

Supplement to Official Gazette Extraordinary No. 4, Vol. 71, 23rd January,
1984—Part B

S.I. 1 of 1984

ECONOMIC STABILISATION (TEMPORARY PROVISIONS)
ACT 1982

(1982 No. 2)

Economic Stabilisation (Temporary Provisions)
(Import Prohibition) Order 1984

Commencement : 23rd January 1984

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, Major-General Muhammadu Buhari, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1. Part II of Schedule 1 to the Finance Act 1981 (which relates to goods absolutely prohibited) is hereby amended to the extent set out in Schedule 1 to this Order.

Amendment
of Schedule
1 to 1981.
No. 2.

2.—(1) Schedule 3 to the Finance Act 1981 (which relates to goods that could be imported subject to prescribed conditions) as amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 and as further amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) (Amendment) Order 1983 is hereby further amended to the extent set out in Schedule 2 to this Order.

Amendment
of Schedule 3
to 1981 No.
2. S.I. 1 of
1983.
S.I. 5 of
1983.

(2) Notwithstanding the prohibition of goods affected by subsection (1) of this section, prohibited goods specified in items 232, 233 and tyres of sectional width of between 305mm and 401mm of item 82 of Schedule 2 to this Order may be allowed if—

(a) where imported by sea—

(i) the relevant bill of lading shows that the goods had been shipped before 1st January 1984, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 16th December 1983 ;

and the carrying vessel arrives in Nigeria's territorial waters on or before 30th March 1984 ;

(b) where imported by air—

(i) the relevant air way bill is dated before 1st January 1984 or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st January 1984 ;

and the carrying aircraft arrives in Nigeria on or before 30th January 1984 ;
and

(c) where imported by land—

(i) the relevant bill of lading shows that the goods had been transported before 1st January 1984 or,

(#) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st January 1984 ;

and the goods arrive at a customs border on or before 30th March 1984.

Citation and
revocation.

3.—(1) This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1984.

(2) The Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 and the Economic Stabilisation (Temporary Provisions) (Import Prohibition) (Amendment) Order 1983 are hereby revoked.

SCHEDULE 1

PART II OF SCHEDULE 1

In item 27 after sub-item (c) insert a new sub-item "(d) Real madras."

Delete Items 64 and 65 and insert the following new items :—

64. Chilled or frozen poultry of all kinds including chickens, duck, goose, turkey and guinea fowl and any part of such poultry.

65. Primary cells and batteries (1.5volts) of size "D" UMI, "R20" and all other batteries of a size similar to those aforesaid as specified in Tariff No. 85.03C.

66. Any passenger car whose value (C. and F.) exceeds ₦15,000 or with engine capacity exceeding 2,500cc.

67. Components of the above goods imported, unassembled or disassembled.

SCHEDULE 2

GOODS CONDITIONALLY PROHIBITED

PART I OF SCHEDULE 3

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

In Item 19 delete the entries in Column II—exceptions—and substitute "except under licence from the Federal Ministry of Health".

PART II OF SCHEDULE 3

PROHIBITION—(TRADE)

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER IMPORT LICENCE

*Column I—Article**Column II—Exceptions*

1. Unmanufactured tobacco, tobacco refuse (Tariff No. 24.01)
2. Other manufactured tobacco (Tariff No. 24.02).
3. Packaging containers including cylinders but excluding those made of glass.
4. Manufactured articles of wood of all types whether or not for domestic or decorative use including flushdoors (Tariff Nos. 44.11 to 44.28).
5. Stout imported in tanks for blending by a manufacturer approved in that behalf by the Minister (Tariff No. 22.03).
6. Duplicating paper (Tariff No. 48.01).
7. Pre-printed papers and forms with or without carbon papers inserted.
8. Kraft paper (glazed or unglazed) Tariff No. 48.01).
9. Paper and paper board, including liner and corrugated board. (Tariff Nos. 48.01-48.07).
10. Bed linen, table linen, toilet linen, kitchen linen, curtains, pillow cases and other furnishing, articles (Tariff Nos. 62.02 and 94.04).
11. Typewriter ribbons (Tariff No. 98.08) excluding computer ribbons.
12. All non-alcoholic beverages including all soft drinks and waters (Tariff Nos. 20.07, 21.07B, 22.01 & 22.02)
13. Cornflakes, rice crisp and similar cereals (Tariff No. 19.05).
14. Structural scaffolding pipes.
15. Radio receiving sets, record players, tape recorders, video cassette recorders, tape decks and stereo sets (Tariff Nos. 85.15A and 92.11A).
16. Television sets (Tariff No. 85.15).
17. Air-conditioners (Tariff No. 84.12 and domestic refrigerators (Tariff No. 84.15).
18. Paints (Tariff Nos. 32.09 and 32.10).
19. Cigars and Cheroots (Tariff No. 24.02).
20. Copper or aluminium electric wire uninsulated, (Tariff Nos. 74.03 and 76.02E).
21. Motorcycles and Autocycles (Tariff No. 87.09).
22. Lorries, trucks, including tankers tippers, pick-up and four-wheel drive vehicles (Tariff Nos. 87.02D and 87.02F).
23. Chilled or frozen meat of all kinds (Tariff Nos. 02.01 to 02.04 and 02.06, 05.04 and 16.01).
24. Frozen beef.

Except under Import Licence.

Column I—Articles

Column II—Exceptions

25. Computers and similar data processing machines.
26. Any passenger car whose value (C and F) does not exceed ₹15,000 or with engine capacity not exceeding 2,500cc.
27. Jams and marmalades.
28. Tomato puree and tomato paste.
29. Tapestries and all floor coverings excluding linoleum of all types in rolls.
30. Mats and mattings.
31. Mattresses, mattress supports and cushions.
32. Gramophone records (complete).
33. Recorded and blank audio and video tapes and cartridges.
34. Toys.
35. Sporting goods.
36. Salted or dried meat.
37. Salted, dried or smoked fish.
38. Tarpaulins.
39. Loudspeakers, amplifiers and microphones.
40. Soups of all descriptions.
41. Spices.
42. Cameras, projectors, photographic and all cinematographic goods, excluding unexposed films and chemicals for developing and printing films.
43. Ceramic products other than industrial ceramic products accepted as such by the Board including ceramic sinks, water basins, bidets, water closets, pan, urinals, baths, wall tiles and the like sanitary fixture.
44. Musical instruments and parts and accessories of musical instruments.
45. Clocks and watches.
46. Brandy, bitters, gin, liqueurs, rum, schnapps, spirits and whisky in bottles or cans.
47. Wines of all kinds including cider and perry in bottles or cans.
48. Binoculars and sunglasses and the like other than medical.
49. Socks and Stockings.
50. Ties, bow ties and cravats.
51. Polythylene and regenerated cellulose film (Chapter 39).
52. Blankets (Tariff No. 62.01).
53. Corrugated asbestos roofing sheets (68.12B).
54. Tubes and pipes of cast iron or steel (not exceeding 8 cm in diameter) (Tariff Nos. 73.17C and 73.18C).
55. Corrugated galvanised or coated roofing sheets (Tariff No. 73.13A).
56. Paper napkins, paper serviettes and similar tissue paper (Tariff No. 48.21).

Except under Import Licence.

Column I—Articles

Column II—Exceptions

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| <ul style="list-style-type: none"> 57. Cosmetics and perfumery (Tariff No. 33.06). 58. Sewing thread of all kinds. 59. Trailers (Tariff No. 87.14 A&D). 60. Sewing machines (Tariff No. 84.41). 61. Jute fibre and similar vegetable fibre (Tariff Nos. 57.03 and 57.04). 62. Wheat and meslin (mixed wheat and rye) (Tariff No. 10.01). 63. Rye (Tariff No. 10.02). 64. Barley (Tariff No. 10.03). 65. Oats (Tariff No. 10.04). 66. Rice in containers of 50 kgs and above (Tariff No. 10.06) provided that import licences on rice shall be awarded only to Federal, State and Local Government Agencies. 67. Buckwheat, millet, canary seeds, grain sorghum and other cereals (Tariff No. 10.07). 68. Butter (Tariff No. 04.03). 69. Cheese (Tariff No. 04.04). 70. Radio Broadcasting and Television transmission and reception apparatus television cameras (Tariff No. 85.15). 71. Electric filament lamps (domestic type bulbs) (Tariff No. 85.20). 72. Galvanised or coated flat sheets. 73. Asbestos flat sheets. 74. Structures and parts of structures (Tariff No. 76.08). 75. Starch. 76. Empty Beer bottles. 77. Umbrellas. 78. Plastic Pipes (Tariff Nos. 39.02D and 39.07). 79. Concentrated malt extracts. 80. Cycles and Tricycles (Tariff No. 87.10). 81. Yarn of man-made fibre, continuous and discontinuous. 82. Tyres of sectional width exceeding 102 mm but not exceeding 401mm. 83. Cotton yarn of all types. 84. Cereal Flour (Tariff No. 11.01). 85. Nails. 86. Bolts and nuts (including bolt ends and screw studs.) 87. Processed barite and bentonite. 88. Assembled road and agricultural tractors (Tariff No. 87.01). 89. Vegetable oil (Tariff No. 15.07). 90. Real Madras (Tariff No. 55.09D) 91. Cement (Tariff No. 25.23). 92. Tea (Tariff No. 09.02). 93. Stockfish (including fish dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process). (Tariff No. 03.02) | } Except under Import Licence |
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Column I—Articles

Column II—Exceptions

25. Computers and similar data processing machines.
26. Any passenger car whose value (C and F) does not exceed ₹15,000 or with engine capacity not exceeding 2,500cc.
27. Jams and marmalades.
28. Tomato puree and tomato paste.
29. Tapestries and all floor coverings excluding linoleum of all types in rolls.
30. Mats and mattings.
31. Mattresses, mattress supports and cushions.
32. Gramophone records (complete).
33. Recorded and blank audio and video tapes and catridges.
34. Toys.
35. Sporting goods.
36. Salted or dried meat.
37. Salted, dried or smoked fish.
38. Tarpaulins.
39. Loudspeakers, amplifiers and microphones.
40. Soups of all descriptions.
41. Spices.
42. Cameras, projectors, photographic and all cinematographic goods, excluding unexposed films and chemicals for developing and printing films.
43. Ceramic products other than industrial ceramic products accepted as such by the Board including ceramic sinks, water basins, bidets, water closets, pan, urinals, baths, wall tiles and the like sanitary fixture.
44. Musical instruments and parts and accessories of musical instruments.
45. Clocks and watches.
46. Brandy, bitters, gin, liqueurs, rum, schnapps, spirits and whisky in bottles or cans.
47. Wines of all kinds including cider and perry in bottles or cans.
48. Binoculars and sunglasses and the like other than medical.
49. Socks and Stockings.
50. Ties, bow ties and cravats.
51. Polythylene and regenerated cellulose film (Chapter 39).
52. Blankets (Tariff No. 62.01).
53. Corrugated asbestos roofing sheets (68.12B).
54. Tubes and pipes of cast iron or steel (not exceeding 8 cm in diameter) (Tariff Nos. 73. 17C and 73.18C).
55. Corrugated galvanised or coated roofing sheets (Tariff No. 73.13A).
56. Paper napkins, paper serviettes and similar tissue paper (Tariff No. 48.21).

Except under Import Licence.

Column I—Articles

Column II—Exceptions

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| <p>57. Cosmetics and perfumery (Tariff No. 33.06).
 58. Sewing thread of all kinds.
 59. Trailers (Tariff No. 87.14 A&D).
 60. Sewing machines (Tariff No. 84.41).
 61. Jute fibre and similar vegetable fibre (Tariff Nos. 57.03 and 57.04).
 62. Wheat and meslin (mixed wheat and rye) (Tariff No. 10.01).
 63. Rye (Tariff No. 10.02).
 64. Barley (Tariff No. 10.03).
 65. Oats (Tariff No. 10.04).
 66. Rice in containers of 50 kgs and above (Tariff No. 10.06) provided that import licences on rice shall be awarded only to Federal, State and Local Government Agencies.
 67. Buckwheat, millet, canary seeds, grain sorghum and other cereals (Tariff No. 10.07).
 68. Butter (Tariff No. 04.03).
 69. Cheese (Tariff No. 04.04).
 70. Radio Broadcasting and Television transmission and reception apparatus television cameras (Tariff No. 85.15).
 71. Electric filament lamps (domestic type bulbs) (Tariff No. 85.20).
 72. Galvanised or coated flat sheets.
 73. Asbestos flat sheets.
 74. Structures and parts of structures (Tariff No. 76.08).
 75. Starch.
 76. Empty Beer bottles.
 77. Umbrellas.
 78. Plastic Pipes (Tariff Nos. 39.02D and 39.07).
 79. Concentrated malt extracts.
 80. Cycles and Tricycles (Tariff No. 87.10).
 81. Yarn of man-made fibre, continuous and discontinuous.
 82. Tyres of sectional width exceeding 102 mm but not exceeding 401mm.
 83. Cotton yarn of all types.
 84. Cereal Flour (Tariff No. 11.01).
 85. Nails.
 86. Bolts and nuts (including bolt ends and screw studs).
 87. Processed barite and bentonite.
 88. Assembled road and agricultural tractors (Tariff No. 87.01).
 89. Vegetable oil (Tariff No. 15.07).
 90. Real Madras (Tariff No. 55.09D)
 91. Cement (Tariff No. 25.23).
 92. Tea (Tariff No. 09.02).
 93. Stockfish (including fish dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process). (Tariff No. 03.02)</p> | <p>Except under Import Licence</p> |
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*Column I—Articles**Column II—Exceptions*

94. Fishing Nets (Tariff No. 59.05).
95. Furniture Fabrics.
96. Asbestos Cement Pipes.
97. Sugar (Tariff Nos. 17.01, 17.02).
98. Delivery and Panel Vans.
99. Louvre window frames (Tariff No. 73.21B).
100. Insulated electric wire and cables (Tariff No. 85.23).
101. Printing ink (Tariff No. 32.13).
102. Paper labels (Tariff No. 48.19).
103. Ladies sanitary pads and children disposable nappies made of tissue paper. (Tariff No. 48.21C).
104. Spades and shovels (Tariff No. 82.01C).
105. Wheel barrows (Tariff No. 87.14B).
106. Soap and detergents (Tariff Nos. 34.01 and 34.02).
107. Automotive lead/acid batteries or electric accumulators (Tariff No. 85.04).
108. Finished alkyd resins (Tariff No. 39.01).
109. Saw mill equipment (Tariff No. 82.02).
110. Arc-welding electrodes (Tariff No. 85.24).
111. Sticks imported for use in the confectionery Industry (Tariff No. 44.28C).
112. Prefabricated buildings of wood including flush doors and sashes.
113. Fabricated building materials other than glass.
114. All building bricks, other than glass bricks.
115. Roofing tiles (Tariff Nos. 44.19 to 44.28).
116. Baby food including custard powder.
117. Frozen fish.
118. Sauces ; mixed condiments and mixed seasonings in solid or liquid (Tariff No. 21.04).
119. Maize.
120. Tinned Fish.
121. Glassware. (Tariff No. 70.13).
122. Insecticides.
123. Kerosine Stoves.
124. Lamps and Lantern.
125. Mosquito Coils.
126. Petroleum products.
127. Stationery (Chapter 48).
- No Licence required by FEDECO.
128. Calculators.
129. Baby goods. (Tariff Nos. 33.06, 39.07L 70.13, 87.13, 97.01).
130. Magazine (Tariff No. 49.02).
131. Combs.
132. Crash Helmets.
133. Fans and parts (Tariff No. 85.06).
134. Flash light.
135. Kitchen ware, kitchen and catering equipment (Tariff Nos. 73.36, 73.38, 74.17, 76.15, 79.06, 80.06, 82.08, 82.09, 82.14, 85.06 and 85.12).

Except under Import Licence.

136. Mosquito nets.	
137. Shoe parts.	
138. Special types of dentrifices.	
139. Hats and caps.	
140. Locksets.	
141. Plates and plate circles.	
142. Polish.	
143. Ropes and twine.	
144. Water Filter.	
145. Zippers.	
146. Lampholders.	
147. Beads.	
148. Belts.	
149. Buttons.	
150. Cookers.	
151. Cutlery.	
152. Disinfectant.	
153. Enamelware (Except enamelware buckets).	
154. Flasks.	
155. Aircraft and parts.	
156. Engines and parts.	
157. Industrial machinery.	
158. Laboratory equipment. (Tariff Nos. 69.03, 69.09, 70.17, 84.14, 84.17, 85.11, 90.10, 90.25, 94.03).	} Except under Import Licence.
159. Matchet.	
160. Compressors and parts.	
161. Concrete mixer.	
162. Construction equipment (excluding caterpillars, cranes, dumpers, earthmoving machines, excavators, fork lifts, loaders, rollers, lifts, pumps and their parts).	
163. Meters.	
164. Moulding Machine.	
165. Photocopying equipment and apparatus	
166. Printing equipment.	
167. Storage equipment.	
168. Textile machinery.	
169. Typewriter.	
170. Diesel engine and parts.	
171. Sewage plants and parts.	
172. Dye stuff.	
173. Enamel/Glass frits. (Tariff No. 32.08A).	
174. Generators and parts.	
175. Cocoa powder.	
176. Electric fittings appliances and accessories	
177. Glass sheets.	
178. Tin plate.	
179. Acid.	
180. Aluminium foil.	
181. Brass fittings.	
182. Carbon.	
183. Cotton wool.	

Column I—Articles

Column II—Exceptions

184. Iron angles.
185. Light fittings.
186. Louvre glass.
187. Lime.
188. Lubricating oil.
189. Leather (Chapter 41).
190. Metal fittings.
191. Sockets and plugs.
192. White tallow.
193. Printing materials.
194. Petroleum derivatives.
195. PVC compounds.
196. Plastic sheets.
197. Reinforcing bars.
198. Steel angles.
199. Day-old chicks.
200. Safety glass consisting of toughened or laminated glass shaped or not (Tariff No. 70.08).
201. Caustic soda solid or liquid (Tariff No. 28.17).
202. Industrial salt (Tariff No. 25.01B).
203. Crown corks (Tariff No. 83.13A).
204. Margarines (Tariff No. 15.13).
205. Buses (Tariff No. 87.02E).
206. Electrical motors of less than 500 watts (Tariff No. 85.01B).
207. Knives with cutting blades serrated or not (including pruning knives falling within heading No. 82.06 and blades thereof (Tariff No. 82.09).
208. Essential oils (Tariff No. 33.01A).
209. Lanolin BP (Wool grease and fatty substances derived therefrom including Lanolin (Tariff No. 15.05).
210. White Petroleum Jelly (Tariff No. 27.12.).
211. Other articles of plastic nature—(Tariff No. 39.07L).
212. Milk preserved, concentrated or sweetened (Tariff No. 04.02).
213. Waxes (Tariff No. 27.13).
214. Natural yeast (Tariff 21.06).
215. Other food preparation (Tariff Nos. 21.07A and 21.07D).
216. Zinc dust (other articles of Zinc) (Tariff No. 79.06).
217. Ball, roller or needle roller bearings (Tariff No. 84.62).
218. Springs of iron or steel (Tariff No. 73.35B).
219. Malleable iron chain belling (Tariff No. 73.29B).
220. Electric industrial heating apparatus (Tariff No. 85.12).
221. Oscillator (other electrical line telephonic and telegraphic apparatus) Tariff No. 85.13B(2).

Except under Import Licence.

Column I—Articles

Column II—Exceptions

222. Bailing wire/cable (other stranded wire and cable of iron and steel) (Tariff No. 73.25B).
 223. Other copper wire and cables (Tariff No. 74.10B).
 224. Other stranded aluminium wire and cables (Tariff No. 76.12B).
 225. Other insulated electric wire and cables (Tariff No. 85.23B).
 226. Coils—(other electrical starting and ignition equipment for internal combustion engines).
 227. Metal lining (other gauze cloth grill, netting, fencing, reinforcement and similar materials of iron or steel wire expanded metal of iron or steel (Tariff No. 73.27C).
 228. Tooth brushes.
 229. Nail Files (Tariff No. 82.13).
 230. Bearings and bushings (other machinery parts not electrical (Tariff No. 84.65B).
 231. Articles of iron or steel (Tariff Nos. 73.38 and 73.40).
 232. Human Hair (Tariff No. 05.01).
 233. Glass mirrors for domestic use (framed or unframed (Tariff No. 70.09).
 234. Components and parts of the above goods.]

Except under Import Licence.

MADE at Lagos this 23rd day of January 1984.

MAJOR-GENERAL M. BUHARI,
 Head of the Federal Military Government,
 Commander-in-Chief of the Armed Forces,
 Federal Republic of Nigeria

EXPLANATORY NOTE

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

The Order replaces the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 as amended, as that Order will expire on 22nd January 1984. It contains in the Schedule, amongst other things, goods prohibited from being imported except under import licence.

S.I. 2 of 1984

ECONOMIC STABILISATION (TEMPORARY
PROVISIONS) ACT 1982

(1982 No. 2)

Economic Stabilisation (Temporary Provisions)

(Customs Duties) Order 1984

Commencement : 23rd January 1984

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, Major-General Muhammadu Buhari, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

Amendment
of Schedule
to 1973
No. 6.
1981 No. 2
S. I. 4 of
1983.
S. I. 10 of
1983.

1.—(1) Schedule 1 to the Customs Tariff (Consolidation) Act 1973 (which *inter alia* prescribes tariff description of imported goods and rates of duty thereon), as amended by the Finance Act 1981, the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1983, the Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) Order 1983 is hereby further amended to the extent set out in Schedule 1 to this Order.

(2) Schedule 2 to the Act amended as aforesaid is further amended to the extent set out in Schedule 2 to this Order.

Citation
and revoca-
tion.

2.—(1) This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1984.

(2) The Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1983 and the Economic Stabilisation (Temporary Provisions) Customs Duties (Amendment) Order 1983 are hereby revoked.

SCHEDULES

SCHEDULE 1

Section 1 (1)

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF

(CONSOLIDATION) ACT 1973

PART I

- 05.01 In heading 05.01 *delete* the rate of duty and *substitute* 50%
- 11.08 In sub-heading 11.08 *delete* the rate of duty and *substitute* 100%
- 15.07 In sub-heading A, *delete* the entries in the column "Tariff Description" and *substitute* the following :—
"Crude Palm Oil and Palm Kernel Oil imported by a manufacturer approved in that behalf by the Minister".
- 18.05 In heading 18.05 *delete* the rate of duty and *substitute* 10k per kg.

28.17

In sub-heading A, delete the entries in the Columns "Tariff Description" and rate of duty and substitute respectively the following sub-headings and rate of duty applicable thereto as follows :—

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

A. Sodium hydroxide (caustic soda in solid or liquid form) imported by manufacturer approved in that behalf by the Minister 10% Free

32.13
A & B

In sub-headings 32.13A & 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. Printing ink 50% Free
B. Special printing ink for bank note 30% Free
C. Others 60% Free

34.01

In heading 34.01 delete the entries in sub-headings A and B and insert against the main heading 100%

34.02B

In sub-heading 34.02B delete the rate of duty and substitute 100%

39.01B

In sub-heading 39.01B 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.—(1) Polyvinyl Acetate Resins (PVA) in liquid .. 20% Free
(2) Alkyd, Polyester, Polyamides Acrylics, Phenolics, eposey, resins in liquid, pastes, solutions solids or powder 50% Free
(3) Other Artificial Resins in granules, flakes or powder 10% Free
C. Other 50% Free

39.07

In sub-headings K, L and M delete the entries in the Columns Tariff Description 'Fiscal Entry' and 'Full' and substitute the following sub-headings:—

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

39.07K Plastic ceiling boards and acoustic ceiling tiles 33½% Free
39.07L Others including baby feeding bottles 50% Free

44.28C

In sub-heading 44.28C *delete* the rate of duty and *substitute* 200%.

48.19

In heading 48.19 *delete* the entries in the columns Tariff Descriptions, 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	Full
		(3)	(4)
48.21C	A. Paper labels	200%	Free
	B. Others	71½%	Free

In sub-heading 48.21C *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	Full
		(3)	(4)
55.06B	C. Ladies sanitary pads and children disposable nappies made of tissue paper	100%	Free
	D. Others	25%	Free

In sub-heading 55.06B *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	Full
		(3)	(4)
55.09C	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

In sub-heading 55.09C *delete* the entries in 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	Full
		(3)	(4)
C.	Real Madras or George the sq. metre	₹2.00 or 200%	Free
	D. Other, including brocade, damask, and suitings the sq metre	₹1.00 or 100 %	Free

62.01

In heading 62.01 *delete* the entries in the columns Tariff Description, rates Fiscal Entry and Full and *substitute* respectively the following sub-headings and of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Blankets	100%	Free
B. Others	each 50k or 75%	Free

62.03A
66.03

In sub-heading 62.03A *delete* the rate of duty and *substitute* 50% or each 25k. *Delete* the entries in the columns fiscal entry and full and insert the following :—

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

66.03A

Umbrella handles imported by a manufacturer approved in that behalf by the Minister

66.03B

Other

68.14B

In sub-heading 68.14B *delete* the entries in the column Tariff Description and *substitute* the following :—

“Brake linings and disc pads suitable for motor vehicles of Tariff Nos. 87.01 and 87.02.

70.11A

In sub-heading 70.11A *delete* the entries in the column Tariff Description and *substitute* the following :—

“Empty glass envelopes (without filament) imported for the manufacture of electric filament lamps by a manufacturer approved in that behalf by the Minister”.

73.12A

In sub-heading 73.12A *delete* the entries in the column Tariff Description and *substitute* the following :—

“Imported by a manufacturer of pipes, tubes and bailing hoop approved in that behalf by the Minister.

73.12C

In sub-heading 73.12C *delete* the rate of duty and *substitute* 50%.

73.13

ABCD

In sub-headings ABC and D *delete* the entries in the columns “Tariff Description” Fiscal entry and Full and *substitute* the following :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Corrugated galvanised roofing sheet	the sq. metre 20k or 30%	Free
B. Imported by a manufacturer approved in that behalf by the Minister	10%	Free
C. Imported by a manufacturer of pipes and tubes approved in that behalf by the Minister	5%	Free

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

D. Flat galvanised or coated iron sheet	20k per sq. metre or 30%	Free
E. Other	20%	Free

73.36

A,B,C&D

In sub-headings A, B, C, D *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
(3)	(4)

(2)

A. Cooker grips imported by a manufacture approved in that behalf by the Minister	5%	Free
B. Kerosene cookers and stoves	66 $\frac{2}{3}$ %	Free
C. Other	10%	Free

74.03

In sub-heading A *delete* the entries in the columns "Tariff Description" Fiscal Entry and Full and *substitute* the following :—

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

A. With a circumscribed diameter exceeding 9mm. imported by a manufacturer approved in that behalf by the Minister	10%	Free
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76.03

A, B (1), B (2), and C

In sub-headings 76.03 A, B (1), B (2) and C *delete* the rate of duty and *substitute* the following respectively :—

A. 15% B (1) 100% B (2) 50% C. 50%

80.03 A

B and C

In sub-headings 80.03 AB 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 :—

Rate of Duty

Tariff Description

Fiscal Entry	Full
(3)	(4)

(2)

80.03

A. Imported by approved manufacturer for the local manufacture of domestic refrigerators, domestic air-conditioners or parts thereof	25%	Free
B(1) Raw tin plates imported by a manufacturer approved in that behalf by the Minister	10%	Free
B(2) Printed or coated sheets of tin imported by approved manufacturer for the local manufacture of containers	25%	Free
C. Other	71 $\frac{1}{3}$ %	Free

82.01C In sub-heading 82.01C *delete* the rate of duty and *substitute* 50%

82.09 In heading 82.09, *delete* the entries in "Fiscal Entry" and "Full" and insert the following new sub-headings, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Components including blades, rivets, springs caps, handles and protectors imported by a manufacturer approved in that behalf by the Minister	15%	Free
B. Other	55%	Free

84.15 A, In sub-headings A, B, C and D *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. Industrial	10%	Free
B. Components imported CKD (completely knocked down) and parts imported by an assembler approved in that behalf by the Minister	50%	Free
C. Other	100%	Free
D. Parts		
(1) Industrial	10%	Free
(2) Other	100%	Free

84.48 A, In sub-headings 84.48A, 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. CKD (completely knocked down) of machine tools imported by a local assembler approved in that behalf by the Minister	5%	Free
B. Tool holder		
(1) For hand tools	25%	Free
(2) For Machine tools	15%	Free
C. Parts and accessories of machines tools, parts for B ..	10%	Free
D. Other, including parts	38½%	Free

85.04B In sub-heading 85.04B *delete* the rate of duty and *substitute* 75%.

85.06 In sub-headings 85.06A, 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. CKD and parts :			
(i) Imported by a manufacturer approved in that behalf by the Minister		50%	Free
(ii) Electric motors for fans imported by a manufacturer approved in that behalf by the Minister		10%	Free
(iii) Other parts		50%	Free
B. Fans		150%	Free
C. Other		100%	Free
85.20	In sub-heading D <i>delete</i> the entries in the Column Tariff Description and <i>substitute</i> "D. Parts (excluding glass envelopes)".		
85.24 B and C	<i>Delete</i> sub-heading 85.24B and renumber sub-heading 85.24C to read 85.24B.		
87.02	In sub-heading C <i>delete</i> the entries in the columns Tariff Description, Fiscal Entry and Full and <i>substitute</i> the following :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
C (1)	For local assembly in Lagos approved in that behalf by the Minister	20%	Free
(2)	For local assembly in Kaduna approved in that behalf by the Minister	10%	Free
87.06A	In sub-heading 87.06A <i>delete</i> the entries in the Columns Tariff Description and <i>substitute</i> the following :— "Break linings and disc pads suitable for Motor vehicles of Tariff Nos. 87.01 and 87.02".		
87.10B	In sub-heading 87.10B <i>delete</i> the rate of duty and <i>substitute</i> 100%		
87.12B	In sub-heading 87.12B <i>delete</i> the rate of duty and <i>substitute</i> 100%		
87.14B	In sub-heading 87.14B <i>delete</i> the rate of duty and <i>substitute</i> 100%		
88.01	In heading 88.01 <i>delete</i> the entries in the columns Fiscal Entry and Full and insert the following new sub-headings :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
A. Balloons		5%	Free
B. Airships		500%	Free

88.02

In heading 88.02 *delete* the entries in the columns Fiscal Entry and Full and insert the following new sub-headings :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Flying machines, gliders and rotochutes	5%	Free
B. Other private aircraft	500%	Free

90.26

In sub-heading A *delete* the entries in the column "Tariff Description" and substitute—"A Components CKD (completely knocked down) of electricity supply and water meters imported by an assembly approved in that behalf by the Minister".

91.01

In sub-heading B(2) *delete* the rate of duty and *substitute* "100% or ₹1.50. each".

91.02

In sub-heading B *delete* the rate of duty and *substitute* "100% or ₹1.50 each".

91.04

In sub-headings A and B *delete* the rates of duty and *substitute* respectively 50% and 100% or ₹1.50k each".

PART II.—GENERAL CONCESSIONARY RATES OF DUTY

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

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	5%	Free
10. Yarn for manufacture of Lace embroidered textile fabrics and blankets.	Yarn falling under the following Tariff Headings :—51.01A, 51.03A, 52.01A, 55.05B, 55.06B 56.05B, 56.06B for the manufacture of lace, embroidered textile fabrics and blankets imported by a manufacturer approved in that behalf by the Minister	the kg. 12k or 5%	Free
11. Iron and Steel Industry (Steel Mill)	Raw materials for the Iron and Steel industry including Iron ore, metal scap, magnesite, Aluminium wire, Hydraulic Oil, casting flu, Nozzle bricks, Flourspar, Femanganese, Simangenese, etc., excluding those materials which are presently duty free	5%	
12. Automotive Component Industry	Raw materials input imported by a manufacturer approved in that behalf by the Minister	5%	Free
13. Raw material for the manufacture of pencil	Cedar wood, slates, pencil lead, vanish and lacquer, stamping foil, erasers, steel caps and ferrules aluminium caps and steelscrews	10%	Free

SCHEDULE 2

AMENDMENT TO SCHEDULE 2 TO THE CUSTOMS TARIFF
CONSOLIDATION ACT 1973

EXCEPTIONS FROM IMPORT DUTY

1. In paragraph 1 immediately after "Components" in the first line insert "Imported by Government and Approved commercial Airlines and other Approved bodies"
2. In paragraph 4 (17) of Schedule 2, immediately after "Feeds" insert the following :—
'Concentrates, premixes, feed additives and fish meal'.
3. After sub-paragraph 16 (5) insert new sub-paragraph (7) "Workshop equipment for Secondary Schools".

MADE at Lagos this 23rd day of January 1984

MAJOR-GENERAL M. BUHARI,
Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria

EXPLANATORY NOTE

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

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

SCHEDULE I—PART I

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
05.01	Human Hair	Increases the rate of duty from 33½% to 50% and placed under licence.
11.08	Starches	Increases the rate of duty from 33½% to 100%.
15.07	Palm oil and Palm kernel oil ..	Add the word "Crude" to check the importation of refined oil under AUS.
18.05	Cocoa powder	Increases the rate of duty from 7k per kg to 10k per kg.
32 13	Printing ink, special printing ink for bank note	Increases the rate of duty of printing ink from 25% to 50% and creates a separate sub-heading for special printing ink for Bank Note and imposes 30% duty.
34.0.	Toilet soap and detergents ..	Increases the rate of duty for other from 33½% to 60% <i>ad valorem</i> . Increases rate of duty from 30% to 100%.

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
34.02B	Other	Increases the rate of duty from 30% to 100%.
39.01B(2)	Alkyd, polyester, polyamides acrylics, phenolics, eposey, resins in liquid, pastes solutions, solids or powder	Introduces new Tariff Description and increases rate of duty from 30% to 50%.
39.01B(3)	Other artificial resins in granules, flakes or powder	Confirms rate of duty as 10%.
39.07K	Plastic ceiling boards and acoustic Ceiling tiles	Re-introduces rate of duty of 33½%.
44.28C	Sticks imported for use in confectionary industry	Increases the rate of duty from 25% to 200%.
48.19	Paper or Paper labels whether or not printed or gummed	Creates a separate sub-heading for paper labels and imposes 100% duty.
48.21C	Ladies sanitary pads and children disposable nappies made of tissue paper	Creates a separate sub-heading and imposes 100% duty.
55.06B(2)	Cotton yarns	Increases the duty from 60k the kg or 50% to ₹1.20 the kg or 100%.
55.09C	Real Madras or George	Creates a separate sub-heading and imposes ₹2.00 the sq metre or 200% duty.
62.01	Blankets	Creates a separate sub-heading for blankets and imposes 100% duty.
62.03A	Sacks and bags of jute	Increases the duty from each 10k to 25k each or 50% <i>ad valorem</i> .
66.03A&B	Umbrella handles	Introduces 10% rate of duty for umbrella handles under AUS and other at 15%.
68.14B	Friction materials	Introduces new Tariff Description and imposes a duty of 60%.
73.12C	Other	Increases the rate of duty from 15% to 50%.
73.13C	Sheets and plates	Create a new sub-heading for AUS and introduces a new rate of duty at 5% for manufacturers of pipes and tubes.
73.21B	Fabricated structural steel	Increases the rate of duty from 40% to 60%.
73.36A&B	Stoves and cookers	Introduces a new rate of duty for sub-heading A at 5% and abolishes AUS concession for CKD component for Kerosine Cookers and Stoves.

74.03A	Rods/Wire	Introduces a limit of importation to above 9mm circumscribed diameter under AUS.
76.03	Wrought plates, sheets and strip of aluminium	Increases the rates of duty from 10% to 15% for A, from 66 $\frac{2}{3}$ % to 100% for B(1); from 33 $\frac{1}{3}$ % to 50% for B(2); and from 20% to 50% for C.
80.03 AB&C	Wrought plates, sheets and strip of tin	Creates a sub-heading for raw tin plates at 10% under AUS and creates new rates of duty as follows A—25%; B—(1) 10%, B(2)—25% and C—71 $\frac{2}{3}$ %.
82.01C	Other	Increases the rate of duty from 20% to 50%.
82.09A	Knives with cutting blades ..	Introduces AUS for component of Knives manufacturer.
84.15AB& CD	Refrigerator and refrigerating equipment (electrical and other)	Cancels previous Tariff Description and introduces new ones and new rates of duty.
84.48A	Accessories and parts	Creates a separate sub-heading for AUS, imposes 5% duty and creates new rates of duty as follows :— B(1)—25% ; B(2)—15% C—10% and D—38 $\frac{1}{2}$ %.
85.04B	Other	Increases the rate of duty from 40% to 75%.
85.06C	Other	Introduces a new sub-heading C at 50%.
87.14(B)	Wheel barrow	Increases the rate of duty from 50% to 100%.
85.06C	Other	Increases the rate of duty from 50% to 100%.
87.02C	(CKD) Components for passenger cars	Introduce a new rate of duty based on location.
88.01 88.02	Airship Flying machine	{ Introduces a new rate of duty of 5% and 50% respectively.
90.26A	Water metres	
91.01, 91.02 and 91.04	Watches	Increases the rate of duty from 50% or 75k each to 100% or ₹1.50 each.

S.I. 3 of 1984

ECONOMIC STABILISATION (TEMPORARY PROVISIONS)
ACT 1982
(1982 No. 2)

Economic Stabilisation (Temporary Provisions)
(Export Prohibition) Order 1984

Commencement : 23rd January 1984

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, Major-General Muhammadu Buhari, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1. Schedule 8 to the Finance Act 1981 is hereby amended by the insertion immediately after item 34 thereto the following items, that is—

Amendment
of Schedule 8
to 1981 No.
2.

35. "Wheat offals

36. Dried brewers grains."

2.—(1) This Order may be cited as Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1984,

Citation and
revocation

(2) The Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1983 and the Economic Stabilisation (Temporary Provisions) (Export Prohibition) (Amendment) Order 1983 are hereby revoked.

MADE at Lagos this 23rd day of January 1984.

MAJOR-GENERAL M. BUHARI,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*

EXPLANATORY NOTE

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

The above Order amends Schedule 8 to the Finance Act 1981 by the insertion of items 35 and 36.

S.I. 4 of 1984

ECONOMIC STABILISATION (TEMPORARY PROVISIONS)

ACT 1982

(1982 No. 2)

Economic Stabilisation (Temporary Provisions)
(Excise Duties) Order 1984

Commencement : 23rd January 1984

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, Major-General Muhammadu Buhari, Head of the Federal Military Government, and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

Amendment
of Schedule
1 to 1973
No. 7.
1981 No. 2.

1.—(1) Schedule 1 to the Excise Tariff (Consolidation) Act 1973, as amended by the Finance Act 1981, is hereby further amended as follows :—

(a) for item 4 of Excise Tariff substitute "Non alcoholic beverages of all types including soft drinks, lemonades, fruit and vegetable juices, waters and vitaminized malt extracts." ;

(b) in Excise Tariff No. 8A of Schedule 1 thereto *delete* the entries in the column Tariff Description and Rate of Duty and *substitute* respectively the following :—

"Tariff Description"	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
1. Where the weight of one thousand Cigarettes does not exceed 1,200 grammes and the retail selling price does not exceed ₦17.50 per thousand ..	20%	
2. Where the weight of one thousand cigarettes exceeds 1,200 grammes and the retail selling price exceed ₦17.50 per thousand	70%	

(c) in Excise Tariff No. 29 of Schedule 1 *delete* the entry in Tariff Description and rate of duty and insert the following sub-headings and the rates of duty applicable thereto :—

"Tariff Description"	Rate of Duty
(i) Footwear	10k the pair or 5% <i>ad valorem</i>
(ii) Thongs and PVC Shoes	5% <i>ad valorem</i> "

(d) in Excise Tariff No. 34 under Tariff Description line three immediately after the word "specified" insert "excluding automotive parts".

(e) for item 37 of the Excise Tariff substitute "Roofing sheets and asbestos ceiling boards". ;

(f) After Excise Tariff No. 55, insert the following new Excise Tariff numbers with their respective rates of duty, that is :—

- “56. Generator—5%
- 57. Marble products—5%
- 58. Insulated wire—5%
- 59. Electric filament bulbs and Flourescent tubes—5%
- 60. Electrical fittings—5%
- 61. Photocopying machine—5%
- 62. Canned fish—5%
- 63. Rubber and synthetic solutions—5%
- 64. Jams, fruit jellies, marmalades, pickles, fruit puree and fruit paste—5%
- 65. Electricity meters—5%
- 66. Garments—5%
- 67. Flush doors—5%
- 68. Picture—Wooden frames—5%”.

(2) In Schedule 3 to the Excise Tariff (Consolidation) Act 1973 (which prescribes the value of goods for excise purposes) for paragraph (4) (b) (1) thereof, there shall be substituted the following new sub-paragraph, that is—

“In the case of cigarettes—

(1) the manufacturer's net ex-factory price excluding excise.”

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Excise Tariff) Order 1984. Citation.

MADE at Lagos this 23rd day of January 1984.

MAJOR-GENERAL M. BUHARI,
*Head of the Federal Military Government,
 Commander-in-Chief of the Armed Forces,
 Federal Republic of Nigeria*

EXPLANATORY NOTE

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

This Order contains new excise tariff items and imposes excise duty thereon.