

L.N. 45 of 1975

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

Customs Tariff (Duties and Exemptions) (No. 3) Order 1975

Commencement : 2nd July 1975

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. 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 as set out in the Schedule to this Order.

Amendment
of Schedule
1 to the
Customs
Tariff (Con-
solidation)
Decree 1973.
1973 No. 6.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order 1975.

Citation.

SCHEDULE

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

Tariff No.

Extent of Amendment

(1)

(2)

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

Rate of Duty

Tariff Description

Fiscal
Entry
(3)Full
(4)

(2)

"B. Motor spirit including products ordinarily used as such
(petrol, gasoline, petroleum benzine and petroleum
naphtha); jet fuels (aviation turbine fuel) other than...
kerosine :

(1) Premium grade the litre
.86k Free

SCHEDULE—continued

Tariff No.

Extent of Amendment

(1)

(2)

(2) Other grades the litre
.57k Free"

(ii) In sub-heading C *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the litre .01k".

(iii) In sub-heading D (2), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the litre .75k".

39.02D In sub-heading 39.02D, *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)
"D. Formica and pipes	10%	Free
E. Other	33 $\frac{1}{3}$ %	Free"

MADE at Lagos this 2nd day of July 1975.

A. A. AYIDA,
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 reduces the rate of import duty on motor spirits, diesel oils and kerosine.