

ECONOMIC STABILISATION (TEMPORARY PROVISIONS) ACT 1982

Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1982

Commencement :

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) Schedule 1 to the Customs Tariff (Consolidation) Act 1973 (as amended by the Finance Act 1981) (which, *inter alia*, prescribes tariff description of imported goods and rates of import duty thereon) is hereby further amended to the extent set out in Schedule 1 to this Order.

Amendment
of Schedules
to 1973 No.6.
1981 No. 2.

(2) Schedule 2 to the said Act as amended aforesaid (which grants exemptions in respect of import duties) is hereby amended to the extent set out in Schedule 2 to this Order.

2. There shall, as from the commencement of this Order, be imposed extra customs duty on all goods, not being goods specified in Schedule 1 to this Order, at the following rates, that is to say—

General
increase in
customs
duties.

(a) on goods which, immediately before the commencement of this Order, were attracting duty of less than 100%, additional duty of 5% ;

(b) on goods which, immediately before the commencement of this Order, were attracting duty of 100% or more, additional duty of 10%.

3. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1982.

Citation

SCHEDULES

SCHEDULE 1

Section 1 (1)

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

PART I

- 03.02 In sub-heading 'A' delete the rate of duty and substitute 50%.
- 09.02 In sub-headings 09.02A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert against the main heading 50% rate of duty.
- 10.06 In heading 10.06, delete the rate of duty and substitute 15k the kg. or 30%.
- 11.01 In sub-heading A(2) delete the rate of duty in the column "Fiscal Entry" and substitute "the tonne ₹20.00 or 30%".
- 17.01 In heading 17.01 delete the rate of duty in the column "Fiscal Entry" and substitute 10k kg. or 30%.
- 17.02B In sub-heading 17.02B, delete the rate of duty and substitute "20k the kg. or 60%".
- 20.02 In sub-heading A delete the rate of duty and substitute "100%" or "70k the kg.".
- 21.02B In sub-heading B, delete the entry in the column "Fiscal Entry" and substitute "75%".
- 25.23 In heading 25.23, delete the rate of duty and substitute "20%".
- 33.06B In sub-heading B, delete the entries in the column "Tariff Description" and substitute :
- 39.01B "B. Dentifrices ; mouth washes ; medicated dusting powders and all lotions and creams for baby care accepted as such by the Board".
- 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	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"B. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Finished Alkyd Resins	30%	Free
(3) Other Artificial Resins in granules, flakes or powder	10%	Free".

- 39.02C In sub-heading 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	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

39.03C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder ..	10%	Free".

39.04C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free."

39.05C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

39.06C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

SCHEDULE 1—continued

39.07K In sub-heading K *delete* the entries in the columns "Tariff Description",
L, M "Fiscal Entry" and "Full" and renumber 'L and M' to read 'K and L'
respectively.

39.07L In sub-heading L, *delete* the entries in the columns "Tariff Description",
"Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings
and the rate of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"L. Other including baby feeding bottles	50%	Free".

40.11B In sub-headings B (2) and (3) *delete* the rates of duty in the column "Fiscal
Entry" and *substitute* "75k per kg" respectively.

48.10 In heading 48.10, *delete* the rate of duty in the column "Fiscal Entry" and
substitute "10%".

49.11C In sub-heading C, *delete* the entries in the columns "Tariff Description",
"Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings
and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Pre-Printed Papers and Forms of all sizes inter-leaved with or without carbon	40%	Free
D. Others	25%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free
E. Other	the kg. ₹1.20 or 100%	Free".

SCHEDULE 1—*continued*

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free
B. Other	the kg. ₹1.20 or 100%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free
B. Other	the kg. ₹1.20 or 100%	Free".

55.02A In sub-heading A, *delete* the rate of duty of and *substitute* 5%.

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other (1) Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free".

56.05B In sub-heading B, *delete* the entries in the columns "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty

SCHEDULE 1—continued

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 Minister	the kg. 75k or 30%	Free
(2) Other	the kg. ₹1.20 or 100%	Free".

56.06B

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other :		
(1) Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free
(2) Other	the kg. ₹1.20 or 100%	Free".

59.03

In sub-heading B (1) *delete* the rate of duty and *substitute* "the sq. metre 2k".

68.14B

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02		
C. Other	60% 33½%	Free Free".

73.10A (2)

In sub-heading A (2), *delete* the entry in the column "Tariff Description" and *substitute* the following sub-heading, that is :—

"(2) Wire rods imported for the manufacture of nails by a manufacturer approved in that behalf by the Minister"

73.10B

In sub-heading B, *delete* the entries in the column "Tariff Description" and *substitute* the following sub-heading applicable thereto, that is :—

"B. Wire rod not exceeding 6 mm in diameter imported for use by a manufacturer approved in that behalf by the Minister".

SCHEDULE 1—continued

- 73.12A In sub-heading A, *delete* the rate of duty and *substitute* 5%.
- 73.17A In sub-heading A, *insert* the words "in diameter" after 8 cm.
- 73.18A In sub-heading A, *insert* the words "in diameter" after 8 cm.
- 73.21B In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings and the rate of duty applicable thereto, that is :—

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

"B. Fabricated Structural Steel	40%	Free
C. Other	30%	Free".

73.32A In sub-heading A, *delete* the rate of duty "Free" in column "Fiscal Entry" and *substitute* "5%".

- 73.36A In sub-headings A, B and C, *delete* the entries in columns "Tariff Description", "Fiscal Entry" "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. Cooker grips imported by a manufacturer approved in that behalf by the Minister	Free	Free
B. Kerosene cookers and stoves	66½%	Free
C. Kerosene cookers and stoves imported CKD (completely knocked down) by a manufacturer of kerosene cookers and stoves approved in that behalf by the Minister	10%	Free
"D. Other	10%	Free".

- 76.02A In sub-heading A, *delete* the entries in column, "Tariff Description", and *substitute* the following sub-heading that is :—

"A. With a circumscribed diameter exceeding 9 mm imported by a manufacturer approved in that behalf by the Minister".

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

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

Outboard

- "B. (1) (a) Components of outboard engines imported by a manufacturer approved in that behalf by the Minister 10% Free
- (b) Other 25% Free".

SCHEDULE 1—continued

- 84.08 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)

- 84.08 B B. Camera and cinematograph motors and parts thereof .. 100% Free
85.06 In sub-heading 85.06 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 :—
A, B and C

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

A. (i) CKD and Parts.

1. Imported by a manufacturer approved in that behalf by the Minister

50% Free

A (3) ii Other 50% Free

B. Fans 150% Free.

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

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

"(1) of 110 KVA or higher imported by a user approved in that behalf by the Minister 5% Free

(2) Components imported by manufacturers approved in that behalf by the Minister 10% Free

(3) Other 25% Free".

- 85.03C In sub-heading C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* 100%.

- 85.09A In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings and the rates of duty applicable thereto, that is :—
and B

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

"A. Suitable for use in road motor vehicles and parts thereof 10% Free
B. Other 50% Free".

SCHEDULE 1—continued

85.14B and C In sub-headings 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)
"B. Components of loud-speakers imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Minister	20%	Free
C. Other, including public address systems	50%	Free
D. Parts for C	33½%	Free".

85.15 In sub-headings 85.15A, B, and C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* the following sub-headings and rates of duty :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Radio-gramophones, radio receiving sets (including combined transmitting and receiving sets) and television sets.	150%	Free
B. Parts for A	50%	Free
C. Imported CKD by a manufacturer approved in that behalf by the Minister	50%	Free.

85.19B and C In sub-headings 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)
"B. Components CKD (completely knocked down) of electric circuit breakers imported by an assembler approved in that behalf by the Minister	5%	Free
C. Other	10%	Free
D. Parts :		
(1) For A.	33½%	Free
(2) For C.	10%	Free".

SCHEDULE 1—continued

87.01 In sub-headings A and 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)
"A. Tractors designed solely for hauling trailers (Road tractors) :—		
(i) Assembled	100%	Free
(ii) Components imported CKD (completely knocked down) :—		
(a) For local assembly in Lagos by an assembler approved in that behalf by the Minister	20%	Free
(b) For local assembly in Ibadan by an assembler approved in that behalf by the Minister	10%	Free
(c) For local assembly in Enugu by an assembler approved in that behalf by the Minister	8%	Free
(d) For local assembly in Kano by an assembler approved in that behalf by the Minister	5%	Free
(e) For local assembly in Bauchi by an assembler approved in that behalf by the Minister	5%	Free
B. Agricultural tractors :—		
(i) Assembled	25%	Free
(ii) Components imported CKD (completely knocked down) by an assembler approved in that behalf by the Minister	5%	Free".

87.02A In sub-heading A, *delete* the entries in the 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. Passenger cars including station wagons, estate cars and four-wheel drive cars or Cost and Freight or engine capacity :—		
(i) Not exceeding ₦5,000, or 1,800cc whichever is the higher	50%	Free
(ii) Exceeding ₦5,000 or 1,800cc but not exceeding ₦10,000 or 2,000cc whichever is the higher ..	75%	Free

SCHEDULE 1—continued

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	(iii) Exceeding ₦10,000 or 2,000cc but not exceeding ₦15,000 or 2,500cc whichever is the higher	300%	Free
	(iv) Exceeding ₦15,000 or 2,500cc	500%	Free".
87.02C	Components for passenger cars of Tariff No. 87.02A imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Minister.		
	(1) For local assembly in Lagos		
	(a) Not exceeding 1,800cc or ₦5,000	25%	
	(b) Exceeding 1,800cc or ₦5,000 but not exceeding 2,000cc or ₦10,000	37.5%	
	(2) For local Assembly in Kaduna		
	(a) Not exceeding 1,800cc or ₦5,000	15%	
	(b) Exceeding 1,800cc or ₦5,000 but not exceeding 2,000cc or ₦10,000	27.5%	
87.02D	In sub-heading D line 1 <i>delete</i> the words "Road Tractors, Agricultural Tractors" and <i>insert</i> a colon after the word "Van".		
87.02D1 (B)	In sub-heading B, <i>delete</i> the rate of duty in column "Fiscal Entry" and <i>substitute</i> 100%.		
87.02D (2)	In sub-heading 87.02D (2) <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively, the following sub-headings and the rates of duty applicable thereto, that is :—		

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
2. Imported CKD (Completely Knocked Down).—		
(a) For local assembly in Lagos by an assembler approved in that behalf by the Minister	20%	Free
(b) For local assembly in Ibadan by an assembler approved in that behalf by the Minister	10%	Free
(c) For local assembly in Enugu, Ilorin and Umuahia by an assembler approved in that behalf by the Minister	8%	Free
(d) For local assembly in Kano by an assembler approved in that behalf by the Minister	5%	Free
(e) For local assembly in Bauchi, Maiduguri, Minna and Gusau by an assembler approved in that behalf by the Minister	5%	Free.

SCHEDULE 1—continued

87.06 In heading 87.06, *delete* the entries in the columns "Fiscal Entry" and "Full" and *substitute* the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02	60%	Full
B. Other	10%	Full".

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

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

"A. Imported CKD by a manufacturer approved in that behalf by the Minister 20% Free
B. Assembled motor cycles, Auto cycles and cycles .. 50% Free".

87.10 In heading 87.10, *delete* the entries in the columns "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is :—

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

"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Minister 5% Free
B. Other 20% Free".

87.12 In sub-headings A and B, *delete* the entries in columns "Tariff Description," "Fiscal Entry" and "Full" and *insert* 20% *ad valorem* against the main heading.

87.13 In heading 87.13, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

87.14B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "50%".

87.14C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "50%".

89.03 *Delete* the words "fire boats" in line 1 and *substitute* therewith the words "fire floats".

90.04A In sub-heading A, *delete* the entry in the columns "Tariff Description" and *substitute* the following sub-headings applicable thereto, that is :—
"A. Spectacles for correcting vision imported by hospitals and recognised opticians accepted as such by the Board."

SCHEDULE 1—continued

90.26

In sub-headings A and 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)
"A. Components CKD (Completely knocked down) of electricity supply meters imported by an assembler approved in that behalf by the Minister	5%	Free
B. Water meters and other meters of a kind used for non-industrial purposes	33½%	Free
C. Other	10%	Free".

91.01

In sub-heading B (1) and (2), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* the following thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. (1) CKD imported by a manufacturer approved in that behalf by the Minister	50%	Free
(2) Other	50%	Free".

91.02

In heading 91.02, *delete* the entries in the columns "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. Components accepted as such by the Board imported for local assembly by a user approved in that behalf by the Minister.	50%	Free
B. Other	each 75k or 50%	Free".

91.04

In heading 91.04, *delete* the entries in the columns "Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings and the rates of

SCHEDULE 1—continued

duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Components accepted as such by the Board, imported for local assembly by a user approved in that behalf by the Minister	10%	Free
B. Other	each 75k or 50%	Free."

91.11 In heading 91.11, *delete* the entries in the column "Fiscal Entry" and *substitute* 50%.

92.11 In headings 92.11 A and 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)

"A. Gramophones, record players, tape recorders and tape decks 150% Free
B1 CKD imported by a manufacturer approved in that behalf by the Minister 50% Free."

92.13 In sub-headings 92.13A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* 50% against the main heading.

PART II—GENERAL CONCESSIONARY RATES OF DUTY

Immediately after item 8, *insert* the following new items, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"9. Alkyd Resin Raw materials including, Soya, Coconut, Castor, Sunflower, Tung, Tall, Tobacco, and Sunflower Oils, White spirit Glycerol, Xylene and Fatty acids for the manufacture of Alkyd Resin imported by a manufacturer approved in that behalf by the Minister.	10%	Free".
10. Yarn for manufacture of Lace and Embroidered textile fabrics Yarn falling under the following Tariff Headings :— 51.01A, 51.03A, 52.01A, 55.05B, 55.06B, 56.05B, 56.06B imported by a manufacturer approved in that behalf by the Minister	the kg 12k or 5%	Free

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
11. Iron and Steel Industry (Steel Mill)	Raw materials for the iron and steel industry including Iron ore, Metal scrap, Magnesite, Aluminium wire, Hydraulic Oil, Casting flux, Nozzle bricks, Flourspar, Femen-ganese, Simangenese, etc., excluding those materials which are presently duty free	5% Free"

SCHEDULE 2

Section 1 (2)

**AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS
TARIFF CONSOLIDATION ACT 1973**

1. In paragraph 3 (2) of Schedule 2, immediately after 'recorders' in the last line thereof, *insert* the following:—

"Video cassettes (recorded and unrecorded), video cassettes recorders and players".

2. In Schedule 2, *delete* item 12 and re-number items 13 to 38 as 12 to 37.

3. For item 20 *substitute* the following:—

"20. Naval, Military, Air Force, Police, Department of Customs and Excise and Prisons Department importations :—

(1) All goods imported officially for the use of the Nigerian Army, Nigerian Navy, Nigerian Air Force, the Nigeria Police, the Department of Customs and Excise and the Prisons Department (other than alcoholic and non-alcoholic drinks, tobacco goods and products of food industry) and as appropriate, any parts of any such goods.

(2) Accoutrements, Equipment and Uniforms the property of officers of the Nigerian Army, the Nigerian Navy, the Nigerian Air Force, the Nigeria Police, the Department of Customs and Excise and the Prisons Department imported by such officers for their PERSONAL USE ON DUTY as required by regulations of their respective services : Provided that the foregoing provisions of this paragraph shall not apply to goods which the Minister is satisfied are produced locally to the required standard and are readily obtainable."

MADE at Lagos this 20th day of April 1982.

SHEHU SHAGARI,
*President of the Federal Republic
of Nigeria*

EXPLANATORY NOTE

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

The order amongst other things amends Part I of Schedule 1 to the Customs Tariff (Consolidation) Act 1973 to provide for the following changes in the Customs Tariff :—

(A) PART I OF THE SCHEDULE

Tariff No.	Commodity Description	Effect of the Order
(1)	(2)	(3)
03.02	Stockfish	Increases the rate of duty from 30% to 50% and places it under licence.
09.02	Bulk Tea	Increases the rate of duty from 10% to 50% and abolishes concessionary rate of duty.
10.06	Rice	Increases the rate of duty from 10k per kg or 20% to 15k per kg or 30%.
11.01	Cereal Flour	Increases the rate of duty from 15% or ₹10.00 per tonne to 30% or ₹20.00 per tonne.
17.01	Beet and Cane-sugar	Increases the rate of duty from 5k per kg to 10k per kg and provides for alternative rate of duty of 30% <i>ad valorem</i> .
17.02	Other Sugar	Increases the duty from 10k per kg or 25 % <i>ad valorem</i> to 20k per kg. or 60% <i>ad valorem</i> .
20.02	Tomato paste and puree	Increases the rate of duty from 75% or 50k per kg. to 100% or 70k per kg.
21.02E	Extracts, essences or concentrates of coffee, tea or mate and preparations with a basis of those concentrates : roasted coffee, substitutes, extracts, essences and concentrates thereof	Increases the rate of duty from 66% to 75%.
25.23	Cement	Introduces a new rate of duty of 20% <i>ad valorem</i> .
33.06B	All lotions and creams for baby care accepted as such by the Board	Reduces the rate of duty of all lotions and creams for baby care from 200% to 33%.
39.01B (1)	Polyvinyl Acetate (PVA) in liquid	Restricts 20% rate of duty to Polyvinyl Acetate (PVA) in liquid.
B. (2)	Alkyd Resins	Introduces a new rate of 30% <i>ad valorem</i> for finished Alkyd Resins.
B. (3)	Other artificial Resins in granules flakes or powder	Reduces the rate of duty from 20% to 10%.
39.02C (1)	Polyvinyl Acetate Resins (PVA)	Restricts 20% rate of duty to Polyvinyl Acetate (PVA) in liquid.
39.06C (1)	in liquid	
39.02C (2)	Other Artificial Resins in granules, flakes, or powder	Reduces the rate of duty from 20% to 10%.
39.06C (2)		

<i>Tariff No.</i>	<i>Commodity Description</i>	<i>Effect of the Order</i>
39.07K	Umbrella handles	Abolishes AUS and introduces a new rate of duty of 50% <i>ad valorem</i> .
39.07M	Other, including baby feeding bottles	Reduces the rate of duty on plastic baby feeding bottles from 75% to 50%.
40.11B	Tyres for cars and similar sizes (of sectional width exceeding 102 mm to 304mm)	Increases the rate of duty from 55k the kg to 75k the kg.
48.10	Cigarette paper	Increases the rate of duty from 5% <i>ad valorem</i> to 10% <i>ad valorem</i> .
49.11C	Pre-Printed papers and forms of all sizes inter-leaved with or without carbon	Increases the rate of duty from 10% to 40%.
51.01A 51.03A 52.01A 55.05B (1) 55.06B (1) 56.05B (1) 56.06B (1)	Yarn of man-made fibres continuous and discontinuous and cotton yarn of all types imported by approved manufacturers	Increases the duty from the kg 25k or 10% to the kg. 75k or 30%.
55.02A	Cotton Linters	Introduces a duty of 5% <i>ad valorem</i> for AUS.
51.01B 51.03B 52.01B 55.05B (2) 55.06B (2) 56.05B (2) 59.06B (2)	Yarn of man-made fibre continuous and discontinuous and cotton yarn of all types	Increases the duty from the kg. 50% to the kg. ₹1.20 or 100%.
55.09	Real Madras or George	Increases the rate of duty from ₹1.00 the sq. metre or 100% to ₹2.00 the sq. metre or 200% <i>ad valorem</i> .
59.03	Fabrics for the production of imitation Leather	Increases the rate of duty for AUS. from 1k the sq. metre to 2k the sq. metre.
59.11	Rubberised Textile Fabrics	Creates Approved Users concession at a lower duty rating of the sq. metre 50k or 50%.
68.14	Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02	Creates a separate sub-heading for brake lining and disc pads suitable for vehicles of Tariff No. 87.02 and imposes 60% duty.
55.09C 56.07B	Base cloth for the manufacture of lace and Embroidery	Introduces a new rate of 50% <i>ad valorem</i> or 50k the sq. metre for approved manufacturer of lace and Embroidery.
73.10B	Wire rods imported by approved users	Furniture makers are now included in the list of approved users.

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (3)
73.12A	Hoop and Strip of iron or steel, hot rolled or cold rolled imported by approved manufacturer of pipes and tubes	Introduces a duty of 50% for AUS.
73.17A		
73.18A	Tubes and pipes of cast iron	The words "in diameter" are inserted after 8 cm.
73.32A	Bolts and Nuts (including bolts ends and screw studs)	Introduces a rate of duty of 5%.
76.02A	Wrought bars and rods imported by approved users	Reduces the circumscribed diameter from 180 mm to "9 mm".
84.08B	Camera Motors and parts	Abolishes the provision for AUS.
85.06ABC	Electric Fans	Increases the rate of duty for all types of fans from 75% to 150% and components from 10% to 50%.
85.15	Electronics—radio gramophones, radio receiving sets, television sets	Increases the rate of duty from 75% to 150%, components and parts from 20% and 10% respectively to 50% <i>ad valorem</i> .
85.14	CKD Components imported by approved users	Introduces Approved Users Concession for CKD (completely knocked down) components at 20% <i>ad valorem</i> .
73.10A (2)	Wire Rods imported for the manufacture of nails by a manufacturer approved in that behalf by the Minister	"Wire Rods" are now substituted for "Flat bars".
73.21B	Fabricated Structural Steel ..	Creates a separate sub-heading for fabricated structural steel and increases the duty from 30% to 40%.
73.36C	Kerosene stoves and parts thereof	Creates a sub-heading for CKD components of Kerosene cookers and stoves for approved manufacturers at 10% <i>ad valorem</i> .
84.06B (1)	Outboard Engines	Creates approved users concession at 10% for components imported by approved manufacturers.
84.08B (2)	Camera and cinematograph motors and parts thereof	Increases the rate of duty from 50% to 100%.
85.01A (1)	Generators and generating sets	(1) KVA replaces volts. (2) Introduces Approved Users' Concession at 10% for components imported by approved manufacturers.
(2)	Other	(2) Reduces the rate of duty from 50% to 25%.
85.09	Electrical lighting and signalling	Re-arranges the sub-headings to render them more explicit and accommodate parts for more vehicles at 10%.
A and B	Equipment, etc. A. Suitable for use in road motor vehicles and parts thereof	
85.19B	CKD (completely knocked down) components of electricity supply meters	Creates Approved user status of 5% for local assemblers.

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
87.01A	Tractors	Increases the rate of duty on tractors for hauling trailer to 100% <i>ad valorem</i> .
87.01B	Others	Introduces the duty of 25% on other tractors.
87.02D (1) (b)	Pick up and delivery panel vans	Increases the rate of duty from 20% to 100% <i>ad valorem</i> .
87.02 A	Passengers Cars including station wagons, estate and four-wheel drive cars	Introduces the use of both cost and freight value and engine capacity whichever is the higher. Removes cars exceeding N15,000 or 2500 cc from the prohibition list and imposes 500% <i>ad valorem</i> duty.
78.02 C	Components for passenger cars imported CKD	Introduces new rates for assemblers.
87.02 D	Lorries, trucks, pick-ups and delivery vans, road tractors and agricultural tractors	Deletes "roads tractors and agricultural tractors" from heading 87.02D.
87.02D (2)	Trucks imported CKD.. ..	Introduces new rates for assemblers.
87.06A	Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02	Creates a separate sub-heading for brake lining and disc pads suitable for vehicles of Tariff No. 87.02 and imposes 60% duty.
87.10	Bicycles and Tricycles	Introduces new rate of duty of 5% for approved manufacturers and increases the rate of duty on others from 10% to 20% <i>ad valorem</i> .
87.12 B	Parts and accessories of motor-cycles and bicycles	Increases the rate of duty from 10% to 20% <i>ad valorem</i> .
87.13	Baby Carriage and parts thereof	Introduces a rate of duty of 10% <i>ad valorem</i> .
87.14 B	Wheelbarrows	Increases the rate of duty on wheelbarrows from 30% to 50% <i>ad valorem</i> .
87.14 C	Axles and bogies including springs	Reduces the rate of duty from 10% to 5% <i>ad valorem</i> .
89.03	Light vessels, fire boats, dredgers of all kinds, etc.	Amends "fire boats" to read "fire floats".
87.09	Motor-cycles Auto-cycles and cycles	Increases the rate of duty on CKD 10% to 20% and assembled from 25% to 50% <i>ad valorem</i> .
85.03 C	Batteries	Increases the rate of duty from 60% to 100%.
85.06	Electric fans and parts	Introduces a uniform increased rate of duty on all fans and increases the rate of duty on components and parts.
90.04 A	Spectacles for correcting vision	Replaces the phrase "licensed opticians" with "recognised opticians accepted by

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
91.01-04	Watches and Clocks	Increases the rate of duty from 75k each or 50% to 100% and CKD and parts from 10% to 50%.
91.11	Other clocks and watch parts ..	Increases the rate of duty from 10% to 50%.
92.11	Gramophones, record players, tape recorders and tape deck	Increases the rate of duty on assembled ones from 75% to 150% and CKD and parts from 20% to 50% <i>ad valorem</i> .
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	Abolishes sub-headings A and B and introduces a duty of 50% against the main heading.

In respect of other items in Schedule 1 not affected by the above Tariff changes, all items currently attracting less than 100% rate of duty have an increase of 5% while all items currently attracting 100% rate of duty and above have an increase of 10%.

S.I. 5 of 1982

ECONOMIC STABILISATION (TEMPORARY PROVISIONS) ACT 1982

Economic Stabilisation (Temporary Provisions) (Excise Duties) Order 1982

Commencement :

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) Schedule 1 to the Excise Tariff (Consolidation) Act 1973 (which, *inter alia*, prescribes tariff description of goods liable to excise duty and rates of duty thereon), as amended by the Finance Act 1981, is hereby further amended to the extent set out in Schedule 1 to this Order.

Amendment
of Schedules
to 1973 No. 7.
1981 No. 2.

(2) Schedule 2 to the said Act (which exempts certain goods from excise duty), as amended aforesaid, is hereby further amended to the extent set out in Schedule 2 to this Order.

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Excise Duties) Order 1982.

Citation.

SCHEDULES

SCHEDULE 1

Section 1(1)

AMENDMENT OF SCHEDULE 1 TO THE EXCISE TARIFF (CONSOLIDATION) ACT 1973

- (a) In Excise Tariff No. 8 of Schedule 1 thereto *delete* the entries in the columns "Tariff Description" and "Rate of Duty" and *substitute* respectively the following, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
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 ₦11.50 per thousand.	15%	—
(2) Where the weight of one thousand cigarettes does not exceed 1,200 grammes and the price exceeds ₦11.50 per thousand but does not exceed ₦14.50	25%	—
(3) Where the weight of one thousand cigarettes does not exceed 1,200 grammes and the price exceeds ₦14.50 per thousand but does not exceed ₦24.50 per thousand	35%	—
(4) Where the weight of one thousand cigarettes exceeds 1,200 grammes and the price exceeds ₦24.50 per thousand	45%	—

- (b) In Excise Tariff No. 12, *delete* the existing rate of duty and *substitute* 5%.
 (c) In Excise Tariff No. 13, *delete* the existing rate of duty and *substitute* 5%.
 (d) In Excise Tariff No. 42, *delete* the existing rate of duty and *substitute* 10%.
 (e) Immediately after Excise Tariff No. 51, *insert* the following new Excise Tariff numbers with their respective rates of duty, that is :—

Excise Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Unity of Quantity
52	Paper napkins, Serviettes, Toilet paper and similar	5%	—	—
53	Tissue paper			
54	Electric Fans	5%	—	—
55	Locks.	5%		
	Motor-cycle Auto-cycle and Bicycle	5%	—	—

SCHEDULE 2

Section 1 (2)

AMENDMENT OF SCHEDULE 2 TO THE EXCISE TARIFF
(CONSOLIDATION) ACT 1973

- (a) *Delete* item 3 of Schedule 2 thereto and *renumber* items 4 to 11 as items 3 to 10.
 (b) *Insert* the following new item 11, that is :—
 "11. machinery and equipment manufactured locally for use exclusively in agriculture or for use in processing agricultural products."

MADE at Lagos this 20th day of April 1982.

SHEHU SHAGARI,
President of the Federal Republic
of Nigeria

EXPLANATORY NOTE

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

The Order prescribes new rates of excise duty in respect of some manufactured goods including the following :—

- (a) Cigarettes ranging from 15%-45%
 (b) Paper napkins, serviettes, toilet paper and similar products 5%
 (c) Electric fans 5%
 (d) Locks 5%
 (e) Motor-cycles, auto-cycles and bicycles. 5%.

S.I. 6 of 1982

**ECONOMIC STABILISATION (TEMPORARY PROVISIONS)
ACT 1982**

**Economic Stabilisation (Temporary Provisions)
(Import Prohibition) Order 1982**

Commencement :

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) Schedule 1 to the Finance Act 1981 (which deals with absolute prohibition of the importation of certain goods) is hereby amended to the extent set out in Schedule 1 to this Order.

Amendment
of Schedules
to 1981 No.
2.

(2) Schedule 3 to the aforesaid Act (which relates to goods that could be imported subject to prescribed conditions) is hereby amended to the extent set out in Schedule 2 to this Order.

(3) Any building material, whether or not specified in Part II of Schedule 3 to the Finance Act 1981 (as amended by this Order) shall only be imported if an import licence has been granted in respect thereof.

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1982.

Citation.

SCHEDULES

SCHEDULE 1

Section 1 (1)

AMENDMENT OF SCHEDULE 1 TO FINANCE ACT 1981

SCHEDULE 1—PART I

ABSOLUTE PROHIBITION (TRADE)
Delete item 21.

SCHEDULE 1—PART II

(a) *Delete item 27 (b) and substitute therefor the following :—*

“Importation excluding jute fabrics for local manufacture of goods by a manufacturer approved in that behalf by the Minister (Chapters 50-60 and headings 43.C4 and 70.20)”.

(b) *Delete item 64, that is “Concentrated malt extract” and substitute therefor the following :—*

“64. Gaming machines 97.04 (A)

65. Frozen Chicken 02.03

66. Components of all the above goods imported unassembled or dis-assembled.”

SCHEDULE 2

Section 1 (2)

AMENDMENT OF SCHEDULE 3 TO FINANCE ACT 1981

SCHEDULE 3—PART I

In item 3, Column II, immediately after the word "Health", insert the word "or Minister of Mines and Power."

SCHEDULE 3—PART II

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT
UNDER IMPORT LICENCE

(a) Delete item 4 and insert the following :—

"Manufactured articles of wood of all types including flush doors whether or not for decorative use (Tariff Nos. 44.19 to 44.28)."

(b) Delete item 7 and substitute the following :—

"7. Pre-printed papers and forms with or without carbon papers."

(c) Delete item 26 and substitute the following :—

"26. All passenger cars."

(d) Delete item 43 and substitute the following :—

"43. Ceramic products other than industrial ceramic products accepted as such by the Board including ceramic sinks, water basins, bidets, water closets, pans, urinals, baths, wall tiles and the like sanitary fixtures."

(e) Delete item 78 and re-number item 79 as item 78 and insert the following new items :—

"79. Umbrella Handles.

80. Plastic Pipes (Tariff Nos. 39.021D to 39.07J).

81. Concentrated malt Extracts.

82. Auto-cycles and Cycles.

83. Yarn of man-made fibre continuous and discontinuous.

84. Motor Tyres for cars and similar sizes of sectional width exceeding 102 mm to 304 mm.

85. Cotton yarn of all types.

86. Cereal Flour (Tariff No. 11.01).

87. Nails.

88. Bolts and nuts (including bolt ends and screw studs).

89. Processed barite and bentonite.

90. Assembled road and agricultural tractors (Tariff No. 87.01).

91. Vegetable oil excluding bulk importation.

92. Real Madras (Tariff No. 55.09D).

93. Cement (Tariff No. 25.23).

94. Bulk Tea (Tariff No. 09.02).

95. Stockfish (including fish dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process) (Tariff No. 03.02).

96. Fishing Nets (Tariff No. 59.05).

97. Furniture Fabrics.

98. Jute and other vegetable fibres (Tariff Nos. 57.03, 57.04).
99. Asbestos Cement Pipes.
100. Sugar (Tariff Nos. 17.01, 17.02).
101. Delivery and Panel Vans.
102. Louvre window frames (Tariff No. 73.21B).
103. Components of all the above goods imported unassembled or dis-assembled excluding those components imported under Approved User Licence."

MADE at Lagos this 20th day of April 1982.

SHEHU SHAGARI,
*President of the Federal
 Republic of Nigeria*

EXPLANATORY NOTE

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

The Order amends the Finance Act 1981 :—

(a) by adding gaming machines and frozen chicken to the list of goods the importation of which is absolutely prohibited ; and

(b) by adding 25 new items (including building materials) to the list of goods which could only be imported under import licence.

**ECONOMIC STABILISATION (TEMPORARY PROVISIONS)
ACT 1982**

**Economic Stabilisation (Temporary Provisions)
(Export Prohibition) Order 1982**

Commencement :

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1. Schedule 8 to the Finance Act 1981 (which relates to licensing of exportation of certain goods) is hereby amended to the extent set out in the Schedule to this Order.

Amendment
of Schedule
8 to 1981
No. 2.

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1982.

Citation.

SCHEDULE

Section 1

**AMENDMENT OF SCHEDULE 8 TO FINANCE ACT 1981
EXPORT PROHIBITION**

After item 33, *insert* the following new items—

“34. Wheat offals.

35. Dried brewers grain.”

MADE at Lagos this 20th day of April 1982.

SHEHU SHAGARI,
*President of the Federal
Republic of Nigeria*

EXPLANATORY NOTE

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

The Order provides that wheat offals and dried brewers grain cannot be exported from Nigeria except under export licences.