Amendment

of Schedules

1, 2 and 3 to

the Customs

Tariff (Consolidation)

Decree 1973.

1973 No. 6.

Supplement to Official Gazette Extraordinary No. 35, Vol. 61, 1st July,
1974—Part B

L.N. 41 of 1974

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

Customs Tariff (Duties and Exemptions) (Amendment) (No. 2) Order 1974

Commencement: 1st July 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.

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

- (3) Schedule 3 of the said Decree (which relates to export duties) is hereby amended to the extent set out in Part III of the Schedule to this Order.
- 2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Citation. (Amendment) (No. 2) Order 1974.

SCHEDULE

PART I

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

Tariff No.

Extent of Amendment

15.07 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:—

			Mate	oj Duty	
	Tariff Description	9 NE S	Fiscal Entry	Full	•
	(2)		(3)	(4)	
"A. Palm oil and approved in	d palm kernel oil importent that behalf by the Com	d by a manufacturer missioner	Free	Free	

B. Other:

(1)	Edible		• •	• •	• •	• •	• •	 00370	FICE
(2)	Other							 the litre	Free".
·-/		100						3k or	*

331%

6620/

Data of Duta

PART I-continued

No.	0		E	xtent of A1	nenumeni				100
١,		ea e		(2)			1	, C. C.	50
В	In sub-headi "Fiscal Entry" heading in the o	and "I	Full" and	insert the	following	rate of	dut		
	. 164 21 (15	E.			3° 6			Rate	of Duty
	÷,	8	Tariff De	escription	660) *C	e š	¥1	Fiscal Entry	Fu
	*		(2	2) .		.e. 5	***	(3)	(4)
			-	- , # - ; #	-			"the kg. 5k	Free'
(F	In sub-head substitute "the l			rate of d	luty in th	e colun	nn "	Fiscal E	ntry"
	In sub-head subștitute "10 %		delete the	rate of d	uty in th	e colun	nn "	Fiscal E	ntry"
	In sub-head	ing D,	insert re	spectively	the foll	owing e	ntri	es in the	e colu
5	"Code No." an								
				lumn "Co					l substi
	"332.52". Delete the ra	ites of	wing sub-	headings a	and rates	of dut	y ap	plicable	thereto
	"332.52". Delete the ra	ites of	wing sub-	headings a	and rates	of dut	y ap	plicable nat is :—	thereto
	"332.52". Delete the ra	ites of	wing sub-	headings a	and rates	of dut	y ap	plicable nat is :— Rate Fiscal	of Dut
	"332.52". Delete the ra	ites of	wing sub- escription Tariff De	headings a ", "Fiscal scription	and rates	of dut	y ap	plicable nat is: Rate Fiscal Entry	of Dut
	"332.52". Delete the ra	ites of	wing sub- escription	headings a ", "Fiscal scription	and rates	of dut	y ap	plicable nat is :— Rate Fiscal	of Duty
	"332.52". Delete the rarespectively the columns "T	ates of e follow Pariff D	wing sub- escription Tariff De (2)	headings a ", "Fiscal scription 2)	and rates Entry" and by a user	of dut	y ap	plicable nat is: Rate Fiscal Entry	of Dut
	"332.52". Delete the rarespectively the columns "T	ates of e follow Pariff D	wing sub- escription Tariff De (2)	headings a ", "Fiscal escription 2) ure of ink	and rates Entry" and by a user	of dut	y ap l'', th	plicable nat is: Rate Fiscal Entry (3)	of Duty Ful (4)
	"332.52". Delete the rarespectively the columns "T "A. Imported in that b	for the behalf be follow	Tariff De (2) manufact y the Com duty in the	headings a ", "Fiscal scription 2) ure of ink amissioner he column	by a user	approv	ed and	Plicable nat is: Rate Fiscal Entry (3) Free 10% 1 "Full" cable the	Fui (4) Free Free and in
	"332.52". Delete the rarespectively the columns "T "A. Imported in that b B. Other Delete the rarespectively the	for the behalf be follow	Tariff De (2) manufact y the Com duty in the	headings a ", "Fiscal scription 2) ure of ink amissioner he column	by a user	approv	ed and	Plicable nat is: Rate Fiscal Entry (3) Free 10% 1 "Full" cable the is:—	Ful (4) Free Free" and in reto in
	"332.52". Delete the rarespectively the columns "T "A. Imported in that b B. Other Delete the rarespectively the	for the behalf be follow	manufact y the Com duty in the ription", '	headings a ", "Fiscal scription 2) ure of ink amissioner he column	by a user	approv	ed and	Plicable nat is: Rate Fiscal Entry (3) Free 10% I "Full" cable the is: Rate Fiscal	Ful (4) Free Free" and in
	"332.52". Delete the rarespectively the columns "T "A. Imported in that b B. Other Delete the rarespectively the	for the behalf be follow	manufact y the Com duty in the ription", '	headings a ", "Fiscal scription 2) ure of ink amissioner he column headings ar "Fiscal En	by a user	approv	ed and	Plicable nat is: Rate Fiscal Entry (3) Free 10% 1 "Full" cable the is: Rate	Ful (4) Free Free" and in reto in
	"332.52". Delete the rarespectively the columns "T "A. Imported in that b B. Other Delete the rarespectively the columns "Tari	for the behalf be follow	manufact y the Com duty in the ription", "	headings a ", "Fiscal scription 2) ure of ink amissioner ne columnate adings ar "Fiscal Enter Description 2)	by a user s "Fiscal ad rates o try" and "	approvements of duty a full",	ed and	Free 10% able the is:— Rate Fiscal Entry (3) Free 10% able the is:— Rate Fiscal Entry	Full Free Free and in reto in Full
	"332.52". Delete the rarespectively the columns "T "A. Imported in that b B. Other Delete the rarespectively the	for the pehalf be follow	manufact y the Comdity in the ription", '	headings a ", "Fiscal scription 2) ure of ink ne columns leadings ar "Fiscal En Description 2) ure of ink b	by a user s "Fiscal ad rates o try" and "	approvements of duty a full",	ed and	Free 10% able the is:— Rate Fiscal Entry (3) Free 10% able the is:— Rate Fiscal Entry	of Duty Full Free Free and in reto in of Duty Full

PART I-continued

ariff No.	. 1		Extent of	Amendmer	nt.		,S)	30 to
(1)	★ 10 1/50 1500 1400			(2)		22 64		
4.03 and B	"Fiscal Ent	try" and "	and B, delete t Full" and inso is "Fiscal Ent	he entries i	owing rate	s of dut	ariff Desc y against	cription" the main
22		i.	8	£.		, m	Rate of	f Duty
		98	Tariff Descri	ription			Fiscal	Full
en e		3	(2)	*			Entry (3)	(4)
*			-				he kg. 5k	Free".
	841.							19
	and rates o	of duty app	"Full" and su plicable theret	o, that is :-		LIC IOI		of Duty
			Tariff Descrip	tion	•		Fiscal Entry	Full
	12	020 040	(2)		•		(3)	(4)
	"C. Artifi (1) In ap	nported fe	s: or the manu that behalf by	facture of the Comm	ink by a	user	Free	Free
* 8	(2) O	ther	•• •••	. ••	••	:•	10%	Free".
39.03 C	"Fiscal En	ntry" and	C, delete the "Full" and st plicable there	<i>ıbstitute</i> re	spectively	mns "' the fol	Tariff De lowing st	scription ib-headi
5	*)¥	(6)			ŝ	Rate	of Duty
			Tariff Des	cription			Fiscal Entry	Full
\$12			(1)		- 08		(3)	(4)
*2			(2)					
919 8		icial Resin				**	<u>-</u>	

58% 56		PART I—a	· · · · · · · · · · · · · · · · · · ·	201 10	*	
o.	*	Extent of A	mendment	8.8"	#) (7)	
\$ K		(2)			W.	8
.6					£	£ **
"Fiscal E	ntry" and "	'Full'' and subs	titute respec	he column tively the	s "Tariff followin	Description' g sub-heading
				a 8	F	Rate of Duty
•		Tariff Descrip	tion			scal Full
		(2)	, , , , , , , , , , , , , , , , , , ,		(3	
"C. Othe	t	** **		••	3319	% Free".
"Fiscal E	ntry" and "	Full" and subst	titute respec	columns tively the	"Tariff following	Description sub-heading
7 8						ri casa co
					. R	ate of Duty
144	·	Tariff Descrip	tion .	57 (9)		scal Full
	#C (%)	(2)				3) (4)
"C. Artifi	cial Resins					
(1) Ir ap	nported for oproved in t	the manufacthat behalf by t	ture of ink he Commiss	by a use	er Free	Free
(2) O	ther				10%	Free".
			34 /M2	50 E		- x
"Fiscal E	ntry" and "	'Full' and subs	titute respec	columns tively the	"Tariff followin	Description' g sub-headin
	*			* 1		
	8	:		,		• 4
		. 4.4.	an in		R	Cate of Duty
		Tariff Descript	ion		Fi	Rate of Duty scal Full
	In sub- "Fiscal Er and rate of the sub- "C. Other and rates of the sub- "C. Artification (1) In approximate (2) Of the sub- "Fiscal Er and rates of the sub- "The s	In sub-headings C: "Fiscal Entry" and 'and rate of duty apple. "C. Other In sub-heading C: "Fiscal Entry" and 'and rates of duty apple. "C. Artificial Resins (1) Imported for approved in to (2) Other In sub-heading C: "Fiscal Entry" and '	In sub-headings C and D, delete the "Fiscal Entry" and "Full" and subs and rate of duty applicable thereto, to the Cariff Description (2) "C. Other	In sub-headings C and D, delete the entries in to "Fiscal Entry" and "Full" and substitute respect and rate of duty applicable thereto, that is:— Tariff Description (2) "C. Other In sub-heading C, delete the entries in the "Fiscal Entry" and "Full" and substitute respect and rates of duty applicable thereto, that is:— Tariff Description (2) "C. Artificial Resins: (1) Imported for the manufacture of ink approved in that behalf by the Commiss (2) Other In sub-heading C, delete the entries in the	In sub-headings C and D, delete the entries in the column "Fiscal Entry" and "Full" and substitute respectively the and rate of duty applicable thereto, that is: Tariff Description (2) "C. Other In sub-heading C, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the and rates of duty applicable thereto, that is: Tariff Description (2) "C. Artificial Resins: (1) Imported for the manufacture of ink by a use approved in that behalf by the Commissioner (2) Other In sub-heading C, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the	In sub-headings C and D, delete the entries in the columns "Tariff "Fiscal Entry" and "Full" and substitute respectively the followin and rate of duty applicable thereto, that is: Tariff Description [2] "C. Other

e.,	SCIED OLI COmmunica		*
a 8	PART I—continued	, S	
Tariff N	Extent of Amendment		*
(1)	(2)		4
44.24	Delete the rates of duty in the columns "Fiscal Entry" and "following sub-headings and rates of duty applicable thereto in Description", "Fiscal Entry" and "Full" respectively, that is	the colum	
141		Rate	of Duty
	Tariff Description	Fiscal Entry	Full
*	(2)	(3)	(4)
8	"A. Sticks imported for use in the confectionery industry by a user approved in that behalf by the Commissioner B. Other	10% 50%	Free Free".
44.28 C	In sub-heading C, delete the entries in the columns "Tariff D Entry" and "Full" and substitute respectively the following sur rates of duty applicable thereto, that is:—		
# E	Twiff Description	Rate of	Duty
*	Tariff Description -	Fiscal Entry	Full
	(2)	(3)	(4)
	"C. Sticks imported for use in the confectionery industry imported by a user approved in that behalf by the Com-	100/	Pero
	missioner	10% 50%	Free".
8 %		(2.75)	20
55.01A	In sub-heading A, delete the rate of duty in the column substitute "Free".	"Fiscal E	ntry" and
55.02A	In sub-heading A, delete the rate of duty in the column substitute "Free".	"Fiscal E	intry" and
59.08	Delete the entries in the columns "Tariff Description", "Fiscand substitute respectively the following sub-headings, rates of applicable thereto, that is:—	f duty and	l Code No.
		Rate of D	uty
	Tariff Description Fiscal Entry		Code No.
	(2)	(4)	(5)
	"A. Imitation leather with textile backing 50% B. Other the sq.	Free".	655.40"
	metre 50k or		E 5
100	75%		×

PART I-continued

Tariff N	To.	Extent of A				
68.13C	In sub-heading "Fiscal Entry" and and rates of duty a	C, delete the ent l "Full" and substi pplicable thereto, t	tute respectiv	olumns "T ely the foll	ariff Descowing sub	cription", o-heading
	*				Rate o	of Duty
1094		Tariff Description		. * .	Fiscal Entry	Full
8 34 14	# # ** **	(2)	*; * C	* ±	(3)	(4)
	"C. Pipes: (1) Imported	for water supply	by a user ap	proved in		
	that beha	If by the Commiss	ioner :.		10% 75%	Free'.
70.05	Delete the rate o	f duty in the colur	nn "Fiscal Er	ntry" and su	bstitute "3	33%".
71.02	respectively the fol	"Code No." and llowing entries, the and "Other".	"Description at is :—	" in the "S	tatistical]	Key" add
71.07 B	In sub-heading I	B, insert the following	ng entry in the	column "C	ode No.",	that is:—
73.06	Delete the rate	of duty in the col	lumn "Fiscal	Entry" and	l <i>substitute</i>	e "Free".
73.07	Delete the rates respectively the for the columns "Tar	of duty in the collowing sub-headi	ngs and rates	of duty ar	plicable t	thereto in
wij r	*			•		of Duty
*	18 B 18	Tanist Dannie	elan.	8	Fiscal	Full
t. 1.5		Tariff Descrip	nion	10,	Entry	Pull
E o V	5) (47 S	(2)	. 1	•.	(3)	(4)
	"A. Pieces roughl B. Other	y shaped by forgin	g		5% Free	Free".
73.13 C	In sub-heading substitute "5%".	C, delete the rate	of duty in the	he column	"Fiscal E	ntry" and
73.22	Delete the rate of	of duty in the colu	mn "Fiscal E	ntry" and s	ubstitute : '	"10%".
73.32	Delete the rate of	of duty in the colu	mn "Fiscal E	ntry" and s	ıbstitute : '	"50%".
75.04 B(1)	In sub-heading substitute:	B(1), delete the en	tries in the co	lumn "Tari	ff Descrip	tion" and

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

"B. Other:

PART I -- continued

Tariff N	Extent of Amendment		
(1)	(2)		
76.03 C	In sub-heading C, delete the entries in the columns "Ta "Fiscal Entry" and "Full" and substitute respectively the folloand rate of duty applicable thereto, that is:—	riff Des	cription", b-heading
*	Ó	Rate o	of Duty
<u>g</u>	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)
	"C. Other	20%	Free".
76.08	Delete the rates of duty in the columns "Fiscal Entry" and respectively, the following sub-headings and rates of duty ap	"Full"	and insert
(<u>*)</u>	the columns "Tariff Description", "Fiscal Entry" and "Full",	that is:	
		Rate	of Duty
	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)
	"A. Channel, clip, bar, handle link, bearings, rivets and springs prepared for use in structures and imported together in quantities corresponding to the size and type of the structure by a user approved in that behalf by the Commissioner	ŧ	`ree
	B. Other 25	5% I	Free".
76.09 C	In sub-heading C, delete the rate of duty in the column and substitute "10%".	n "Fisc	cal Entry"
		¥	
78.05 B (1)	In sub-heading B (1), delete the rate of duty in the column substitute "10%".	"Fiscal I	Entry" and

In sub-heading A, delete the entries in the column "Tariff Description" and 83.15

substitute:

"A. Electrodes for industrial use imported by a manufacturer approved in that behalf by the Commissioner".

PART I—continued

F. <i>N</i> .	Extent of Amendment (2)	ž.	
2)	In sub-headings C (1) and (2), delete the entries in the col cription", "Fiscal Entry" and "Full" and substitute respecti sub-headings and rates of duty applicable thereto, that is:—	umns "' vely the	Cariff D
		Rate	of Duty
	Tariff Description	Fiscal	Full
•0 22	(2)	Entry (3)	(4)
	"C. (1) Road motor vehicle engines	331%	Free
•	(2) Parts for C (1)	10%	Free
38	(3) Other, including parts	331%	Free"
A	In sub-heading A, delete the entries in the columns "Tariff De Entry" and "Full" and substitute respectively the following rates of duty applicable thereto, that is:—	sub-hea	n", "Fis dings a of Duty
	Tariff Description	Fiscal	Ful
	(2)	Entry (3)	(4)
		-(0)	
	"A. Suitable for use in:		
3	(1) road motor vehicle	10%	Free
8	(2) amplifiers, radio or television receiving sets	30%	Free
*	(3) domestic appliances	50%	Free".
F	Renumber sub-headings E and F as "D" and "E" respectively.		
	Insert in a new sub-heading A, the following entries in the Description", "Fiscal Entry" and "Full", that is:—	colum	ns "Tar
		Rate	of Duty
	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)
	"Ambulances imported by hearth 11 G		
	"Ambulances imported by hospitals approved by Govern- ments of the Federation	Free	Free".

PART I-continued

Tariff No.

Extent of Amendment

(1)

(2)

-98.01 Delete the rate 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:—

ž	•			4			-		Rate	of Duty	
			Tariff	Descrip	tion	3	E		Fiscal Entry	Full	
				(2)	**		•		(3)	· (4)	
"A.	Blanks approve	and mou	lds and behalf	parts to	hereof i Commi	mporte ssione	ed by a	user	10%	Free	
B.	Other	••	••	••	•••	• •		••	40%	Free".	

PART II

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

After paragraph 32, there shall be *inserted* a new paragraph as follows:—

"33. Goods falling within headings 90.08 and 90.10 of Schedule 1 imported for the film industry by a user approved in that behalf by the Commissioner."

PART III

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

In paragraph 4, delete the following entries from the columns "Export List No.", "Statistical Description" and "Unit of Quantity":—

"332.13 Jet fuel (Aviation) 332.24 Kerosine jet fuel Litre and Tonne Litre and Tonne".

MADE at Lagos this 1st day of July 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)

The Order relates to certain errors and anomalies which have now been rectified, and in addition, has the following effect:—

(a) PART I OF THE SCHEDULE

Tariff No.

Description

Effect of the Order

15.07

Palm oil and palm kernel

Abolishes the rate of duty of 663% ad valorem for approved manufacturers.

EXPLANATORY NOTE—continued

PART I OF THE SCHEDULE-continued

	T	FO . C.L. O. L.
Tariff No.	Description	Effect of the Order
17.01B	Beet and cane sugar	Reduces the rate of duty from 7k to 5k per
17.05A .	Flavoured or coloured beet and cane sugar	kilogramme.
17.05B	Flavoured syrups other than sugar	Reduces the rate of duty from 40% to 10% ad valorem.
32.05 32.07 39.02C (1) 39.03C (1)	Dyestuff	-Abolishes the duty for approved manufac-
39.05C (1)		turers of ink.
44.24 44.28C	Ice-cream sticks	Reduces the rate of duty from 50% to 10% ad valorem for approved manufacturers of confectionery.
55.01 55.02	Cotton	Abolishes the duty for approved manufacturers.
59.08A	Imitation leather	Reduces the rate of duty from 50k per sq. metre or 75% to 50% ad valorem.
68.13C 73.06	Asbestos pipes	Reduces the rate of duty from 75% to 10% ad valorem for approved users for water supply. Abolishes the duty.
73.07B	Billets of iron	Abolishes the duty.
73.13	Sheets and plates of iron	Reduces the rate of duty from 10% to 5% ad valorem.
73.22 76.09C	Reservoirs and tanks of iron Reservoirs and tanks of aluminium	Reduces the rate of duty from 663% to 10% ad valorem.
76.03	Sheets and strip of aluminium	Reduces the rate of duty from 33\frac{1}{3}\% to 20\% ad valorem.
76.08A	Structures of aluminium	Reduces the rate of duty from 66\frac{2}{3}\% to 10\% for approved users and to 25\% in other cases.
84.06C (2)	Motor vehicle engine parts	Reduces the duty from 33½% and 50% to
85.19A (1)	Motor vehicle electrical parts	10% ad valorem.
98.01	Button blanks and moulds	Reduces the rate of duty from 40% to 10% ad valorem for approved manufacturers.

(b) PART II OF THE SCHEDULE

It introduces exemption from duty for cinematographic cameras and sound recorders, and apparatus and equipment of a kind used in cinematographic laboratories imported for the film industry by users approved by the Commissioner.

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

Excise Tariff (Duties and Exemptions) (Amendment) (No. 2) Order 1974

Commencement: 1st July 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. Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to excise duty) is hereby amended as follows, that is—
 - (a) in paragraph 2 (Batteries), for the rate of duty specified, there shall be substituted "5%";
 - (b) for paragraph 18, there shall be substituted the following:—
 "18. LEATHER, tanned; IMITATION LEATHER 5%";
 - (c) for paragraph 25, there shall be substituted the following:—
 "25. RADIO-GRAMOPHONES, RADIO RECEIVING SETS AND TELEVISION SETS 5%"; and
 - (d) paragraph 30 (Steel Products) shall be deleted.
- This Order may be cited as the Excise Tariff (Duties and Exemptions) Citation (Amendment) (No. 2) Order 1974.

MADE at Lagos this 1st day of July 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 effect)

The Order restores the excise duty on batteries to 5% ad valorem and abolishes the excise duty on reinforcing rounds, record players and gramophones (other than radio-gramophones).

Amendment of Schedule to the Excise Tariff (Consolidation) Decree 1973. 1973 No. 7.