

Supplement to Official Gazette Extraordinary No. 44, Vol. 65, 1st October, 1978—Part B

L.N. 57 of 1978

CUSTOMS AND EXCISE MANAGEMENT ACT 1978
(1958 No. 55)

Import Prohibition (Amendment) (No. 5) Order 1978

Commencement : 1st October 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. The Import Prohibition Order 1978, as amended, is hereby amended as follows :—

Amendment
of L.N. 16 of
1978.

(a) after Item 57 of Part II of Schedule 1 thereto, there shall be *inserted* the following new items—

- “58. Pearls, precious stones and semi-precious stones.
- 59. Christmas cards and other greeting cards.
- 60. Calendars, almanacs and diaries.
- 61. Tooth-picks.
- 62. Rice in packets or in containers of less than 50 kilogrammes.”

(b) after Item 27 of Part H of Schedule 3 thereto, there shall be *inserted* the following new items—

- “28. Jams and marmalades.
- 29. Tomato puree and tomato paste.
- 30. Tapestries, linoleum and all floor coverings.
- 31. Mats and matting.
- 32. Mattresses, mattress supports and cushions.
- 33. Gramophone records (complete).
- 34. Recorded tapes.
- 35. Toys.
- 36. Equipment for indoor games.
- 37. Salted or dried meat.
- 38. Salted, dried or smoked fish.
- 39. Tarpaulins.
- 40. Loudspeakers, amplifiers and microphones.
- 41. Razor blades.
- 42. Soups of all descriptions.
- 43. Spices.
- 44. Cameras, projectors, photographic and all cinematographic goods excluding unexposed films.
- 45. Ceramic products other than industrial ceramic products accepted as such by the Board.

46. Musical instruments and parts and accessories of musical instruments.

47. Clocks and watches.

48. Brandy, bitters, gin, liqueurs, rum, schnapps, spirits and whisky in bottles or cans.

49. Wines of all kinds including cider and perry in bottles or cans.

50. Sunshades, binoculars and sunglasses other than medical.

51. Socks and stockings.

52. Ties, bow ties and cravats.

53. U2 sized (1.5 volts) dry cell batteries :

Provided that the above listed goods may be allowed into Nigeria if—

(a) imported by sea—

(i) the relevant Bill of Lading shows that the goods had been shipped before 1st October 1978 or the importation is covered by established Irrevocable Letter of Credit opened in Nigeria before 1st October 1978 ; and

(ii) the carrying vessel arrives Nigeria's territorial waters on or before 31st December 1978 ;

(b) imported by air—

(i) the relevant Air Waybill is dated before 1st October 1978 or the importation is covered by established Irrevocable Letter of Credit opened in Nigeria before 1st October 1978 ; and

(ii) the carrying aircraft arrives in Nigeria on or before 31st October 1978 ;

(c) imported overland—

(i) the relevant Bill of Lading shows that the goods had been shipped before 1st October 1978 or the importation is covered by established Irrevocable Letter of Credit opened in Nigeria before 1st October 1978 ; and

(ii) the goods arrive at the border station on or before 31st December 1978."

Citation.

2. This Order may be cited as the Import Prohibition (Amendment) (No. 5) Order 1978.

MADE at Lagos this 1st day of October 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 places additional commodities under import licence or prohibition.

L.N. 58 of 1978

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

Customs Tariff (Duties and Exemptions) (Amendment)
(No. 5) Order 1978

Commencement : 1st October 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 has made the following Order :—

1. Schedule 1 to the Customs Tariff (Consolidation) Decree 1973, as amended, (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.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (Amendment) (No. 5) Order 1978.

Citation.

SCHEDULE

Section 1

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

Tariff No. (1)	Extent of Amendment (2)
84.15 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "50%".
87.02 D	In sub-heading D, <i>delete</i> the entries in line 1 of the column "Tariff Description" and <i>substitute</i> the following :— "D. Lorries, trucks, pick-up and delivery vans".

MADE at Lagos this 1st day of October 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 purpose)

The Order reduces the rate of import duty on delivery vans from 50 per cent to 20 per cent and increases the import duty on refrigerators from 40 per cent to 50 per cent.