Free
wire and can behalf by the B. Single stran In sub-headin "Fiscal Entry"	xclusively for the manuable by a manufacture ne Commissioner  gs A and B, delete the en and "Full" and substitut	afacture of electric approved in the column e respectively, the tis:—	Fiscal Entry (3)  c at Free 15%  as "Tariff De following su	Free Free scrip b-hea

ij <del>e</del> na si	Tariff Description			Fiscal Entry	Full
12	(2)	•		(3)	(4)
	between 12.7 mm and 63.5 mm bor	е		331%	Free
	her: Imported for water supply, sewer	age, drainag	e or		40

irrigation by a user approved in that behalf by the Commissioner (2) Other .. ...

Free Free 10% Free".

73.21 B and C

### SCHEDULE-continued

·	(*)		( *)	. · P	ART I-	-continu	ıed			38	
ariff No (1)		21		E	xtent of	Amend 2)	ment				
3.18 and B	"Fis	cal ]	-headings Entry' and s of duty a	"Full"	and subs	titute r	especti				
	88		# 0 0	•			#/ S#8			Rate	of Duty
	8		3	Tarif	f Descri	ption				Fiscal	Full
9 <b>.</b> *)1	7)		1 4		(2)				41 41	Entry (3)	(4)
٠.	"A.	Of	between 12	.7mm an	d 63.5m	m bor	e		٠.	331%	Free
	B.	Oth	er:							•	
Ē.		(1)	Imported irrigation Commissi	by a use	r suppl	y, sew ved in	erage, that be	draina half by	ge or	Free	Free
33		(2)	Other	•• ,	••				••	10%	Free".
3.20 and B	"Fis	scal 1	headings Entry" and s of duty a	"Full"	and subs	titute r	especti	e colui	nns " he foll	Tariff Des	scription o-headin
•			•		•					Rate	of Duty
				Tarif	f Descri	ption	52		-21	Fiscal Entry	Full
		28		-	(2)					(3)	(4)
21					•			1.	1		
		Of Oth	between 12	2.7mm ar	nd 63.5n	nm bor	е		• • •	331%	Free
	Д.	(1)	Imported irrigation Commiss	by a use	er suppler appro	y, sew	erag <b>e</b> , that b	drainagehalf b	ge or y the	Free	Free
8	(A)	(2)	Other		••	••	••	••		10%	Free".

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

			•		£	x		8	Rate	of Duty
10 g	•	e in	Tarif	Descri (2)	iptio <b>n</b>	*****			Fiscal Entry (3)	Full (4)
"В.	Other.	••	••	. •		••	•	• ••	25%	Free".

#### PART I-continued

## Extent of Amendment (2)

(2)  Entry (3)  "A. Empty pressure cans imported for the local packing of products by a manufacturer approved in that behalf by the Commissioner		3 800			Rate	of D
"A. Empty pressure cans imported for the local packing of products by a manufacturer approved in that behalf by the Commissioner 10% From B. Other		Tariff Description		1)		
products by a manufacturer approved in that behalf by the Commissioner		~ (2)	19	**	Entry (3)	
the Commissioner	"A. Empty pressu	re cans imported for	the local pac	king of		
B. Other	the Commission	manufacturer approve	ed in that be	half by	10%	Fre
Delete the rate of duty in the column "Fiscal Entry" and insert the foll sub-headings and rates of duty respectively in the columns "Tariff Descrip "Fiscal Entry" and "Full", that is:    Rate of D   Fiscal Entry   (2)   (3)						
"A. Imported by a manufacturer of LPG cylinders approved in that behalf by the Commissioner 5% From the commission of the commis						j
"A. Imported by a manufacturer of LPG cylinders approved in that behalf by the Commissioner 5% From the commission of the commis					771 7	1
"A. Imported by a manufacturer of LPG cylinders approved in that behalf by the Commissioner 5% From the commission of the commission		Tariff Description		72		·
				N4	Entry	
T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	in that behalf B. Other	(2) n manufacturer of LPG by the Commissioner			Entry (3)  5% 33½%	Fre
In sub-headings A and B, delete the entries in the columns "Tariff Descrip "Fiscal Entry" and "Full" and substitute respectively the following sub-he and rates of duty applicable thereto, that is:—  Rate of D	in that behalf B. Other In sub-headings "Fiscal Entry" and	(2)  I manufacturer of LPG by the Commissioner  A and B, delete the ent 1 "Full" and substitut	ries in the co	 lumns"	5% 33½% Tariff Desowing sub	Fre Fre scrip
"Fiscal Entry" and "Full" and substitute respectively the following sub-he and rates of duty applicable thereto, that is:  Rate of D	in that behalf B. Other In sub-headings "Fiscal Entry" and	(2)  manufacturer of LPG by the Commissioner  A and B, delete the ent if "Full" and substitut applicable thereto, that	ries in the co	 lumns"	5% 33½% Tariff Desowing sub  Rate of Fiscal	Fre Fre scrip

58.				Tari	ff Descr	ription	*1			Fiscal Entry	Full
			:		(2)		# # K		# 15 # 15	(3)	(4)
"A.	Na	ils:							192		
5	(1) (2)	Roofing	nai	ls (with	n washe	ers)		••	••	25% the kg.	Free Free
	(-)				2				8	3k or	

In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and 73.38 substitute "10%".  $\mathbf{B}$ 

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-74.03 · A, B and C headings and rates of duty applicable thereto, that is :-

PART I-continued

Rate of Duty

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

		10 10±33		_)38		
•	* * * * ·	Tariff Description			Fiscal Entry	Full
		(2)	8	5	(3)	(4)
	"A. Imported by the Commiss	a manufacturer approved	in that beh	alf by		Free
	B. Other .			••	10%	Free".
4.04 and B	"Fiscal Entry" at	s A and B, delete the entries and "Full" and substitute re heading in the columns "F	spectively 1	he folk	owing rate	s of dut
	tii		7		Rate	of Duty
*		Tariff Description	# 125 # 125		Fiscal Entry	Full
		(2)		# # <sub>0</sub>	(3)	(4)
V a	50			. *	"10%	Free".
	FEET 21 FEET 22 22 22 22 22 22 22 22 22 22 22 22 22	and the second second second	volume were law from the		((T) 1 T)	
	substitute "10%"		3			
4.08	substitute "10%"	. g B (1) delete the rate of de	3			
4.08 5.02 A, B	In sub-heading substitute "10%"  In sub-heading substitute "10%"  In sub-heading tions", "Fiscal	. g B (1) delete the rate of de	uty in the contries in the substitute	olumn e colum	"Fiscal E nns "Tarif ively the	ntry" and f Description
4.08 5.02	In sub-heading substitute "10%"  In sub-heading substitute "10%"  In sub-heading tions", "Fiscal	B (1) delete the rate of de gs A, B and C, delete the e Entry" and "Full" and	uty in the contries in the substitute	olumn e colum	"Fiscal E nns "Tarif ively the	ntry" an
4.08 5.02	In sub-heading substitute "10%"  In sub-heading substitute "10%"  In sub-heading tions", "Fiscal	B (1) delete the rate of de gs A, B and C, delete the e Entry" and "Full" and	uty in the contries in the substitute	olumn e colum	"Fiscal E ans "Tarifively the Rate Fiscal	ntry" an f Descrij followir
4.08 5.02 , B	In sub-heading substitute "10%"  In sub-heading substitute "10%"  In sub-heading tions", "Fiscal	B (1) delete the rate of delete the egs A, B and C, delete the egs Entry" and "Full" and delete the egs are soft duty applicable to	uty in the contries in the substitute	olumn e colum	"Fiscal E ans "Tarifively the Rate	The Description of Duty
4.08 5.02	substitute "10%" In sub-heading substitute "10%" In sub-heading tions", "Fiscal sub-headings and	g B (1) delete the rate of delete the egs A, B and C, delete the egs Entry" and "Full" and delete the egs are a rates of duty applicable to the egy and the egy applicable to the egy are a rate of duty	uty in the contries in the substitute	olumn e colum	"Fiscal E ans "Tarifively the  Rate  Fiscal Entry	f Description following for Duty  Full
4.08 5.02	In sub-heading substitute "10%" In sub-heading substitute "10%" In sub-heading tions", "Fiscal sub-headings and "A. Wire, single (1) Importe	gs A, B and C, delete the estroy" and "Full" and a rates of duty applicable to Tariff Description  (2)  estrand: d by a manufacturer approximation	ntries in the substitute hereto, that	olumn e colum respect is :—	"Fiscal E ans "Tarifively the  Rate  Fiscal Entry (3)	f Description following following following full (4)
4.08 5.02	In sub-heading substitute "10%" In sub-heading substitute "10%" In sub-heading tions", "Fiscal sub-headings and "A. Wire, single (1) Importe by the Company of the Company	g B (1) delete the rate of delete the egs A, B and C, delete the egs Entry" and "Full" and delete the egs are fulled at rates of duty applicable to the egs are fulled at the eg	ntries in the substitute hereto, that	e column respect is:—	"Fiscal E ans "Tarifively the Rate Fiscal Entry (3)	f Description following following following full (4)
4.08 5.02	In sub-heading substitute "10%" In sub-heading substitute "10%" In sub-heading tions", "Fiscal sub-headings and (1) Importe by the (2) Other B. Rods and see	gs A, B and C, delete the es Entry" and "Full" and drates of duty applicable to Tariff Description  (2)  estrand: d by a manufacturer approximations:	ntries in the substitute hereto, that	column e column respect is:—	"Fiscal E ans "Tarifively the  Rate  Fiscal Entry (3)	f Description following following following full (4)
4.08 5.02	"A. Wire, single (1) Importe by the (2) Other  B. Rods and sec (1) Importe refrigera	gs A, B and C, delete the end of the Entry" and "Full" and did rates of duty applicable to the entry and the entry	ntries in the substitute hereto, that	t behalf	"Fiscal E ans "Tarifively the Rate Fiscal Entry (3)	f Description following following following full (4)
4.08 5.02	"A. Wire, single (1) Importe by the (2) Other  B. Rods and sec (1) Importe refrigers thereof	gs A, B and C, delete the estroy" and "Full" and direct rates of duty applicable to the estroy and "Tariff Description (2)  estrand: d by a manufacturer approximations: d for the local manufacturer and the estroy of the estroy	ntries in the substitute hereto, that	t behalf	"Fiscal E ans "Tarifively the Rate Fiscal Entry (3)	f Description following following following full (4)
4.08 5.02	"A. Wire, single (1) Importe by the (2) Other  B. Rods and sec (1) Importe refrigers thereof	gs A, B and C, delete the estroy" and "Full" and a rates of duty applicable to the estroy.  Tariff Description  (2)  estrand: d by a manufacturer approximations: d for the local manufacturer, domestic air-conditions a manufacturer approximations, domestic air-conditions a manufacturer approximations.	ntries in the substitute hereto, that	t behalf	"Fiscal E ans "Tarifively the Rate Fiscal Entry (3)  f 33\frac{1}{3}\% 66\frac{2}{3}\%	f Description following following following full (4)  Free Free  Free
4.07 4.08 4.08 5.02 A, B nd C	"A. Wire, single (1) Importe by the (2) Other  B. Rods and sec (1) Importe refrigers thereof by the (2)	gs A, B and C, delete the estroy" and "Full" and a rates of duty applicable to the estroy.  Tariff Description  (2)  estrand: d by a manufacturer approximations: d for the local manufacturer, domestic air-conditions a manufacturer approximations, domestic air-conditions a manufacturer approximations.	ntries in the substitute hereto, that	t behalf	"Fiscal E ans "Tarifively the Rate Fiscal Entry (3)  f 33\frac{1}{3}\% 66\frac{2}{3}\%	f Description following following following full (4)  Free Free  Free

#### PART I-continued

Tariff No.

### Extent of Amendment

(1)

(2)

75.03	In sub-headings A and B, delete the entries in the co	lumns "Tariff Description",
A and B	"Fiscal Entry" and "Full" and substitute respectively	the following sub-headings
	and rates of duty applicable thereto, that is:-	<b>%</b> =

	*	*	•	割	Rate o	of Duty
	Tariff Des		5 H/	22	Fiscal Entry (3)	Full
refrigerator	for the local rs, domestic	manufact air-condit	ioners, o	or parts	₩ 8	<i>t</i> =
by the Cor	a manufactur mmissioner	er approv	ed in the	t behalf	10%	Free
(2) Other B. Other		**	:		33 <del>1</del> % 66 <del>2</del> %	Free".
In sub-heading "Fiscal Entry" and and rates of duty a	d "Full" and s	ubstitute r	espective	lumns ''' ly the fol	Tariff Des lowing sub	scriptio -headi
	•			(*	Rate	of Duty
	Tariff L	Description			Rate of Fiscal Entry	of Duty Ful

(1) Imported for the local manufacture of domestic air-conditioners or parts thereof by a manufacturer approved in that behalf by the Commissioner (2) Other

In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings

Free".

Rate of Duty

Free

and rates of duty applicable thereto, that is:-

		× ×		<b>*</b> 0 00			W	R
E 18		Tariff De	scription			8	Fiscal Entry	Full
		(2)	)				(3)	(4)
	Imported by a			ved in	that 1	behalf	Free	Free
	Wire single str						331%	Free".

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

76.02

A

## PART I-continued

Tariff No	Extent of Amendment		
(1)	(2)		18 6
C	In sub-heading C, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the folland rates of duty applicable thereto, that is:—	rariff Descri	ption", eadings
		Rate of I	Duty
	Tariff Description	Fiscal	Full
	(2)	Entry.	(4)
	"C. Other:		
	(1) Imported for use in the manufacture of zip fasteners by a manufacturer approved in that behalf by the	÷:	
191	Commissioner		ree ree".
76.06	In sub-heading B, delete the rate of duty in the column substitute "10%".	"Fiscal Entr	y" and
76.07 B	In sub-heading B, delete the rate of duty in the column substitute "10%."	"Fiscal Entr	y" and
78.02 A	In sub-heading A, delete the rate of duty in the column substitute "10%".	"Fiscal Entr	y" and
78.03 A	In sub-heading A, delete the rate of duty in the column substitute "10%".	"Fiscal Entr	y" and
70.05 B	In sub-heading B, delete the rate of duty in the column substitute "10%".	"Fiscal Entr	y" and
83.09	Delete the entry in the column "Fiscal Entry" and substitut	e "10%".	
83.15	Delete the entries in the columns "Tariff Description" "Full" and insert respectively the following sub-headings applicable thereto, that is:—	"Fiscal Entrand rates	y" and of duty
		Rate of D	uty
	Tariff Description	Fiscal Entry	Full
* ¥	(2)	(3)	<b>(4)</b> .
- F	"A. Carbon brushes and electrodes for industrial use imported by a manufacturer approved in that behalf by the Commissioner	5% F	ree
. <b>.</b>	B. Other	0.0000 4.6	ree".

10% · 50%.

Free Free".

## SCHEDULE—continued

## PART I-continued

	TART 1—commune	
Tariff N	o. Extent of Amendment	93
(1)	(2)	
84.08 B	In sub-heading B, delete the entries in the columns "Tariff Entry" and "Full" and substitute respectively the following rates of duty applicable thereto, that is:—	Description", "Fiscal ng sub-headings and Rate of Duty
23 M	77 IWW 1-1	
	Tariff Description	Fiscal Full
	(2)	Entry (3) (4)
84.41 B	"B. Camera and cinematograph motors and parts thereof:  (1) Imported by a manufacturer in the film industry approved in that behalf by the Commissioner  (2) Other	15% Free 50% Free."
85.01	In sub-headings C (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute respectively heading and rates of duty applicable thereto, that is:—	mns "Tariff Descrip- y the following sub- Rate of Duty
		Rate of Daty
es es	Tariff Description	Fiscal Full Entry
NO.	(2)	(3) (4)
#5 64 (*)	"C. Other	5% Free".
85.08 C	In sub-heading C, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the for and rates of duty applicable thereto, that is:—	Tariff Description".
		Rate of Duty
e <sub>e</sub> v	Tariff Description	Fiscal Full
	Turijj Description	Fiscal Full Entry
	(2)	(3) (4)
	"C. Other:	
	(1) Suitable for use in road motor vehicles (2) Other	10% Free 50% Free".
85.09 B	In sub-heading B, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the fol and rates of duty applicable thereto, that is !—	Tariff Description", llowing sub-headings
		Rate of Duty
	Tariff Description	Fiscal Full Entry
	(2)	(3) (4)

### PART I-continued

Tariff No.

(1)

Extent of Amendment

85.23 A.

(1)	
85.15 In sub-headings A, B, C, D, E and F, delete the en	tries in the columns "Tariff
A, B, C, Description", "Fiscal Entry" and "Full" and substitut	te respectively the following
D, E, sub-headings and rates of duty applicable thereto, that i	
and F	

•				700					11410	oj Daij	
	(4)		Tarij	f Descr	iption	#C			Fiscal	Full	-
			9)	(2)	· ·			*	(3)	(4)	_
"A.	Radio-gran								. *c.		
	sets	• •		• • '	ັ		••	••	75%	Free	
В.	Parts for A			• • •	• •	٠,	• •		-30%	Free	
C.	Cabinets in	mported	for A	١:	s" ,		*	- 1		* 1	\$
-	(1) Woode			• •		••	••.		100%	Free .	
	(2) Plastic			•:•	• •				663%	Free	
•	(3) Other	••	••	• •	••	••	••	••	331%	Free	
D.	Componer (completel of radio-gr	y knock	ed do	wn) sol	lely for us	e in th	ie assem	ably	4		9
	sets		• •			••	•••	•••	30% ^	Free	
E.	Other:	*							*		
	(1) Import	ted by a		appro	ved in th	nat be	half by	the	Free .	Free	
	(2) Other		••	•• .	••	••	•••	••	75%	Free".	
		100	1.2								

and rates of duty a	pplicable thereto, tha	t is :—	F	ŭ.	0,
			9		
		- 1			
	ä	12t	61	Rate of	f Duty
		10	*		<del></del>
*	Tariff Description	on .		Fiscal	Full
*	(2)	10 32	*	Entry (3)	(4)

In sub-heading A, deiete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings

	. 175
"A.	Wire cut to length or wire assemblies:
93	(1) Suitable for use in road motor vehic

(2) Other

(4)

Rate of Duty

lies :		121		
vehicles	9	10%	Free	

## SCHEDULE—continued

		122				100		
			PART	· I—continu	ted		*** ***	
).			Exten	t of Amenda	ment	2		
"Fis	cal Enti	ry" and '	'Full' and	ne entries i d substitute eto, that is:	n the column respectively	nns "Ta	ariff Desc owing sub	ription" -headin
- 6.2		7 -FF-			x 12 1 <del>4</del>	a a	Rate of	f Duty
61	¥		Tariff	Description			Fiscal	Full
	6		* ** * **	(2)		0.00	Entry (3)	(4)
Iı "Fis	sub-h	eading B ry" and "	, delete th	odes for indu he entries I substitute reto, that is	in the colur	nns "T	ariff Desc	Free". cription' heading
unu		autjupp					Rate o	f Duty
	•		Tariff D	escription		11 <sub>1</sub> 31	Fiscal Entry	Full
							Littly	
-			Other : ble for use	in road mot	tor vehicles	•••	10%	(4) Free Free".
Ent	sub-head ry" and	(1) Suita (2) Other ling A, d. "Full",	Other: ble for use  elete the er and subst	in road mot	cor vehicles columns "'ctively the f	Γariff D ollowing	(3) 10% 50% escription	Free Free". ", "Fiso lings an
Ent	sub-head ry" and	(1) Suita (2) Other ling A, d. "Full",	Other: ble for use  elete the en and subst ble therete	in road mot	columns ""	Γariff D ollowing	10% 50% escription sub-head Rate of Fiscal	Free Free". ", "Fisc
Ent	sub-head ry" and	(1) Suita (2) Other ling A, d. "Full",	Other: ble for use elete the en and subst ble thereto	in road moderates in the littute respect, that is:	columns ""	Γariff D ollowing	10% 50% escription g sub-head	Free Free". ", "Fise dings at
Ent	sub-head ry" and s of dut	(1) Suita (2) Other ling A, d "Full", y applica	Other: ble for use  elete the er and subst ble thereto	in road moderative respective respective respective respective that is:—	columns ""	ollowing	10% 50% escription sub-head Rate of Fiscal Entry	Free Free". ", "Fise dings and f Duty Full
Ent rate  "A B. I "Fi	Suitab appliar Other	(1) Suita (2) Other ling A, d "Full", y applica le for us needing A	Other: ble for use  elete the er and subst ble thereto  Tariff I	in road moderature respects, that is:—  Description  (2)  nestic maches  the entries	in the colurespectively	atus or	(3)  10% 50% escription g sub-head  Rate of  Fiscal Entry (3)  50% 10% Tariff Desowing sub-	Free Free".  ", "Fise dings a f Duty  Full  (4)  Free Free".  cription-headings
Ent rate  "A B. I"Fi	Suitab appliar Other	(1) Suita (2) Other ling A, d "Full", y applica le for us needing A	Other: ble for use  elete the er and subst ble thereto  Tariff L  se in dom  A, delete t "Full", an plicable th	in road moderates in the citute respector, that is:—  Description  (2)  destic maches in the contract of the c	in the colurespectively	atus or	(3)  10% 50% escription g sub-head  Rate of  Fiscal Entry (3)  50% 10% Tariff Desowing sub-	Free Free".  ", "Fiscondings and fouty  Full  (4)  Free Free".

598		SCHE	DULE-c	ontinued			
		PA	RT I—conti	nued			
Tariff N	o <b>.</b>	Ext	ent of Amen	idment :			
(1)	2		(2)			78	2
97.02	B.	Other		·	••	10% F	ree".
87.02 A, B, C, D, E and F	Des	sub-headings A, B, C, D cription", "Fiscal Entry" headings and rates of dut	and "Full"	and substitu	te respec	the columns trively the fo	"Tariff ollowing
		*	æ	\$2		Rate of	Duty
10 13		Tariff .	Description .	#		Fiscal	Full
		W-2000.	(2)			Entry (3)	(4)
61 1940			<del></del>			1	<del></del> .
± 3	"A.	Passenger vehicles included cars (but excluding cara fitted seats for more than drive vehicles) of an engineering of the control of the contr	vans, pick ten passen	-ups, vehicle gers and four	es with		
	¥	<ul> <li>(1) not exceeding 1,800 c</li> <li>(2) Exceeding 1,800 cc b</li> <li>(3) Exceeding 2,000 cc b</li> <li>(4) Exceeding 2,750 cc</li> </ul>	ut not exce	eding 2,000 eding 2,750	cc	40% F 75% F	ree ree ree ree
2	В.	Ambulances imported by ments of the Federation			Govern		ree
* *** * **	C.	Components for passeng pletely knocked down) b that behalf by the Comm	y a manufa	ported CKD acturer appro	(com-	i es	36.1
	24	(1) For local assembly in	Lagos	· · · · · · · · · · · · · · · · · · ·		10% less than the	Free
5 N		. PS				rate appli- cable to a	8
F. 10	<b>(2</b>		·	e Ç tak		similar vehicle imported assembled	* ; *
	ij,	94.7 (46.9)			37	as in A above.	79
	112	(2) For local assembly in	Kaduna	***	7 •• A	20% less than the rate appli- cable to a similar vehicle	Free
*						assembled as in A above.	

Free

#### SCHEDULE—continued

## PART I-continued

m_		AT-
1 a	n	No.
	733	

87.06

87.09

87.12

87.13

A and B

Tariff N	0.	e) (#	Extent of Amendment
<b>(1)</b>			(2)
	E.	Trucks and Lorr	ies:
		(1) Assembled	

(2) Imported CKD (completely knocked down):

(a) For-local assembly by a manufacturer approved in that behalf by the Commissioner

Tariff Description

(2)

Tariff Description

(2)

(b) Other

Other

F.

"Full", that is :-

"A, Imported CKD (completely knocked down) by assemblers approved in that behalf by the Commissioner

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

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 :-

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 :-

"A. Trailers:

Tariff Description (2)

Free

15%

Free 10% 10% Free".

In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and

Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert respectively the following sub-headings and rates of dutyapplicable thereto in the columns "Tariff Description", "Fiscal Entry" and

> Rate of Duty Fiscal Full Entry (3) (4)

10% Free 15% Free."

Rate of Duty

Fiscal · Full Entry (3). (4) "Free Free".

Rate of Duty Fiscal Full Entry (3)(4)

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

5% Free 92.11

#### SCHEDULE—continued

## PART I-continued

ariff No.	Ę.		63	Extent of Amendme	ent
(1)		•	14	(2)	

i urijj 140.		10	Limited of Linemanical		
(1)		4	(2)	*	
	922 50	-			<b>(</b> )
	(2) Impor	ted by	the Nigerian Ports Authorit	y exclusivel	y
	for its	own u	se with tractors of heading N	0.87.07	•

15% Free (3) Other B. Other 15% Free" 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

10%

and rates of duty applicable thereto, that is: Rate of Duty Tariff Description Fiscal FullEntry (3) (4) (2)

"A. Gramophones, record players, tape recorders and tape 50% Free decks B. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the as-

cassettes and tape recorders and players by a manufac-30% Free". turer approved in that behalf by the Commissioner In sub-heading A(2), delete the rate of duty in the column "Fiscal Entry" and

96.06 substitute "331%". A(2)

sembly of record players, record changers, grmophones

Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert 98.02 respectively the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :-

							of Duty
	10	#3 20 34	Tariff Descr	iption		Fiscal	Full
	**	****	(2)	کے		(3)	(4)
ma	nufactu	for use rer ap	in the manuf proved in th	acture of zir	fasteners by a the Commis-	20%	Free
	ma	"A. Imported manufactu	manufacturer ap	"A. Imported for use in the manuf manufacturer approved in the	"A. Imported for use in the manufacture of zip manufacturer approved in that behalf by	"A. Imported for use in the manufacture of zip fasteners by a manufacturer approved in that behalf by the Commis-	"A. Imported for use in the manufacture of zip fasteners by a manufacturer approved in that behalf by the Commis-

B. Other Free". Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert 98.14 respectively the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :-

## PART I-continued

Tariff No.

Extent of Amendment

(1)	80 800 1 1		(2	2)				
a - 8		E	(10)		S. S.		Rate	of Duty
•		Tariff	Descrif	otion			Fiscal Entry	Full
* •			(2)				(3)	(4)
				0.				\$
59 K. <sub>28</sub>	"A. Imported to behalf by the	for use by a he Commission	manufa ner	cturer	approved	l in that	10%	Free
	B. Other		••		• • •		33 <del>1</del> %	Free".
	4 3			•				
Rate  Tariff	"Full", that is:	\$	ff Descri	ption	2) er = 14	Rate o	f Duty	Code No.
***		\$6 61		26 <sub>28</sub>		Fiscal Entry	Full	MacDania an
(1)	* 12 ± 1		(2)			(3)	(4)	(5)
mining, industria parts. (T priate to	ltural, forestry, printing and al machinery 'ariff No. appro- the parts and ies imported)	Spare part agricultural, ing and in accepted as	, forestr idustria	y, minii l macl	ng, print- ninery,		Free	
Paper (7	Cariff No. iate to the paper d)	Paper of all able and imp in that beha	orted b	y a user	approved	l 10%	Free".	
mporte	4)	m time bolla	- 0 J III.	Jonn		/0		¥1)

## 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	Tariff Description	Rate of	Duty	Export	Ste	atistical D	escription	. Unit of
No. (1)	(2)	(3)	×	List No. (4)	2	(5)	8	Quantity (6)
1	Animal, live, whether or not for food  (1) African grey parrots  (2) Cattle, horses, asses, mules and hin-	each	№20.00	001.80	N <sub>p</sub>		a e	No.
	nies	each	₩6.00	001.10 001.50	Cattle Other	¥.	* 1	No. No.
8	(3) Reptiles	each	№6.00	001.80	*		Mi si	No.
	(4) Other, excluding day old chicks and animals for laboratory research other than animals intended for zoo, certified by an educational institu- tion		<b>№</b> 2.00	001.10 001.20 001.30 001.40 001.80	Bovine cattle Sheep and goa Swine Poultry Other	ts	ar ar	No. No. No. No.
2	Banana: (1) Fresh	the count			a.			
		bunch	15k				8	Count Bunch
	(2) Dry (except dry bananas which by reason of the manner in which they	the 5 Kg	2k	052.01		8	ą,	Kg.
u u	have been prepared or their condi- tion or otherwise the Board is satis- fied will not be used for human con-		84		• • • •			
	sumption)	×			- 10 mg	100 100 100		
3	Hides and Skins: A. Cattle:	- E	Test	422.90	Other	intik Ist group in an	8	Tonne
8	(i) Dry: (a) Dressed or tanned (b) Undressed	the tonne	N12.25 N53.92	611.30	Calf—dressed Calf—undress		er er	Kg. Kg.

## SCHEDULE 3-continued

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	611.4ó	Other—dressed	Kg.
	B. Goat: (i) Dressed or tanned (ii) Undressed	the tonne N12.25	611.92		Kg.
	C. Sheep:	the tonne N147.06	211.40		Kg.
	(i) Dressed or tanned (ii) Undressed	the tonne N12.25 the tonne N85.78		With wool on Other	Kg. Kg. Kg.
	D. Reptile, dressed or undressed	the kg. or part	5.		
2		thereof 22k	211.91 611.98	Undressed Dressed	Kg. Kg.
**	E. Fur, dressed or undressed: (i) Lesser cats	the kg/ or part	*		
	(ii) Other		611.99	Dressed	Kg.
	SET	thereof ₹2.20	212.00	Undressed	Kg.
4	Oils (Petroleum and Mineral) (1) High Pour Fuel Oil	the litre 1k	332.42	Paridual Gual all and liver and a Guille in	
8 2	(i, ingil roti ruci on	the fite Ik	332.72	Residual fuel oil medium of the following specifications: SSU at 100°F max. method ASTMD. 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 ASTMD. 88. Limit 3,600 seconds; or Redwood 1 at 100°F max.	
	(2) Low Pour Fuel Oil	the litre 1k	332.49	method IP.70 Limit 3,500 seconds. Residual fuel oil (of specifications other than shown in items 332.42 and 332.43	Litre and
	•	*	332.13	Jet fuel (Aviation)	Litre and
	(a) (b) (c)	K g	332.24	Kerosine jet fuel	Tonne Litre and Tonne

## SCHEDULE 3-continued

Tariff No.	Tariff Description	Rate of Duty	Export List No.	Statistical Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)
0			332.32	Industrial diesel fuel of the following specifications: SSU at 100°F max.	Litre and Tonne
	a are a	* **	10 69 07	method ASTMD. 88. Limit 68 seconds; or Redwood 1 at 100°F max. method IP.70 Limit 60 seconds.	* of.
,			332.39	Distillate fuels (other than those shown in 332.31 and 332.32)	Tonne
5	Srap Metal	10 per centum ad valorem	282.00	Ferrous	Tonne
		outorem ,	284.00	Non-Ferrous	Tonne
6	Slag, Tin	4 per centum ad valorem	276.80	E 8	Tonne Tonne
7	Wood and Timber	**		10 %	
a ×	A. Logs (Class 1): (1) Afrormosia elata (Afrormosia) (2) Entandrophragma candolle		242.341		Cub. Metre
	(Omu) (3) Entandryphragma cangolence (Gedunohor)	40 44 34	242.309 242.304 282.304	* * * * * * * * * * * * * * * * * * *	Cub. Metre Cub. Metre Cub. Metre
	(4) Entandrophragma cylindricum (Sapele wood)		242.312		Cub. Metre
9	(5) Entandrophragma utile (Utile) (6) Khaya grandifolia (Bini wood) (7) Khaya ivorensis (Lagos wood) (8) Lovoa trichilioidis (Walnut) (9) Tectona grandis (Teak)	the cubic metre N4.24	242.329 242.301 242.302 242.303 242.200		Cub. Metre Cub. Metre Cub. Metre Cub. Metre Cub. Metre
	B. Logs (Class II):  (1) Chlorophora excelsa (Iroko)  (2) Cordia Millenit (Oma Cordia)	the cubic N1.77	242.306 242.347		Cub. Metre Cub. Metre

## SCHEDULE 3-continued

Tariff No. (1)	Tariff Description (2)	Rate of	1974	Export List No. (4)		Statistical Description (5)	Unit of Quantity (6)
7	(3) Diesypyros sp. (Ebony) (4) Guares sp. (Obobo) (5) Nauclea diderichitt (Opepe)	the cubic	,	242.352 242.305		1 10 3	Cub. Metre Cub. Metre
	(6) Triplochiton sceleroxylon (Obeche)	metre	<b>№1.77</b>	242.311 242.308			Cub. Metre Cub. Metre
	C. Logs (Class III):				55		
S ()	(1) Afzelia Africana (Apa) (2) Afzelia bipindensis (Apa) (3) Mansinia altissima (Mansonia)	the cubic		242.316 242.316	in the state of th		Cub. Metre Cub. Metre
	(4) Mimusops djare (Moabi) (5) Mimusops heckelli (Makori)	metre	₩2.47	242.307 242.322 242.356	3	**	Cub. Metre Cub. Metre Cub. Metre
	D. Logs (Class IV):				\$ #		
*	(1) Gosseweilerodendron     balsamiferum (Agba)     (2) Nesogordonia papaverifera     (Danta)	the cubic metre	N1.06	242.301 242.351	2 1		Cub. Metre Cub. Metre
	E. Logs. (Class V):	# W					
<b>X</b> 2	(1) Antiaris Africana (Antiaris) (2) Berlinia sp. (Berlinia) (3) Brachystegia nigerica (Okuen) (4) Ceiba pendandra (Umokhan)		*	242.317 242.344 242.325	# # # # # # # # # # # # # # # # # # #		Cub. Metre Cub. Metre Cub. Metre
			77k	242.318			Cub. Metre
	(5) Celtis mildbraedii (Ohia) (6) Cylicodiscus gabunensis (Okan)	2 TB		242.315 242.324			Cub. Metre Cub. Metre
	(7) Distemonanthus benthamianus (Ayan)	the cubic		242.343			Cub. Metre
7	(8) Daniellia Ogea (Daniella) (9) Mitragyna oilata or stipulosa	metre		242.349		E 380	Cub. Metre
	(Abura) (10) Lophira alata (Ekki)			242.313 242.353			Cub. Metre Cub. Metre
	(11) Piptadensiastrum africanum (Ekki)	1		28			Cub. Metre

Tariff No. (1)	Tariff Description (2)	Rate of Da	uty	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
18 18	(12) Pterocarpus sp. (Camwood) (13) Pterygota macrocarpa (Okoko) (14) Pycnanthus angolensis	1.		242.345 242.326		Cub. Metre Cub. Metre
	(Umokhan) (15) Ricinodendron hendelotti	٠.		242.318		Cub. Metre
	(Erimado) (16) Scottelia coriacea (Emuefuohia)	the cubic	77k	242.358 242.200		Cub. Metre Cub. Metre
. y	(17) Sterculia Oblonga (Ojokolo) (18) Sterculia rhinopetala (Terculia) (19) Terminalia ivorensis	metre		242,328 242,327	40 TH	Cub. Metre Cub. Metre
	(Black Afara) (20) Terminalia Superba			242.314		Cub. Metre
	(White Afara)	j	i.	242.314		Cub. Metre
	(21) Other logs, n.e.s.	the cubic		040 400	D. 10. 1. 1. 1. 1. 1.	
ES	*	metre	77k	242.100 242.342 242.346	Pulpwood (including broad leaved) Alstonia Canarium	Cub. Metre Cub. Metre Cub. Metre
38		±:		242.348 242.354	Dahoma Erun	Cub. Metre Cub. Metre
•	al <sup>a</sup>	05 50 32		242.357 242.319	Essia Idigbo	Cub. Metre Cub. Metre
			Æ	242.321	Ilomba	Cub. Metre
		30		242.355 242.323	Lolagbola Odoko	Cub. Metre Cub. Metre
	ur e " d			242.340 242.390	Pitprops (mine timber) Poles, piling, posts and other wood in the	Cub. Metre
		••	•		round	Cub. Metre
	F. Other:					*
	(1) Curls	the curl	50k	242,331	· · · · · · · · · · · · · · · · · · ·	Cub. Metre
	(2) Plywood and veneer			631.21 631.22	Plywood Veneered panels, inlaid wood, cellular	Cub. Metre
	* * * * * * * * * * * * * * * * * * *				wood panels	Cub. Metre

### SCHEDULE 3-continud

Tariff No.	Tariff Description			Rate o	Rate of Duty Export		Export List No.	Statistical Description	Unit of Quantity
(1)	35	(2)	16	a 41 M	(3)	1	(4)	, (5)	(6)
1	(3) Sawn timber		)	the cubic		8			
	(4) Other		}	metre	2	77k	243.100 243.200	Railway sleepers (ties)	Cub. Metro
	(4) Other		J. 1				243.200	Lumber sawn, planed, groved, tongued etc. conifer	Cub. Metro
							243.301	Agba	Cub. Metre
		. 0		•			243.302	African mahogany	Cub. Metre
*	W 16				- 55		243.303	African walnut	Cub. Metre
				190			243.304	Gedunohor .	Cub. Metre
			5. #				243.305	Guarea	Cub. Metro
10	97 <sub>10</sub>						243.306	Iroko *	Cub. Metre
							243.307	Mansonia	Cub. Metre
			£.,	3		12	243.308	Obeche	Cub. Metro
						39	243.309	Omu	Cub. Metre
	4		*			i	243.311	Орере	Cub. Metro
			50				243.312	Sapele	Cub. Metre
(0)	274	20	æ				243.313	Abura	Cub. Metre
	•					6	243.314	Afara .	Cub. Metre
				8			243.315	African Celtis	Cub. Metre
	*				*		243.316	Afzelia	Cub. Metre
	*				•		243.317	Antiaris	Cub. Metre
		4.5					243.318	Ceiba	Cub. Metre
							243.319	Idigbo	Cub. Metre
	*	×	147				243.321	Ilomba	Cub. Metre
				9559			243.322	Moabi	Cub. Metre
		**		•			243.323	Odoko	Cub. Metre
							243.324	Okan .	Cub. Metre
	(%)		# W	5. 2	E		243.325	Okwen	Cub. Metre
	2	61	**				243.326	Pterygota	Cub. Metre

## EXPORT DUTIES—continued

Tariff No. (1)		Tariff Description (2)	540	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)		Unit of Quantity (6)
		v v a		e 6	243,327	Stericulia (brown)		Cub. Metre
		ř	40		243.328	Stericulia (yellow)		Cub. Metre
	**	183	13		243.329	Utile		Cub. Metre
				E 2	243.341	Afrormosia	*	Cub, Metre
tv.				8 8 9	243.342	Alstonia		Cub. Metre
	13				243.343	Ayan		Cub. Metre
		* *			243.344	Berlinia		Cub. Metre
	(8)	•			243.345	Camwood		Cub. Metre
					243.346	Canarium	8 g 1	Cub. Metre
					243.347	Cordia		Cub. Metre
	5 8			¥	243.348	Dahoma		Cub. Metre
					243.349	Daniellia Ogea		Cub. Metre
8				*	243.351	. Danta		Cub. Metre
					243.352	Ebony		Cub. Metre
		•	18		243.353	Ekki		Cub. Metre
5)					243.354	Erun		Cub. Metre
	•				243.355	Lolagbola		Cub. Metre
r.					243.356	Makore		Cub. Metre
	20 20				243.357	Essia	* * * * * * * * * * * * * * * * * * *	Cub. Metre
<b>7</b> 67				<b>1</b>	243.358	Erimado		Cub. Metre
				E)	243.390	Wood shaped or simply worked, n.e.s.	ij.	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 :-

28.32

## (a) PART I OF THE SCHEDULE

	· · ·	V(2)
Tariff No.	Description	Effect of the Order
03.01A	Fresh Fish	Abolishes import duty on fresh fish caught
	Fresh Crustaceans and molluscs	and landed in Nigeria by Nigerian owned
74.03A	Rods	or chartered vessels, on rods imported by
87.13B		an approved manufacturer of electric wire,
07.13D	Baby carriages	
and the second	and the second	and on baby carriages.
03.01B	Fresh fish, crustaceans and	8.
	molluscs imported or caught	1 2 3
	and landed in Nigeria by	
	foreign vessels	E B
04.02	Milk and cream	J. I
09.02	Tea	X S
10.05	Maiga	180 E
10.06	Diag	
11.07	Male	
		8 P 185
11.08	Starches, insulin	38
16.01	Prepared/preserved meat, fish	
16.02 }	meat or fish offal	Reduces the rate of duty from 10%, 15%,
16.03		20%, 25%, 33½%, 40%, 50%, 75% to 5%,
20.01	Prepared or preserved vege-	10%, 15%, 20%, 25%, 30% and 50%
20.02 }	tables or fruits	respectively.
20.05	127 Maria	
21.07C	Milk foods	
23.01	Fish concentrates	(4.194)
25.23	Cement and cement clinker	20.0
A and B	SEAR	*
32.01	*	3 -
32.02 }	Tanning extracts and sub-	
32.03	stances	
33.01	Professional Action of the Control o	
33.02 >	Essential oil and concentrates	100 Table 100 Ta
33.03		
	8 K. A.	3 -
28.18		
28.19		at the second se
28.20		
28.21	1 1	
28.22	180 8	
28.23	*	
28.24		
28.25	Various chemicals	Reduces rate of duty from 10% to 5%.
28.26	25 (3 €8) (1 €8)	
28.27		M 2
28.28	9	
28.29		
28.30	10 20 35	1
28.31	F	8

EXPLANATORY NOTE—continued				
(a) PART I OF THE SCHEDULE—continued				
Tariff No.		Effect of the Order		
28.33		)		
28.34				
28.35				
28.36	a s			
28.37		* *** *** *** *** *** *** *** *** ***		
28.38	2 8 8	t e		
28.39	Various chemicals	Reduces rate of duty from 10% to 5%.		
28.40		\\ \frac{1}{2} \tag{10.000 \tag{10.000} \tag{10.0000} \tag{10.000} \tag{10.000} \tag{10.0000} \tag{10.0000} \tag{10.0000} \tag{10.0000} \tag{10.0000} \tag{10.0000} 10.00		
28.41				
29.14	/# /4 8			
29.15	7 (20) W B			
29.25	*. * *	a g E, Sg a a a a a		
73.07	Bloom, Billets, Slabs and sheets of iron and steel	Reduces rate of duty from 33\frac{1}{3}\% to 5\%.		
69.10 \	Domestic sinks, wash basins	Reduces rate of duty from 33\frac{1}{3}\% and 66\frac{2}{3}\%		
73.38	and sanitary ware	to 10%.		
39.01	Petro-chemical primary pro-			
33.01	ducts	*		
39.07-	Sanitary ware			
44.10	Umbrella handles			
44.11	Splints and Skillets			
47.01	Pulp			
48.09	Building Boards			
48.10	Cigarette paper			
		(a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		
51.01 7	₩.			
51.02	* *			
51.03 {				
55.03	Yarns	Reduces the rate of duty from 10%, 15%,		
56.05	¥	20%, 25%, 33½%, 40%, 50%, 75%, to		
56.06 J	350	5%, 10%, 15%, 20%, 25%, 30% and 50% respectively.		
57.09 ገ		55/6 respectively.		
57.10				
57.11	Textiles fabrics imported by			
57.12	certain approved users	· •		
58.05	· · · · · · · · · · · · · · · · · · ·			
66.03	Umbrella parts and fittings			
70.18	Optical glass			
83.09	Claps, frames, eyelets and the			
74	like			
84.41	Sewing machines			
85.01	Generators, motors, etc. elec-			
	trical	• 100 W P P P P P P P P P P P P P P P P P P		
83.15	Industrial electrodes			
85.24	10 II			
)	Road motor vehicles of various	Reduces the rate of duty from 15%, 20%,		
87.02 L	categories, passenger cars,	33\\\ 50\%, 100\% and 150\% to 10\%,		
87.14	buses and lorries	15%, 25%, 40%, 75% and 100%		
. ]		respectively.		
	9K (4	E. COMMUNICATION   COMMUNICAT		

Effect of the Order

## EXPLANATORY NOTE—continued

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

Description .

Tariff No.

		NATION ATTAC
92.11A	Gramophones, record player, tape-recorders	Reduces the rate of duty from 100% and
92.11B	Components imported CKD for assembly	50% to 50% and 30% respectively.
74.03	Wire rods, bars, shapes	Provides for a uniform rate of 30%.
60 11D 3		MS9
68.11B	u	
68.12	1000 V	* *
68.13	2 8	
69.01		e sm
69.02	Building tiles, slabs, blocks	300
69.04	nanala of various materials :	Reduces the rate of duty from 66% to 50%.
		reduces the rate of duty from oug /6 to 50 /6.
69.05	glass mosaics	₩
69.07		* "
69.08		
70.16	***	(A)
70.19C		* * * * * * * * * * * * * * * * * * *
70.170		
73.09		(° -
	TT-:	Demoves the distinction between "worked"
73.10	Universal plates, bars, rods,	Removes the distinction between "worked"
73.11	angles of iron and steel	and "unworked" and introduces a uniform
73.12	er a de	lower rate of 10%.
73.11A	Flat bars imported by approved manufacturer;	
	Hollow mining drill	
73.18 }	Tubes, pipes, fittings of iron and steel	Reduces duty from 15%, 25%, 33½%, 50% and 66½% to 5%, 10%, 25%, 30% and 50% respectively.
72 01	Tana and stool attendance for	50 /6 respectively.
73.21	Iron and steel structures for the building industry	· ·
72.02 1	D	ar e
73.23	Drums, casks and other packing containers of iron and steel	
73.31	Nails, tacks, hooks	Reduces the rate of duty from 662% to 25%
·		in the case of roofing nails and to 40% in
73.14		other cases.
75.02	Iron and steel wire, rods,	Removes distinction between "coated" and
75.03	plates, sections	"uncoated", and those cut to size.
76.02		
CONTRACTOR OF STATE O	The same of the same	7
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.
	( <b>*</b> €)	

## EXPLANATORY NOTE—continued

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

	(a) PART I OF THE SC	HEDULE—continuea
Tariff No.	Description	Effect of the Order
70.17	Laboratory glassware	Reduces the rate of duty from 33\frac{3}{3}\% to 10\% concessionary rate of duty for approved manufacturers.
73.17 73.18 73.20 74.03 74.04 74.07 74.08 75.02 75.04 76.02 76.03 76.06 76.07	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.
78.02 78.03 78.05 }	Bars, rods, tubes, plates, pipes and fittings of lead  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% ad valorem.
85.15B	Parts for radio sets, television sets and radio gramophones	Reduces the rate of duty from 662% to 30% ad valorem.
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% ad valorem.
General Conces- sionary Rate	Parts and accessories for agricultural, forestry, min- ing, printing and industrial machinery	Introduces new general concessionary rates of 5% and 10% ad valorem respectively.
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Paper not locally available, and imported by approved manufacturers	
3 . *	(b) PART II OF	THE SCHEDULE

### (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 (Consolidation) Decree 1973.

1973 No. 7.

Citation

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

#### SCHEDULE

New Schedule 1 to the Excise Tariff (Consolidation)
Decree 1973

"SCHEDULE 1

(Section 1)

GOODS LIABLE TO EXCISE DUTY

		GOODS PINDLE IO EX	CISE DUIT
	Tariff No.	Tariff Description	Rate of Duty
*	(1)	(2)	(3)
	1	Aerated Waters, whether flavoured or not including lemonade	the hectolitre ₩1.10
	2	BATTERIES	ad valorem 10%
	3	BEER:	10 AT
	8	(1) Unfermented (wort)	of not more than 1030° N5.00.
			For each additional degree of specific gravity 1k per hecto- litre.
		(2) Fermented:	
	6 5	(a) Lager	the hectolitre of specific gravity of not more than 1040° N17.39. For each additional degree of specific gravity 3k per hectolitre.
		(b) Stout	the hectolitre of a specific gravity of not more than 1065° \$\frac{1}{N}17.60.
	*		For each additional degree of specific gravity 18.33k per hectolitre.
	4	BISCUITS	ad valorem 5%

ad valorem 5%

SCHEDULE 1-continued

Rate of Duty Tariff Description Tariff No. (3)(2)(1) BUTTER AND BUTTER SUBSTIad valorem 5% - TUTES, MARGARINE ad valorem 5% CARPETS 8 CIGARETTES Where the weight of one thousand cigarettes does not exceed 908 grammes and the price does not exceed ad valorem 10% №2.50 per thousand (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 ad valorem 20% №5.00 per thousand Where the weight of (3) one thousand cigarettes does not exceed 1135 grammes and the price exceeds №5.00 per thousand but does not exceed ad valorem 30% ₹12.50 per thousand Where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds №12.50 ad valorem 40% per thousand 9 CONFECTIONERY, SUGAR, namely toffees, boiled sweets (commonly called) pastilles, humbugs, and the like including chocolate confectionery but excluding bakers' confecad valorem 5% tionery COSMETICS, PERFUMERY AND 10 ad valorem 5% Toilet Preparations ... DISINFECTANTS, FUNGICIDES 11 AND INSECTICIDES other than those for use in ad valorem 5% agriculture

## SCHEDULE 1—continued

98	4	36
Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
12	FURNITURE	ad valorem 5 %
13	FURNITURE SPRINGS	the Kg. 2k
14	GAMING AND AMUSEMENT MACHINES	ad valorem 50%
15	Gramophone Records: (1) Long playing (2) Other	each 30k each 10k
16	JEWELLERY AND IMITATION JEWELLERY	ad valorem 10%
17	LAMP, electric, filament or discharge	ad valorem 5%
18	LEATHER, tanned; IMITATION LEATHER, without textile	
	bàcking	ad valorem 5%
. 19	Matches	ad valorem 5%
20	MATTRESSES; CUSHIONS; PILLOWS	ad valorem 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 suitable for use in internal combustion engines:	
\$1 \$1	(a) for use in the Nige- rian Coal Corpora- tion, the Nigerian	
*	Railway Corpora- tion, the National Electric Power Authority, the	
840 (90) (964) (4	Nigerian Electricity Supply Corporation Limited or the Nigerian Ports Authority other than in road vehicles  (b) Other	
: :	(2) Illuminating, including kerosine and other refined burning oils	the litre 2.2k

## SCHEDULE 1—continued

		Control of the latest and the latest
Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	. (3)
•	(3) Lubricating	the litre 2k
	(4) Motor spirits and pro-	
	ducts ordinarily used as	
	such; benzine, benso-	# S9
	line, petrol and petro- leum, all kinds of shale	20 <b>2</b> 0
	and coal tar spirits but	, ,
	not including kerosine	
· [8	and other refined burn-	
	ing oils	the litre 3.43k
	(5) Essential	ad valorem 33\frac{1}{3}%
	(6) Other	the litre 3k or ad valorem 33\frac{1}{8}% whichever is the higher
23	PAINT, including enamel paint,	
	lacquers, varnishes, distem- pers, putty, painter's fill-	
	ings and stopping, sealing	
	and similar mastics includ-	
	ing resin mastics and	- 71 FO/ :
24	Perporeum Gas Liquified	ad valorem 5% ad valorem 333%
25	Petroleum Gas, Liquified Radio-Gramophones, Record	at Carolelle 30 8 /0
23	PLAYERS, RADIO RECEIVING	
	Sets and Television Sets	ad valorem 5%
26	SEWING MACHINES, domestic	each №6.00 or ad valorem 20% whichever is the higher
27	Snuff	the Kg. N8.82
28	Socks and Stockings	ad valorem 5%
29	Spirits, Potable:	
	(1) Locally distilled and	20 Sept.
	produced from crude	ah a liana 26h
	gin	the litre 26k
W., 33	(2) Other	the litre 6k for each 1% of fraction of 1% by volume or
	f ·	pure alcohol.
30	STEEL PRODUCTS:	
1934	(1) Reinforcing rounds not	
•	manufactured from	ad valorem 5%
	billet or scrap (2) Other:	au vanien 570
	(a) manufactured from	12 10 10 10 10 10 10 10 10 10 10 10 10 10
	scrap	ad valorem 1%
	(b) other	ad valorem 5%
31	Textile Fabrics (Piece goods)	
	of all Materials	ad valorem 5%
32	TRAVELLING TRUNKS, TRAVEL	
2	BAGS, HANDBAGS, PORTMAN- TEAUX, SUITCASES, PURSES	
	AND WALLETS of all materials	ad valorem 5%
p 12		
		*

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.
- (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.

Absolute

prohibition

of importation of cer-

tain goods.

## 3.—(1) In this section—

"Import Licensing Authority" means such persons as may be designated by the Commissioner responsible for matters relating to trade, by notification in the Gazette, from amongst the officers appointed to carry out duties in relation to trade in the Federation or such other person or persons as that Authority may from time to time, by notice in the Gazette, appoint to act on its behalf:

"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.

condition.

licensing.

- (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 Citation, etc. and shall come into operation on 1st April, 1974.
  - (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 redistillation 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.
  - 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.
  - 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;
- 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.

## Column II—Exceptions

advertisements Except of publications a technical character for circulation amongst:

(a) registered medical

veterinary practitioners; (b) selling dispensers

chemists and druggist;

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

- (b) Any packet, box, bottle or other enclusure 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.

Except books for use in

#### 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 Accourtements 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 ofpure 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 (c) Except under licence from spirits as defined in Schedule 1, totally unfit for use as potable spirits.
- (d) Methylated, industrial as defined in sub-paragraph (ii) of paragraph (e) of item 19 of Schedule 1.
- (e) Spirits imported for medical or scientific purposes.
- the Board.
- (d) Except under licence from the Board.
- (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.

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 Commissioner. capable of being operated automatically or by means of a lever or other device what-

soever, by any person after the insertion

Except under licence from the

19. Petroleum Products including-

(i) Gas or diesel oils;

(ii) Illuminating oils including Kerosine and other refined burning oils;

(iii) Lubricating oils;

of a coin or token.

(iv) Motor spirits, benzine, bensoline, naphtha gasoline, petrol and petroleum, shale and coal tar spirits.

Except under licence from 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 II—Exceptions Column I-Articles

- Unmanufactured tobacco; tobacco refuse
- Other manufactured tobacco;
- 3. Packaging containers excluding those made of glass;
- Duplicating paper;
- 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;
  - (i) Maize; and
  - (k) Motor vehicle and motor cycle tyres and tubes.