

L.N. 38 of 1959

CUSTOMS ORDINANCE

(CHAPTER 48)

Customs (Duties and Exemptions) (Amendment) Order, 1959

Commencement: 31st January, 1959

In exercise of the powers conferred by section 10 of the Customs Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This Order may be cited as the Customs (Duties and Exemptions) (Amendment) Order, 1959, and shall come into operation on the 31st January, 1959.

Citation and commencement.

2. (1) Part I of the Schedule to the Customs Ordinance (which relates to import duties of Customs) is amended in item I—

Amendment of Schedule Part I.
 L.N. 17 of 1956.

(1) by the deletion in paragraphs (1), (2), (3) and (4) of the expression "the gallon 5.0.0." and the substitution in each case therefor of the following—

"the gallon 6.0.0."

(2) Item 2 of Part I of the same Schedule is amended by the deletion of the expression "the gallon 0.4.0." and the substitution therefor of the following—

"the gallon 0.6.0."

(3) Item 3 of Part I of the same Schedule is amended—

(a) by the deletion in paragraph (1) of the expression "each 0.1.7. or *ad valorem* 25 per centum whichever is the higher" and the substitution therefor of the following—

"each 0.2.0. or *ad valorem* 33½ per centum whichever is the higher";

(b) by the deletion in paragraph (2) of the expression "the pair 0.1.7. or *ad valorem* 25 per centum whichever is the higher" and the substitution therefor of the following—

"the pair 0.2.0. or *ad valorem* 33½ per centum whichever is the higher";

(c) by the deletion in paragraph (3) of the expression "each 0.0.8. or *ad valorem* 25 per centum whichever is the higher" and the substitution therefor of the following—

"each 0.0.9. or *ad valorem* 33½ per centum whichever is the higher";

(d) by the deletion in paragraph (4) of the expression "each 0.1.7. or *ad valorem* 25 per centum whichever is the higher" and the substitution therefor of the following—

"each 0.2.0. or *ad valorem* 33½ per centum whichever is the higher";

(e) by the deletion in paragraph (5) of the expression "the pair 0.0.8. or *ad valorem* 25 per centum whichever is the higher" and the substitution therefor of the following—

"the pair 0.0.8. or *ad valorem* 33½ per centum whichever is the higher";

(4) Part I of the same Schedule is amended by the deletion of item 10 and the substitution therefor of the following—

"10. CINEMATOGRAPH FILMS not particularly exempted from duty under Part III of this Schedule, containing pictures for exhibition, whether developed or not—

(1) not exceeding 16½ in. in width the hundred feet .. 0 5 0

(2) other the hundred feet.. .. 0 10 0

(5) Part I of the same Schedule is amended by the insertion immediately after item 16 of the following—

"16A. HOUSEHOLD UTENSILS, wholly or mainly manufactured of metal, whether enamelled or not .. *ad valorem* 25 per centum

(6) Part I of the same Schedule is amended by the deletion of item 20 and the substitution therefor of the following—

"20. MOTOR VEHICLES and trailers therefor, together with their appropriate initial equipment, parts and accessories thereof, not particularly exempted from duty under Part III of this Schedule *ad valorem* 15 per centum";

(7) Item 21 of Part I of the same Schedule is amended:

(a) by the deletion of paragraph (1) and the substitution therefor of the following—

"(1) GAS OR DIESEL OILS suitable for use in internal combustion engines—

(a) for use by Nigerian Coal Corporation, Nigerian Railway Corporation, Electricity Corporation of Nigeria, Nigerian Ports Authority, other than in road vehicles—the gallon 0.0.2

(b) for other use or by other users—the gallon 0.0.11"

(b) by the deletion in paragraph (2) of the expression "the gallon 0.0.10" and the substitution therefor of the following—

"the gallon 0.1.4"

(c) by the deletion of paragraph (5);

(8) Part I of the same Schedule is amended by the deletion in item 23 of the expression "or oils chargeable with duty under item 21 (5)";

(9) Item 24 of Part I of the same Schedule is amended by the deletion of paragraphs (1) and (2) and the substitution therefor of the following—

"(1). OF COTTON OR NATURAL SILK OR ARTIFICIAL SILK OR MIXTURES THEREOF:

(a) KNITTED FABRICS the pound 0.1.8 or *ad valorem* 25 per centum whichever is the greater;

(b) VELVETS, VELVETEEN, plushes and other pile fabrics.. .. the square yard 0.2.0 or *ad valorem* 25 per centum whichever is the greater;

(c) OTHER the square yard 0.0.10 or *ad valorem* 25 per centum whichever is the greater";

(10) Item 25 of Part I of the same Schedule is amended—

(a) by the deletion in paragraph (1) of the expression "the pound 0.0.4 and the substitution therefor of the following—

"the pound 0.0.8";

(b) by the deletion of paragraph (4) and the substitution thereof of the following—

"(4) Fish, including extracts, pastes, roes and other preparations of fish not particularly exempted from duty under Part III of this Schedule and not contained in tins, jars, bottles, cartons or similar receptacles the pound 1½d";

(11) Part I of the same Schedule is amended by the deletion of item 28 and the substitution thereof of the following—

"28. TOBACCO :

(1) Unmanufactured imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of section 40 of the Excise Ordinance, Chapter 65, the pound 0 15 3

(2) Other unmanufactured tobacco the pound 0 15 0

(3) Manufactured :

(a) Cigars the hundred 1 10 0

(b) Cigarettes the pound 2 3 6
or £6 the thousand cigarettes, whichever is the higher

(c) Other, including snuff the pound 1 4 0

(12) Item 30 of Part I of the same Schedule is amended by the deletion in paragraphs (1) and (2) of the expressions "the gallon 3.12.6" and "the gallon 1.4.0" and the substitution thereof of the following respectively—

"the gallon 4.10.0"

"the gallon 1.10.0"

3. Part III of the Schedule to the Customs Ordinance (which relates to exemptions from import duties of Customs) is amended by the deletion in item 62 of the words "not including trailers for vehicles chargeable with duty under item 20 (4) of Part I of this Schedule" and the substitution thereof of the following—

Amendment
of Part III.

"not including trailers chargeable with duty under item 20 of Part I of this Schedule".

MADR at Lagos this 30th day of January, 1959.

MAURICE JENKINS,
Acting Deputy Secretary to the
Council of Ministers

EXPLANATORY NOTE

This Order, subject to the necessary resolution of the House of Representatives, has the following effect—

- (a) it increases the import duty on potable alcohol and preparations and perfumed alcohol from £5 to £6 per gallon;
- (b) it increases the import duty on beer from 4s to 6s per gallon;
- (c) it increases the import duty on certain items of apparel from 25 per cent *ad valorem* to 33½ per cent with corresponding increases in the minimum duty chargeable;
- (d) it increases the import duty on exposed and developed cinematograph film from 1s to 5s per hundred feet in the case of film not exceeding 16 mm. in width; and from 1s to 10s per hundred feet for wider films;
- (e) it increases the import duty on metal household utensils from 20 per cent *ad valorem* to 25 per cent;
- (f) it brings all motor vehicles and trailers therefor (with the exception of those already exempted) into the 15 per cent *ad valorem* rate of import duty already applicable to passenger vehicles and motor cycles, but reduces the import duty on motor vehicle and trailer parts and accessories from 20 per cent *ad valorem* to 15 per cent;
- (g) it increases the import duty on gas and diesel oils from 2d to 11d per gallon except when such oils are used other than in road vehicles by specified users;
- (h) it increases the import duty on motor spirit from 10d to 1s-4d per gallon;
- (i) it removes the preferential import duty of 20 per cent *ad valorem* on certain essential oils which will now become liable to import duty at 75 per cent *ad valorem*;
- (j) it increases the import duty on piece goods of cotton or artificial silk or mixtures thereof from 20 per cent *ad valorem* to 25 per cent with corresponding increases in the minimum duty chargeable;
- (k) it increases the minimum import duties chargeable on piece goods containing natural silk;
- (l) it increases the import duty on edible fats from 4d per lb. to 8d;
- (m) it amends the import duty on tinned fish from 4d per lb. to 20 per cent *ad valorem*;
- (n) it increases the import duty on unmanufactured tobacco (other than that imported by licensed manufacturers of cigarettes) from 12s-6d per lb. to 15s;
- (o) it increases the import duty on manufactured tobacco from £1-6s-8d per hundred to £1-10s-0d per hundred in the case of cigars, from £1-17s-6d per pound to £2-3s-6d per pound or £6-0s-0d per thousand in the case of cigarettes, and from £1-0s-0d per pound to £1-4s-0d in the case of other manufactured tobacco and snuff;
- (p) it increases the import duty on wines from £3-12s-6d per gallon to £4-10s-0d in the case of sparkling wines, and from £1-4s-0d per gallon to £1-10s-0d in the case of still wines.

L.N. 39 of 1959

EXCISE ORDINANCE (CHAPTER 65)

Excise Duties (Cigarettes and Beer) Order, 1959

Commencement : 31st January, 1959

In exercise of the powers conferred by sub-section (3) of section 13 of the Excise Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This Order may be cited as the Excise Duties (Cigarettes and Beer) Order 1959, and shall come into operation on the 31st January, 1959.

Citation and
commence-
ment.

2. Part A of the First Schedule to the Excise Ordinance (which relates to Excise Duties on cigarettes) (as replaced by the Excise Duties (Cigarettes and Beer) Order, 1956), is amended by the deletion in paragraph 2 (1) (b) of the words "forty per centum of the selling price" and by the substitution therefor of the following—

Amendment
of Part A
of the First
Schedule.
Cap. 65.
L.N. 18 of
1956.

"forty-eight per centum of the selling price where the selling price exceeds seventy shillings per thousand, and forty per centum of the selling price in other cases ;"

3. Part C of the same Schedule (as so amended) is amended by the deletion in the third column of the figures "2 : 9" and the substitution therefor of the following—

Amendment
of Part C.

"4 : 9".

4. The Excise Duties (Cigarettes and Beer) Order, 1956, is revoked.

Revocation
of L.N. 18 of
1956.

MADE at Lagos this 30th day of January, 1959.

MAURICE JENKINS,
Acting Deputy Secretary to the
Council of Ministers

EXPLANATORY NOTE

The First Schedule to the Excise Ordinance is amended (subject to the necessary resolution to continue such amendment being passed by the House of Representatives) to increase the duty on local cigarettes other than the cheapest brands from 40 per cent to 48 per cent, and to raise the tax on local beer from 2s-9d per gallon to 4s-9d per gallon.

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