

Supplement to Official Gazette Extraordinary No. 16, Vol. 65, 1st April 1978
—Part B

L.N. 14 of 1978

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

Customs Tariff (Duties and Exemptions) Order 1978

Commencement : 1st April 1978

In exercise of the powers conferred by section 7 of the Customs Tariff (Consolidation) Decree 1973, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

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 the Schedule to this Order.

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

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Order 1978.

SCHEDULE

Section 1

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

Tariff No. (1)	Extent of Amendment (2)
03.02	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "30%".
Chapter 4	In Note 1, delete the Note and substitute : "1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, yoghourt and other fermented or acidified milk".
04.01	Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
04.02	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
04.03	Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 50k".
04.04	Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 50k".
Chapter 5	(i) In Note 1 (b), delete the Note and substitute : "(b) Hides or Skins (including furskins) other than goods falling within heading No. 05.05 or 05.07 and parings and similar waste of raw hides or skins falling within heading No. 05.15 (Chapter 41 or 43) ;".

SCHEDULE—continued

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

(ii) In Note 1 (d), delete "96.03" and substitute "96.01".

05.06 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

05.09 In heading 05.09, delete the entries in the column "Tariff Description" and substitute the following new heading :—

"05.09—Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beak, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products."

05.10 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

05.11 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Chapter 7

In sub-paragraph (c) of the second paragraph to the Note, delete "11.03" and substitute "11.04".

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

(ii) B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "30%".

Chapter 10

Delete the Note and substitute :

"This chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06".

10.05 Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

10.06 Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 20k or 40%".

Chapter 11

In Note 1 (a), delete "21.01" and substitute "21.02".

11.02 In heading 11.02, delete the entries in the column "Tariff Description" and substitute :

"11.02, Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No. 10.06; germ or cereals, whole, rolled, flaked or ground."

11.03 In heading 11.03, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

11.04 In heading 11.04, delete the entries in the column "Tariff Description" and substitute :

"11.04. Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06".

SCHEDULE—continued

Tariff No.

Extent of Amendment

(1)

(2)

11.06 In heading 11.06, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

11.08 Delete the rate of duty in the column "Fiscal Entry" and *substitute* "33½%"

Chapter 12

(i) Note 2, *delete* the "Note" and *substitute* :

"For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches other than those of the species *vicia faba* and of lupines are to be regarded as seeds of a kind used for sowing. Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing :

(a) Leguminous vegetables (Chapter 7);

(b) Spices and other products of Chapter 9;

(c) Cereals (Chapter 10) ; or

(d) Products falling within heading No. 12.01 or 12.07"

(ii) Note 3 (d)

Delete "weed-killers" and *substitute* "herbicides".

12.05 In heading 12.05, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry", and "Full".

12.08 In heading 12.08, *delete* the entries in the column "Tariff Description" and *substitute* ;

"Chicory roots, fresh or dried, whole or cut, unroasted ; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading".

Chapter 13

(i) In Chapter 13, *delete* the Title of the Chapter and *substitute* :

"LACS, GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS"

(ii) In paragraph (b) to the Chapter Note, *delete* "19.01" and *substitute* "19.02"

(iii) In line 2 to Note (h), *delete* "33.05" and *substitute* "33.06"

13.01 In heading 13.01, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

13.02 *Delete* the rate of duty in the columns "Fiscal Entry" and "Full" and *insert* respectively the following subheadings and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"A. Natural gums, resins, gum resins, stick lacs	40%	Free
B Other	33½%	Free".
13.03 <i>Delete</i> the rate of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> respectively the following sub-headings and rates of duty applicable thereto, in the		

SCHEDULE—continued

Tariff No.

Extent of Amendment

(1)

(2)

columns "Tariff Description" "Fiscal Entry" and "Full", that is :—

Tariff Description

Rate of Duty

Fiscal
Entry
(3)Full
(4)

(2)

"A. Raw vegetable materials used in dyeing 10% Free.	
B Other 33 $\frac{1}{3}$ % Free".	

Chapter 14

(i)

In Chapter 14, delete the Title of the Chapter and substitute :

"VEGETABLE PLAITING MATERIALS : VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED."

(ii)

In Note 4, delete "96.03" and substitute "96.01".

- 14.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "40%".
- 14.02 Delete the rate of duty in the column "Fiscal Entry" and substitute "40%".
- 14.03 Delete the rate of duty in the column "Fiscal Entry" and substitute "40%".
- 14.04 In heading 14.04, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
- 14.05 Delete the rate of duty in the column "Fiscal Entry" and substitute "40%".
- 15.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg 50k".
- 15.09 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
- 15.14 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
- 15.15 Delete the entries in the column "Tariff Description" and substitute :
"15.15 Spermaceti, crude, pressed or refined, whether or not coloured ; beeswax and other insect waxes, whether or not coloured."
- 15.17 Delete the entries in the column "Tariff Description" and substitute :
"15.17 Degras ; residues resulting from the treatment of fatty substances or animal or vegetable waxes."
- 16.01 C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".
- 16.02 B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "100%".
- 16.03 B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "75%".
- 16.04 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

SCHEDULE—continued

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

heading in the columns, "Fiscal Entry" and "Full" that is :—

Rate of Duty

Tariff Description
(2)Fiscal
Entry

Full

(3)

(4)

"20% Free".

16.05

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

17.01

In sub-heading 17.01, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following heading and rate of duty applicable thereto, that is :—

Rate of Duty

Tariff Description
(2)Fiscal
Entry

Full

(3)

(4)

"17.01 Beet sugar and cane sugar, in solid form the kg.
10k Free".

17.02

In heading 17.02, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading, sub-headings and rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description
(2)Fiscal
Entry

Full

(3)

(4)

"17.02

Other sugars in solid form ; sugar syrups, not containing added flavouring or colouring matter ; artificial honey, whether or not mixed with natural honey ; caramel :—

A. Artificial honey (whether or not mixed with natural honey)

B. Other 66 $\frac{2}{3}$ % Freethe kg.
10k or
25% Free".

17.03

In heading 17.03, delete the entries in the column "Tariff Description" and substitute :

"17.03 Molasses".

17.05

In heading 17.05, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry", and "Full".

18.06

(i) In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 40k or 100%".

A, B
and C

SCHEDULE—continued

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

(ii) In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the kg. 20k".

(iii) In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "100%".

Chapter 19

19.01 *Delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

19.02 In heading 19.02, *delete* the entries in the columns "Tariff Description", "Fiscal Entry," and "Full" and *substitute* respectively the following main heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"19.02 Malt extract ; preparation of flour, meal, starch or malt extract of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	75%	Free".

19.03 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "65%".

19.05 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%".

19.06 *Delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

19.07 In heading 19.07, *delete* the entries in the column "Tariff Description" and *substitute* :

"19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit ; communion wafers, cachest of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products".

20.02A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the kg. 50k or 75%".

Chapter 21

(i) In Note 1 (c), *delete* "or".

(ii) In Note 1 (d), *delete* "full stop" at the end of the line and *substitute* ; " or".

(iii) *Insert* the following Note 1 (e) :—

"(e) Prepared enzymes of heading No. 35.07"

21.01 *Delete* the entries in the columns "Tariff No." "Tariff Description", "Fiscal Entry" and "Full".

21.02 In heading 21.02, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following new heading, sub-

SCHEDULE—continued

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

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

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"21.02 Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates ; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof :		
	A. Roasted chicory	20%	Free.
	B. Other	66 $\frac{2}{3}$ %	Free".
22.03	In sub-headings A and B, delete "N25.00 per litre" from the column "Fiscal Entry" and substitute in each case "N50.00 per hectolitre".		
22.04	In heading 22.04, delete the rate of duty in the column "Fiscal Entry" and substitute "the litre N2.00".		
22.05	(i) In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the litre N10.00".		
	(ii) In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the litre N2.00".		
22.06	Delete the rate of duty in the column "Fiscal Entry" and substitute "the litre N2.00".		
22.07A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the litre N10.00".		
22.07	In sub-headings B and C, delete the entries in the columns "Tariff Description", "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)
"B. Other	the litre N2.00	Free".

- 24.02 (i) In sub-headings A, delete the rates of duty in the column "Fiscal Entry" and substitute "the kg. N15.00".
- (ii) In sub-heading B, delete the rates of duty in the column "Fiscal Entry" and substitute "the kg. N15.00 or N16.00 per thousand cigarettes".

SCHEDULE—continued :

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

Chapter 25

(i) In Note 1, line 1, *delete* the following words—

“Except where the context otherwise requires,” and *substitute* therefor the following :—“Except where their context or Note 3 to this Chapter otherwise require”.

(ii) In Note 2 (g), *delete* the Note and *substitute* :

“(g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.19 ; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01) ; or”.

(iii) *Insert* the following new Note 3 :

“3 Heading No. 25.32 is to be taken to apply, *inter alia*, to: earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides ; meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet ; strontianite (whether or not calcined), other than strontium oxide ; broken pottery”.

25.05 *Delete* the rate of duty in the column “Fiscal Entry” and *substitute* “25%”.

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

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

“A. Clay (bentonite, fire clay) ; earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides (pigments)

B. Other

25.08 *Delete* the rate of duty in the column “Fiscal Entry” and *substitute* “40%”.

25.09 In heading 25.09, *delete* the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.

25.11 In sub-headings A and B, *delete* the entries in the columns “Tariff Description” “Fiscal Entry” and “Full” and *insert* the following new 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)

25.19 In heading 25.19, *delete* the entries in the column “Tariff Description” and *substitute* :

“Natural magnesium carbonate (magnesite) ; fused magnesia ; dead-burned

SCHEDULE—continued

Tariff No.

(1)

Extent of Amendment

(2)

(sintered) magnesia ; whether or not containing small quantities of other oxides added before sintering ; other magnesium oxide, whether or not chemically pure."

25.25 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

25.29 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

25.32 Delete the entries in the column "Tariff Description" and substitute :
"25.32 Mineral substances not elsewhere specified or included."

Chapter 27

In Note 1 (c) to Chapter 27, delete "33.02."

27.04 In heading 27.04, delete the entries in the column "Tariff Description" and substitute :
"27.04 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated ; retort carbon."

27.05 In heading 27.05, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

27.12 Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

27.13 Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

SECTION VI NOTES

Insert the following new Note 3 :

"3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present section and are intended to be mixed together to obtain a product of section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :—

(i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(ii) imported together ; and

(iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another."

Chapter 28 :

(i) In Note 3 (a), delete the entries and substitute :

"(a) Sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Section V".

(ii) In Note 3 (c) line 4, delete the words "if magnesium oxide or."

(iii) In Note 3 (f) line 2, delete the text after the brackets and substitute :

"and precious metal and precious metal alloys falling within Chapter 71."

(iv) Note 3 (g), delete and substitute :

"(g) the metals, whether or not chemically pure, and metal alloys, falling within any heading of Section XV ; or."

(v) In Note 3 (h) line 1, delete the words "of magnesium oxide or."

SCHEDULE—continued

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

Chapter 25

(i) In Note 1, line 1, *delete* the following words—

“Except where the context otherwise requires,” and *substitute* therefor the following :—“Except where their context or Note 3 to this Chapter otherwise require”.

(ii) In Note 2 (g), *delete* the Note and *substitute* :

“(g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.19 ; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01) ; or”.

(iii) *Insert* the following new Note 3 :

“3 Heading No. 25.32 is to be taken to apply, *inter alia*, to : earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides ; meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet ; strontianite (whether or not calcined), other than strontium oxide ; broken pottery”.

25.05

Delete the rate of duty in the column “Fiscal Entry” and *substitute* “25%”.

25.07 A,
B and C

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

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

“A. Clay (bentonite, fire clay) ; earth colours, whether or not calcined or mixed together ; natural micaceous iron oxides (pigments)

B. Other 25% Free
33 $\frac{1}{3}$ % Free”.

25.08

Delete the rate of duty in the column “Fiscal Entry” and *substitute* “40%”.

25.09

In heading 25.09, *delete* the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.

25.11

A and B

In sub-headings A and B, *delete* the entries in the columns “Tariff Description” “Fiscal Entry” and “Full” and *insert* the following new 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)

25.19

In heading 25.19, *delete* the entries in the column “Tariff Description” and *substitute* :
“25% Free.”

“Natural magnesium carbonate (magnesite) ; fused magnesia ; dead-burned

SCHEDULE—continued

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

(sintered) magnesia ; whether or not containing small quantities of other oxides added before sintering ; other magnesium oxide, whether or not chemically pure."

25.25 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

25.29 Delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

25.32 Delete the entries in the column "Tariff Description" and substitute :
"25.32. Mineral substances not elsewhere specified or included."

Chapter 27.

In Note 1 (c) to Chapter 27, delete "33.02."

27.04 In heading 27.04, delete the entries in the column "Tariff Description" and substitute :

"27.04 Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated ; retort carbon."

27.05 In heading 27.05, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

27.12 Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

27.13 Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

SECTION VI NOTES

Insert the following new Note 3 :

"3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present section and are intended to be mixed together to obtain a product of section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :—

(i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(ii) imported together ; and

(iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another."

Chapter 28 :

(i) In Note 3 (a), delete the entries and substitute :

"(a) Sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Section V".

(ii) In Note 3 (c) line 4, delete the words "if magnesium oxide or."

(iii) In Note 3 (f) line 2, delete the text after the brackets and substitute :

"and precious metal and precious metal alloys falling within Chapter 71."

(iv) Note 3 (g), delete and substitute :

"(g) the metals, whether or not chemically pure, and metal alloys, falling within any heading of Section XV ; or."

(v) In Note 3 (h) line 1, delete the words "of magnesium oxide or."

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
28.07	In heading 28.07, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
28.11	<i>Delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
28.18	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.18 Hydroxide and peroxide of magnesium ; oxides, hydroxides and peroxides, of strontium or barium."
28.24	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.24 Cobalt oxides and hydroxides ; commercial cobalt oxides."
28.26	<i>Delete</i> the entries in the columns "Tariff No." "Tariff Description", "Fiscal Entry" and "Full".
28.30	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.30 Chlorides, oxychlorides and hydroxychlorides, bromides and oxybromides ; iodides and oxyiodides."
28.31	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.31 Hypochlorites ; commercial calcium hypochlorides chlorites ; hypobromites".
28.32	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.32 Chlorates and perchlorates ; bromates and perbromates ; iodates and periodates."
28.33	<i>Delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
28.34	<i>Delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
28.41	<i>Delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
28.53	<i>Delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
28.55	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.55 Phosphides, whether or not chemically defined".
28.56	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.56 Carbides, whether or not chemically defined".
28.57	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.57 Hydrides, nitrides, azides, silicides and horides, whether nor not chemically defined".
28.58	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity) ; liquid air (whether or not rare gases have been removed) ; compressed air ; amalgams, other than amalgams of precious metals".

Chapter 29 :

(i) In Note 1 (h), *delete* the Note and *substitute* :

"(h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts".

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
(ii)	In Note 2, insert the following New Note 2 (g) “(g) Enzymes (heading No. 35.07);”
(iii)	Reletter the present Note 2 (g) to (ij) as 2 (h) to (k).
29.17	Delete the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
29.18	Delete the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
29.20	Delete the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
29.32	Delete the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
29.40	In heading 29.40, delete the entries in the columns, “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
Chapter 30	In Note 2 (a), line 2, delete “33.05” and substitute “33.06”.
Chapter 32	<p data-bbox="210 874 715 911">In Note 2, delete the Note and substitute :</p> <p data-bbox="210 911 1181 984">“2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and couplers for the production of azo dyes”.</p> <p data-bbox="67 975 1181 1040">32.01 In heading 32.01, delete the entries in the column “Tariff Description” and substitute :</p> <p data-bbox="210 1040 1181 1132">“32.01 Tanning extracts of vegetable origin ; tannins (ternic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives”.</p> <p data-bbox="67 1142 1181 1206">32.02 In heading 32.02, delete the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.</p> <p data-bbox="67 1215 1181 1289">32.09 Insert in the column “Tariff Description” at the end of the present text : “ ; solutions as defined by Note 4 to this Chapter.”</p>
Chapter 33	<p data-bbox="210 1336 709 1373">In Note 2, delete the Note and substitute :</p> <p data-bbox="210 1373 1181 1446">“2. The expression “perfumery, cosmetics and toilet preparations” in heading No. 33.06 is to be taken to apply, <i>inter alia</i>, to :—</p> <p data-bbox="259 1446 970 1483">(a) Prepared room deodorisers, whether or not perfumed ;</p> <p data-bbox="229 1483 1181 1604">(b) Products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use”.</p> <p data-bbox="55 1594 1181 1696">33.01 (i) In heading 33.01, delete the entries in the column “Tariff Description” and substitute :</p> <p data-bbox="198 1696 1181 1777">“33.01 Essential oils (terpeneless or not), concretes and absolutes ; resinoids ; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained</p>

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
	by cold absorption or by maceration ; terpenic by-products of the deterpenation of essential oils".
(ii)	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(iii)	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
33.02	In heading 33.02, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
33.03	In heading 33.03, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
33.05	In heading No. 33.05, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
33.06	In heading No. 33.06, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> :
(i)	"33.06 Perfumery, cosmetics and toilet preparations ; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses".
(ii)	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the litre ₦8.00 or 200 %".
(iii)	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg. 20k or 75%".

Chapter 35

- (i) Title—*Delete* the entries in the Chapter title and *substitute* : "ALBUMINOIDAL SUBSTANCES : GLUES ; ENZYMES".
- (ii) In Note 1, *delete* the Note and *substitute* :
 "1—This Chapter does not cover :
 (a) Yeasts (heading No. 21.06) ;
 (b) Medicaments (heading No. 30.03) ;
 (c) Enzymatic preparations for pre-tanning (heading No. 32.03) ;
 (d) Enzymatic soaking or washing preparations and other products of Chapter 34 ; or
 (e) Gelatin products of the printing industry (Chapter 49)".
- 35.01 In heading 35.01, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".
- 35.02 In heading 35.02 *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".
- 35.03 In heading 35.03, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".
- 35.04 In heading No. 35.041, *insert* after the word "substances".
- (1) (i) ("excluding enzymes of heading No. 35.07").
- (2) (ii) In heading 35.042, *delete*, the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".

SCHEDULE—continued

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

35.05 In heading 35.05, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".

35.06 In heading 35.06, *delete* the entries in the columns "Fiscal Entry" and "Full" and *insert* 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. Glues and adhesives imported by a manufacturer approved in that behalf by the Commissioner"	10%	Free
B. Other	66 $\frac{2}{3}$ %	Free"

35.07 *Insert* the following new heading and rate of duty applicable thereto in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"35.07 Enzymes ; Prepared enzymes not elsewhere specified or included	66 $\frac{2}{3}$ %	Free".

Chapter 36

In Note 2, line 1, *delete* the entries and *substitute* :

"2—The expression "articles of combustible materials" in heading No. 36.08 is taken to apply only to :"

36.03 In heading No. 36.03, *delete* the entries in the columns "Tariff No." "Tariff Description," "Fiscal Entry" and "Full".

36.04 In heading No. 36.04, *delete* the entries in the column "Tariff Description" and *substitute* :

"36.04—Safety fuses ; detonating fuses ; percussion and detonating caps ; igniters ; detonators".

36.07 *Delete* the entries in columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

36.08 In heading No. 36.08, *delete* the entries in the column "Tariff Description" and *substitute* :

"36.08—Ferro-cerium and other pyrophoric alloys in all forms ; articles of combustible materials".

37.06 *Delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

SCHEDULE—continued

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

37.07 In heading No. 37.07, *delete* the entries in the column "Tariff Description" and *substitute* :

"37.07—Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive."

Chapter 38

In Note 1 (a) (2), *delete* the Note and *substitute* :

"(2) Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products put up as described in heading No. 38.11".

38.02 In heading No. 38.02, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

38.03 In heading No. 38.03, *delete* the entries in the column "Tariff Description" and *substitute* :

"38.03 Activated carbon ; activated natural mineral products ; animal black, including spent animal black."

38.04 In heading 38.04, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

38.09 In heading 38.09, *delete* the entries in the column "Tariff Description" and *substitute* :

"38.09 Wood tar ; wood tar oil (other than the composite solvents and thinners falling within heading 38.18) ; wood cressote ; wood naphtha ; acetone oil ; vegetable pitch ; foundry core binders based on natural resinous products".

38.10 In heading 38.10, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

38.11 In heading 38.11, *delete* the entries in the column "Tariff Description" and *substitute* :

"38.11 Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers)."

Chapter 39

In Note 1 (g), line 1, *delete* "Fans"

SECTION VII

Insert the following new Note :

"Note : Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :—

(i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(ii) imported together ; and

(iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another."

SCHEDULE—continued

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

- 39.01 In heading 39.01, *delete* the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the following new sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Glues and adhesives imported by a manufacturer approved in that behalf by the Commissioner"	10%	Free
B. Other	66 $\frac{2}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial resins, in granules, powder, flakes or liquid form"	10%	Free".

- 39.02D In sub-heading 39.02D, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%"

- 39.02E In sub-heading E, *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)
"E. Glues and adhesives imported by a manufacturer approved in that behalf by the Commissioner"	10%	Free
F. Other	66 $\frac{2}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial Resins, in granules, powder, flakes or liquid form"	10%	Free".

SCHEDULE—continued

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

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

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

"C. Artificial Resins, in granules, powder, flakes or liquid form 10% Free".

39.05C In sub-heading 39.05C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute 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, in granules, powder, flakes or liquid form 10% Free".

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

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

"C. Artificial Resins, in granules, powder, flakes or liquid form 10% Free".

SCHEDULE—continued

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

40.13B In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-heading and rate of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other (including rain coats)"	each ₹3.00 or 100%	Free".

Section VIII

In Note 1 (a), delete "05.06" and substitute "05.15".

41.02 (i) In heading 41.02, delete "41.07".

(ii) Delete the rate of duty in the column "Fiscal Entry" and substitute "75%".

41.03 In heading 41.03, delete "41.07".

41.04 In heading No. 41.04, delete the comma after "41.06" and also delete "41.07".

41.05 In heading No. 41.05, delete the comma after "41.06" and also delete "41.07".

Chapter 42

In Note 1 (g), delete "92.09 or".

42.04 In heading 42.04, insert the word "other" before "industrial".

Chapter 44

In Note 1 (6), delete "13.01" and substitute "14.05".

In Note 3, line 1, after "description of", insert "fibre building board".

44.06 In heading No. 44.06, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

44.08 In heading No. 44.08, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

44.09 In heading No. 44.09, delete the entries in the columns "Tariff Description" and substitute :

"44.09—Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; chipwood ; drawn-wood ; pulp-wood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids ; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrella handles, tool handles or the like".

SCHEDULE—continued

<i>Tariff No.</i> (1)	<i>Extent of Amendment</i> (2)
44.10	In heading No. 44.10, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
44.11	In heading No. 44.11, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "44.11—Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders".
44.22	In heading No. 44.22 <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "44.22—Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves".
44.24A	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-heading and the 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)
"A. Sticks imported for use in confectionery industry ..	25%	Free".
44.28C	In sub-heading C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> 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. Sticks imported for use in confectionery industry ..	25%	Free".
46.01	In heading No. 46.01, <i>delete</i> the entries in the columns, "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".	
46.02	In heading No. 46.02, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "46.02—Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips ; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles".	
46.03	In heading No. 46.03, <i>delete</i> "46.01 or".	

Chapter 48

(a) In Note 2 (i), <i>delete</i> "heading Nos. 48.01 and 48.02 are" and <i>substitute</i> "heading No. 48.01 is";		
(ii) <i>delete</i> "They do" and <i>substitute</i> "However, the heading does".		
(b) In Note 4, last line, <i>delete</i> "48.02 and <i>substitute</i> "48.01".		
48.01	In heading No. 48.01, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "48.01—Paper and paperboard (including cellulose wadding), in rolls or sheets".	

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
48.02	In heading No. 48.02, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
48.06	In heading No. 48.06, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
48.07	In heading No. 48.07, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "48.07—Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets".
48.07B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "40%".
48.09	In heading No. 48.09, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry", and "Full".
48.16	In heading No. 48.16, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "48.16—Boxes, bags and other packing containers, of paper or paperboard ; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like".
48.17	In heading No. 48.17, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Section XI :

- (i) In Note 2, *delete* the Note and *substitute* :
- "2.—(A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
- (B) For the purposes of the above rule :—
- (a) metallised yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight of the textile and metal components ; for the classification of woven fabrics, metal thread is to be regarded as a textile material ; and
- (b) where a heading refers to goods of different textile materials (for example :—(i) Silk and waste silk, (ii) Carded sheep's or lambs' wool and combed sheep's or lambs' wool), such materials are to be treated as a single textile material ;
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below."
- (ii) *Insert* the following new Note 8 :
- "8.—The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding."

SCHEDULE—continued

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

Chapter 50

50.05 In heading No. 50.05, delete the entries in the column "Tariff Description" and substitute :

"50.05—Yarn spun from noil or other waste silk, not put up for retail sale".

50.06 In heading No. 50.06, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

50.07 In heading No. 50.07, delete the entries in the column "Tariff Description" and substitute :

"50.07—Silk yarn and yarn spun from noil or other waste silk, put up for retail sale ; silk-worm gut ; imitation catgut of silk".

50.08 In heading No. 50.08, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

50.09 In heading No. 50.09, delete the entries in the column "Tariff Description" and substitute :

"50.09—Woven fabrics of silk, of noil or other waste silk".

50.10 In heading No. 50.10, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Commissioner	the kg. 25k or 10%	Free
B. Other	the kg. 60k or 50%	Free".

51.03 In heading 51.03, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Commissioner	the kg. 25k or 10%	Free
B. Other	the kg. 60k or 50%	Free".

SCHEDULE—continued

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

- 52.01 In heading 52.01, *delete* the entries in the columns "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto in columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Commissioner	the kg. 25k or 10%	Free
B. Other	the kg. 60k or 50%	Free".

- 53.12 In heading No. 53.12, *delete* the entries in the column "Tariff Description" and *substitute* :

"53.12—Woven fabrics of horse hair or of other coarse animal hair".

- 53.13 In heading No. 53.13, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

- 55.01A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

- 55.05A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the kg. (net weight) ₹1.50 or 50%".

- 55.05B In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
B. Other :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner :—	the kg. 25k or 10%	Free
(2) Other	the kg. 60k or 50%	Free".

- 55.06A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the kg. (net weight) ₹1.50 or 50%".

SCHEDULE—continued

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

- 55.06B. In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	the kg. (net weight) 25k or 50%	Free
(2) Other	60k or 50%	Free".

- 55.09B. In sub-heading B, delete the entries in the column "Tariff Description" and substitute :

"(B.) Imported for use exclusively in the production of imitation leather, carpets, mattresses or linoleum by a manufacturer approved in that behalf by the Commissioner".

- 56.05 In heading 56.05, delete the entries in the columns "Fiscal Entry" and "Full" and substitute 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. Sewing thread	the kg. (net weight) ₹1.50 or 50%	Free
B. Other		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	the kg. (net weight) 25k or 10%	Free
(2) Other	the kg. (net weight) 60k or 50%	Free".

56.05

SCHEDULE—continued

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

56.06 In heading 56.06, *delete* the entries in the columns "Fiscal Entry" and "Full" and *insert* respectively the following subheadings 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. Sewing thread	the kg. (net weight) N1.50	
B. Other :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	the kg. (net weight) 25k or 10%	Free".
(2) Other	the kg. (net weight) 60k or 50%	Free".

57.05 In heading No. 57.05, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

57.07 In heading No. 57.07, *delete* the entries in the column "Tariff Description" and *substitute* :
"57.07—Yarn of other vegetable textile fibres ; paper yarn."

57.08 In heading No. 57.08, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

57.09 In heading No. 57.09, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

57.11 In heading No. 57.11, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following heading and sub-headings and rates of duty applicable thereto, that is :—

"57.11—Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn.

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Free (4)
"A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
B. Other	the sq. metre 25k or 33 $\frac{1}{3}$ %	Free".

SCHEDULE—*continued*

Tariff No.

Extent of Amendment

(1)

(2)

Chapter 59

(i) Amend present Note 1 to become "1.—(A)".

(ii) Insert the following new Note 1.—(B) :

"B.—Throughout this Schedule, the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself".

59.09 In heading No. 59.09, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Chapter 60

Insert the following new Note :

"6. Throughout this Schedule, any reference to knitted goods is to be taken to include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn".

61.08 In heading No. 61.08, delete the entries in the column "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

61.09 B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "each 20k or 60%".

Section XII

In the Section Title, delete "HAIR ; FANS" and substitute "HAIR".

Chapter 67

(i) In the Chapter Title, delete "hair ; fans" and substitute "hair".

(ii) In Note 1 (e), delete the Note and substitute :

"(e) Powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06 ; or)"

(iii) In Note 2 (b), at the end following the semicolon add "or".

(iv) In Note 2 (c), at the end delete ; "or" and substitute "full stop".

(v) In Note 2 (d), delete all the Note.

67.03 In heading 67.03, delete the entry in the column "Tariff Description" and substitute "Human hair, dressed, bleached or otherwise worked ; wool, other animal hair and other textile materials proposed for use in making wigs and the like".

67.04 In heading 67.04, delete the entry in the column "Tariff Description" of the main heading and substitute "Wigs, false beards, eyebrows and eyelashes switches and the like, of human or animal hair or of textiles ; other articles of human hair (including hair nets)."

67.05 In heading No. 67.05, delete the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Chapter 68

In Note 1 (k), delete the note and substitute the following : "(k) Goods falling within heading 95.08, if made of materials specified in Note 2 (b) to Chapter 95 ;"

68.02B Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. N1.08 or 60%".

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
68.04	In heading 68.04, <i>delete</i> the entry in the column "Tariff Description" and <i>substitute</i> ; "Hand polishing stones, whetstones, oilstones, hones and the like, and willstones, grindstones grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without coves, shanks, stocket, axles and the like of other materials, but without frameworks, segments and other finished parts of stones and wheels, of natural stone (agglomerated or not) of agglomerated natural or artificial abrasives, or of pottery".
68.05	In heading No. 68.05, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
68.08	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg N1.08 or 66 $\frac{2}{3}$ %".
68.09	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg N1.08 or 66 $\frac{2}{3}$ %".
68.10	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg N1.08 or 66 $\frac{2}{3}$ %".
68.11	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg. N1.08 or 66 $\frac{2}{3}$ %".
68.12 C	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg. N1.08 or 66 $\frac{2}{3}$ %".
68.13 D	In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg. N1.08 or 66 $\frac{2}{3}$ %".
70.02	In heading No. 70.02, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
70.10 A	In sub-heading A, <i>delete</i> the entry in the column "Tariff Description" and <i>substitute</i> "A white flint jar and bottles imported by a manufacturer approved in that behalf by the Commissioner".

Chapter 71 :

- (i) In Note 3 (ij), *delete* the Note.
- (ii) In Notes "3 (k) to 3 (g) reletter as "3 (ij) to 3 (p)".
- (iii) In Note 3 (k) (as relettered), *delete* "68.05" and *substitute* "and".
- (iv) In Note 5, after "a sintered mixture" *insert* "and an inter-metallic compound".

Section XV

In Note 1 (b), *delete* "36.07" and *substitute* "36.08".

In Note 2 (c), *delete* and *substitute* :

"(c) Goods described in heading Nos. 83.01, 83.02, 83.07, 83.09, 83.14 and frames and mirrors, of base metal, of heading No. 83.06".

In Note 2, line 1 of the second paragraph, *delete* "or 74.13".

SCHEDULE—continued

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

In Note 3, delete the Note and substitute :

"3.—Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(c) In this Section, the term "alloys" is to be taken to include sintered mixtures of metal powders, heterogenous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds".

73.10A
(2) and
(3)

In sub-headings A (2) and A (3), 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 (2) Flat bars imported for the manufacture of nails by a manufacturer approved in that behalf by the Commissioner	10%	Free
	(3) Flat bars imported for the manufacture of iron rods by a manufacturer approved in that behalf by the Commissioner	15%	Free.
	(4) Other	33 $\frac{1}{3}$ %	Free".
73.10B	In sub-heading B, delete the rates of duty in the column, "Fiscal Entry" and substitute "15%".		
73.11	In heading 73.11, delete the rate of duty in the column "Fiscal Entry" and substitute "15%".		
73.12C	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "15%".		
73.13A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre 20k or 25%".		
73.13B	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "5%".		
73.13C and D	In sub-headings C and D, 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 :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
73.14B	"C. Other	10%	Free".
	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".		
73.14C	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".		

SCHEDULE—continued

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

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

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
73.17 A, B and C	"A. Exceeding 8 cm. (1) Imported for executing only public water schemes by Government Agencies approved in that behalf by the Commissioner	Free	Free
	(2) Other	10%	Free".
	B. Imported for the manufacture of bicycle frames by a manufacturer approved in that behalf by the Commissioner	5%	Free
	C. Other	33 $\frac{1}{3}$ %	Free".
	"A. Exceeding 8 cm. (1) Imported for executing only public water schemes by Government Agencies approved in that behalf by the Commissioner	Free	Free
73.18 A, B and C	(2) Other	10%	Free.
	B. Imported for the manufacture of bicycle frames by a manufacturer approved in that behalf by the Commissioner	5%	Free
	C. Other	33 $\frac{1}{3}$ %	Free".
	"A. Exceeding 8 cm. (1) Imported for executing only public water schemes by Government Agencies approved in that behalf by the Commissioner	Free	Free
	(2) Other	10%	Free.
73.20A	B. Imported for the manufacture of bicycle frames by a manufacturer approved in that behalf by the Commissioner	5%	Free
	C. Other	33 $\frac{1}{3}$ %	Free".
	In sub-heading A, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> the following: "Imported for executing only public water schemes by Government Agencies approved in that behalf by the Commissioner provided the galvanized water pipes exceed 8 cm in inner diameter."		
	73.22 In heading 73.22, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto ; that is :—		

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

"A. Tanks 25% Free
B. Other 10% Free"

73.24A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%"

73.27 In heading No. 73.27, *delete* the entries in the column "Tariff Description" and *substitute* :

"Gauze, cloth, grill, netting, fencing, reinforcing fabrics and similar materials, of iron or steel wire ; expanded metal, of iron or steel."

SCHEDULE—continued

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

73.28 In heading No. 73.28, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

73.31 In heading No. 73.31, *delete* the entries in the columns "Fiscal Entry" and "Full" and *insert* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description

Rate of Duty

Fiscal Entry

Full

(2)

(3)

(4)

"A. Nails

"B. Other

50%

Free

20%

Free".

73.36B In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rate of duty applicable thereto ; that is :—

Rate of Duty

Fiscal Entry

Full

(2)

(3)

(4)

"B. Kerosene cookers and stoves 66 $\frac{2}{3}$ % Free".

73.38 In heading No. 73.38, *delete* the entries in the column "Tariff Description" and *substitute* :

"Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel ; iron or steel wool ; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel".

73.39 In heading No. 73.39, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

74.03A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

74.07A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

74.09 In heading No. 74.09, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

74.11 In heading No. 74.11, *delete* the entries in the column "Tariff Description" and *substitute* :

"Gauze, cloth, grill, netting, fencing reinforcing fabric and similar materials (including endless bands), of copperwire ; expanded metal, of copper".

74.12 In heading No. 74.12, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

74.13 In heading No. 74.13, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

74.14 In heading No. 74.14, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
74.15	In heading 74.15, <i>delete</i> the main heading and <i>substitute</i> the following :— “Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper ; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper ; rivets, cotters, cotterpins, washers and spring washers, of copper”.
74.15A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
75.05	<i>Delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “20%”.
76.02A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
76.04A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
76.06A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
76.07A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
76.11	<i>Delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
76.13	In heading No. 76.13, <i>delete</i> the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
76.14	In heading No. 76.14, <i>delete</i> the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
77.02	In heading No. 77.02, <i>delete</i> the entries in the column “Tariff Description” and <i>substitute</i> : “Wrought bars, rods, angles, shapes and sections, of magnesium ; magnesium wire ; wrought plates, sheets and strip of magnesium foil, raspings and sharings of uniform size, powders and flakes, of magnesium ; tubes and pipes and blanks thereof, of magnesium ; hollow bars of magnesium ; other articles of magnesium”.
77.03	In heading No. 77.03, <i>delete</i> the entries in the columns “Tariff No.”, “Tariff Description”, “Fiscal Entry” and “Full”.
78.02A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “15%”.
78.05A (2) (a)	In sub-heading A (2) (a), <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
79.01A	In sub-heading A, <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.
79.04A (2) (a)	In sub-heading A (2) (a), <i>delete</i> the rate of duty in the column “Fiscal Entry” and <i>substitute</i> “5%”.

SCHEDULE—continued

<i>Tariff No.</i>	<i>Extent of Amendment</i>
(1)	(2)
79.05	In heading No. 79.05, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
80.05 A (2) (a)	In sub-heading A (2) (a), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".

Chapter 82

Delete Note 3 to this Chapter.

Renumber Note 4 as Note 3.

- 82.09 In heading No. 82.09, *delete* the entries in the column "Tariff Description" and *substitute* :
 "Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades thereof".
- 82.10 In heading No. 82.10, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
- 83.06 "In heading No. 83.06, *delete* the entries in the column "Tariff Description" and *substitute* :
 "Statuettes and other ornaments of a kind used indoors, of base metal ; photograph, picture and similar frames, of base metal ; mirrors of base metal".
- 83.09 In heading No. 83.09, *delete* the entries in the column "Tariff Description" and *substitute* :
 "Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods ; tubular rivets and bifurcated rivets, of base metal ; beads and spangles, of base metal".
- 83.10 In heading No. 83.10, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
- 83.12 In heading No. 83.12, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Section XVI :

- (i) In Note 1 (a), *delete* the Note and *substitute* :

"(a) Transmission, conveyor or elevator belts or belting of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanised rubber (heading No. 40.14) ;"

- (ii) In Note 1 (b), *insert* "other" before "Industrial".

- (iii) In Note 1 (f), line 1, *delete* "reconstituted" and *substitute* "reconstructed".

- (iv) In Note 1 (n), *delete* "96.02" and *substitute* "96.01".

- 84.04 In heading No. 84.04, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

SCHEDULE—continued

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

84.05 In heading No. 84.05, *delete* the entries in the column "Tariff Description" and *substitute* :

"Steam or other vapour power units, whether or not incorporating boilers".

84.12 In sub-heading B (2), *delete* the rate of duty in the column "Fiscal Entry"
B (2) and *substitute* "75%".

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

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

" A. Generators and Generating sets :

(1) Of 110 Volts or higher imported by a manufacturer
approved in that behalf by the Commissioner

(2) Other 5% Free

85.06 B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and
substitute "75%".

85.11 In heading No. 85.11, second part, *delete* the entries in the column "Tariff
Description" and *substitute* :

"Electric or laser-operated welding, brazing, soldering or cutting machine
and apparatus".

85.15 A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
substitute "75%".

85.15 C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and
substitute "20%".

85.20 In heading No. 85.20, *delete* the entries in the column "Tariff Description"
and *substitute* :

"Electric filament lamps and electric discharge lamps (including infra-red
and ultra-violet lamps) ; arc-lamps".

85.21 In heading No. 85.21, last but one line, after "devices ;" *insert* "light emitting
diodes :"

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

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

"A Wire cut to length or wire assemblies :

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

(2) Other 66 $\frac{2}{3}$ % Free

B. Other 66 $\frac{2}{3}$ % Free"

SCHEDULE—continued

<i>Tariff No.</i>	<i>Extent of Amendment</i>
(1)	(2)
79.05	In heading No. 79.05, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
80.05-A	In sub-heading A (2) (a), <i>delete</i> the rate of duty in the column "Fiscal Entry" (2) (a) and <i>substitute</i> "5%".

Chapter 82

Delete Note 3 to this Chapter.
Renumber Note 4 as Note 3.

82.09	In heading No. 82.09, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : / "Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades thereof".
82.10	In heading No. 82.10, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
83.06	"In heading No. 83.06, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal".
83.09	In heading No. 83.09, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal".
83.10	In heading No. 83.10, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
83.12	In heading No. 83.12, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Section XVI :

(i) In Note 1 (a), *delete* the Note and *substitute* :

"(a) Transmission, conveyor or elevator belts or belting of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanised rubber (heading No. 40.14);"

(ii) In Note 1 (b), *insert* "other" before "Industrial".

(iii) In Note 1 (f), line 1, *delete* "reconstituted" and *substitute* "reconstructed".

(iv) In Note 1 (n), *delete* "96.02" and *substitute* "96.01".

84.04	In heading No. 84.04, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
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SCHEDULE—continued

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

84.05 In heading No. 84.05, *delete* the entries in the column "Tariff Description" and *substitute* :

"Steam or other vapour power units, whether or not incorporating boilers".

84.12 In sub-heading B (2), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "75%".

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

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

" A. Generators and Generating sets :

(1) Of 110 Volts or higher imported by a manufacturer approved in that behalf by the Commissioner 5% Free

(2) Other 50% Free".

85.06 B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "75%".

85.11 In heading No. 85.11, second part, *delete* the entries in the column "Tariff Description" and *substitute* :

"Electric or laser-operated welding, brazing, soldering or cutting machine and apparatus".

85.15 A In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "75%".

85.15 C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%".

85.20 In heading No. 85.20, *delete* the entries in the column "Tariff Description" and *substitute* :

"Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps) ; arc-lamps".

85.21 In heading No. 85.21, last but one line, after "devices ;" *insert* "light emitting diodes :"

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

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

"A Wire cut to length or wire assemblies :

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

(2) Other 66 $\frac{2}{3}$ % Free

B. Other 66 $\frac{2}{3}$ % Free"

SCHEDULE—continued

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

85.24B In sub-heading B, *delete* the entries in the column "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)
"B. Carbon electrodes imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
C. Other :		
(1) Suitable for use in road motor vehicles	10%	Free
(2) Other	50%	Free"

Section XVII

- 86.01 In Note 2 (k), *delete* "96.02" and *substitute* "96.01".
- 86.01 In heading No. 86.01, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
- 86.03 In heading No. 86.03, *delete* the entries in the column "Tariff Description" and *substitute* :
- "Other rail locomotives ; tenders"
- 87.02 In sub-headings A, D and E, *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 :—
- A, D and E

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Passenger cars including station wagons, estate cars and four-wheel drive cars of engine capacity :		
(1) Not exceeding 1,800 cc.	50%	Free
(2) Exceeding 1,800 cc but under 2,000 cc.	100%	Free
(3) Of between 2,000 cc and 2,500 cc.	250%	Free
(4) Exceeding 2,500 cc.	500%	Free"
D. Trucks and Lorries :		
(1) Assembled	20%	Free
(2) Imported CKD (completely knocked down) :		
(a) For local assembly by a manufacturer approved in that behalf by the Commissioner	5%	Free
(b) Other	10%	Free
E. Buses :		
(1) Fitted with seats for twenty or more passengers	15%	Free
(2) Other	25%	Free
F. Other	50%	Free"

SCHEDULE—continued

Tariff No. (1)	Extent of Amendment (2)
87.09B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "25%".
87.11	In heading 87.11, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "87.11 Invalid carriages, whether or not motorised or otherwise mechanically propelled."
87.13	In heading 87.13, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "87.13 Baby carriages and parts thereof".
89.03	In heading 89.03, after "floating docks" <i>insert</i> : "; floating or submersible drilling or production platforms".
Chapter 90	In Note 1 (c) line 2, <i>delete</i> "83.12" and <i>substitute</i> "83.06".
90.07	In heading No. 90.07, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "90.07 Photographic cameras ; photographic flashlight apparatus and flash-bulbs other than discharge lamps of heading 85.20".
90.13	In heading No. 90.13, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "90.13 Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter ; lasers, other than laser diodes".
90.19	<i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "90.19 Orthopaedic appliances, surgical belts, trusses and the like ; splints, and other fracture appliances; artificial parts of the body, hearing aids and other appliances which are worn or carried or implanted in the body to compensate for a defect or disability".
Section XVIII	<i>Delete</i> the title to Section XVIII and <i>substitute</i> : "OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS ; CLOCKS AND WATCHES ; MUSICAL INSTRUMENTS ; SOUND RECORDERS OR REPRODUCERS ; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS, MAGNETIC ; PARTS THEREOF".
Chapter 92	Amend the Title of Chapter 92, to read : "MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS AND ACCESSORIES OF SUCH ARTICLES". In Note 1 (d), <i>delete</i> "96.02" and <i>substitute</i> "96.01".
92.09	In heading No. 92.09, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

PART I—*continued*

Tariff No. (1)	Extent of Amendment (2)
92.10	In heading No. 92.10, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : <p>"92.10 Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes ; metronomes, tuning forks and pitch pipes of all kinds".</p>
92.11	<p>(i) <i>Delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : <p>"92.11 Gramophones, dictating machines and other sound recorders or reproducers, including record players and tape decks, with or without sound heads; Television image and sound recorders or reproducers, magnetic".</p> <p>(ii) In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "75%".</p> <p>(iii) In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%",</p> <p>(iv) In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "75%".</p></p>
94.04 A	In sub-heading A, <i>delete</i> the word "bedspreads".
<i>Section XX</i>	
<i>Chapter 95</i>	
<p>(i) <i>Delete</i> Note (b) to this Chapter</p> <p>(ii) <i>Reletter</i> Notes (c) to (n) as (b) to (m)</p> <p>(iii) <i>Delete</i> "Note" and <i>substitute</i> "Notes".</p> <p>(iv) <i>Insert</i> "1.—" before "This Chapter does not cover".</p> <p>(v) <i>Insert</i> the following new Note 2 :</p>	
<p>"2. In heading No. 95.08, the expression vegetable or mineral carving material is to be taken to apply to :</p>	
<p>(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom) ;</p>	
<p>(b) jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum."</p>	
95.01	In heading No. 95.01, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
95.02	In heading No. 95.02, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
95.03	In heading No. 95.03, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
95.04	In heading No. 95.04, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
95.05	In heading No. 95.05, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : <p>"95.05 Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials."</p>
95.06	In heading No. 95.06, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

EXPLANATORY NOTE—continued

Tariff No. (1)	Extent of Amendment (2)
95.07	In heading No. 95.07, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
95.08	In heading No. 95.08, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : <p>"95.08 Worked vegetable or mineral carving material and articles of those materials ; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included ; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin".</p>

Chapter 96

	(i) In the Title to Chapter 96, <i>delete</i> "feather dusters".
	(ii) In Note 2, line 1, <i>delete</i> "96.03" and <i>substitute</i> "96.01".
96.01	In heading No. 96.01, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : <p>"96.01 Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles ; other brooms and brushes (including brushes of a kind used as parts of machines) ; paint rollers ; squeegees (other than roller squeegees) and mops".</p>
96.02	In heading No. 96.02, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
96.03	In heading No. 96.03, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
96.04	In heading No. 96.04, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".

Chapter 98

98.13	In heading No. 98.13, <i>delete</i> the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full".
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General Concessionary Rates of Duty

2. Sports equipment (Tariff No. appropriate to the sports equipment imported).	In Item 2, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> "Sports equipment accepted as such by the Board excluding canvas shoes, training shoes and ready-made garments".
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MADE at Lagos this 1st day of April 1978.

A. L. CIROMA,
Secretary to the Federal Military Government

SCHEDULE—continued

EXPLANATORY NOTE

*(This note does not form part of the above Order
but is intended to explain its purpose)*

The Order has essentially, the following effects :—

(A) PART I OF THE SCHEDULE

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (3)
03.02A	Stockfish	Introduces a rate of 30%.
04.01	Milk and Cream, fresh, not concentrated or sweetened	Introduces a rate of 20%.
04.02	Milk and Cream preserved, concentrated or sweetened	Introduces a rate of 10%.
04.03	Butter	Increases the rate of duty from the kg. 30k to the kg. 50k.
04.04	Cheese and Curd	Increases the rate of duty from the kg. 33k to the kg. 50k.
09.02A } 09.02B }	Tea	Introduces a rate of 10% for approved manufacturers and increases the rate of duty from 10% to 30% in other cases.
10.05	Maize	Increases the rate of duty from 10% to 20%.
10.06	Rice	Increases the rate of duty from 10% to the kg. 20k or 40%.
11.08	Starches ; inulin	Increases the rate of duty from 10% to 33 $\frac{1}{3}$ %.
13.02A	Natural gums, resins, gum resins, stick lac	Increases the rate of duty from 33 $\frac{1}{3}$ % to 40%.
13.03	Raw vegetable materials used in dyeing	Introduces a new rate of duty of 10%.
14.01 } 14.02 } 14.03 } 14.05 }	Vegetable materials and products	Increases the rate of duty from 33 $\frac{1}{3}$ % to 40%.
15.01	Lard, other pig fat and poultry fat	Increases the rate of duty from the kg. 35k. to the kg. 50k.
16.01C	Sausages and the like ..	Increases the rate of duty from 10% to 50%.
16.02B	Other prepared or preserved meat or meat offal	Increases the rate of duty from 50% to 100%.

EXPLANATORY NOTE—continued

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (3)
16.03B	Meat extracts and meat juices ; fish extracts	Increases the rate of duty from 50% to 75%.
16.04A	Prepared or preserved fish imported in air-tight cans	Increases the rate of duty from 5% to 20%.
B	Other	Increases the rate of duty from 10% to 50%.
16.05	Crustacean and molluscs prepared or preserved	Increases the rate of duty from 10% to 50%.
17.01	Beet sugar and cane sugar ..	Increases the rate of duty from the kg. 2k to the kg. 10k.
17.02B	Other sugars	Increases the rate of duty from 10% to 25%.
18.06A, B&C	Chocolate and other food preparations containing cocoa	Increases the rate of duty to the Kg. 40k or 100% ; the Kg. 20k ; and 100%, respectively.
19.02	Preparations of flour meal ..	Increases the rate of duty from 10% to 75%.
19.03	Macaroni, spaghetti	Increases the duty from 40% to 65%.
19.05	Prepared cereal foods, e.g. cornflakes and puffed rice crisps	Increases the rate of duty from 10% to 20%.
20.02A	Vegetable, prepared or preserved	Increases the rate of duty from the Kg. 20k or 40% to the Kg. 50k or 75%.
21.02	Roasted chicory	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 20%.
22.03A & B	Beer and stout	Increases the rate of duty from ₦25.00 per hectolitre to ₦50.00 per hectolitre.
22.04	Grape must-in fermentation	Increases the rate of duty from the litre ₦1.05 to the litre ₦2.00.
22.05A	Sparkling wine	Increases the rate of duty from the litre ₦3.18 to the litre ₦10.00.
22.06	Vermouths	Increases the rate of duty from the litre ₦1.05 to the litre ₦2.00.
22.05B 22.07B } 22.07B }	Other non-sparkling wine (table wine)	Increases the rate of duty from the litre ₦1.05 to the litre ₦2.00.
24.04	Cigars, cherots and cigarettes	Increases the rate of duty from the kg. ₦13.23 or ₦14.70 per thousand cigarettes to the kg. ₦15.00 or ₦16.00 per thousand cigarettes respectively.
25.05	Natural sands of all kinds ..	Increases the rate of duty from 10% to 25%.
25.07	Clay (Bentonite; fire clay) and Earth colour (pigments)	Increases the rate of duty from 10% to 25%.

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
25.08	Clay	Increases the rate of duty from 33 $\frac{1}{3}$ % to 40%
25.11	Natural barium and barium carbonates	Increases the rate of duty from 10% to 25%
27.12 } 27.13 } 33.01A } 33.10B } 33.06A }	Petroleum jelly Paraffin wax Essential oils Other Perfumery, cosmetics and other toilet preparations	Increases the rate of duty from 10% to 20% Increases the rate of duty from 10% to 20% Increases the rate of duty from 10% to 20% Increases the rate of duty from 5% to 10% Increases the rate of duty from the litre ₦4.62 or 100% to the litre ₦8.00 or 200%
33.06C	Shampoos and shaving cream	Increases the rate of duty from the Kg. 18k or 50% to the Kg. 20k or 75%.
35.01 } 35.02 } 35.03 } 35.04 } 35.05 } 35.06 }	Adhesives	Increases the rate of duty from 10% to 66 $\frac{2}{3}$ % <i>ad valorem</i> .
39.01A	Glues and adhesives	Introduces 10% rate of duty for approved user manufacturers.
39.01B	Glues and adhesives	Increases the rate of duty from 10% to 66 $\frac{2}{3}$ % <i>ad valorem</i> .
39.02E	Glues and adhesives	Creates 10% concessionary rate of duty for approved user manufacturers.
39.02F	Adhesives	Increases the rate of duty from 10% to 66 $\frac{2}{3}$ % <i>ad valorem</i> .
39.02C } 39.03C } 39.04C } 39.05C } 39.06C }	Artificial resins	Introduces 10% <i>ad valorem</i> rate of duty.
40.13B	Articles of apparel and clothing accessories of unhardened vulcanised rubber (including rain coats)	Increases the rate of duty from 40% to ₦3.00 or 100% <i>ad valorem</i> .
41.02	Bovine cattle leather and equine leather	Increases the rate of duty from 30% to 75% <i>ad valorem</i> .
44.24A } 44.28C }	Sticks imported for use in confectionery industry	Abolishes approved user concession and increases the rate of duty from 10% to 25% <i>ad valorem</i> .
48.06 } 48.07B }	Ruled, lined or coated paper and paper board	Increases the rate of duty from 20% to 40% <i>ad valorem</i> .
51.01 } 51.03 } 56.05B }	Yarn of man-made fibres	Introduces 25k the kg. or 10% <i>ad valorem</i> rate of duty for approved user manufacturers, and raises the duty to 60k the kg. or 50% <i>ad valorem</i> for other importers.

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
55.01	Cotton, not carded or combed	Introduces 10% <i>ad valorem</i> duty for approved user manufacturers.
55.05A } 56.05A } 56.06B }	Sewing thread	Increases the rate of duty from ₹1.21 the kg. or 33½% to ₹1.50 the kg. or 50% <i>ad valorem</i> .
52.01 } 55.05B } 55.06B }	Metallised yarn, cotton yarn not put up for retail sale and cotton yarn put up for retail sale	Introduces approved user concession of 25k the kg. or 10% and raises the rate of duty from 15k the kg. or 5% to 60k the kg. or 50% <i>ad valorem</i> .
57.11A	Woven fabrics of other vegetable textile fibres	Creates approved user duty concession of 10% <i>ad valorem</i> .
61.09B	Brassieres	Increases the rate of duty from 12k or 40% to 20k each or 60% <i>ad valorem</i> .
68.02B	Asbestos tiles	Increases the rate of duty from 20% to the kg. ₹1.08 or 66⅔%.
68.08A	Tiles	Increases the rate of duty from 20% to the kg. ₹1.08 or 66⅔%.
68.09A	Tiles	Increases the rate of duty from 20% to the kg. ₹1.08 or 66⅔%.
68.10A } 8.11B } 68.12C } 68.13D }	Tiles	Increases the rate of duty from 20% to the kg. ₹1.08 or 66⅔%.
70.10A	Glass bottles, jar pots ..	Restricts approved users to only white flint jars and bottles.
73.10A (2) & (3)	Bars and rods	Creates two rates of duty for nail and iron rods manufacturers, 10% and 15% respectively.
73.10B	Wire rods	Increases the rate of duty from 5% to 15%.
73.11	Angles, shapes and sections	Increases the rate of duty from 10% to 15%.
73.12C	Hoop and strip of iron or steel hot-rolled or cold rolled.	Increases the rate of duty from 10% to 15%.
73.13A	Corrugated galvanized roofing sheets	Increases the rate of duty from the sq. metre 14k or 20% to the sq. metre 20k or 25%.
73.13B	Iron sheets and plates ..	Abolishes approved users free rate of duty and imposes 5% rate of duty.
73.13C	Other Iron Sheets and plates	Increases the rate of duty from 5% to 10%.
74.14C	Single strand iron or steel wire	Increases the rate of duty from 10% to 20%.
73.14C	Other iron or steel wire ..	Increases the rate of duty from 10% to 20%.
73.17A	Tubes and pipes of cast iron, of iron or steel and fittings and blanks thereof	Restricts approved users free rate of duty to galvanized water pipes exceeding 8 cm. in inner diameter.

EXPLANATORY NOTE—continued

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (3)
73.17B	Tubes and pipes and blanks of iron or steel	Introduces 5% rate of duty for approved manufacturers.
73.17C	Tubes and pipes of cast-iron or steel	Increases the rates of duty from 20% and 10% to 33 $\frac{1}{3}$ %.
73.18A	Tubes and pipes of cast-iron, of iron or steel and fittings and blanks thereof	Restricts approved users free rate of duty to galvanized water pipes exceeding 8 cm in inner diameter.
73.18B	Tubes and pipes and blanks of iron or steel	Introduces 5% rate of duty for approved manufacturers.
73.18C	Tubes and pipes of cast iron or steel.	Increases the rates of duty from 20% and 10% to 33 $\frac{1}{3}$ %.
73.20A	Tubes and pipes of cast-iron of iron or steel and fittings and blanks thereof	Restricts approved users free rate of duty to galvanized water pipes exceeding 8 cm in inner diameter.
73.22A	Tanks	Creates a 25% rate of duty for tanks.
73.24A	Liquefied gas bottles ..	Abolishes approved users scheme and imposes 10% rate of duty.
73.31	Nails	Increases the rate of duty of nails from 20% to 50%.
73.36	Kerosene cookers and stoves	Increases the rate of duty from 25% to 66 $\frac{2}{3}$ %.
74.03A	Wrought bars of copper rods and shapes	Abolishes approved users scheme and imposes 5% rate of duty.
74.07A	Tubes and pipes of copper	Abolishes approved users scheme and imposes 5% rate of duty.
74.15A	Bolts and nuts and screws	Abolishes approved users scheme and imposes 5% rate of duty.
75.05	Electro-plating anodes of nickel wrought or unwrought.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 20%.
76.02A	Wrought bars, rods, angles, shapes and sections of aluminium	Abolished approved users concessionary exemption and imposes 5% rate of duty.
76.04A	Aluminium foil	Abolished approved users concessionary exemption and imposes 5% rate of duty.
76.06A	Tubes and pipes and blanks therefor, of aluminium ; hollow bars of aluminium	Abolished approved users concessionary exemption and imposes 5% rate of duty.
76.07A	Tube and pipe fittings of aluminium	Abolished approved users concessionary exemption and imposes 5 % rate of duty.
76.11	Containers, of aluminium, for compressed or liquefied gas.	Increases the rate of duty from Free to 5%.
76.02A	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	Increases the rate of duty from 10% to 15%.

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
78.05 A(2)(a)	Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings	Increases the approved users rate from Free to 5%.
79.01A	Unwrought zinc ; zinc waste ; scrap	Increases the approved users rate from Free to 5%.
79.04 A(2)(a) } 80.05 } A(2)(a) }	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings. (for example, joints, elbows, sockets and flanges), of zinc	Increases the approved users rates from Free to 5%.
84.12B (2)	Air conditioners	Increases the rate of duty from 40% to 75%.
85.01A (1)	Generators and Generating sets	Limits the rate of duty of 5% to approved local manufacturer.
85.06B	Ceiling Fans	Increases the rate of duty from 50% to 75%.
85.15A	Radio receiving sets, radio gramophones and television sets.	Increases the rate of duty from 40% to 75%.
85.15C	Components imported CKD for assembly of radios and T.V. sets	Increases the approved users rate of duty from 5% to 20%.
85.23A (2) 85.23B	Insulated electric wire, cable, bars, strip and the like, whether or not fitted with connectors	Increases the rates of duty from 30% and 33 $\frac{1}{3}$ % respectively to 66 $\frac{2}{3}$ %.
85.24B (2)	Carbon Electrodes	Introduces an approved users rate of 10% for battery manufacturers.
87.02A (1 to 4)	Passenger Vehicles	Increases the rates of duty from 25% to 50% ; 40% to 100% ; 150% to 250%, and 200% to 500% respectively.
87.02D (1)	Trucks and Lorries	Increases the rate of duty from 10% to 20%.
87.02D (2)	CKD components for local assembly of Trucks and Lorries	Introduces approved users rate of duty of 5%.
87.02E	Buses	Increase the rates of duty from 10% to 15% for the big buses and 10% to 25% in other cases.
87.09B	Other types of motor-cycles, autocycles and cycles fitted with an auxilliary motor	Increases the rate of duty from 15% to "25%" <i>ad valorem</i> .
92.11A	Gramophones, record players, tape recorders and tape decks	Increases the rate of duty from 50% to "75%".
92.11B (1)	Component parts for the manufacture of record players, record changers, gramophones, cassettes and tape recorders and players	Increases the rate of duty from 10% to "20%" for approved manufacturers.
92.11D	Other recorders and reproducers	Increases the rate of duty from 40% to "75%".

EXPLANATORY NOTE—continued

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (3)
73.17B	Tubes and pipes and blanks of iron or steel	Introduces 5% rate of duty for approved manufacturers.
73.17C	Tubes and pipes of cast-iron or steel	Increases the rates of duty from 20% and 10% to 33 $\frac{1}{3}$ %.
73.18A	Tubes and pipes of cast-iron, of iron or steel and fittings and blanks thereof	Restricts approved users free rate of duty to galvanized water pipes exceeding 8 cm in inner diameter.
73.18B	Tubes and pipes and blanks of iron or steel	Introduces 5% rate of duty for approved manufacturers.
73.18C	Tubes and pipes of cast iron or steel.	Increases the rates of duty from 20% and 10% to 33 $\frac{1}{3}$ %.
73.20A	Tubes and pipes of cast-iron of iron or steel and fittings and blanks thereof	Restricts approved users free rate of duty to galvanized water pipes exceeding 8 cm in inner diameter.
73.22A	Tanks	Creates a 25% rate of duty for tanks.
73.24A	Liquefied gas bottles ..	Abolishes approved users scheme and imposes 10% rate of duty.
73.31	Nails	Increases the rate of duty of nails from 20% to 50%.
73.36	Kerosene cookers and stoves	Increases the rate of duty from 25% to 66 $\frac{2}{3}$ %.
74.03A	Wrought bars of copper rods and shapes	Abolishes approved users scheme and imposes 5% rate of duty.
74.07A	Tubes and pipes of copper	Abolishes approved users scheme and imposes 5% rate of duty.
74.15A	Bolts and nuts and screws	Abolishes approved users scheme and imposes 5% rate of duty.
75.05	Electro-plating anodes of nickel wrought or unwrought.	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 20%.
76.02A	Wrought bars, rods, angles, shapes and sections of aluminium	Abolished approved users concessionary exemption and imposes 5% rate of duty.
76.04A	Aluminium foil	Abolished approved users concessionary exemption and imposes 5% rate of duty.
76.06A	Tubes and pipes and blanks thereof, of aluminium ; hollow bars of aluminium	Abolished approved users concessionary exemption and imposes 5% rate of duty.
76.07A	Tube and pipe fittings of aluminium	Abolished approved users concessionary exemption and imposes 5 % rate of duty.
76.11	Containers, of aluminium, for compressed or liquefied gas.	Increases the rate of duty from Free to 5%.
76.02A	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire	Increases the rate of duty from 10% to 15%.

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
78.05 A(2)(a)	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings	Increases the approved users rate from Free to 5%.
79.01A	Unwrought zinc; zinc waste; scrap	Increases the approved users rate from Free to 5%.
79.04 A(2)(a) 80.05 A(2)(a)	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc	Increases the approved users rates from Free to 5%.
84.12B (2)	Air conditioners	Increases the rate of duty from 40% to 75%.
85.01A (1)	Generators and Generating sets	Limits the rate of duty of 5% to approved local manufacturer.
85.06B	Ceiling Fans	Increases the rate of duty from 50% to 75%.
85.15A	Radio receiving sets, radio gramophones and television sets.	Increases the rate of duty from 40% to 75%.
85.15C	Components imported CKD for assembly of radios and T.V. sets	Increases the approved users rate of duty from 5% to 20%.
85.23A (2) 85.23B	Insulated electric wire, cable, bars, strip and the like, whether or not fitted with connectors	Increases the rates of duty from 30% and 33 $\frac{1}{3}$ % respectively to 66 $\frac{2}{3}$ %.
85.24B (2)	Carbon Electrodes	Introduces an approved users rate of 10% for battery manufacturers.
87.02A (1 to 4)	Passenger Vehicles	Increases the rates of duty from 25% to 50%; 40% to 100%; 150% to 250%, and 200% to 500% respectively.
87.02D (1)	Trucks and Lorries	Increases the rate of duty from 10% to 20%.
87.02D (2)	CKD components for local assembly of Trucks and Lorries	Introduces approved users rate of duty of 5%.
87.02E	Buses	Increase the rates of duty from 10% to 15% for the big buses and 10% to 25% in other cases.
87.09B	Other types of motor-cycles, autocycles and cycles fitted with an auxilliary motor	Increases the rate of duty from 15% to "25%" <i>ad valorem</i> .
92.11A	Gramophones, record players, tape recorders and tape decks	Increases the rate of duty from 50% to "75%".
92.11B (1)	Component parts for the manufacture of record players, record changers, gramophones, cassettes and tape recorders and players	Increases the rate of duty from 10% to "20%" for approved manufacturers.
92.11D	Other recorders and reproducers	Increases the rate of duty from 40% to "75%".

L.N. 15 of 1978

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

Excise Tariff (Duties) Order 1978

Commencement : 1st April 1978

In exercise of the powers conferred by section 3 (1) of the Excise Tariff (Consolidation) Decree 1973, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

Amendment
Schedule 1
to the Excise
Tariff (Con-
solidation)
Decree 1973.
1973 No. 7.

Citation.

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.

2. This Order may be cited as Excise Tariff (Duties) Order 1978.

SCHEDULE

Section 1

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

SCHEDULE 1

GOODS LIABLE TO EXCISE DUTY

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>	<i>Statistical Number</i>	<i>Unit of Quantity</i>
(1)	(2)	(3)	(4)	(5)
1.	Sugar confectionery	10%	Ex 062	kg
2.	Chocolate and other food preparations containing cocoa, including chocolate confectionery	10%	Confectionery Ex 073	kg
3.	Pastry, biscuits, cakes and other fine bakers' wares	10%	Other Ex 048 Ex 048	kg
4.	Non-alcoholic beverages of all types including soft drinks, lemonades, waters and vitaminised malt extract drinks	the hectolitre ₦2.00	Ex 111	Hectolitre
5.	Beer :			
(1)	Lager	The hectolitre of specific gravity of not more than 1040°—₦30.00 for each additional degree of specific gravity—1½ the hectolitre.	Ex 112.30	Hectolitre
(2)	Stout	The hectolitre of specific gravity of not more than 1065°—₦30.00 for each additional degree of specific gravity—15½ the hectolitre.		litre

PART I—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Statistical Number (4)	Unit of Quantity (5)
6.	Wine, still, aperitifs	the litre 70k	Ex. 112.02	litre
7.	Spirits :			
	(1) Potable and locally produced from crude gin.	the litre 10k		
	(2) Industrial alcohol or denatured spirits.	ad valorem 2%	Ex. 112.40	litre
	(3) Other	the litre 6k for each 1% or fraction of 1% by volume of pure alcohol.		
8.	Tobacco Products :			
	A. Cigarettes.			
	(1) Where the weight of one thousand cigarettes does not exceed 1,000 grammes and the price does not exceed ₦7.50 per thousand.	ad valorem 10%	Ex. 122.20	
	(2) Where the weight of one thousand cigarettes does not exceed 1,200 grammes and the price exceeds ₦7.50 per thousand but does not exceed ₦12.49 per thousand	ad valorem 20%		
	(3) Where the weight of one thousand cigarettes exceeds 1,200 grammes and the price exceeds ₦12.49 per thousand but does not exceed ₦19.99 per thousand.	ad valorem 30%		
	(4) Where the weight of one thousand cigarettes exceeds 1,200 grammes and the price exceeds ₦19.99 per thousand	ad valorem 40%		
	B. Snuff	the kg ₦8.82	Ex. 122.30	
	C. Cigars	ad valorem 5%	Ex. 122.10	kg and hundred
9.	Oils (petroleum and mineral) other than crude ;			
	(1) Gas or diesel oils suitable for use in internal combustion engines :		Ex. 332.42 ..	litre and tonne
	(a) For use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the National Electric Power Authority, the Nigerian Electric Supply Corporation Ltd., or the Nigerian Ports Authority, other than in road vehicles	the litre 2k		
	(b) Other	the litre 3.43k		
	(2) Illuminating including kerosene and other refined burning oils	the litre 2.2k ..	Ex. 332.21 ..	litre and tonne
	(3) Lubricating	the litre 2k ..	Ex. 332.53 ..	litre and tonne
	(4) Motor spirits and products ordinarily used as such : benzine, benzoline, petrol and petroleum, all kinds of shale and coal tar spirit but not including kerosene and other refined burning oils	the hectolitre ₦8.43 ..	Ex. 332.31 ..	litre and tonne
	(5) Other.. .. .	the litre 3k or ad valorem 33½% whichever is the higher		litre and tonne

SCHEDULE 1—continued

Tariff No.	Tariff Description	Rate of Duty	Statistical Number	Unit of Quantity
(1)	(2)	(3)	(4)	(5)
10.	Petroleum gas liquefied	<i>ad valorem</i> 10%	Ex. 341.10	
11.	Travel goods (for example trunks, suit cases, hat, boxes, travelling bags and rucksacks) shopping bags, handbags, satchets, brief cases, wallets, purses, toilet cases, tool cases, boxes for examples, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes and small containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paper-board or of textile fabric	<i>ad valorem</i> 10%	Ex. 831.00	
12.	Textile fabric of all types, woven knitted, coated or impregnated, including embroidery, lace and imitation leather (leatherette) with textile backing	<i>ad valorem</i> 10%	Cotton Ex. 652, man-made fibres Ex. 653	
13.	Towel and towelling	<i>ad valorem</i> 10%	Ex. 656	
14.	Carpets, carpeting and rugs	<i>ad valorem</i> 10%	Ex. 657	sq metre.
15.	Travelling rugs and blankets, bed linen, toilet linen and kitchen linen, curtains and other furnishing articles.	<i>ad valorem</i> 10%	Ex. 656	Kgs
16.	ARTICLES OF A KIND COMMONLY USED FOR DOMESTIC PURPOSES including enamelware, chinaware, porcelainware, glassware and plasticware	<i>ad valorem</i> 3%	Plastic Ex 893 Metal 697 Glass 665 Porcelain 666	Kg. Kg. Kg. Kg.
17.	Sewing machines, domestic	<i>ad valorem</i> 10%	Ex. 717	No
18.	Electric accumulators and flash torch batteries	<i>ad valorem</i> 10%	Ex. 729	—
19.	Radiogramophones, radio receiving sets and television sets	<i>ad valorem</i> 5%	Ex. 724	No
20.	Gramophone records			
	(1) Long playing	each 30¢		
	(2) Other	each 10¢		
21.	Furniture	<i>ad valorem</i> 10%	Ex. 821	
22.	Gaming and amusement machines	<i>ad valorem</i> 50%	Ex. 894	No
23.	Margarine	<i>ad valorem</i> 10%	Ex. 431	Kg
24.	Soap and detergents	<i>ad valorem</i> 5%	Ex. 554	Kg
25.	Thread	<i>ad valorem</i> 5%	Ex. 651	Kg
26.	Paints, vanishes and lacquers	<i>ad valorem</i> 5%	Ex. 533	Kg
27.	Imitation jewellery	<i>ad valorem</i> 10%	Ex. 897	
28.	Reinforcing rods	<i>ad valorem</i> 5%	Ex. 673	Tonne
29.	Footwear	10¢ the pair or 5% <i>ad valorem</i>	Ex. 807	Pair
30.	Matches	<i>ad valorem</i> 5%	Ex. 899	Gross boxes
31.	Refrigerators and air-conditioners	<i>ad valorem</i> 10%	Ex 725	No.
32.	Disinfectants, fungicides and insecticides	<i>ad valorem</i> 5%	Ex 719	—
33.	Containers normally used for the conveyance and packing of goods :— (a) Metal containers (b) Other	<i>ad valorem</i> 10% <i>ad valorem</i> 5%	Ex 599 Ex 692 Ex 642 Ex 893	—
34.	Structures and other products fabricated from metal.	<i>ad valorem</i> 5%	Ex 691	Tonne

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
35.	Products made from plastic materials other than those of paragraph 16. 5% <i>ad valorem</i>	Ex 893 —
36.	Fish, crustaceans and molluscs, fresh, caught and landed by vessels (other than canoes) owned or chartered by, or operated by Nigerian Registered Companies.	
37.	Kerosine Cookers <i>ad valorem</i> 5%	Ex 031 Kg.
38.	Roofing sheets <i>ad valorem</i> 5%	Ex 697 No.
39.	Tiles <i>ad valorem</i> 5%	Ex 674 Tonne
		Ex 893 —
		Ex 899 }
40.	Tyres and tubes <i>ad valorem</i> 5%	Ex 629 No.
41.	Venetian blinds <i>ad valorem</i> 10%	
42.	Ball-point pens <i>ad valorem</i> 5%	
43.	Cosmetics, perfumery and toilet preparations. <i>ad valorem</i> 25%	Ex 895 No.
		Ex 553 —

MADE at Lagos this 1st day of April 1978.

A. L. CIROMA,
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 has essentially the following effect:—

(A) PART I OF THE SCHEDULE

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
2.	Chocolate and other food preparations containing cocoa including chocolate confectionery.	Increases the rate of duty from 5% to 10%
3.	Pastry, biscuits, cakes and other fine bakers wares.	
4.	Non-alcoholic beverages of all types including soft drinks, lemonades, and vitaminised malt extracts drink.	
5.	Beer—Lager or Stout ..	Increases the rates of duty from ₦15.00 to ₦30.00 per specific gravity of 1040° and 1065° respectively.
8.	Cigarettes	Rationalises the rates of duty.
9.	Motor spirits and products ordinarily used as such	Increases the rate of duty from ₦3.43 the litre to ₦8.43 the hectolitre.
11.	Travel goods	Increases the rate of duty from 5% to 10% <i>ad valorem</i> .
12.	Textile fabrics of all types	
13.	Towel and Towelling	
14.	Carpets, carpeting and rugs	
15.	Travelling rugs and blankets, bed linen, toilet linen and kitchen linen, curtains and other furnishing articles	
17.	Sewing machines—Domestic	
18.	Electric accumulators and flash torch batteries	
21.	Furniture	
1.	Sugar confectionery	

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
24.	Soap and detergents	Introduces a new flat rate of 5% <i>ad valorem</i> .
32.	Disinfectants, insecticides and fungicides	
25.	Thread	
42.	Ball-point pens	
26.	Paints, Vanishes and lacquers	
30.	Matches	
28.	Reinforcing rods	
34.	Structures and other products fabricated from metal	
35.	Products made from plastic materials other than those of para. 16	
36.	Fish, crustaceans and molluscs fresh, caught and landed by vessels (other than canoes) owned or chartered by or operated by Nigerian Registered Companies.	
29.	Footwear	Introduces a new rate of duty of 10k the pair or 5% <i>ad valorem</i> .
23.	Margarine	Introduces a new rate of duty of 10% <i>ad valorem</i> .
31.	Refrigerators and air.. conditioners	
27.	Jewellery and imitation jewellery	Introduces a new rate of duty of 10% on metal containers and 5% on others.
33.	Containers	Introduces a new rate of 5% <i>ad valorem</i> .
37.	Kerosene cookers	
38.	Roofing sheets	
39.	Tiles	
40.	Tyres and tubes	Introduces a new rate of duty of 10%.
41.	Venetian blinds	
43.	Cosmetics, perfumery and toilet preparations	Introduces a new rate of duty of 25% <i>ad valorem</i> .

L.N. 16 of 1978

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

Import Prohibition Order 1978

Commencement : 1st April 1978

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, Major-General James Johnson Oluleye, 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 to this Order is absolutely prohibited.

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

(3) The importation of the goods specified in Column I of Parts I and II of Schedule 3 to this Order is prohibited except as provided in Column 2 thereof.

(4) Notwithstanding the provisions of subsections (1) and (3) of this section, prohibited goods specified in Schedule 4 to this Order may be allowed if—

(a) imported by sea—

(i) the relevant Bill of Lading shows that the goods had been shipped before 1st April 1978 ;

(ii) the importation is covered by established Irrevocable Letter of Credit opened before 16th March 1978 ; and

(iii) the carrying vessel arrives Nigeria's territorial waters on or before 30th June 1978 ;

(b) imported by air—

(i) the relevant Air Waybill or Consignment Note is dated before 1st April 1978 ;

(ii) the importation is covered by established Irrevocable Letter of Credit opened before 16th March 1978 ; and

(iii) the carrying aircraft arrives in Nigeria on or before 14th April 1978.

2. Subject to section 1 of this Order, but without prejudice to any other enactment, goods of all descriptions specified in Schedule 5 to this Order, and all other goods may be imported without a licence.

3.—(1) The Import Licencing 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 ;

Absolute prohibition of importation of certain goods.

Goods not subject to import licence.

Import licencing.

- (b) the information to be furnished with such applications ; and
- (c) the form and duration of licences.

(2) The Import Licensing Authority may—

(a) refuse to grant a licence without assigning any reason for such refusal ;

(b) at any time, revoke or modify any licence granted or deemed to have been granted under this section.

(3) 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 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 specified in the licence ; or

(b) 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.

4.—(1) This Order may be cited as the Import Prohibition Order 1978.

(2) The Import Prohibition Order 1977 is hereby revoked.

Citation,
and revoca-
tion.
L.N. 16 of
1977.

SCHEDULES

SCHEDULE 1

GOODS ABSOLUTELY PROHIBITED

PART 1

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 purposes 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.

EXPLANATORY NOTE—continued

Tariff No.
(1)

Extent of Amendment
(2)

9. Implements appertaining to the reloading of cartridges.
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 materials 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 consumption.
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. Second-hand 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 Director 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 Director ;
 - (d) gin, i.e. a spirit :—
 - (i) produced by distillation from a mixed mash of cereal grains only saccharified by the *diastase* of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the *Gazette* and in containers labelled with the name and address of the owner of the brand ; or
 - (ii) produced by distillation at least three times in a pot-still from a mixed mash of barely, 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.

EXPLANATORY NOTE—continued

Tariff No.

Extent of Amendment

(1)

(2)

(e) mineralised methylated spirit 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 Director 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 Director 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 Director may prescribe ;

(i) spirits totally unfit for use as potable spirits admitted to entry as such in his absolute discretion by the Director ; and

(j) whisky, i.e. a spirit :—

(i) obtained by distillation from a mash or 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 Director, in his discretion, may allow to be imported subject to such conditions as he may see fit to impose.

20. Weapons of any description which in the opinion of the Director are designed for the discharge of any noxious liquid, gas or other similar substance, and any ammunition containing or in the opinion of the Director designed or adapted to contain any noxious liquid, gas or other similar substance.

21. All passenger cars of engine capacity exceeding 2,500cc.

SCHEDULE 1—*continued*

PART II

ABSOLUTE PROHIBITION—(TRADE)

1. Basketwork, wickerwork and other articles of plaiting materials, made directly to shape including coir door mats ; 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 fruits.
4. Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.
5. Cigarettes.
6. Fur clothing, that is, furskins, raw, tanned or dressed (including pieces or cuttings of tanned or dressed furskin, heads, paws, tails and the like) and articles of furskins.
7. Live poultry, that is, fowls, ducks, geese, turkeys and guinea fowls (excluding day-old chicks).
8. Stone, sand, gravels, excluding refractory bricks and industrial grinding stone.
9. Household utensils of wood excluding ice cream or confectionery sticks.
10. Vegetable, roots and tubers—fresh or dried, whole or sliced, cut or powdered ; sago pitch.
11. Wood in the rough, roughly squared or half squared, but not further manufactured.
12. 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.
13. Eggs in the shell including those for hatching (04.05).
14. Vegetables, fresh or chilled.
15. Pastry, biscuits and cakes (Tariff No. 19.08).
16. Fresh or dried edible nuts, including coconuts, other than kolanuts and nuts used for extracting oil.
17. Fresh fruits.
18. Fruits temporarily preserved.
19. Fruits, preserved, and fruit preparations and fruit juices excluding concentrated fruit comminutes and fruit juices unfermented and not containing alcohol imported by a manufacturer approved in that behalf by the Commissioner (Tariff Nos. 20.01, 20.03, 20.04, 20.06 and 20.07).
20. Potatoes fresh or chilled.
21. Potatoes other than fresh or chilled.
22. Tomatoes fresh or chilled.
23. Vegetables other than fresh or chilled.
24. Vegetable products, fresh or chilled.
25. Vegetables, roots, and tubers preserved or prepared excluding tomato puree and paste,

SCHEDULE 1—*continued*

26. Sugar confectionery and other sugar preparations including flavoured or coloured syrups and mollasses (Tariff Nos. 17.04 and 17.05).
27. Textile fabrics of all types including woven, knitted, pile, coated, narrow, embroidery, imitation leather with textile backing, elastic or rubberised excluding—
 - (a) trimmings and linings ;
 - (b) importations for local manufacture of goods by a manufacturer approved in that behalf by the Commissioner (Chapters 50 to 60 and Tariff Nos. 43.04C and 70.20B).
 - (c) Tracing cloth.
28. Woven labels and badges excluding badges used by approved international organisations.
29. Towels (Tariff Nos. 59.03A and 62.02A).
30. Other made-up articles of textile (Tariff Nos. 62.03 and 62.05).
31. Travel goods of all kinds including shopping bags, handbag, brief-cases and wallets but excluding spectacle cases (Tariff No. 42.02).
32. Stoppers and closures of common glass (Tariff No. 70.10).
33. Ornaments and other fancy glassware of a kind used for domestic purposes (Tariff Nos. 70.19B and 70.21A).
34. Other articles of glass (Tariff No. 70.21).
35. Domestic articles and wares made of plastic materials excluding babies feeding bottles (Tariff No. 39.07G).
36. Enamelware and galvanised buckets (Tariff No. 73.38A).
37. Bottled beer (Tariff No. 22.03).
38. Bottled stout (Tariff No. 22.03).
39. Furniture made of stone or of plaster or of asbestos cement (Tariff Nos. 68.11 and 68.12).
40. Evian and similar waters (Tariff No. 22.01).
41. Carbon papers.
42. Lace, tulle (excluding tulle grass) and net fabrics (Tariff Nos. 58.08 and 58.09).
43. Real madras cloth ("George").
44. Empty beer bottles.
45. Fresh Milk (Tariff No. 04.01).
46. Flavoured or coloured beet sugar (Tariff No. 17.02).
47. Macaroni and spaghetti (Tariff Nos. 19.03 and 21.07D).
48. Beer and stout (Tariff No. 22.03).
49. Vitaminised Malt extract drinks (Tariff No. 22.02B).
50. Footwear (Tariff Chapter 64 and No. 62.05).
51. Carpets, carpetting and rugs (Tariff Nos. 58.01-58.02).
52. Furniture excluding medical, dental, surgical or veterinary furniture (Tariff Nos. 94.01 and 94.03).
53. Chilled or frozen meat of all kinds (including poultry) but excluding importations from neighbouring countries (Tariff Nos. 02.01-02.04).
54. Matches (Tariff No. 36.06).
55. Jewellery and imitation jewellery (Tariff Chapter 71).
56. Men's and boys' outer and under garments of all kinds, women's, girls and infants' outer and under garments of all kinds, including headties (Tariff Nos. 39.07B, 43.03A, 43.04A, 60.04, 40.13, 60.05, 60.06B (2), 61.03, 61.04, 61.05, 61.06 and 70.20A).
57. Household candles (Tariff No. 34.06).

SCHEDULE 2

Section 1 (2)

COUNTRIES FROM WHICH IMPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa ;
2. Zimbabwe (Rhodesia) ;
3. Namibia (South-West Africa).

SCHEDULE 3

Section 1 (3)

PART I

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

Column I—Articles

Column II—Exceptions

1. (a) Advertisements or notices as such or contained in periodicals or books or as labels on packets, bottles, boxes or other enclosures, relating to the treatment of any venereal disease or any disease or condition in respect of which section 56 (1) of Poisons and Pharmacy Act prohibits advertisements or relating to aphrodisiacs.

(b) Any packet, box, bottle or other enclosure containing any drug or preparation with which there is any advertisement or notice or on which there is any label, which advertisement, label or notice is prohibited under paragraph (a) above.

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

3. Ammonium Nitrate, pure

4. Apparatus which in the opinion of the Director is suitable for the distillation of alcohol or the rectification or redistillation of spirits.

5. Calcium Carbide

6. Cyanide of potassium and all poisonous cyanides and their preparations.

7. Gold Coin

Except advertisement in publications of a technical character for circulation amongst :—

(a) registered medical or veterinary practitioners ;

(b) selling dispensers or chemist and druggists ;

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

Except books for use in schools.

Except under licence from the Federal Government Chemist.

Except such as may be licenced under the Liquor Act.

Except when enclosed in substantially closed metal vessels with screw press or on lever opening themselves clearly marked in conspicuous characters with the words "Calcium Carbide—Dangerous if not kept dry".

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.

Except under licence from the Commissioner.

Column I—Articles

Column II—Exceptions

8. Motor vehicles and parts thereof fitted or adapted for solid tyres and solid tyres.

Except under licence from the Federal Commissioner for Works.

9. Naval, Military, Air Force or Civil Accoutrements or uniforms or any dress having the appearance of or bearing 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 herein.

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.

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 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 or 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 Director 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 tonnes registered or in an aircraft.

(b) in casks or drums

(b) Except under licence granted by the Director and subject to the payment of 5k per liquid litre for every one per cent of pure alcohol in excess of 43 per cent, or such other fees as the Commissioner shall from time to time determine.

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

(c) Except under licence from the Director.

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

(d) Except under licence from the Director.

(e) Spirits imported for medical or scientific purposes.

Except under licence from the Director.

14. Tear Gas

Except under licence from the Commissioner.

SCHEDULE 3—continued

Column I—Articles

Column II—Exceptions

15. Terne-Plate and all goods made of terne-plate	Except under licence from the Import Licensing Authority.
16. Machines for duplicating keys	Except under licence from the Inspector-General of Police and subject to such conditions as he may see fit to impose.
17. Salk Anti-Poliomyelitis Vaccine ..	Except under licence from the Director of Medical Services to the Government of the Federation.
18. Petroleum products including— (i) gas or diesel oils ; (ii) illuminating oils including kerosine and other ; (iii) lubricating oils ; (iv) motor spirits, benzine, bensoline, naphtha, gasoline, petrol and petroleum shale and coal tar spirits.	Except under licence from the Federal Commissioner for Petroleum Resources.
19. Armoured vehicles	Except under licence from the Permanent Secretary, Ministry of Defence.
20. Eaves-dropping equipment ; probe microphones ; mini-sized dynamic microphones ; contact microphones ; pocket-sized tape recorders ; lie detectors ; door-step microphones ; pocket wireless transmitting and receiving sets, pocket electronic stethoscope ; wireless telephone and space monitoring sets ; microcameras ; and all forms of mini-transmitters.	Except under licence from the Commissioner.
21. Photocopying machines capable of reproducing in colour.	

PART II—PROHIBITION—(TRADE)

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER IMPORT LICENCE

Columns I Articles

Columns II Exceptions

1. Unmanufactured tobacco ; tobacco refuse (Tariff No. 24.01).	} Except under Import Licence
2. Other manufactured tobacco (Tariff No. 24.02).	
3. Packaging containers excluding those made of glass (Tariff No. 24.16).	
4. Stockfish (Tariff No. 03.02A).	
5. Manufactured articles of wood of all types whether or not for domestic or decorative use (Tariff Nos. 44.19 to 44.28) excluding Flush Doors.	
6. Stout imported in tanks for blending by a manufacturer approved in that behalf by the Commissioner (Tariff No. 22.03).	
7. Duplicating paper (Tariff No. 48.01).	
8. Kraft paper (glazed or unglazed)—(Tariff No. 48.01).	

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

9. Paperboard, including liner and corrugated board (Tariff Nos. 48.01 to 48.07).

10. Bed linen, table linen, toilet linen, kitchen linen, curtains, pillow cases, and other furnishing articles but excluding mosquito nets (Tariff Nos. 62.02 and 94.04).

11. Bicycle tyres and tubes.

12. Typewriter ribbons (Tariff No. 98.08) excluding Computer Ribbons.

13. Common Salt (Tariff No. 25.01).

14. All non-alcoholic beverages including all soft drinks and waters (Tariff Nos. 20.07, 21.07B, 22.01 and 22.02).

15. Cornflakes, rice crisps and similar cereals (Tariff No. 19.05).

16. Structural (scaffolding) pipes.

17. Radio receiving sets, record players, tape recorders, video cassette recorders, tape decks and stereo sets. (Tariff No. 85.15).

18. Television sets (Tariff No. 85.15).

19. Air-conditioners (Tariff No. 84.12) and domestic refrigerators (Tariff No. 84.15).

20. Paints (Tariff Nos. 32.09 and 32.10).

21. Cigars and cheroots (Tariff No. 24.02).

22. Bare and Insulated copper or Aluminium electric wires (Tariff Nos. 74.03, 76.02 and 85.23).

23. Motorcycles (Tariff No. 87.09).

24. Built-up Commercial Vehicles (trucks and lorries) (Tariff No. 87.02).

25. Chilled or frozen meat imported from neighbouring countries.

26. Computers and similar data processing machines.

Except under Import Licence.

SCHEDULE 4

GOODS WHICH MAY BE RELEASED AS STIPULATED

IN SECTION 1 (4)

1. Fresh milk.
2. Flavoured or coloured beet sugar.
3. Macaroni and spaghetti.
4. Footwear.
5. Chilled or frozen meat (including poultry).
6. Jewellery and imitation jewellery.
7. Ready-made garments (outer and under garments for men, boys, women, girls and infants).
8. Eggs imported solely for hatching.
9. Household candles.

SCHEDULE 5

SPECIAL GOODS WHICH MAY BE IMPORTED WITHOUT LICENCE FROM THE IMPORT
LICENSING AUTHORITY

1. Goods belonging to the Nigerian Army, Navy or Air Force.
2. Bonafide commercial travellers' samples or patterns, being the property of commercial travellers who are or are to be in Nigeria at or within a reasonable time after the time of importation of the samples or patterns.
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 1st day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
Federal Commissioner for Finance

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its effects)

The Order provides that the importation of all goods set out in Parts I and II of Schedule 1 of the Order is absolutely prohibited.

2. It also prescribes that the goods listed in Schedule 3 of the Order must not be imported except under licence or as permitted in the Schedule.

L.N. 17 of 1978

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

Export Prohibition Order 1978

Commencement : 1st April 1978

In exercise of the powers conferred by section 45 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Major-General James Johnson Oluleye, Federal Commissioner for Finance hereby make the following Order :—

Absolute prohibition of exportation of certain goods.

1.—(1) The exportation of the goods specified in Schedule 1 to this Order, is absolutely prohibited.

(2) The exportation of the goods specified in Column I of Schedule 2 to this Order is prohibited except as provided in Column II thereof.

(3) The exportation of any goods to any of the countries specified in Schedule 3 to this Order is absolutely prohibited.

Exportation of other goods permitted.

2.—Subject to section 1 of this Order, but without prejudice to any other enactment, all other goods may be exported without licence.

Citation and revocation.
L.N. 17 of 1977.

3.—(1) This Order may be cited as the Export Prohibition Order 1978.

(2) The Export Prohibition Order 1977 is hereby revoked.

SCHEDULE 1

Section 1 (2)

GOODS ABSOLUTELY PROHIBITED FOR EXPORTATION
ABSOLUTE PROHIBITION—(TRADE)

1. Beans.
2. Cassava-tuber.
3. Groundnut Oil.
4. Maize.
5. Palm Oil.
6. Rice.
7. Timber excluding Black Wood Ebony—Sawn or unsawn (in logs, in the rough, roughly squared or half-squared or sawn into any shape).
8. Milk.
9. Sugar.
10. Flour.
11. All imported food items.
12. Hides and Skins.

SCHEDULE 2

Section 1

GOODS PROHIBITED FROM BEING EXPORTED EXCEPT UNDER LICENCE

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

1. Cigarettes.
2. Columbite.
3. Gold, raw as defined in the Goldsmiths' Act, 1948 (No. 81 of 1948).
4. Goods manufactured outside Nigeria.
5. Goods made wholly or partly of imported components (excluding imported containers or containers manufactured wholly or partly of imported materials used for the purpose of conveying goods made in Nigeria).
6. Petroleum products.
7. Tantalite.
8. Tobacco.
9. Benniseed.
10. Raw cocoa beans.
11. Raw cotton.
12. Cotton seed.
13. Groundnuts.
14. Palm kernels.
15. Soya beans.
16. Copra.
17. Grape-fruit.
18. Lemons.
19. Cotton Linters.
20. Cotton seed cake.
21. Cotton seed oil.
22. Cotton seed meal.
23. Groundnut cake.
24. Groundnut meal.
25. Palm kernel cake.
26. Palm kernel meal.
27. Palm kernel oil.
28. Zirconium.
29. Slag resulting from the processing of Tin.
30. Raw coffee.
31. Cassava flour.
32. Garri.
33. Yam-tuber and flour (elubo).

Except under Export Licence

SCHEDULE 3

Section 1 (3)

COUNTRIES TO WHICH EXPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa ;
2. Zimbabwe (Rhodesia) ;
3. Namibia (South-West Africa).

MADE at Lagos this 1st day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
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 re-issues and up-dates the list of goods which are prohibited from being exported or which may be exported without licence.