

L.N. 67 of 1959

## CUSTOMS ORDINANCE (CHAPTER 48)

## Customs (Revocation) Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (1) of section 262 of the Customs Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Customs (Revocation) Regulations, 1959, and shall come into operation immediately before the coming into operation of the Customs and Excise Management Ordinance, 1958.

Citation and  
commence-  
ment.  
No. 55 of  
1958.

2. The Customs Regulations are hereby revoked.

Revocation  
of Customs  
Regulations  
(No. 35 of  
1945).

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

## EXPLANATORY NOTE

The Customs Regulations which are hereby revoked are replaced by regulations, orders and directions made under the Customs and Excise Management Ordinance, 1958.

(F10612/S. 9)

L.N. 68 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

## Brewing Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by section 102 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

### A.—GENERAL

Citation and commencement.

1. These regulations may be cited as the Brewing Regulations, 1959, and shall come into operation on 1st April, 1959.
2. These regulations shall have effect as if priming and colouring solutions were worts.

### B.—ENTRY OF PREMISES AND VESSELS

Entry of premises.

3. No brewer shall begin to brew beer until he has made entry, in accordance with the Ordinance, of all premises, rooms, places and vessels intended to be used by him for such purpose.

Placing of vessels.

4. All mash tuns, underbacks, worts receivers, coppers, heating tanks, coolers, collecting and fermenting vessels or other vessels used for the brewing of beer shall be so placed and fixed as to admit at all times of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without 14 days' notice in writing to the proper officer.

### C.—BREWING BOOK

Brewing book.

5. Every brewer shall provide a brewing book in the form prescribed by the Board, and shall—

(i) keep the book in such part of his entered premises as the Board may require, available at all times for inspection by an officer, and shall permit an officer at any time to inspect it and make extracts therefrom;

(ii) enter separately in the book in the appropriate columns the quantities of materials which he intends to use in his next brewing and also the day and hour when such materials are to be used;

(iii) make such entry, so far as respects the day and hour of brewing, 24 hours at the least before he shall begin to brew and, so far as respects the quantities of materials, two hours at the least before the hour entered for their use;

(iv) two hours at the least before the hour entered for brewing, enter in the book the time when all the worts will be drawn off the grains in the mash tun and the time when the worts shall be removed from the worts receiver to the fermenting or collecting vessels;

(v) within two hours of the worts being collected in the collecting or fermenting vessels, enter in the book the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the collecting or fermenting vessel or vessels into which the worts have been conveyed. Should the process of brewing adopted be such that it is inconvenient to take account of the quantity of worts in any collecting or fermenting vessels, then at least two hours before the worts are

removed from the worts receiver to the collecting or fermenting vessel or vessels enter in the book the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the collecting or fermenting vessel or vessels into which such worts shall be conveyed;

(vi) if fermentation has commenced in any worts before he has entered the quantity and gravity thereof in the book, enter the true original gravity of such worts before fermentation;

(vii) at the time of making any entry, insert the date and hour when such entry was made.

6. A brewer shall not, without the permission of the proper officer, alter any entry in the brewing book.

Alteration in  
brewing  
book.

7. A brewer shall, if so required by the Board, send notice in writing to the proper officer 48 hours before a brewing is to take place.

Notice of  
brewing.

#### D.—BREWING OPERATIONS

8. (i) All grains in the mash tun shall be kept untouched for the space of one hour after the time entered in the brewing book as the time for the worts to be drawn off, unless the proper officer has attended and taken account of such grains.

Brewing.

(ii) All worts shall be removed successively, and in the customary order of brewing, from the mash tun to the underback and thence to the coppers, coolers and collecting and fermenting vessels, and shall not be removed from the last mentioned vessels until after the expiration of 24 hours from the time at which the whole of such worts shall have been collected in such vessels, unless in the meantime the proper officer shall have attended and taken an account of such worts.

(iii) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of that brewing shall be collected within 12 hours.

9. (i) Every brewer shall keep the total produce of a brewing separate from the produce of any other brewing for the space of 24 hours, unless an account of the first mentioned brewing is sooner taken by the proper officer.

Brews to be  
kept separate.

(ii) A brewer shall not mix the produce of one brewing with that of any other brewing unless he has given 12 hours previous notice in writing to the proper officer, and he shall specify in writing the quantity and gravity of the worts when mixed, but a brewer having weak worts of an original gravity not exceeding 1025 degrees may, if he thinks fit, reserve them for mixing with the worts of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks or other vessels entered for the purpose.

(iii) Whether or not fermentation has ceased, a brewer shall not transfer a brewing from one fermenting vessel to another fermenting vessel unless he has given 12 hours previous notice in writing to the proper officer.

#### E.—SUGAR

10. (i) Every brewer who shall use any description of Sugar or saccharine substance, extract or syrup (hereinafter referred to as "sugar") in the brewing of beer shall, before he begins to store or use the same make entry of a room on his premises (hereinafter called the "sugar store") for the purpose of storing such sugar.

Entry of  
Sugar-Store  
etc.

(ii) A brewer shall not receive on the entered premises any sugar unless it is accompanied by an invoice from the supplier thereof, showing the marks on each package and the particulars of the description, and the weight or quantity of the contents.

(iii) All sugar received on the entered premises shall be immediately deposited in the sugar store and shall not be removed therefrom except for the purpose of being used in brewing in accordance with an entry in the brewing book kept under regulation 5.

(iv) Accounts may be taken; as the Board may direct, of any description of sugar received by a brewer on the entered premises, and any brewer to whom the Board shall give notice in writing that such accounts shall be taken, shall deliver to the proper officer the particulars of all sugar of each and every description on the entered premises, and every invoice relating thereto, and such brewer shall thereafter and until further notice deliver to the officer all invoices relating to sugar of every description subsequently received on the entered premises.

Possession of  
sugar.

11. A brewer shall not have any sugar in his possession elsewhere than in the sugar store, mash tun or other vessel entered for dissolving sugar, or in the course of removal thereto.

#### F.—CHARGE OF EXCISE DUTY ON BEER

Excise duty.

12. (1) The excise duty in respect of beer brewed by a brewer shall be charged and paid in accordance with the following provisions of this regulation.

(2) In respect of each brewing, duty shall first be charged by reference to the quantity and original gravity of the worts produced, as recorded by the brewer in pursuance of regulation 5 or as ascertained by the proper officer, whichever quantity and whichever gravity is the greater.

(3) There shall be ascertained in respect of each brewing—

(a) the quantity of worts of an original gravity of 1055 degrees which is the equivalent of the worts produced; and

(b) the quantity of worts of that gravity deemed to have been brewed from the materials used calculated in accordance with regulation 13; and if the quantity mentioned in paragraph (b) of this regulation, less 4 per cent, exceeds the quantity mentioned in paragraph (a), duty shall in addition be charged on the excess.

(4) For the purpose of paragraph (3) (a), the equivalent therein mentioned shall be taken to be the quantity of the worts produced—

(a) multiplied by the number less 1,000 of the degrees representing their original gravity and;

(b) divided by 55.

(5) If at any time while any worts are in the collecting or fermenting vessels at a brewery the original gravity of the worts is found to exceed by 5 or more degrees the gravity recorded by the brewer in pursuance of regulation 5 or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and charged with duty accordingly.

(6) Subject to paragraph (7), the amount payable in respect of duty shall become due immediately the worts are collected in a collecting vessel.

(7) The Board may cause the charge to be made up at the close of each month in respect of all the brewing during that month and, in that case, the aggregate of the quantities of the worts deemed to have been brewed from the materials used shall be treated as worts produced or deemed to have been



brewed in one brewing, and the Board may, if it thinks fit, allow payment of the duty to be deferred upon such terms as it sees fit but so that the date of payment shall not be later than the 21st day of the month next following that in which the duty was charged.

13. (1) For the purpose of ascertaining the quantity of worts of an original gravity of 1055 degrees deemed to have been brewed from the materials used, a brewer shall be deemed to have brewed 36 gallons of worts of the said gravity for every unit of materials recorded by him in pursuance of regulation 5 or used by him in any brewing.

Ascertain-  
ment of  
worts.

(2) For the purpose of paragraph (1), the expression "unit of materials" means—

- (a) 34 pounds weight of malt or corn of any description ; or
- (b) 56 pounds weight of sugar ; or
- (c) a quantity of malt, corn and sugar or any two of those materials, which by relation to paragraphs (a) and (b) is the equivalent of either of the quantities mentioned in those paragraphs ;

(3) Where any materials used for brewing by the brewer are proved to the satisfaction of the Board to be of such description or nature that some deduction from the quantity deemed to have been brewed should be made, the Board shall make such a deduction from that quantity as will in its opinion afford just relief to the brewer.

(4) In paragraph (2) the expression "sugar" includes—

- (a) any saccharine substance, extract or syrup ;
- (b) rice ;
- (c) flaked maize and any other description of corn which in the opinion of the Board is prepared in a manner similar to flaked maize ;
- (d) any other material capable of being used in brewing except malt or corn ;

and the expression "corn" in that subsection means corn other than corn included in the foregoing definition of sugar.

#### G.—BOARD'S DISCRETIONARY POWER IN SPECIAL CIRCUMSTANCES

14. Notwithstanding anything contained in these regulations, the Board may permit such deviation from the customary operations in the course of brewing and the keeping of the brewing book as it may consider necessary to meet the exigencies of any case to which these regulations may not be conveniently applicable.

Board may  
permit  
deviation.

#### REVOCATION

15. The Brewing Regulations are hereby revoked.

Revocation  
(Vol. VIII  
p. 37).

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

#### EXPLANATORY NOTE

Regulation 3 requires a brewer to make entry of his premises and brewing vessels ; this provision takes the place of S.49 of the repealed Excise Ordinance (Cap. 65). In other respects, these regulations reproduce, with some minor alterations, those of the provisions of the Brewing Regulations, made in 1945, which are not covered by provisions in the Customs and Excise Management Ordinance itself.

L.N. 69 of 1959

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958  
(No. 55 OF 1958)

## Customs Agents (Licensing) Regulations, 1959

Commencement : 1st April, 1959

In exercise of the powers conferred by section 133 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Customs Agents (Licensing) Regulations, 1959, and shall come into operation on 1st April, 1959.

2. (1) The Board may, on application, license any person as a customs agent and may without assigning any reason refuse to issue any such licence.

(2) The Board may at any time for reasonable cause revoke any licence which has been issued.

3. The licence shall

(a) be in such form as the Board may direct ;

(b) authorise the person named therein to operate as a customs agent from the place of business and at the customs ports, customs airports or customs stations named in the licence ;

(c) be subject to the payment of a fee of twenty shillings and shall expire on the 31st December, in each year ;

(d) be personal to the person named therein and not transferable.

4. A licence shall not be issued until the person who applies for the licence has furnished, in such form as the Board may direct, security in the sum of one hundred pounds for the faithful and uncorrupt performance of his duties as a customs agent to the satisfaction of the Board.

5. If so required by the Board, a person applying for a licence shall submit to the Board a table of rates to be charged for services rendered as a customs agent.

MADE at Lagos this 26th March, 1959.

MAURICE JENKINS,  
Acting Deputy Secretary to the  
Council of Ministers

## EXPLANATORY NOTE

These regulations reproduce in a slightly different form the provisions of regulations 207A and 207B of the Customs Regulations made in 1945 and provide for the issue of a licence to a person operating from suitable business premises and restricted to the port named on the licence.

F10612/S. 9

L.N. 70 of 1959

**CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958**  
(No. 55 of 1958)

**Drawback (Customs) Regulations, 1959**

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (1) of section 122 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

**PART I—GENERAL**

1. (1) These regulations may be cited as the Drawback (Customs) Regulations, 1959, and shall come into operation on the 1st April, 1959.

Citation,  
commence-  
ment and  
application.

(2) Part I of these regulations shall apply in relation to the grant of a drawback of customs duties paid on the importation of any goods, Part II in relation to the grant of a drawback of customs duties paid on the importation of goods which are subsequently exported in the same state as that in which they were imported, and Part III in relation to the grant of a drawback of customs duties paid on the importation of goods which are used in any process of manufacture in Nigeria.

2. (1) In these regulations—

"exportation" includes putting on board a foreign-going ship or aircraft for use as stores ;

Inter-  
pretation.  
Cap. 168.

"Imported in bulk" in its application to aviation and motor spirit and refined petroleum illuminating oil means imported in receptacles having capacities not less than those specified in any regulations made from time to time under the Petroleum Ordinance relating to the importation of petroleum in bulk ;

Cap. 168.

"Manufacture" includes processing and assembly.

(2) For the purpose of these regulations goods shall be regarded as having been used in manufacture if they have formed part of the raw material on which the process of manufacture has been carried out, and not otherwise.

3. (1) It shall be a condition of the granting of any drawback in respect of any goods—

Conditions  
of granting  
of drawback.

(a) that at the time of importation the goods are completely enclosed in packages to the satisfaction of the proper officer or if not so enclosed consist of identifiable single units or if in bulk are capable of measurement or identification ;

(b) that if in regard to any particular description of goods or any particular consignment the Board so directs each package or unit on importation shall prior to delivery be marked or secured by the importer and shall be kept so marked and secured ;

(c) that the person presenting the goods for examination shall furnish the proper officer with such samples as he requires for purposes of test or otherwise and duly assist such officer in examining and taking an account of such goods.

(2) It shall be a further condition of the granting of any drawback on any goods, where the drawback is claimed on the exportation of such goods—

- (a) that the goods are not prohibited by law from being exported ;
- (b) that perfect entry of the goods shall have been made at importation and that such other documents shall have been submitted with the entry as the Board may from time to time direct ;
- (c) that the goods shall have been duly produced to the proper officer at the approved place of examination prior to loading and also, if the proper officer so requires, on board the aircraft, ship or vehicle on which they were to be exported ;
- (d) that the goods shall have been conveyed direct and without delay from the place of examination on to the aircraft, ship or vehicle in which they were to be exported ;

Provided that in his discretion the proper officer may allow goods to remain in official custody for a reasonable period at the risk and expense of the exporter in which case drawback shall not be allowed unless thereafter the goods are conveyed direct and without delay after receiving the permission of the proper officer from the place of deposit on to the aforementioned aircraft, ship or vehicle ;

(e) that the person claiming drawback shall have given due notice of his intention to ship the goods and shall ship them under the direction of an officer after entering them in accordance with form C. 2 ; and

(f) that if the proper officer so requires the person claiming drawback shall produce within the time allowed by the Board a certificate in respect of the landing of such goods as are entered for exportation issued by the competent authority at the port or place of discharge.

4. (1) No drawback shall be paid in respect of any goods—

(a) where in its discretion the Board considers that the value of the goods has on account of deterioration or any other cause whatsoever substantially depreciated since the importation thereof ; or

(b) where goods other than aviation spirit, motor spirit and refined petroleum illuminating oil imported in bulk are exported or used as prescribed in column 2 of the Schedule to these Regulations after the expiration of two years from the date of the inward report of the aircraft, vessel or vehicle at the port or place where such goods were first imported into Nigeria.

(2) No drawback shall be paid in respect of any goods exported—

(a) where the goods are exported by inland water or overland otherwise than by air ; Provided that drawback may be allowed on goods exported overland by such routes as the Board may by notice in the Gazette direct ; or

(b) where in its discretion the Board rules that the goods are exported with a view to re-importation.

## PART II.—DRAWBACK ON GOODS EXPORTED IN THE SAME STATE AS THAT IN WHICH THEY WERE IMPORTED

5. Subject to the provisions of these regulations and any other provisions of the customs laws a drawback amounting to one hundred per cent of the import duties paid on any goods shall be granted on the same being exported in the same state as that in which they were imported.

Cases where  
no drawback  
payable.

Schedule.

Amount of  
drawback.

6. No drawback shall be paid under this Part—

(a) where the amount of the drawback claimed in respect of the goods entered on any one export entry is less than two pounds; or

(b) unless the proper officer is satisfied that the goods in respect of which drawback is claimed were imported by the person intending to export them and are identical with the particulars thereof contained in the entries, invoices or other documents relating to such goods and that the packages containing the goods have not (except as permitted by law) been opened and that the packages or the goods have not been tampered with or used while in Nigeria.

Conditions  
of granting  
of drawback.

7. Without derogating from the generality of regulation 6 no drawback under this Part shall be paid on any goods exported where goods imported in packages other than aviation and motor spirit and refined petroleum illuminating oil imported in bulk are not exported in the original packages in which they were imported: Provided that goods shall be deemed to be in the original packages in which they were imported if the packages have been opened and the contents repacked in such manner as the Board has directed or approved either generally or in any particular case.

Goods to be  
exported in  
original  
packages.

8. In any case where the amount of import duty payable on the like goods on the date when any goods exported or put on board an aircraft, ship or vehicle as stores is less than the amount of import duty actually paid thereon then in such case the amount of the drawback shall not exceed the amount of the duty then payable on the like goods as aforesaid.

Amount of  
drawback  
where rate of  
duty  
reduced.

### PART III.—DRAWBACK ON IMPORTED GOODS USED IN MANUFACTURE IN NIGERIA

9. Subject to the provisions of these regulations, a drawback of import duty may be allowed in respect of the goods specified in column 1 of the Schedule where such goods have been used in manufacture in Nigeria and the manufacturer has fulfilled the conditions specified in column 2 of the said Schedule. The amount of drawback allowed shall be that specified in column 3 of the said Schedule: Provided that where a repayment has been authorised in respect of any goods under the provisions of the Industrial Development (Import Duties Relief) Ordinance, 1957, the amount of drawback which shall be allowed shall be limited to a sum which, together with the repayment so authorised, shall not exceed the amount of import duty paid.

Amount of  
drawback.  
Schedule.

No. 27 of  
1957.

10. It shall be a condition of the granting of any drawback under this Part—

Conditions  
of granting  
drawback.

(a) that a person intending to claim drawback shall give notice or cause notice to be given to the Board at the time when import entry is made of the goods that he intends to claim drawback;

(b) that the imported goods shall have been imported by the person claiming drawback or for sale to him in pursuance of a written agreement made prior to importation, that the person claiming drawback shall have manufactured the manufactured goods and, where the duty is claimed on the export of manufactured goods, shall be the person who exports the manufactured goods.

11. (1) In the case of goods other than exported goods claims for drawback shall be made at intervals of not less than one month;

Claims for  
drawback  
and records.



(2) The manufacturer shall maintain such records of the receipt and disposal of the materials as the Board may require; and

(3) such records shall be kept in the English language and be open to inspection by the proper officer at all reasonable times for the purpose of verifying the manufacturer's claim to drawback.

Minimum  
claim.

12. No claim for a drawback of less than fifty pounds shall be granted.

#### PART IV.—REVOCATION

Revocation  
(L.N. 72 of  
1958.)

13. The Customs (Drawback) Regulations, 1958, are hereby revoked.

#### SCHEDULE

(regs. 4 and 9)

#### DRAWBACK ON IMPORTED GOODS USED IN MANUFACTURE IN NIGERIA

<i>Imported material</i>	<i>Conditions for grant of drawback</i>	<i>Amount of drawback</i>
1. All imported goods	To have been used in the manufacture of goods exported from Nigeria.	100 per cent of the import duty paid.
2. Paper	To have been used in the manufacture of goods supplied for educational purposes to educational establishments recognised by the Chief Federal Adviser on Education.	100 per cent of the import duty paid.
3. Imported manufactured tobacco in respect of which there has been paid an import duty of not less than 2½ per pound weight.	To have been used in the manufacture of cigarettes by a tobacco manufacturer.	8s-9d per pound weight.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
Acting Deputy Secretary to the  
Council of Ministers

L.N. 71 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 OF 1958)

## Importation and Exportation by Air Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (4) of section 24, subsection (1) of section 34 and subsection (1) of section 53 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Importation and Exportation by Air Regulations, 1959 and shall come into operation on 1st April, 1959.

Citation and commencement.

## PART I—ARRIVAL IN NIGERIA

2. (1) Upon the arrival in Nigeria of an aircraft, the commander thereof shall—

Procedure on arrival.

(a) immediately take the aircraft or cause it to be taken to the examination station at the customs airport at which the aircraft has arrived ;

(b) forthwith deliver to the proper officer—

(i) the documents constituting the clearance outwards of the aircraft from the airport which it last left and, if required by the officer, the journey log book or document in lieu thereof belonging to the aircraft ;

(ii) a report in duplicate in such form as the Board may direct ;

(iii) a manifest in duplicate in such form as the Board may direct of the goods on board the aircraft ;

(iv) a passenger manifest in such form as the Board may direct containing the names of all passengers carried in the aircraft and their places of embarkation and destination ; and

(v) a list in duplicate in such form as the Board may direct of the stores on board the aircraft ;

(c) cause all passengers carried in the aircraft to leave the aircraft with their baggage for examination, and produce to the proper officer and, subject to the provisions of regulation 3 of these regulations, unload all goods in the aircraft, except such passengers and goods as are to be carried on to another customs airport or to a destination outside Nigeria and are permitted by such officer to be so carried on without compliance with the requirements aforesaid ;

Provided that if the commander through circumstances over which he has no control is prevented from taking or causing the aircraft to be taken to the examination station, he shall—

(i) deliver forthwith to the proper officer the documents required by sub-paragraph (b) of this paragraph and

(ii) remove all goods in the aircraft to the examination station in the presence of the proper officer.

(2) Every passenger in an aircraft shall comply with any directions given to him by the commander thereof for the purposes of paragraph (1) (c) of this regulation.

(3) Any act required to be performed by the commander of an aircraft by virtue of sub-paragraph (b) or (c) the proviso to paragraph (1) of this regulation may, subject to such conditions as the Board sees fit, be carried out on his behalf by a responsible person authorised for the purpose by the owner of the aircraft.

(4) In this regulation the expression "arrival in Nigeria" means arrival of an aircraft in Nigeria from outside it and includes arrival at any customs airport to which passengers or goods from abroad have been permitted by the proper officer to be carried on in accordance with paragraph (1) (c) of this regulation.

Goods  
imported by  
air.

3. The importer of any goods imported by air shall not—

(a) unload or permit the unloading of any such goods from the importing aircraft except during such hours as the Board may appoint for the purpose or without the authority of the proper officer or, except in accordance with the proviso to paragraph (1) of regulation 2 of these regulations, at any place other than an examination station ;

(b) remove or permit the removal of any such goods from an examination station without the authority of the proper officer, except in accordance with any special permission granted by the Board and in compliance with any conditions attached to any such permission.

Removal of  
imported  
goods.

4. (1) No person shall remove any imported goods, other than baggage, from any examination station (except to a customs area) or from a customs area until due entry of the goods has been made.

(2) No person shall remove any goods from a customs area without the authority of the proper officer.

## PART II—DEPARTURE BY AIR

Goods and  
passengers  
leaving  
Nigeria.

5. (1) No goods shall be loaded on an aircraft about to depart from a customs airport on a flight to an eventual destination outside Nigeria except at the examination station and with the authority of the proper officer.

(2) No passenger shall embark on any aircraft about to depart as aforesaid nor shall the commander or any other person permit any passenger so to embark except at the examination station.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
Acting Deputy Secretary to the  
Council of Ministers

## EXPLANATORY NOTE

These regulations replace in part the Third Schedule to the Colonial Air Navigation Order, 1955, as amended by the Colonial Air Navigation (Amendment) Order, 1956, and are dependent upon the revocation of that Schedule so far as it applies to Nigeria. Certain basic provisions of that Schedule are re-enacted in the body of the Ordinance, but matters of detail are left to be controlled by directions which the Board is empowered by the Ordinance to give.

The regulations require that on arrival in Nigeria an aircraft shall be taken to the examination station at the customs airport for report and the unloading of the passengers and goods carried thereon. If the aircraft is prevented from proceeding to the examination station a slightly different procedure is laid down. The consent of the customs officer is required before goods may be loaded on to an aircraft about to depart from a customs airport and such loading must be done at the examination station. The embarkation of passengers is also required to take place at the examination station.

The regulations do not entail any change of law or practice.

(F10612/S. 9)

L.N. 72 of 1959

**CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958**  
(No. 55 of 1958)

**Importation and Exportation by Post Regulations, 1959**

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (2) of section 72 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Importation and Exportation by Post Regulations, 1959, and shall come into operation on 1st April, 1959.

2. All postal articles required by the provisions of the Post Office Guide or the regulations of the Universal Postal Union to be accompanied by or to have affixed thereto a parcel declaration or a green label made out by the sender (whether or not accompanied by such declaration or having such label affixed thereto) shall be produced at such place as the Board may direct by an officer of the Posts and Telegraphs Department appointed in that behalf by the Director of Posts and Telegraphs to the proper officer for examination, and such postal articles may be examined by the proper officer in the presence of the aforesaid officer of the Posts and Telegraphs Department who shall be responsible for the opening and repacking of such postal articles and for that purpose shall be deemed to be the agent of the importer or exporter.

3. Where any postal article contains goods chargeable with a duty of customs the importer or exporter, as the case may be, shall pay such duty to the officer of the Posts and Telegraphs Department appointed in that behalf by the Director of Posts and Telegraphs, and if he fails to pay such duty the Director of Posts and Telegraphs shall deposit such postal article together with the dutiable goods contained therein in the Government warehouse, and the goods may be sold or otherwise disposed of as the Board may direct.

4. All duties of customs paid to any officer of the Posts and Telegraphs Department shall be paid over by the Director of Posts and Telegraphs to the Board or otherwise accounted for at such times and in such manner as shall from time to time be agreed.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

**EXPLANATORY NOTE**

These regulations prescribe the procedure for the examination of postal articles for the purposes of the customs laws, and for the collection of customs duties chargeable on goods contained in postal articles.

F10612/S. 9

Citation and  
commence-  
ment.

Production  
and examina-  
tion of postal  
articles.

Payment of  
duty on  
postal  
articles.

Accounting  
for customs  
duties.



L.N. 73 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

## Importation and Exportation by Sea Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (4) of section 24, subsection (1) of section 34 and subsection (1) of section 53 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Importation and Exportation by Sea Regulations, 1959, and shall come into operation on 1st April, 1959.

Citation and commencement.

### PART I.—SHIP'S REPORT

2. (1) Report of every ship arriving by sea at a customs port, being a ship of which report is required, shall be made by the master within twenty-four hours after the arrival of the ship to the collector or other proper officer of Customs and Excise at the Custom House at that customs port.

Report.

(2) Where a ship has been permitted by the Board under subsection (4) of section 12 of the Ordinance, to call on arrival by sea in Nigeria at a place other than a customs port, report of such ship shall be made by the master within twenty-four hours after the arrival of the ship at that place to the proper officer at that place.

(3) Any act required to be performed by the master of a ship by this regulation may be carried out on his behalf by a responsible person authorised for the purpose by the owner of the ship.

### PART II.—PROCEDURE ON ARRIVAL

3. On the arrival by sea of every ship at a customs port or other place permitted by the Board the master shall bring the ship as quickly up to the proper mooring or unloading place as the nature of such port or other place will permit without touching at any other place except as may be necessary for the safe navigation of the ship.

Procedure on arrival.

4. The ship shall not be moved from the said mooring or unloading place :—

- (a) except directly to some other mooring or unloading place, and
- (b) unless the proper officer has approved such move.

Movement of ship.

5. Except with the permission of the Board and subject to such conditions as it may impose goods imported by sea shall not be landed at any place other than an approved wharf, and shall not be unloaded or landed, or removed from the place of landing or from a Customs area,—

Landing of imported goods.

- (a) outside such hours as the Board may appoint,
- (b) without the authority of the proper officer,
- (c) until due report of the importing ship has been made,
- (d) until due entry of the goods has been made,
- (e) on a Sunday or a public holiday :

Provided that—

(i) paragraph (d) of this regulation shall not apply in relation to the unloading or landing of goods for deposit in a Customs area; and

(ii) paragraph (d) shall not apply to passengers' accompanied baggage unless the proper officer in any particular case so requires.

Landing of  
goods un-  
loaded into  
another ship.

6. Goods unloaded from an importing ship into another ship for landing at an approved wharf shall not, except with the permission of the proper officer, be again removed into another ship before being so landed, but shall forthwith be taken to and landed at that wharf.

### PART III.—PROCEDURE ON DEPARTURE

Loading of  
goods for  
export.

7. Except with the permission of the Board and subject to such conditions as it may impose, no person shall load into a ship any goods for exportation or as stores—

- (a) outside such hours as the Board may appoint,
- (b) except at an approved wharf,
- (c) without the authority of the proper officer,
- (d) on a Sunday or a holiday.

Ship's  
manifest.

8. The master or owner of every exporting ship shall, except as permitted by the Board, by himself or his agent—

(a) deliver to the proper officer within forty-eight hours after the final clearance of the ship or, if so required by the Board, at the time of application for clearance, a manifest of all goods shipped as cargo, specifying—

- (i) the marks, numbers and description of the containers of lots, and
- (ii) the names of the consignors, and consignees according to the bills of lading,

(iii) the nature and quantity of the goods,

(iv) the port of destination,

(v) number and date of entry,

(vi) weight or measurement on which freight is charged.

(b) make a declaration that the manifest contains a true account of the cargo of the ship.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

### EXPLANATORY NOTE

These Regulations lay down the procedure—

(1) for making report of a ship arriving at a customs port either from abroad or carrying goods brought in the ship from abroad and not yet cleared,

(2) to be followed on the arrival of a ship at a customs port, and for regulating the unloading, landing, movement and removal of goods or importations by sea, and

(3) governing the loading of goods into ships for exportation or as stores, and the documents required to be furnished.

They substantially reproduce sections 53 (b) and (d), 55 and 66 of the Customs Ordinance (Chapter 48).

(F10612/S. 9) . . .

L.N. 74 of 1959

# NIGER TRANSIT ORDINANCE (CHAPTER 150)

## Niger Transit Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by section 4 of the Niger Transit Ordinance 1924, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. The regulations may be cited as the Niger Transit Regulations, 1959 and shall come into operation on the 1st April, 1959.

Citation and commencement.

2. Any vessel passing in transit between the sea and places beyond Nigeria, *via* the River Niger shall clear in transit in accordance with such directions as may be given by the Board of Customs and Excise under the provisions of subsection (2) of section 51 of the Customs and Excise Management Ordinance 1958.

Vessels in transit.

3. Goods passing in transit between the sea and places beyond Nigeria *via* the River Niger, or partly *via* the River Niger and partly by land, including either of the pieces of land leased to the French Government under Article VIII of the Anglo French Convention of the 14th June, 1898 shall be entered in transit and dealt with in all respects in accordance with directions given and subject to such conditions and restrictions as may be imposed by the Board of Customs and Excise under the provisions of sections 25, 39 and 48 of the Customs and Excise Management Ordinance 1958.

Goods in transit.

4. Any person guilty of a breach of any of these regulations shall be liable to a fine of one hundred pounds.

No. 55 of 1958.  
Penalty.

5. The Niger Transit Regulations, 1949, are hereby revoked.

Revocation  
(1948-49  
Supp. p.678)

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

### EXPLANATORY NOTE

These Regulations reproduce in a slightly different form the Niger Transit Regulations, 1949, and are made necessary by the revocation of the Customs Ordinance, Cap. 48.

No change of practice is involved.

The penalty imposed for breach of these regulations has been reduced to bring it into line with those imposed under the provisions of the Customs and Excise Management Ordinance 1958.

(F10612/S. 9)

L.N. 75 of 1959

**CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958**  
(No. 55 of 1958)

**Importation and Exportation by Land and Inland  
Waters Regulations, 1959**

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (1) of section 16, subsection (4) of section 24, subsection (1) of section 34 and subsection (1) of section 53 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations :—

Citation and  
commence-  
ment.

1. These regulations may be cited as the Importation and Exportation by Land and Inland Waters Regulations, 1959, and shall come into operation on the 1st April, 1959.

Importation  
and exporta-  
tion by land  
or inland  
waters.

2. (1) Except as is otherwise provided in these regulations no person shall import or export goods into or from Nigeria by land or inland waters—

(a) by a route other than one of the approved routes specified in the first column of Parts I and II of the Schedule to these regulations ;

(b) between the hours of 7 p.m. and 6 a.m.

(2) In these regulations "goods" means goods as defined in section 2 of the Ordinance and includes vehicles and ships, whether or not in use for the conveyance of goods.

Examination  
and entry  
of goods.

3. Except as is otherwise provided in these regulations the place for the examination and entry of goods imported or to be exported by land or inland waters and for payment of any duty chargeable thereon shall be the customs station shown against the approved route and specified in the second column of Parts I and II of the Schedule to these regulations.

Procedure on  
entering by  
land or in-  
land waters.

4. The person in charge of every vehicle entering Nigeria by land and the master of every ship entering Nigeria by inland waters :—

(a) shall forthwith bring the vehicle or ship from the frontier to the customs station ;

(b) shall stop at the customs station and there make report of the vehicle or ship to the proper officer ;

(c) shall not remove or permit the removal of any goods from the vehicle or ship or cause or permit the vehicle or ship to leave the customs station without the authority of the proper officer.

Procedure  
on departing  
by land or  
inland  
waters.

5. The person in charge of every vehicle departing from Nigeria by land and the master of every ship departing from Nigeria by inland waters—

(a) shall bring the vehicle or ship to the customs station ;

(b) shall not permit the vehicle or ship to leave the customs station without the authority of the proper officer ;

(c) shall, after the proper officer has authorised the vehicle or ship to leave the customs station, forthwith proceed with all goods to be exported therein over the frontier by the approved route ;

(d) shall not, after the vehicle or ship has left the customs station, take on board or permit to be taken on board any goods whatsoever.

6. (1) A person importing goods by land otherwise than in a vehicle shall bring them, by the most direct route from the frontier to the customs station nearest to the point on the frontier at which the goods were imported and report the goods to the proper officer at that customs station.

(2) A person exporting goods by land otherwise than in a vehicle shall bring them to the customs station nearest to the point on the frontier at which the goods are to be exported and there produce them to the proper officer.

(3) The place for the examination and entry of goods imported or exported by land otherwise than in a vehicle and for payment of any duty chargeable thereon shall be the customs station nearest to the point on the frontier at which such goods were imported or are to be exported.

7. A person conveying goods into or from Nigeria by land or inland waters shall on request by an officer at the customs station or any other place furnish to such officer such information and produce such documents in his possession relating to his journey or to the goods being conveyed by him as that officer may require.

8. Insofar as it may be necessary to meet the circumstances of any particular case or classes of cases, the Board may permit goods to be imported and exported by land or inland waters by routes other than those specified in these regulations, and in any such case all persons conveying goods into or out of Nigeria by land or inland waters shall comply with such conditions as the Board may impose.

Importation and exportation of goods by land otherwise than in a vehicle.

Persons to supply information, etc.

Power of Board.

## SCHEDULE

### APPROVED ROUTES

#### PART I—LAND ROUTES

<i>Approved Route</i>	<i>Customs Station</i>
<b>(a) Western Frontier</b>	
The direct road from the frontier entering Nigeria through—	
(i) Idiroko	(i) Idiroko
(ii) Idopetu	(ii) Idopetu
(iii) Ifonyintedo	(iii) Ifonyintedo
(iv) Ohumbe	(iv) Ohumbe
(v) Ijoun	(v) Ijoun
(vi) Meko	(vi) Meko
<b>(b) Northern Frontier</b>	
(i) Federal trunk road A 1 entering Nigeria through Babbam Mutum, Daura Emirate	(i) Kano
(ii) Federal trunk road A 19 entering Nigeria through Illela, Sokoto Province	(ii) Kano
(iii) Federal trunk road A 20 entering Nigeria through Jibia, Katsina Province	(iii) Kano
(iv) The direct road from the frontier entering Nigeria through Kongolam, Katsina Province	(iv) Kano



- (v) The direct road from the frontier entering Nigeria through Maigatari, Gumel Emirate (v) Kano
- (vi) The direct road from the frontier entering Nigeria through Kamba, Sokoto Province (vi) Kano
- (c) *Eastern Frontier*
- (i) Federal trunk road A 21 entering Nigeria through Dar-el-Jimeil, Bornu Province (i) Maiduguri
- (ii) The direct road from the frontier entering Nigeria through Gambaru, Bornu Province (ii) Maiduguri
- (iii) Federal trunk road A 12 entering Nigeria through Santa (iii) Santa
- (iv) The direct road from the frontier entering Nigeria through—
- |                 |                 |
|-----------------|-----------------|
| (a) Baligansin  | (a) Baligansin  |
| (b) Bangola     | (b) Bangola     |
| (c) Edib Njok   | (c) Edib Njok   |
| (d) Mbonzie     | (d) Mbozie      |
| (e) Mungo Beach | (e) Mungo Beach |
| (f) Nkut        | (f) Nkut        |

## PART II—INLAND WATERS ROUTES

<i>Approved Route</i>	<i>Customs Station</i>
(a) <i>Western Frontier</i>	
(i) Through Porto Novo Creek	(i) Hulk Sentinel on Porto Novo Creek
(ii) Across the creek opposite Ijoffin entering Nigeria through Ijoffin.	(ii) Ijoffin
(b) <i>Northern Frontier</i>	
Through the Benue River	Yola
(c) <i>Eastern Frontier</i>	
Across the rivers or creeks opposite and entering Nigeria through—	
(a) Bombe	(i) Bombe
(b) Modeka	(ii) Modeka
(c) Mpundu	(iii) Mpundu

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
Acting Deputy Secretary to the  
Council of Ministers

L.N. 76 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958

(No. 55 of 1958)

## Small Craft Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (1) of section 69 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Small Craft Regulations, 1959, and shall come into operation on 1st April, 1959.

Citation and commencement.

2. No ship of less than one hundred tons register shall be used for any purpose—

Limits outside which certain small craft may not be used.

(a) Westward of West Point Beacon, Calabar River, outside a distance of ten nautical miles from the coast of Nigeria, measured from low water mark; or

(b) Eastward of West Point Beacon, Calabar River, outside the area bounded by the coasts of Nigeria and a line drawn from West Point Beacon, Calabar River, to a point on a bearing 180 degrees ten nautical miles distant from West Point Beacon, thence to a point on a bearing 180 degrees three nautical miles distant from Cape Nachtigal Lighthouse and thence in a direction forming an angle 90 degrees to the coast.

3. Regulation 2 shall not apply to—

Exceptions.

(a) any ship owned by the Government while being used in the service of the Government;

(b) any ship while the Board is satisfied that it is being used exclusively either for pleasure by the owner, or as a tug, or as a fishing vessel, or in assisting a ship in distress;

(c) any ship which is being used in accordance with the terms of a licence granted in respect of that ship by the Board in pursuance of subsection (2) of section 69 of the Ordinance.

4. For the avoidance of doubt it is hereby declared that the approval by the Board of a ship not exceeding one hundred tons register in pursuance of subsection (2) of section 17 of the Ordinance (which relates to the control of movement of uncleared goods) shall not authorise or be deemed to authorise that ship to be used outside the limits specified in regulation 2.

Licence under section 17 of No. 55 of 1958.

5. The Customs (Small Craft) Regulations, 1951, are hereby revoked.

Revocation (1951 Ann. Vol. p. 484).

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
Acting Deputy Secretary to the  
Council of Ministers

## EXPLANATORY NOTE

These Regulations lay down the seaward limits outside which small craft (ships under one hundred tons register) may not be used without a licence granted by the Board of Customs and Excise. They revoke and reproduce the substance of the Customs (Small Craft) Regulations, 1951. An approval of a ship under section 17 of the Customs and Excise Management Ordinance, referred to in regulation 4 of these regulations, takes the place of a licence granted under Part XIX of the Customs Regulations, 1942, made under the Customs Ordinance which has been repealed.

(F10612/S. 9)

L.N. 77 of 1959

## CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958

(No. 55 of 1958)

## Tobacco (Manufacture) Regulations, 1959

Commencement : 1st April, 1959

In exercise of the powers conferred by section 106 of the Customs and Excise Management Ordinance, 1958, the Governor-General after consultation with the Council of Ministers, has made the following regulations—

1. These regulations may be cited as the Tobacco (Manufacture) Regulations, 1959, and shall come into operation on 1st April, 1959.

Citation  
and  
commence-  
ment.

2. No tobacco manufacturer shall store or begin to manufacture tobacco until he has made entry in accordance with the Ordinance of all premises, rooms and places intended to be used by him for the manufacture or storage of tobacco.

Premises  
to be  
entered.

3. (1) All manufactured tobacco shall, after the process of manufacture has been completed, be forthwith removed to a stock room, of which entry for that purpose has been made in accordance with the provisions of the customs and excise laws.

Storage  
of manu-  
factured  
tobacco.

(2) Such stock room shall not be used for any purpose other than that of storing manufactured tobacco.

(3) All manufactured tobacco in such stock room shall be stored in such manner as to facilitate the taking of a full account thereof.

4. Every tobacco manufacturer shall provide a stock book in the form acceptable to the Board and shall—

Stock book.

(i) each day enter therein the particulars of all manufactured tobacco received in and delivered from the stock room and such other particulars as may be required by the Board;

(ii) keep the stock book in such part of the entered premises as the Board may require available, at all times for inspection by an officer, and permit an officer at any time to inspect it and make extracts therefrom;

(iii) send to the proper officer on or before the 7th day of each month, a transcript in duplicate of the stock book showing all transactions entered therein during the previous month.

5. Every tobacco manufacturer shall keep an operations account in the form acceptable to the Board and shall—

Operations  
account.

(a) enter therein particulars of—

(i) all manufactured tobacco received at the factory; and

(ii) all manufactured tobacco delivered to the stock room, and such other particulars as may be required by the Board;

(b) at the end of each month, balance such operations account so as to show—

(i) the loss of weight in tobacco during the process of manufacture; and

(ii) an analysis of the weight of the various brands of tobacco, cigarettes and cigars manufactured during that month.

6. The Excise (Cigarettes, Cigars and other Manufactured Tobacco) Regulations, are revoked.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

#### EXPLANATORY NOTE

These Regulations, together with part VII of the Customs and Excise Management Ordinance, replace the Excise (Cigarettes, Cigars and other Manufactured Tobacco) Regulations made in 1945.

(F10612/S. 9)



L.N. 78 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

## Valuation (Export Duties) Regulations, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by section 56 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following regulations :—

1. These regulations may be cited as the Valuation (Export Duties) Regulations, 1959, and shall come into operation on the 1st April, 1959.

Citation and commencement.

2. For the purpose of assessing duty *ad valorem* on exported produce other than rubber, the value per unit of weight of such produce shall :—

Determination of value of exported produce other than rubber.

(a) in the case of produce exported by the Nigerian Produce Marketing Company Ltd., for which an f.o.b. price per unit of weight is notified by the London branch of the Company to the Federal Department of Marketing and Exports, Lagos, within six months of the date of exportation of the produce, be deemed to be that f.o.b. price per unit of weight; and

(b) in all other cases be deemed to be the f.o.b. selling price per unit of weight of similar produce on the day of exportation as ascertained by the Board.

Provided that the price per ton of groundnut oil and of groundnut cake shall be deemed respectively to be £4-6s-4d and £5-13s-8d less than the price per ton arrived at under (a) or (b) as the case may be.

3. For the purpose of assessing duty *ad valorem* on rubber exported the value per unit of weight shall be deemed to be the mean of the two months forward c.i.f. basis port buyer's closing prices of No. 1 RSS Rubber on the London Rubber Exchange for the month before the month before that in which the rubber was entered for export.

Determination of value of exported rubber.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

## EXPLANATORY NOTE

These Regulations made under section 56 of the Customs and Excise Management Ordinance reproduce in an amended form Regulation 103A of the Customs Regulations made under the former Customs Ordinance.

(F10612/S. 9)

L.N. 79 of 1959

**EXCISE TARIFF ORDINANCE, 1958**  
(No. 58 of 1958)

**Excise Duties (Amendment) Order, 1959**

*Commencement : 1st April, 1959*

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

Citation and  
commence-  
ment.

1. This Order may be cited as the Excise Duties (Amendment) Order, 1959.

Amendment  
of Schedule  
(No. 58 of  
1958.)

2. The Schedule to the Excise Tariff Ordinance, 1958 (which relates to duties of excise) is amended by—

(a) the deletion from paragraph (b) of item 1 of the words "40 per cent of the selling price" and the substitution therefor of the following—

"48 per cent of the selling price where the selling price exceeds seventy shillings per thousand, and forty per cent of the selling price in other cases"

(b) the deletion of items 2 and 3;

(c) re-numbering item 4 as item 2, and by the deletion from that item of the figures "0. 2. 9" and the substitution therefor of the following—

"0. 4. 9".

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

**EXPLANATORY NOTE**

This Order becomes necessary because of the amendment made by the Excise Duties (Cigarettes and Beer) Order, 1959, to Part A of the First Schedule to the Excise Ordinance (Chapter 65), which Ordinance was revoked with effect from 1st April, 1959.

(F10612/S. 9)

L.N. 80 of 1959

## CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958

(No. 55 of 1958)

## Exports Prohibition Order, 1959

Commencement : 1st April, 1959

In exercise of the powers conferred by section 45 of the Customs and Excise Management Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This Order may be cited as the Exports Prohibition Order, 1959, and shall come into operation on 1st April, 1959.

Citation and commencement.

2. The exportation of the goods specified in the First Schedule is prohibited.

Prohibition.

3. The exportation of the goods specified in Column 1 of the Second Schedule is prohibited except as provided in Column 2 of that Schedule.

Restriction.

4. (1) In this section—

Export licensing.

"Export Licensing Authority" means such persons as may be designated by the Minister responsible for matters relating to commerce and industry by notification in the Gazette, from amongst the officers appointed to carry out duties in relation to commerce in the Federation or such other person or persons as that Authority may from time to time, by notice in the Gazette, appoint to act on his behalf.

"Licence" means either—

(a) a general licence notified in the Gazette authorising exporters generally to export goods of the description specified in such licence; or

(b) a specific licence granted to an exporter authorising him to export from a territory or territories specified in the licence goods of a description and quantity so specified.

(2) The exportation of all goods, other than goods of a description specified in the Third Schedule, is prohibited except under a licence granted by the Export Licensing Authority and subject to such terms and conditions as may be specified in such licence.

(3) The provisions of subsection (2) of this section shall be in addition to and not in derogation of the provisions of sections 2 and 3.

(4) All licences granted under the provisions of the Control of Exports Order in Council, 1950, in force immediately before the 1st of April, 1959, shall be deemed to have been granted by the Export Licensing Authority under the provisions of this section, and shall, unless sooner revoked by virtue of the power contained in subsection (5) of this section, remain in force during the period of validity specified therein.

(5) The Export Licensing Authority may—

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

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

(6) The Export Licensing Authority may, by notice in the Gazette, give directions relating to the grant of specific or special licences, and in particular and without prejudice to the generality of this provision, such directions may provide for—

- (a) the form and manner in which applications shall be made;
- (b) the information to be furnished with such applications;
- (c) the form and duration of licences.

Revocation  
(1950 Ann.  
Vol. pp. 398,  
401.)

5. The Control of Exports Order in Council, 1950, and the Customs (Prohibition, Regulation and Restriction of Exports) Order in Council, 1950, are hereby revoked.

## Section 2

### FIRST SCHEDULE

Goods absolutely prohibited from being exported; Explosives, other than industrial explosives.

## Section 3

### SECOND SCHEDULE

Goods prohibited from being exported except as provided herein.

#### Column 1

Antiquities as defined in the Antiquities Ordinance, 1953.

#### Column 2

Except in accordance with a permit issued under the Antiquities (Export Permits) Regulations, 1957.

## Section 4

### THIRD SCHEDULE

Goods which may be exported without a licence from the Export Licensing Authority:

- (i) Goods belonging to Her Majesty's Naval, Military or Air Force;
- (ii) Goods exported by a Government Department;
- (iii) *Bona fide* commercial travellers' samples or patterns, the property of commercial travellers who are about to leave Nigeria;
- (iv) Personal effects which are the property of passengers and are contained in their baggage, and which the Board of Customs and Excise may in its discretion accept as such.

MADE at Lagos, this 26th day of March, 1959.

MAURICE JENKINS,  
Acting Deputy Secretary to the  
Council of Ministers

### EXPLANATORY NOTE

This Order is made under section 45 of the Ordinance. It contains the prohibitions formerly contained in the Customs (Prohibition, Regulation and Restriction of Exports) Order, 1950, and the Control of Exports Order in Council 1950, which it revokes.

F10612/S. 9

L.N. 81 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

## Imports Prohibition Order, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by section 22 of the Customs and Excise Management Ordinance, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This Order may be cited as the Imports Prohibition Order, 1959, and shall come into operation on 1st April, 1959.

Citation and  
commence-  
ment.

2. The importation of the goods specified in the First Schedule is prohibited.

Prohibition.

3. The importation of the goods specified in Column 1 of the Second Schedule is prohibited except as provided in Column 2 of the said Schedule.

Restriction.

4. (1) In this Article—

Import  
Licensing.

"Import Licensing Authority" means such persons as may be designated by the Minister responsible for matters relating to commerce and industry, by notification in the Gazette, from amongst the officers appointed to carry out duties in relation to commerce in the Federation or such other person or persons as that Authority may from time to time, by notice in the Gazette, appoint to act on his behalf.

"Licence" means either—

(a) a general licence notified in the Gazette authorising importers generally to import goods of the description specified in such licence; or

(b) a specific licence granted to an importer authorising him to import from a territory or territories specified in the licence goods of a description and quantity so specified; or

(c) a special licence granted to an importer authorising him to import goods generally or with specified exceptions from a territory or territories specified in the licence.

(2) The importation of all goods, other than goods of a description specified in the Third Schedule, is prohibited except under a licence granted by the Import Licensing Authority and subject to such terms and conditions as may be specified in such licence.

(3) The provisions of subsection (2) of this section shall be in addition to and not in derogation of the provisions of sections 2 and 3.

(4) All licences granted under the provisions of the Control of Imports Order in Council, 1950, in force immediately before the 1st day of April, 1959, shall be deemed to have been granted by the Import Licensing Authority under the provisions of this section, and shall, unless sooner revoked by virtue of the power contained in subsection (5) of this section, remain in force during the period of validity specified therein.

(5) The Import Licensing Authority may—

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

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

(6) The Import Licensing Authority may, by notice in the Gazette, give directions relating to the grant of specific or special licences, and in particular and without prejudice to the generality of this provision, such directions may provide for—

- (a) the form and manner in which applications shall be made ;
- (b) the information to be furnished with such applications ;
- (c) the form and duration of licences.

Revocation  
(1950 Ann.  
Vol. pp. 399  
and 402.)

5. The Control of Imports Order in Council, 1950, and the Customs (Prohibition Regulation and Restriction of Imports) Order in Council, 1950, are hereby revoked.

## Section 2

### FIRST SCHEDULE

#### GOODS ABSOLUTELY PROHIBITED FROM BEING IMPORTED

1. AIR PISTOLS.
2. AIRMAIL PHOTOGRAPHIC PRINTING PAPER.
3. BASE OR COUNTERFEIT COIN of any country.
4. BEADS composed of inflammable celluloid or other similar substances.
5. ALL BRUSHWARE other than nylon tooth brushes manufactured in or exported from the empire of Japan and whether they are exported direct to Nigeria or otherwise.
6. COWRIES.
7. EXHAUSTED TEA or tea mixed with other substances. For the purpose of this item "exhausted tea" means any tea which has been deprived of its proper quality strength or virtue by steeping, infusion, decoction or other means.
8. IMPLEMENTS appertaining to the reloading of cartridges.
9. INDECENT OR OBSCENE PRINTS, paintings, books, cards, engravings or any indecent or obscene articles.
10. LAMPS which in the opinion of the Board are specially designed for the purpose of dazzling animals or birds or otherwise rendering them more easily killed or captured.
11. MANILLAS.
12. MATCHES made with white phosphorus.
13. MATERIALS of any description with a design which, considering the purpose for which the material is intended to be used, is likely in the opinion of the Governor-General in Council to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
14. MEAT, vegetables or other provisions declared by a health officer unfit for human food.
15. PIECE GOODS and all other textiles including wearing apparel, hardware of all kinds, crockery and china, or earthenware goods, bearing inscriptions (whether in Roman or Arabic character) from the Koran or from the Traditions and Commentaries on the Koran.
16. PISTOLS disguised in any form whatever.



17. SILVER OR METAL ALLOY COINS not being legal tender in Nigeria other than United Kingdom silver or alloy coins imported as single pieces or in single sets containing not more than one coin of each denomination.

18. SPIRITS :—

(a) other than—

(i) alcoholic bitters, liqueurs, cordials and mixtures admitted as such in its absolute discretion by the Board and which are not deemed to be injurious spirits within the meaning of the Liquor Ordinance ;

(ii) brandy, i.e., a spirit—

(a) distilled in grape-growing countries from fermented grape juice and from no other materials ; and

(b) stored in wood for a period of three years ;

(iii) drugs and medicinal spirits admitted as such in its absolute discretion by the Board ;

(iv) gin, i.e., a spirit—

(a) produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the Gazette and in containers labelled with the name and address of the owner of the brand or

(b) produced by distillation at least three times in a pot-still from a mixed mash of barley, rye and maize saccharified by the diastase of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable flavouring materials or

(c) produced in the Union of South Africa by distillation from fermented grape juice and flavoured by re-distillation with juniper berries and other vegetable ingredients ;

(v) methylated or denatured spirits, i.e.,

(a) mineralised methylated spirits mixed as follows :—

To every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part by volume of crude pyridine and to every one hundred gallons of the mixture three-eighths of one gallon of mineral naphtha or petroleum oil and not less than one-fortieth of an ounce by weight of powdered aniline dye (methyl violet) and so in proportion for any quantity less than one hundred gallons and

(b) industrial methylated spirits imported under licence from the Board and mixed as follows :—

To every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also one-half of one part by volume of crude pyridine to every one hundred parts by volume of the mixture and

(c) spirits denatured for a particular purpose in such manner as the Board in any special circumstances may permit ;

(vi) perfumed spirits ;

(vii) rum, *i.e.*, a spirit—

(a) distilled direct from sugar cane products in sugar growing countries and

(b) stored in wood for a period of three years ;

(viii) spirits imported for medical or scientific purposes ; subject to such conditions as the Board may prescribe ;

(ix) spirits totally unfit for use as potable spirits admitted to entry as such in its absolute discretion by the Board ; and

(x) whisky, *i.e.*, a spirit—

(a) obtained by distillation from a mash of cereal grains saccharified by the diastase of malt and

(b) stored in wood for a period of three years.

(b) containing more than forty-eight and one-half *per centum* of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Board, in its discretion, may allow to be imported subject to such conditions as it may see fit to impose.

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

### Section 3

## SECOND SCHEDULE

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN.

### Column I—Article

### Column II—Exceptions

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

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

(2) All goods which bear a design in imitation of any currency or bank-note or coin in current use in Nigeria or elsewhere.

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

(a) registered medical or veterinary practitioners ;

(b) selling dispensers or chemists and druggists ;

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

Except books for use in schools.

*Column I—Article*

(3) Apparatus which in the opinion of the Board is suitable for the distillation of alcohol or the rectification or redistillation of spirits.

(4) Calcium Carbide

(5) Cyanide of Potassium and all poisonous cyanides and their preparations

(6) Gold Coin current in the United Kingdom.

(7) Motor vehicles and parts thereof fitted or adapted for solid tyres and solid tyres.

(8) Naval, Military, Air Force or Civil Accoutrements or uniforms or any dress having the appearance of bearing any of the regimental or other distinctive marks of any such uniform, or which may in the opinion of the proper officer be used to convey the impression that a person wearing the dress holds any office or authority under the Government.

(9) Nets, gins, traps, snares, spring guns, missiles containing explosives, apparatus for setting guns and all similar or other mechanical engines or appliances including any parts thereof or accessories thereto designed, calculated or intended to be used or capable of being used to capture, injure or destroy any animal: Provided that no gin or trap or similar article shall be deemed hereby to be prohibited to be imported solely by reason of the fact that it has jaws, if such jaws are not capable of being opened to a greater width than four inches measured at the widest part: Provided further that the decision of the Board shall be conclusive in any dispute which may arise as to what is to be considered a prohibited import within the meaning of this item.

*Column II—Exceptions*

Except such as may be licensed under the Liquor Ordinance (Cap. 114).

Except when enclosed in substantial closed metal vessels with screw, press on or lever openings themselves clearly marked, or enclosed in outer packages clearly marked in conspicuous characters, with the words "Calcium Carbide—Dangerous if not kept Dry".

Except under licence from the Chief Inspector of Mines or the Inspector-General of Police and subject to such conditions as they may see fit to impose.

Except under licence from the Governor-General.

Except under a licence from the Director of Federal Public Works.

Except such as are imported by serving members of Her Majesty's Forces or with the authority of the Governor-General.

Except such articles as may be imported with the approval of the Board on specific occasions if required for scientific purposes on condition that they are either destroyed or exported from Nigeria after they have been used for the scientific purposes aforesaid.

## Column I—Article

## Column II—Exceptions

- |   |  |
|---|--|
| (10) Non-Ferrous Metal Tubing   | Except under licence from the Board.   |
| (11) Percussion Caps.   | Except those adapted for use with cap guns.  |
| (12) Reel-Fed Rotary Ticket Printing Presses.   | Except under licence from the Governor-General.  |
| (13) Spirits—   |  |
| (a) of all descriptions   | (a) Except in a ship of more than 100 tons register or in an aircraft.   |
| (b) in casks or drums   | (b) Except under licence granted by the Board and subject to the payment of two shillings and four pence per liquid gallon for every one per cent of pure alcohol in excess of 43 per cent or such other fee as the Minister shall from time to time determine.  |
| (c) brandy, whisky, rum and gin, other than brandy, whisky, rum and gin imported in miniature bottles as <i>bona fide</i> samples in the ordinary course of commercial business and admitted as such in its absolute discretion by the Board. | (c) Except in cases containing 12 bottles of a size known as reputed quart or 24 bottles of a size known as reputed pint or 48 bottles of a size known as reputed half-pint or 96 bottles of a size known as reputed quarter-pint or 192 bottles of a size known as reputed one-eighth-pint to measure not less than 1.78 nor more than 2 liquid gallons, or in casks or drums under licence granted in accordance with provision (b) above, such cases, casks or drums to be accompanied by such certificates or declarations in the case of brandy, whisky and rum, that the whole of the liquor is at least three years old and such certificates or declarations, in the case of brandy, whisky, rum and gin, as to the origin and ingredients thereof as the Board may, by notice in the Gazette, direct. |

Provided that the proper officer may in his absolute discretion allow the importation of small quantities of brandy, whisky, rum or gin unaccompanied by such certificates or declarations where he is satisfied that they are for the personal use of the importer and are not for sale.

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

(d) Denatured, other than methylated spirits as defined in the First Schedule, totally unfit for use as potable spirits.

(d) Except under licence from the Board.

(e) Methylated, industrial as defined in sub-paragraph (b) of paragraph (v) of item 18 of the First Schedule.

(e) Except under licence from the Board.

(f) Spirits imported for medical or scientific purposes.

(f) Except under licence from the Board.

(14) Tear Gas.

Except under licence from the Governor-General.

(15) Terne-Plate and all goods made of terne-plate.

Except under licence from the Import Licensing authority, Ministry of Commerce and Industries.

(16) Machines for duplicating keys.

Except under licence from the Inspector-General of Police and subject to such conditions as he may see fit to impose.

(17) Salk Anti-Poliomyelitis Vaccine.

Except under licence from the Chief Medical Adviser to the Government of the Federation.

(18) Used clothing, that is to say, all wearing apparel, body linen, bedding and blankets which have been in use, and are, to be sold or distributed in Nigeria.

Unless accompanied by a certificate of disinfection issued by such authority and containing such particulars as the Minister charged with responsibility for matters relating to health may determine or, in the absence of such certificate, unless disinfected to the satisfaction of an officer authorised by that Minister for the purposes of this provision.

## Section 4

## THIRD SCHEDULE

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

1. Goods belonging to Her Majesty's Naval, Military or Air Forces;
2. Goods imported by a Government Department, Native Authority, Local Government Council or Town Council;
3. *Bona fide* commercial travellers' samples or patterns, the property of commercial travellers who are or are to be in Nigeria at or within a reasonable time after the time of importation;
4. Personal effects which are the property of passengers and are contained in their baggage, and which the Board of Customs and Excise may in its discretion accept as such;
5. Nigerian returned goods.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

## EXPLANATORY NOTE

This Order is made under section 22 of the Ordinance. The Order contains the prohibitions formerly contained in the Customs (Prohibition, Regulation and Restriction of Imports) Order in Council, 1950, and the Control of Imports Order in Council, 1950, both of which it revokes. Certain prohibitions relating to spirits formerly contained in the general Customs Regulations are also included in the Order, which is therefore a comprehensive statement of all the import prohibitions under the customs laws.

F10612/S. 9



L.N. 82 of 1959

# CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

## Customs Ports Order, 1959

Commencement : 1st April, 1959

In exercise of the powers conferred by section 12 of the Customs and Excise Management 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 Ports Order, 1959, and shall come into operation on 1st April, 1959.

2. The several areas named and specified in the Schedule hereto together with the approved wharves adjacent thereto are designated places of arrival or departure of ships by sea for customs purposes.

Citation  
and  
commence-  
ment.  
Customs  
ports.

### SCHEDULE

#### LAGOS INCLUDING APAPA

Within a line drawn from a point bearing 180 degrees and distant three miles from the lighthouse, to the lighthouse; thence proceeding along the foreshore to a beacon marked P.B.L. 3518 on Meridian Point; thence to a beacon at Badagri Point marked P.B.L. 3517; thence along the foreshore to a beacon marked P.B.L. 3519, at Armorunfide Mofafejo Village which is situated on an island, approximately four cables west of Okobabalawo; thence following a line bearing 360 degrees to the southern foreshore of the Apapa mainland; thence along the foreshore, round Apapa Point to a beacon marked P.B.L. 3521, on the north side of Oke Wata Village near the right bank at the mouth of Agboyi Creek; thence following a line bearing 150 degrees to the land at Kurama Island; thence following the southern foreshore of Five Cowrie Creek and the eastern foreshore of the main lagoon until the old signal mast at Greslie Point is bearing 090 degrees; thence to the old signal mast; thence to a point 090 degrees and distant five cables from the old signal mast; thence following a line bearing 180 degrees for 3.85 miles and thence to the starting point.

(Admiralty Chart No. 2812. Captain Speeding's Chart of Lagos Harbour dated 1898.)

#### PORT HARCOURT

That part of the main stream of the Bonny River bounded to the northward by a line drawn 180 degrees from a point at the mouth of the Oma Ema Creek in Latitude 4° 46' 00" North, Longitude 6° 59' 00" East across the Bonny River and to the southward by a line drawn 270 degrees from a point at the mouth of the Okubiakri Creek in Latitude 4° 43' 24" North, Longitude 7° 00' 57" East across the Bonny River.

(Admiralty Chart No. 622.)

#### BURUTU

Within a line of bearing drawn 075 degrees from a position at West Point in Latitude 5° 21' 12" North, Longitude 5° 27' 00" East to Boma Head; thence along the foreshore to a position in Latitude 5° 21' 54" North, Longitude 5° 30' 40" East; thence along a line of bearing 070 degrees for a distance of .80 miles; thence along a line of bearing 180 degrees for a distance of .70 miles to a point at the western side of the mouth of Kuka Creek; thence along the foreshore to a position at Clough Point in Latitude 5° 20' 47" North, Longitude 5° 27' 47" East and thence to the starting point at West Point,

(Admiralty Charts Nos. 461 and 3115.)

## SAPLE

At a point on the right bank of the Ethiopie River bearing  $057^{\circ} 50'$  from survey pillar No. 26P; thence on a bearing 360 degrees to a point on the right bank of the Benin River; thence along the river bank in a westerly direction as far as point bearing 360 degrees from survey pillar No. 45P; thence on a bearing of 180 degrees to the left bank of the Benin River; thence in an easterly direction along the left banks of the Benin and Ethiopie Rivers as far as point on the river bank bearing 90 degrees from survey pillar No. 22P; thence on a bearing of 360 degrees to a point on the opposite bank of the Ethiopie River; thence along the right bank of the Ethiopie River in a north-easterly direction to the starting point.

(Survey Department Plan of Sapele, Sheets 11 and 12, dated July, 1936.)

## WARRI

That part of the main stream of the Warri River bounded to the eastward by a line of bearing 360 degrees drawn across the main river from a position at Ogbe Sobo, in Latitude  $5^{\circ} 30' 00''$  North Longitude  $5^{\circ} 45' 14''$  East; and to the westward, by a line of bearing 180 degrees drawn across the main river from a position at the south point of Wall Creek in Latitude  $5^{\circ} 31' 20''$  North, Longitude  $5^{\circ} 43' 07''$  East.

(Admiralty Chart No. 461 and Marine Department Plan No. 44 Warri River dated June, 1927.)

## DEGEMA

That part of the main stream of the Sombreiro River bounded to the northward by a line drawn 270 degrees from the centre of the inshore end of the Government wharf at Degema across the Sombreiro River.

To the eastward by a line bearing 108 degrees from the southernmost point of Degema in Latitude  $4^{\circ} 44' 17.20''$  North, Longitude  $6^{\circ} 45' 43.80''$  East to the foreshore at Abonema.

To the southward by a line drawn from a point in Latitude  $4^{\circ} 43' 29.55''$  North, Longitude  $6^{\circ} 45' 49.75''$  East bearing 270 degrees across the Sombreiro River.

(Marine Department Plan No. 127A, New Calabar and Sombreiro Rivers, Sheet III, dated July, 1926.)

## CALABAR

That part of the main stream of the Calabar River bounded to the northward by a line drawn 180 degrees from a point on a bearing of 259 degrees 1,980 feet from Calabar Township Boundary Post No. 177 (Survey Plan No. 3040) and to the southward by a line drawn 316 degrees from a point at the mouth of Henshaw Creek in Latitude  $4^{\circ} 56' 52''$  North, Longitude  $88^{\circ} 18' 09''$  East across the River.

## VICTORIA (BOTA)

Within a line drawn from a position at Morton Point in Latitude  $3^{\circ} 59' 49.2''$  North, Longitude  $9^{\circ} 12' 16''$  East to a position at the northern end of Mondoleh Island in Latitude  $3^{\circ} 58' 45.6''$  North, Longitude  $9^{\circ} 11' 34''$  East; thence to a position at the Northern end of Ambas Island in Latitude  $3^{\circ} 58' 47.4''$  North, Longitude  $9^{\circ} 10' 12''$  East; thence to a position at the southern end of Bobia Island in Latitude  $4^{\circ} 00' 07''$  North, Longitude  $9^{\circ} 10' 44''$  East; thence to a position on the foreshore of the mainland in Latitude  $4^{\circ} 00' 32''$  North, Longitude  $9^{\circ} 10' 44''$  East; thence along the foreshore to the starting point.

(Admiralty Chart No. 1455.)

## TIKO

**Northern Boundary.**—A line East and West (True) from the north corner at the western end of the causeway connecting Tiko Island with the mainland, Latitude  $4^{\circ} 4' 17''$  North, Longitude  $9^{\circ} 22' 40''$  East, to a position in Latitude  $4^{\circ} 4' 17''$  North, Longitude  $9^{\circ} 24' 11''$  East.

**Eastern Boundary.**—From a position in Latitude  $4^{\circ} 4' 17''$  North, Longitude  $9^{\circ} 24' 11''$  East, to a position due south in Latitude  $4^{\circ} 2' 48''$  North, Longitude  $9^{\circ} 24' 11''$  East.

**Western Boundary.**—A straight line from the western end of the causeway in Latitude  $4^{\circ} 4' 17''$  North, Longitude  $9^{\circ} 22' 40''$  East, to a position in Latitude  $4^{\circ} 2' 30''$  North, Longitude  $9^{\circ} 23' 45''$  East.

**Southern Boundary.**—The left bank of the river from Latitude  $4^{\circ} 2' 48''$  North, Longitude  $9^{\circ} 24' 11''$  East, to Latitude  $4^{\circ} 2' 30''$  North, Longitude  $9^{\circ} 23' 45''$  East.

The astronomical positions are taken from Admiralty Chart No. 1455 corrected to 1926.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

## EXPLANATORY NOTE

This Order designates the Customs Ports at which goods may be imported into or exported from Nigeria by sea.

F10612/S. 9

## L.N. 83 of 1959

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958  
(No. 55 of 1958)

## Customs (Importation of Positive Cinematograph Film) Order, 1959

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (2) of section 40 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

Citation.

1. This Order may be cited as the Customs (Importation of Positive Cinematograph Film) Order, 1959, and shall come into operation on the 1st April, 1959.

Exclusion  
of positive  
cinemato-  
graph films  
from section  
40.

2. The provisions of subsection (1) of section 40 of the Ordinance shall not apply to—  
positive cinematograph films.

Revocation  
(Vol. VII  
p. 359).

3. The Customs (Importation of Positive Cinema Films) Order in Council, 1946, is hereby revoked.

MADE at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

## EXPLANATORY NOTE

This Order made under the new customs law reproduces the provisions of Order in Council No. 1 of 1946 which it revokes.

L.N. 84 of 1959

**CUSTOMS TARIFF ORDINANCE, 1958**  
(No. 60 of 1958)

**Customs Tariff (Duties and Exemptions) Order, 1959**

*Commencement : 1st April, 1959*

In exercise of the powers conferred by subsection (1) of section 6 of the Customs Tariff 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 Tariff (Duties and Exemptions) Order, 1959.

2. The First, Second and Third Schedules to the Customs Tariff Ordinance, 1958, are revoked and replaced by the following Schedules—

Citation and commencement.

Replacement of Schedules (No. 60 of 1958).

**FIRST SCHEDULE**  
**IMPORT DUTIES OF CUSTOMS**

**1. ALCOHOLIC LIQUORS :**

**(1) Distilled**

		£	s	d
(a) Bitters, brandy, gin, liqueurs, rum and whisky	.. the gallon ..	6	0	0
(b) Other distilled potable alcoholic beverages, including spirits of wine and pure alcohol but not including medicinal preparations	.. .. .. the gallon ..	6	0	0
	or <i>ad valorem</i> 75 per centum, whichever is the higher.			
(c) Medicinal preparations which contain 10 per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable	.. the gallon ..	6	0	0
	or <i>ad valorem</i> 75 per centum, whichever is the higher.			
(d) Perfumed	.. .. .. the gallon ..	6	0	0
	or <i>ad valorem</i> 75 per centum, whichever is the higher.			

Sub-items (a) and (b) include only liquids which contain 2½ per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable.

Sub-item (d) includes any perfumed liquid containing alcohol of any kind.

(2) Beer of any description	.. .. .. the gallon ..	0	6	0
(3) Wine of fresh grapes				
(a) Sparkling	.. .. .. the gallon ..	4	10	0
(b) Still	.. .. .. the gallon ..	1	10	0
(4) Cider and perry	.. .. .. the gallon ..	0	6	0

**2. APPAREL :**

(1) Cardigans, jerseys, pullovers and similar garments	.. each	0	2	0
	or <i>ad valorem</i> 33½ per centum, whichever is the higher.			
(2) Chemises, singlets, undershirts and similar garments	.. each	0	0	9
	or <i>ad valorem</i> 33½ per centum, whichever is the higher.			
(3) Footwear other than gaiters, leggings, puttees and spats	the pair	0	2	0
	or <i>ad valorem</i> 33½ per centum, whichever is the higher.			
(4) Hose and stockings	.. the pair	0	0	8
	or <i>ad valorem</i> 33½ per centum, whichever is the higher.			
(5) Shirts	.. each	0	2	0
	or <i>ad valorem</i> 33½ per centum, whichever is the higher.			
(6) Other	.. .. .. <i>ad valorem</i> 25 per centum.			

## FIRST SCHEDULE—continued

£ s d

3. BAGS and SACKS of textile materials .. .. .	each .. .. .	0 0 1
4. BEADS .. .. .	the pound gross .. .. .	0 0 8
	or ad valorem 25 per centum, whichever is the higher.	
5. BED QUILTING, BED QUILTS, BED SHEETS, BEDSPREADS, BLANKETS, NAPKINS, PILLOW CASES, TABLE-CLOTHS, TOWELS, OF TEXTILE OR PLASTIC MATERIALS .. .. .	ad valorem 25 per centum.	
6. BICYCLES and TRICYCLES whether imported, assembled or in parts to be assembled .. .. .	each .. .. .	5 0
7. CAMERAS AND PROJECTORS, parts thereof, appliances used in connection therewith .. .. .	ad valorem 33½ per centum.	
8. CEMENT, CLINKER .. .. .	the ton .. .. .	1 2 3
9. CEMENT, PORTLAND and similar cements for building purposes .. .. .	the ton .. .. .	1 8 0
10. CINEMATOGRAPH FILMS containing pictures for exhibition, whether developed or not—		
(1) not exceeding 16 m.m. in width the hundred feet .. .. .		0 5 0
(2) other .. .. .	the hundred feet .. .. .	0 10 0
11. CLOCKS and WATCHES .. .. .	each .. .. .	0 1 3
	or ad valorem 20 per centum whichever is the higher	
12. FIREWORKS .. .. .	the pound gross .. .. .	0 1 6
13. GRAMOPHONE RECORDS .. .. .	ad valorem 33½ per centum.	
14. GRAPE MUST .. .. .	the gallon .. .. .	2 0 0
15. GREASE, Lubricating .. .. .	the pound .. .. .	0 0 1½
16. GUNPOWDER .. .. .	the pound .. .. .	0 5 0
17. HOUSEHOLD UTENSILS, wholly or mainly manufactured of metal, whether enamelled or not .. .. .	ad valorem 25 per centum.	
18. JEWELLERY, including imitation jewellery and rolled gold, enamel or gilt jewellery, precious stones and pearls and imitations thereof .. .. .	ad valorem 33½ per centum.	
19. LIME .. .. .	the ton gross .. .. .	2 5 0
20. MATCHES:		
In boxes containing 80 matches each or less .. .. .	the gross boxes .. .. .	0 12 6
For the purpose of this item four "booklets" of matches shall be regarded as a box provided each "booklet" contains not more than 20 matches.		
(Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion).		
21. MOTOR VEHICLES and trailers therefor, together with their appropriate initial equipment, parts and accessories thereof .. .. .	ad valorem 15 per centum.	
22. OILS:		
(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
(2) Illuminating, including Kerosene and other refined burning oils .. .. .	the gallon .. .. .	0 1 0
(3) Lubricating .. .. .	the gallon .. .. .	0 0 10
(4) Motor spirit and products ordinarily used as such; benzine, bensoline, naphtha (non-potable), gasoline, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosene and other refined burning oils .. .. .	the gallon .. .. .	0 1 4
(5) All other, including edible .. .. .	the gallon .. .. .	0 1 3
	or ad valorem 20 per centum, whichever is the higher.	
23. PAPER:		
(1) Paperboard (cardboard) including corrugated cardboard but excluding building board, in uncut rectangular sheets of a size not less than 16 inches by 15 inches .. .. .	ad valorem 10 per centum.	
(2) Printing and writing paper, other than newsprint, namely, plain or composite paper in reels of not less than 9 inches wide, or flat or folded in the original mill ream wrapper, of a size not less than 16 inches by 15 inches .. .. .	ad valorem 10 per centum.	
(3) Other paper and paper manufactures .. .. .	ad valorem 20 per centum.	



## FIRST SCHEDULE—continued

24. PERFUMERY, COSMETICS AND TOILET PREPARATIONS, not including dentifrices, medicated dusting powders accepted as such by the Board, mouth washes, perfumed alcohol liable to duty under item 1 (1) (d) or toilet soaps .. .. *ad valorem* 75 per centum.
25. **PINCE GOODS:**
- (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 higher.
- (b) Velvets, Velvetteen, Plushes and other pile fabrics .. the square yard .. .. 0 2 0  
or *ad valorem* 25 per centum,  
whichever is the higher.
- (c) Other .. .. the square yard .. .. 0 0 10  
or *ad valorem* 25 per centum,  
whichever is the higher.
- (2) Of other Textile Materials .. .. *ad valorem* 25 per centum,  
For the purpose of sub-item (1), artificial silk shall include rayon and other textile fibres prepared from natural or synthetic sources by a chemical process of solution followed by extrusion but shall not include textile fibres made of spun glass or metal.
26. **PROVISIONS:**
- (1) Butter, Cheese and edible fats of all kinds not in this Schedule particularly charged with some different rate of duty .. .. the pound .. .. 0 0 8
- (2) Chicory and Coffee .. .. the pound .. .. 0 0 8
- (3) Chocolate Confectionery in Block or Tablet Form, whether "Plain" or "Milk", consisting wholly of Chocolate or with the sole Addition of Fruit or Nuts or Both .. *ad valorem* 25 per centum.
- (4) Chocolate Powder, Cocoa Beans, Cocoa Butter, Cocoa Paste and Cocoa Powder .. .. the pound .. .. 0 0 4
- (5) Confectionery of all kinds, including candied and crystallised fruits, not in this Schedule particularly charged with some different rate of duty .. .. *ad valorem* 50 per centum.
- (6) Fish, including extracts, pastes, roes and other preparations of fish and not contained in bottles, cartons, jars, tins or similar receptacles .. .. the pound .. .. 0 0 1½
- (7) Meat, including game, poultry, extracts, pastes, sausages, and other preparations of meat, in bottles, cartons, jars, tins or similar receptacles .. .. the pound .. .. 0 0 4  
the ton .. .. 3 13 0  
or *ad valorem* 20 per centum,  
whichever is the higher.
- (8) Salt .. .. the pound .. .. 0 0 10
- (9) Tea .. .. the pound .. .. 0 0 10
27. **ROOFING MATERIALS, corrugated, and ridgings:**
- (a) of asbestos cement .. .. the ton .. .. 1 2 6
- (b) of ferrous metal .. .. the ton .. .. 3 7 6
- (c) of non-ferrous metal .. .. the ton .. .. 10 0 0
28. **RUBBER FABRICATED MATERIAL** for tyre-retreading, namely: camelback (rubber compound strips) gum-dipped cotton or rayon fabric, retreading cement and tread cushion and tube gums .. .. *ad valorem* 10 per centum.
29. **TOBACCO:**
- (1) 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
- (2) Unmanufactured, imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of the Customs and Excise Management Ordinance, 1958 .. .. the pound .. .. 0 15 3
- (3) Other unmanufactured tobacco .. .. the pound .. .. 0 15 0

## FIRST SCHEDULE—continued

			£	s	d
30. UMBRELLAS AND PARASOLS	.. .. .	each	..	..	0 4 0
		or ad valorem	33½	per centum,	whichever is the higher.
31. WARNS, other than sewing, darning, knitting, crocheting or embroidery yarns and treads:					
(1) Artificial silk	.. .. .	the pound	..	0 0	4
(2) Cotton	.. .. .	the pound	..	0 0	4

For the purpose of sub-item (1) artificial silk shall include rayon and other textile fibres prepared from natural or synthetic sources by a chemical process of solution followed by extrusion but shall not include textile fibres made of spun glass or metal.

## SECOND SCHEDULE

## EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMS

1. ACETIC ACID, formic acid, hydrochloric acid and ammonia liquor.
2. Advertising material to the extent permitted by and subject to conditions prescribed by the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.
3. Air conditioning plant of 2 h.p. and above, and identifiable parts and accessories therefor.
4. AIRCRAFT their parts and components, and if the Board is satisfied that the same are imported solely for direct use in the operation of aircraft or the maintenance or repair of aircraft or their parts, the following items and parts and components of the same—
  - (a) air-conditioning plant;
  - (b) catering equipment;
  - (c) engine starting trolleys;
  - (d) freight hoists;
  - (e) fuelling plants
  - (f) inspection platforms;
  - (g) instruments;
  - (h) materials for internal or external repair, renovation, decoration or redecoration;
  - (i) passenger gangways;
  - (j) tools (including machine tools) and machinery (other than vehicles).
5. Animals and Birds, living.
6. APPLIANCES AND APPARATUS designed for the correction, support or amelioration of bodily disabilities, including invalid chairs and carriages whether self-propelled or not.
7. ARMS as defined in the Firearms Ordinance, No. 7 of 1958; sidearms, namely bayonets, swords and the like; humane killers and cartridges therefor.
8. ASPHALT, bitumen, tar and pitch.
9. BANK and CURRENCY NOTES, Bullion and Coin. For the purpose of this item bullion means unrefined gold and silver in amalgam or lumps and bars and refined gold and silver in bars.

10. BATTERIES, dry, made up of primary cells in units of not less than 20 volts nominal voltage for use in radio sets, including combined high tension/low tension batteries.
11. BOOKS, documents and other matter, printed, or produced by any duplicating processes other than printing, or in manuscript (including typescript), including periodicals and newspapers (other than periodicals and newspapers imported for packing purposes), atlases, catalogues and price lists, charts, globes, maps, music and religious texts, plans, postage and revenue stamps, but excluding stationery not particularly exempted elsewhere in this Schedule.
12. BROADCAST RECEIVERS (new) of a C.I.F. value, excluding batteries, of £15 or under, imported through normal trade channels.
13. CHURCH EQUIPMENT accepted by the Board as suitable and intended only for use at religious services, namely: altar bread and communion wafers, sacramental wine, altar frontals, altar linen and vestments, church furniture, church organs and blowers therefor and harmoniums, ornaments of a non-consumable nature, and plate.
14. CIGARETTE PAPER by the roll.
15. CLOTHING (being warm clothing not suitable for wear in the tropics) imported shortly before embarkation which the proper officer is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics.
16. COAL and COKE.
17. Commercial samples to the extent permitted by and subject to the conditions prescribed by the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.
18. CORDAGE, rope and twine of whatever material made.
19. CRUDE or RESIDUAL OILS ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines.
20. CUPS, MEDALS and other trophies, not being articles of general utility, proved to the satisfaction of the Board to be imported for presentation—
  - (a) as prizes at public examinations, exhibitions or shows, or for public competitions of skill or sport open to the public or members of recognised clubs and associations;
  - (b) for bravery, good conduct or humanity, for excellence in art, industry, invention, learning or science or for honourable or meritorious public services.
21. EXPLOSIVES, not including gunpowder or fireworks, being blasting compounds, fuses and detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms.
22. FILMS, film strips, microfilm, slides, sound recordings, newsreels, and similar visual and auditory material, passed by the Board of Censors appointed under section 6 of the Cinematograph Ordinance, Cap. 32 as being of educational, scientific or cultural character, if (a) produced by the United Nations or any of its Specialised Agencies or (b) imported for public or private exhibition by educational, scientific or cultural bodies or societies (including broadcasting organisations) approved by the Governor.
23. FILMS, cinematograph, blanks unexposed, commonly known as raw film or stock.
24. FILM STRIP PROJECTORS, epidiascopes, episcopes and magic lanterns.

25. FIRE BRICKS, fire clay, fire cement and furnace cement.
26. FIRE EXTINGUISHERS and fire-fighting apparatus.
27. FISHING NETS and gear therefor.
28. FUEL, lubricants and other products, which are imported or purchased prior to clearance through the Customs for, and which the Board is satisfied are necessary for and will be used solely in, the operation of—

## SECOND SCHEDULE

- (a) aircraft of the armed forces of a foreign power ; or
- (b) civil aircraft registered in a State approved by the Governor.
29. GYPSUM.
30. HIDES and SKINS of cattle, sheep and goats, untanned.
31. IMPLEMENTS AND TOOLS and PARTS thereof :
  - (a) Agricultural and horticultural ;
  - (b) Artisans' ;
  - (c) Labourers' .
32. JUTE, raw.
33. LEAD, unwrought and worked.
34. LIFE BELTS and other life saving appliances.
35. MACHINERY, apparatus, appliances and instruments (not including domestic or toilet machines or appliances except such as are elsewhere specifically exempted from import duties of customs) and electrical material used in connection therewith for the generation, measurement, transformation, storage, transmission, distribution of, or lighting by, electric power, and parts thereof, but not including electroliers, lamps, lamp-shades or reflectors, portable batteries or electrical appliances for use in connection with vehicles.
36. MACHINERY, namely machinery including parts and accessories thereof, apparatus, appliances (but not including material, machines mainly for domestic use, toilet machines, weighing machines or vehicles)—
  - (a) Agricultural ;
  - (b) Cranes, chain pulleys, bucket and gravity conveyors, hoists, mechanical excavators and winches ;
  - (c) Dairying ;
  - (d) Dental ;
  - (e) For use in connection with the preparation of, or prospecting for, any agricultural or forest product of Nigeria ;
  - (f) Horticultural ;
  - (g) Industrial and manufacturing including machine tools ;
  - (h) Land surveying ;
  - (i) Mining and for prospecting for minerals or mineral oils ;
  - (j) Pumps, rams and tanks for water supply, sewerage, drainage or irrigation ;
  - (k) Scientific, for scientific purposes and research or for scientific education ;
  - (l) Specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment ;
  - (m) X-ray films and plates ;

## 37. MANURES and FERTILIZERS.

38. MEDICINAL PREPARATIONS, DRUGS, ANAESTHETICS and DRESSINGS included in the editions of the British Pharmacopoeia, the British Pharmaceutical Codex or the Veterinary Codex current at the time of importation (or the immediately previous edition of any such publication) and clearly labelled with the description shown therein excluding potable alcohol in the proportions specified in item 1 (1) (c) of the First Schedule.

## 39. METALLIFEROUS ORES of all kinds.

## 40. METERS, gas supply.

41. METHYLATED and denatured spirits and other non-potable alcohols accepted as such by the Board.

## 42. MINING MATERIALS, namely :

- (a) Barytes (barium sulphate) ;
- (b) Cyanides licensed for importation by the Chief Inspector of Mines ;
- (c) Gauze and screening of metal or plastic for mining machinery ;
- (d) Mineral flotation reagents certified as such by the Chief Inspector of Mines ;
- (e) Zinc dust, zinc ingots and zinc shavings.

## 43. MOSQUITO NETS, mosquito-proof gauze of metal or plastic.

44. MOTOR and STREAM stone crushers, road rollers, graders and scarifiers, road sweepers and sprayers, tractors and trailers therefor and other mechanically propelled engines, machines and vehicles not elsewhere specified, ordinarily employed in the construction and maintenance of roads or the clearing of land : motor ambulances, mobile dispensaries, power operated platform trucks ; parts and accessories therefor, but not including batteries, bulbs, ignition coils, lamps, magnetos, sparking plugs and rubber tyres and tubes imported separately.

45. NAVAL, MILITARY AND AIR FORCE STORES and other GOODS imported by Consular, Civil and certain other officers as set out in this item (importation meaning also clearance from a bonded warehouse) namely—

## (1) ALL GOODS IMPORTED :

## (a) OFFICIALLY—

for the use of Her Majesty's Forces.

## (b) FOR THE OFFICIAL USE—

(i) of the Commissioner for the Government of India in Nigeria and Ghana ;

(ii) of the Commissioner for the Government of Ghana in Nigeria ;

(iii) of a Consular Officer where the country he represents grants a like privilege to British Consular Officers ;

(iv) of the Governor-General of the Federation of Nigeria, or of a Governor of a Region of Nigeria, or of any officers for the time being administering the Government of Nigeria or of a Region during such time as he is administering the Government of Nigeria or of a Region ;

(v) of the Imperial War Graves Commission ;

(vi) of the United Kingdom Information Office in Nigeria ;

(vii) of the United Kingdom Trade Commissioner for West Africa.

## (c) FOR PERSONAL USE—

(i) by a Consular Officer, (also for use of his family) where the Government of the country he represents grants a like privilege to British Consular Officers;

(ii) by the Commissioner for the Government of India in Nigeria and Ghana (also for use of his family);

(iii) by the Commissioner for the Government of Ghana in Nigeria (also for use of his family);

(iv) by the Governor-General of the Federation of Nigeria, or of a Governor of a Region of Nigeria, or of any officer for the time being administering the Government of Nigeria or of a Region during such time as he is administering the Government of Nigeria or of a Region;

(v) of persons serving on Her Majesty's ships.

(2) ACCOUTREMENTS, EQUIPMENT AND UNIFORMS, the property of officers of Her Majesty's Forces or of the Civil Service, and imported by such officers for their PERSONAL USE ON DUTY as required by the regulations of their respective services; the PROFESSIONAL ROBES of judges, law officers, magistrates and all officers of the Nigeria Civil Service who are barristers-at-law or advocates.

(3) DIPLOMATIC PRIVILEGED IMPORTATIONS, namely—The furniture and effects (which expression shall include a motor vehicle) of any person whose name is included for the time being in the list compiled and published in the Gazette under section 3 (2) of the Diplomatic Privileges (Extension) Ordinance, 1947, as entitled to the immunities and privileges conferred under paragraph (b) of section 3 (1) of that Ordinance (as extended by Part IV of the Schedule to that Ordinance), at the time that such person first takes up his post in Nigeria.

## Provided that—

1. For the purpose of sub-item (1) (c) the expression "Consular Officer"—

(i) means a Consular Officer *de Carriere* who is recognised as a Consular Officer by the Government of the Country he represents and is a national of that country; and

(ii) includes, in relation to any country which is declared by the Governor-General to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—

(a) is employed by that Government at a Consulate otherwise than on domestic duties; and

(b) is a national of that country; and

(c) is not otherwise engaged in gainful occupation in Nigeria; and

(d) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the consulate began.

The provisions of items (b) (iii) and (c) (i) of this paragraph shall be deemed to have had effect from the date upon which any convention or agreement is entered into between Her Majesty's Government and the foreign Government concerned.



2. For the purpose of sub-item (1) (c) the term "Commissioner" means a permanent employee of the government of the country aforesaid in relation to which the provision of exemption is made, who—

(a) is a national of that country; and

(b) is not otherwise gainfully employed in Nigeria.

46. NAVIGATIONAL EQUIPMENT, namely

(a) Buoys (all types), buoyage equipment, anchors, mooring, chain cable, quay bollards and capstans;

(b) Diving gear and equipment including air pumps and decompression chambers, diving suits, helmets and boots;

(c) Specialised equipment for lighthouses and other navigational aids on land or water for ships or aircraft, including beacons, marks, flares and radar equipment.

47. NEWSPRINT in reels or in the flat.

48. PACKING MATERIALS AND CONTAINERS, namely—

(a) Banana Wrapping: clear polythene (diothene) endless tubing perforated both latitudinally and longitudinally having a minimum width of twenty inches and a maximum width of twenty-six inches;

(b) Bottles, pots and jars, common, of any material, empty;

(c) Compressed gas cylinders, empty;

(d) Containers including boxes, tins, bottles, jars and other packages in which any goods not liable to an *ad valorem* duty and on which duty is not chargeable on gross weight are packaged and imported being ordinary trade packages for the goods contained therein;

(e) Materials and containers of the following kinds, if imported for the packing of hydro-carbon oils or of goods the product of agricultural, manufacturing or industrial operations within Nigeria—

(1) bags and bagging not specified in the First Schedule;

(2) drum steel sheet not exceeding .104" in gauge;

(3) empty metal drums and tins;

(4) paperboard, cardboard, cardboard boxes, cartons, discs and labels;

(5) tin plate of iron or steel not exceeding .016" in gauge;

(6) other articles and things not specified in the First Schedule.

(f) Paper bags if imported for the packing of cement.

49. PASSENGERS' BAGGAGE:—

(a) The property of and accompanying a passenger but not including goods for sale, barter or exchange. For the purpose of this sub-item "baggage" shall not include such articles as ammunition, beverages, bicycles, carriages, cigarettes, cigars, other tobacco, gramophones, motor vehicles, musical instruments, perfumed alcohols, provisions or wireless apparatus, but shall be deemed to include:—

(1) a reasonable quantity of necessary and appropriate wearing apparel, crockery, cutlery, glassware, linen, plate and personal effects (as distinct from household and general effects of the kind included in

(2)) whether new or used;

(2) binoculars, portable typewriters, sewing machines, toys and articles for household use (including carpets, furniture and other goods not specifically mentioned in paragraph (1) of this definition), which are proved to the satisfaction of the Board to have been *bona fide* in personal or household use by the passenger for a reasonable period; and

(3) new or used instruments and tools which are to be used by a passenger for the purpose of his profession or trade.

(b) The property of and accompanying a temporary visitor to Nigeria, but not including ammunition, beverages, goods for sale, barter or exchange, or goods intended as gifts for another person, motor vehicles, perfumed alcohols, provisions and tobacco of any kind. For the purpose of this sub-item "temporary visitor" means any person not normally resident in Nigeria, who enters Nigeria and remains for not less than 24 hours and not more than 6 months in the course of any 12 months' period for legitimate, non-immigrant purposes, such as touring, recreation, sports, health, family reasons, study, religious pilgrimages or business.

(c) The property of a passenger as defined in sub-items (a) and (b) of this item landed at any customs port, customs airport or customs station within two months of the arrival of the passenger, or within such further period as the Board may allow, may be exempted from duty at the discretion of the Board.

50. PATTERNS and SAMPLES cut, mutilated or otherwise spoiled so as to render them unmerchantable and miscellaneous articles not imported as merchandise which the Board shall decide to be of no commercial value.

51. PERSONAL EFFECTS, not being merchandise of natives of Nigeria dying in places outside the limits of the jurisdiction of Nigeria.

52. PHENOL FORMALDEHYDE, GELATIN PEARL GLUE and extruder powder used with such substances.

53. PICTURES, DRAWINGS, ENGRAVINGS and PHOTOGRAPHS.

54. PIPES, PIPING and TUBES and fittings therefor, but not including taps or cocks capable of use for domestic purposes.

55. PREPARATIONS AND SUBSTANCES OF THE FOLLOWING KINDS :—

(a) Animal dips; Fungicides; Insecticides; Vermin killers; Other similar substances which the Board is satisfied are imported exclusively for the prevention and cure of diseases in animals, plants and trees.

(b) Disinfectants,

(c) Germicides,

(d) Insect repellants,

(e) Weed killing preparations.

56. PRINTERS' INK, TYPE, TYPE METAL, PRINTING MACHINES, printing appliances (other than all paper excepting spool paper); lithographic process cameras and unexposed lithographic sheet film of a speed slower than H & D 100, 16/10 DIN or 27 Scheiner.

57. PROVISIONS of the following kinds :—

(1) African foodstuffs produced in any territory adjoining Nigeria;

(2) Eggs and poultry, fresh or in cold storage;

(3) Fish including stockfish, fresh, salted, dried, cured or preserved by cold process, not further prepared;

(4) Flour;

(5) Foods specially prepared for infants;

(6) Fruit, fresh or dried or artificially dehydrated, not including candied or crystallised fruits or fruit preserved in any way;

(7) Meat and meat preparations not in bottles, cartons, jars, tins or similar receptacles;

- (8) Milk or cream, whether fresh or preserved in any way ;
- (9) Nuts, whole, in shell or shelled, not further processed ;
- (10) Rice in the grain ;
- (11) Sugar ;
- (12) Vegetables, including roots and tubers, whether fresh or preserved in any way ;
- (13) Wheat and spelt (including meslin) unmilled.

58. RAILWAY construction and equipment requisites ; locomotives and other rolling stock, rails, sleepers ; fastenings for rails and sleepers, switch-boxes, signals, turntables and similar railway equipment but not including material.

59. REFRIGERATORS AND REFRIGERATING PLANT and identifiable parts and accessories therefor.

60. SANITARY TOWELS and TAMPONS.

61. SEEDS for planting ; bulbs, tubers and rhizomes of flowering or foliage plants ; cuttings, slips, live trees and other plants.

62. SHIPS, BARGES, BOATS, LAUNCHES and LIGHTERS, imported complete or in sections ; parts and accessories thereof, not including canvas in the piece or similar running stores, or batteries, magnetos or sparking plugs : Provided that when condemned, or handed over to be broken up, duty shall be paid on the hull, parts and fittings according to the tariff that may then be in force.

63. SOUND RECORDINGS containing spoken messages of a personal nature only.

64. SPRAYERS, SPRINKLERS and other apparatus and appliances used for the prevention or destruction of pests, or of diseases in animals, plants or trees.

65. STATIONERY, duplicators, models, gramophones, artists' paints and equipment, chemicals for use in laboratories, prize medals or badges, boxing gloves, punch balls, rope gymnasium mattresses for use in schools and educational establishments when the Board is satisfied that they are imported by or on behalf of a school or educational establishment and are intended solely for educational purposes.

66. TELECOMMUNICATIONS and BROADCASTING APPARATUS and appliances, and component parts thereof (but not including material except where specially provided for and apparatus and appliances for domestic use or use on road vehicles), namely :—

- (a) Aerial antennae ;
- (b) Apparatus for measuring and controlling electric energy ;
- (c) Apparatus other than radio for telegraphy and telephony including that for automatic telephone and telegraph systems and mechanical transmitters and receivers for telegraphy ;
- (d) Controlling or measuring instruments, electrical, for controlling the flow, volume or depth of liquids or gases ;
- (e) Electric eye devices ;
- (f) Electric signalling and safety apparatus, electric bells ;
- (g) Electrical insulated conduit tubing ;
- (h) Electro-thermic apparatus for use in telecommunications and broadcasting systems ;
- (i) Fuse plugs, sockets, switches ;
- (j) Glass accumulators and storage batteries ;
- (k) Insulated cable and wire for electricity ;
- (l) Insulating and friction repair tape ;

- (m) Insulators, electric, for use in telecommunications and broadcasting equipment and fittings therefor;
- (n) Permanent magnets;
- (o) Radio apparatus for telegraphy, telephony and broadcasting;
- (p) Sleeves, jointing, metal and paper for overhead and underground telegraph lines;
- (q) Telegraph poles and radio masts, metal and fittings therefor;
- (r) Teleprinter and wheatstone paper (morse tape);
- (s) Uninsulated copper wire;
- (t) Wet primary cells.

67. TOMBSTONES and memorials engraved with a commemorative inscription to a deceased person.

68. VEHICLES, not self-propelled including carts, hand-trolleys, wagons, wheelbarrows, trailers (not including trailers chargeable with duty under item 21 of the First Schedule) and other vehicles not self-propelled ordinarily employed for transporting goods.

69. WATER FILTERS and parts thereof and all appliances for the filtration of water.

70. WIRELESS LOUDSPEAKER UNITS, with or without their associated cabinets, condensers, volume controls and volume control knobs imported for the sole purpose of radio programme distribution by wire.

71. WORKS OF ARTS, specimens and collectors' pieces of an educational scientific or cultural character, namely:—

(a) Antiques, being articles proved to the satisfaction of the Board to be over 100 years old;

(b) Original works of art, collectors' pieces and objects of art, not intended for sale, barter or exchange, imported by, or consigned to, public galleries, museums and any other public institutions approved by the Board for public exhibition;

(c) Scientific specimens imported for public exhibition, study or research.

### THIRD SCHEDULE EXPORT DUTIES OF CUSTOMS

#### 1. BANANAS—

		£	s	d
(a) Fresh	.. .. . the count bunch	0	1	6
(b) Dry (except dry bananas which by reason of the manner in which they have been prepared or their condition or otherwise the Board is satisfied will not be used for human consumption)	.. .. . the ten pounds	0	0	2

A "count bunch" of bananas means a stalk bearing nine or more hands of bananas, each hand being a cluster of bananas growing from the stalk and originally covered by a separate bract.

For the purpose of the computation of the duty a stalk bearing—

- 9 hands or over shall be taken to be equal to .. .. 1 count bunch.
- 8 hands or over but less than 9 hands shall be taken to be equal to .. ..  $\frac{3}{4}$  of a count bunch.
- 7 hands or over but less than 8 hands shall be taken to be equal to .. ..  $\frac{1}{2}$  of a count bunch.
- Under 7 hands shall be taken to be equal to .. ..  $\frac{1}{4}$  of a count bunch.

2. BENNISEED .. .. .	10 per cent <i>ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
3. COCOA BEANS .. .. .	10 per cent <i>ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £150 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £150 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.
4. COTTON LINT .. .. .	10 per cent <i>ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £325 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £325 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.
5. COTTON SEED .. .. .	10 per cent <i>ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
6. GROUNDNUTS .. .. .	10 per cent <i>ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid exceeds £65 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.
7. GROUNDNUT CAKE .. .. .	} 10 per cent <i>ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
8. GROUNDNUT MEAL .. .. .	
9. GROUNDNUT OIL .. .. .	
10. HIDES, CATTLE, undressed, dressed or tanned .. .. .	the ton . . . . 22 0 0
11. PALM KERNELS .. .. .	10 per cent <i>ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959 does not exceed £50 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value,

calculated as aforesaid, exceeds £50 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.

12. PALM KERNEL CAKE	..	..	..	..	..	} 10 per cent <i>ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.
13. PALM KERNEL MEAL	..	..	..	..	..	
14. PALM KERNEL OIL	..	..	..	..	..	

15. PALM OIL—						
(a) Edible	..	..	..	..	..	.. 10 per cent <i>ad valorem</i> when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £75 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £75 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.

(b) Technical	..	..	..	..	..	.. 10 per cent <i>ad valorem</i> when the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £65 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.
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16. Rubber—						
(a) Crepe	..	..	..	..	..	.. 10 per cent <i>ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959: provided that— (i) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb; and (ii) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid, over 18d per lb.

(b) Paste	..	..	..	..	..	.. 5 per cent <i>ad valorem</i> on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959: provided that— (i) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb; and
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(ii) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid, over 18d per lb.

(c) Raw—All Grades .. .. 10 per cent *ad valorem* on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959: provided that—

(i) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb; and

(ii) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid, over 18d per lb.

17. SHEA NUTS .. .. the ton .. .. £ s d 2 10 0

18. SKINS—

(a) GOAT, Dressed or tanned	.. .. the ton	.. .. 5 0 0
(b) GOAT, Undressed	.. .. the ton	.. .. 60 0 0
(c) SHEEP, Dressed or tanned	.. .. the ton	.. .. 5 0 0
(d) SHEEP, Undressed	.. .. the ton	.. .. 35 0 0

19. TIN or TIN ORE .. .. the ton .. .. 0 13 6

20. WOOD and TIMBER—

(a) <i>Chlorophora excelsa</i> (Iroko)	.. ..	{ Exported in log form .. 0 3 Exported as sawn timber (but not in- cluding ply- wood) not exceeding 6 inches in thickness or as veneers 0 2
(b) <i>Entandrophragma angolense</i> (Gedunohor)	.. ..	
(c) <i>Entandrophragma</i> , all other species (Sapelewood, Omu)	.. ..	
(d) <i>Gossweilerodendron balsamiferum</i> (Agba)	.. ..	
(e) <i>Guarea</i> , all species ( <i>Guarea</i> )	.. ..	
(f) <i>Khaya</i> , all species (African mahogany, Lagos-wood, Benin-wood)	.. ..	
(g) <i>Lovoa trichiloides</i> (Apopo, Walnut)	.. ..	
(h) <i>Mansonia altissima</i> ( <i>Mansonia</i> )	.. ..	} per cu. ft.
(i) <i>Nauclea diderrichii</i> (Opepe, Obiache)	.. ..	
(j) <i>Terminalia superba</i> (Afara)	.. ..	
(k) <i>Triplochiton scleroxylon</i> (Obeche)	.. ..	

(l) All other timbers not mentioned in the above schedule  
 sawn (including veneers but not including plywood) or log per cu. ft. .. .. 0 1  
 (m) Curls .. .. the curl .. .. 5 0

Provided that—

(a) Where goods are officially exported for the use of Her Majesty's Forces or for the use of persons serving on Her Majesty's ships, they shall be exempt from duty.

(b) Where any of the goods specified in items 10, 11, 14, 15 and 18 are exported direct across the frontier between the Cameroons under United Kingdom Trusteeship other than the Southern Cameroons and the Cameroons under French Trusteeship into the latter territory, they shall be exempt from duty.

MADN at Lagos this 26th day of March, 1959.

MAURICE JENKINS,  
 Acting Deputy Secretary to the  
 Council of Ministers

## EXPLANATORY NOTE

This Order has the following effect—

(a) It replaces the Schedules to the Customs Tariff Ordinance with new Schedules including all the amendments made up to 1st April, 1959, re-arranging and renumbering the items in the Schedules in a more logical form ;

(b) it exempts gas meters from import duty ;

(c) it includes the exemption from import duty on goods imported for the use of the Governor-General and Regional Governors which was previously contained in the Customs Ordinance (Cap. 48).

(F10612/S. 9)

L.N. 85 of 1959

**CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958**  
(No. 55 OF 1958)

**Customs (Warehousing of Goods) Notice, 1959**

*Commencement : 1st April, 1959*

In exercise of the powers conferred by section 73 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, gives the following notice—

Citation.  
and  
commence-  
ment.

1. This notice may be cited as the Customs (Warehousing of Goods) Notice, 1959, and shall have effect from the 1st April, 1959.

Goods  
eligible  
for ware-  
housing on  
import-  
ation.

2. All goods which are liable to an import duty of customs, with the exception of such goods as are under any provision of law required to be stored in some other specific place, may be warehoused on first importation without payment of duty thereon.

Revocation.  
Vol. VII,  
pp. 359 and  
360.)

3. Government Notices Nos. 369 and 370 which were published in *Gazette* No. 19 of 21st March, 1946, are hereby cancelled.

MADE at Lagos, this 26th day of March, 1959.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

## EXPLANATORY NOTE

This Notice specifies those goods which may be warehoused in a warehouse licensed under section 74 of the Customs and Excise Management Ordinance, 1958.

(F10612/S. 9)

L.N. 86 of 1959

**CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958**  
(No. 55 of 1958)

**Appointed Day Notice**

In exercise of the powers conferred by subsection (1) of section 1 of the Customs and Excise Management Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has appointed the 1st day of April, 1959, as the date on which the said Ordinance shall come into operation.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

Lagos, 26th March, 1959.

F10612/S. 9

L.N. 87 of 1959

**EXCISE TARIFF ORDINANCE, 1958**  
(No. 58 of 1958)

**Appointed Day Notice**

In exercise of the powers conferred by subsection (2) of section 1 of the Excise Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has appointed the 1st day of April, 1959, as the date on which the said Ordinance shall come into operation.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

Lagos, 26th March, 1959.

F10612/S. 9

L.N. 88 of 1959

**CUSTOMS TARIFF ORDINANCE, 1958**  
(No. 60 of 1958)

**Appointed Day Notice**

In exercise of the powers conferred by subsection (2) of section 1 of the Customs Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has appointed the 1st day of April, 1959, as the date on which the said Ordinance shall come into operation.

MAURICE JENKINS,  
*Acting Deputy Secretary to the  
Council of Ministers*

Lagos, 26th March, 1959.

F10612/S. 9