

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) (Amendment) (No. 2) Order 1974.

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

Citation.

## SCHEDULE

## PART I

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

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

		Rate of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)
"A. Palm oil and palm kernel oil imported by a manufacturer approved in that behalf by the Commissioner .. ..		Free	Free
B. Other :			
(1) Edible .. .. .	.. .. .	66½%	Free
(2) Other .. .. .	.. .. .	the litre	Free".
		3k or	
		33½%	

## SCHEDULE—continued

## PART I—continued

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

- 17.01 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 rate of duty against the main  
heading in the columns "Fiscal Entry" and "Full", that is :—

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

- 17.05 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
(i) A *substitute* "the kg. 5k".  
(ii) B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
*substitute* "10 %".  
27.10 In sub-heading D, *insert* respectively the following entries in the columns  
(i) D "Code No." and "Description" :— "332.31 Automotive gas oil".  
(ii) E In sub-heading E, in the column "Code No.", *delete* "332.56" and *substitute*  
"332.52".  
32.05 *Delete* the rates of duty in the columns "Fiscal Entry" and "Full" and *insert*  
respectively the following sub-headings and rates of duty applicable thereto in  
the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

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

- "A. Imported for the manufacture of ink by a user approved  
in that behalf by the Commissioner .. .. . Free Free  
B. Other .. .. . 10% Free".

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

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

- "A. Imported for the manufacture of ink by a user approved in  
that behalf by the Commissioner .. .. . Free Free  
B. Other .. .. . 10% Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

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

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

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

## "C. Artificial Resins :

- |  |    |      |        |
|--|----|------|--------|
| (1) Imported for the manufacture of ink by a user<br>approved in that behalf by the Commissioner | .. | Free | Free   |
| (2) Other .. .. .  | .. | 10%  | Free". |

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

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

## "C. Artificial Resins :

- |  |    |      |        |
|--|----|------|--------|
| (1) Imported for the manufacture of ink by a user<br>approved in that behalf by the Commissioner | .. | Free | Free   |
| (2) Other .. .. .  | .. | 10%  | Free". |

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other .. .. .	33½%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial Resins :		
(1) Imported for the manufacture of ink by a user approved in that behalf by the Commissioner ..	Free	Free
(2) Other .. .. .	10%	Free".

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

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

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Sticks imported for use in the confectionery industry by a user approved in that behalf by the Commissioner ..	10%	Free
B. Other .. .. .	50%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Sticks imported for use in the confectionery industry imported by a user approved in that behalf by the Commissioner .. .. .	10%	Free
D. Other .. .. .	50%	Free".

- 55.01A In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "Free".

- 55.02A In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "Free".

- 59.08 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings, rates of duty and Code No. applicable thereto, that is :—

Tariff Description (2)	Rate of Duty		
	Fiscal Entry (3)	Full (4)	Code No. (5)
"A. Imitation leather with textile backing ..	50%	Free	655.40"
B. Other .. .. .	the sq. metre 50k or 75%	Free".	

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

- 68.13C In sub-heading C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is:—

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

## "C. Pipes :

- (1) Imported for water supply by a user approved in that behalf by the Commissioner .. .. . 10% Free  
 (2) Other .. .. . 75% Free".

- 70.05 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "33 $\frac{1}{3}$ %".

- 71.02 In the columns "Code No." and "Description" in the "Statistical Key" *add* respectively the following entries, that is:—  
 "667.00" and "Other".

- 71.07 In sub-heading B, *insert* the following entry in the column "Code No.", that is:—  
 B "1.3"

- 73.06 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "Free".

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

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

- "A. Pieces roughly shaped by forging .. .. . 5% Free  
 B. Other .. .. . Free Free".

- 73.13 In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".  
 C

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

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

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

## "B. Other :

- (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".

## SCHEDULE—continued

## PART I—continued

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

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

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"C. Other .. .. .	20%	Free".

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

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (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 .. .. .	10%	Free
B. Other .. .. .	25%	Free".

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

78.05      In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and  
B (1)      substitute "10%".

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

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

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

84.06 In sub-headings C (1) and (2), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following  
 C (1) sub-headings and rates of duty applicable thereto, that is :—  
 and (2)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Road motor vehicle engines .. .. .	33½%	Free
(2) Parts for C (1) .. .. .	10%	Free
(3) Other, including parts .. .. .	33½%	Free".

85.19A In sub-heading A, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

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

"A. Suitable for use in :

(1) road motor vehicle .. .. .	10%	Free
(2) amplifiers, radio or television receiving sets ..	30%	Free
(3) domestic appliances .. .. .	50%	Free".

87.02 *Renumber* sub-headings E and F as "D" and "E" respectively.  
 E and F

89.03 *Insert* in a new sub-heading A, the following entries in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—  
 (i) A

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

"Ambulances imported by hospitals approved by Governments of the Fédération .. .. . Free Free".

(ii) *Renumber* present sub-headings A and B as "B" and "C" respectively.



## SCHEDULE—continued

## PART I—continued

<i>Tariff No.</i> (1)	<i>Extent of Amendment</i> (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 :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. Blanks and moulds and parts thereof imported by a user approved in that behalf by the Commissioner .. .. .	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)	Litre and Tonne
332.24	Kerosine jet fuel	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

<i>Tariff No.</i>	<i>Description</i>	<i>Effect of the Order</i>
15.07	Palm oil and palm kernel oil	Abolishes the rate of duty of 66 $\frac{2}{3}$ % <i>ad valorem</i> for approved manufacturers.

## EXPLANATORY NOTE—continued

## PART I OF THE SCHEDULE—continued

<i>Tariff No.</i>	<i>Description</i>	<i>Effect of the Order</i>
17.01B	Beet and cane sugar ..	Reduces the rate of duty from 7k to 5k per kilogramme.
17.05A	Flavoured or coloured beet and cane sugar	
17.05B	Flavoured syrups other than sugar	Reduces the rate of duty from 40% to 10% <i>ad valorem</i> .
32.05	Dyestuff .. ..	Abolishes the duty for approved manufacturers of ink.
32.07	Colouring matter .. ..	
39.02C (1)	Artificial resins .. ..	
39.03C (1)		
39.05C (1)		
44.24	Ice-cream sticks .. ..	Reduces the rate of duty from 50% to 10% <i>ad valorem</i> for approved manufacturers of confectionery.
44.28C		
55.01	Cotton .. ..	Abolishes the duty for approved manufacturers.
55.02	Cotton linters .. ..	
59.08A	Imitation leather .. ..	Reduces the rate of duty from 50k per sq. metre or 75% to 50% <i>ad valorem</i> .
68.13C	Asbestos pipes .. ..	Reduces the rate of duty from 75% to 10% <i>ad valorem</i> for approved users for water supply.
73.06	Ingots of iron .. ..	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% <i>ad valorem</i> .
73.22	Reservoirs and tanks of iron	Reduces the rate of duty from 66⅔% to 10% <i>ad valorem</i> .
76.09C	Reservoirs and tanks of aluminium	
76.03	Sheets and strip of aluminium	Reduces the rate of duty from 33⅓% to 20% <i>ad valorem</i> .
76.08A	Structures of aluminium ..	Reduces the rate of duty from 66⅔% to 10% for approved users and to 25% in other cases.
84.06C (2)	Motor vehicle engine parts	Reduces the duty from 33⅓% and 50% to 10% <i>ad valorem</i> .
85.19A (1)	Motor vehicle electrical parts	
98.01	Button blanks and moulds ..	Reduces the rate of duty from 40% to 10% <i>ad valorem</i> 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.

L.N. 42 of 1974

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—

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

(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.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) (Amendment) (No. 2) Order 1974.

Citation.

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).