

L.N. 157 of 1959

CUSTOMS TARIFF ORDINANCE, 1958
(No. 60 OF 1958)

Customs Tariff (Duties and Exemptions) (No. 2) Order, 1959

Commencement : 16th July, 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) (No. 2) Order 1959, and shall be of Federal application.

Citation and application.

2. The Third Schedule to the Customs Tariff Ordinance, 1958 (as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959) is amended by the deletion of sub-item (f) from item 20 thereof.

Amendment of Third Schedule (No. 60 of 1958)

L.N. 84 of 1959.

MADE at Lagos this 3rd day of July, 1959.

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

F10594/S. 2/III

EXPLANATORY NOTE

This Order by deleting the specific reference to *Terminalia Superba* (Afara) from the Schedule has the effect of making the timber white Afara dutiable at a cheaper rate than before.

L.N. 158 of 1959

CUSTOMS TARIFF ORDINANCE, 1958
(No. 60 OF 1958)

Customs Tariff (Duties and Exemptions) (No. 3) Order, 1959

Commencement : 1st August, 1959

In exercise of the powers conferred by subsection (1) of section 6 of the Customs Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. (1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order, 1959, and shall come into operation on the 1st August, 1959.

Citation, commencement and application.

(2) This Order shall be of Federal application.

2. The First Schedule to the Customs Tariff Ordinance, 1958, (which relates to import duties of Customs) as the same was substituted by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended by the deletion of Item 1 (2) and the substitution thereof of the following—

| | £ | s | d |
|---|---|---|--------|
| "1 (2). Beer of an original gravity of not more than 1,040 ^p the gallon .. | 0 | 5 | 8 |
| For each additional degree of original gravity the gallon .. | + | 0 | 0 1/2" |

MAD^Y at Lagos this 3rd day of July 1959.

MAURICE JENKINS,
Acting Deputy Secretary to the
Council of Ministers

F10136/S. 2

EXPLANATORY NOTE

This Order changes the method by which import duty on beer is levied from a flat rate irrespective of the strength of the beer to one with a graduated scale of duty according to the strength of the particular beer.

L.N. 159 of 1959

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

Excise Duties (Amendment No. 2) Order, 1959

Commencement : 1st August, 1959

In exercise of the powers conferred by section 3 of the Excise Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers has made the following Order—

1. (1) This Order may be cited as the Excise Duties (Amendment No. 2) Order, 1959, and shall come into operation on the 1st August, 1959.

(2) This Order shall be of Federal application.

2. The Schedule to the Excise Tariff Ordinance, 1958, as amended, is revoked and replaced by the following—

SCHEDULE

(S. 2)

GOODS LIABLE TO EXCISE DUTY

1. Cigarettes manufactured in Nigeria—

(a) where the weight of one thousand cigarettes does not exceed two

pounds 30 per cent of the selling price.

- (b) where the weight of one thousand cigarettes exceeds two pounds but does not exceed two and one-half pounds 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,
- (a) where the weight of one thousand cigarettes exceeds two and one-half pounds 50 per cent of the selling price.

NOTE:—For the purpose of this Item the expression "selling price" in relation to any cigarettes means—

(a) the price declared by the manufacturer to be the price, inclusive of excise duty, at which cigarettes of the same brand, weight, quality and description are ordinarily sold by him ex factory; or

(b) if it appears to the Board that the price so declared is less than the cost of manufacture of the cigarettes together with the excise duty thereon, and all profits taken or to be taken by the manufacturer in respect thereof, then a sum which, in the opinion of the Board, is equal to such cost together with such excise duty and profits.

2. Beer brewed in Nigeria—
other than native liquor per gallon of worts of a specific gravity of not more than 1,040^o—4s.
for each additional degree of specific gravity— $\frac{1}{2}$ d.

MADE at Lagos this 3rd day of July, 1959.

MAURICE JENKINS,
Acting Deputy Secretary to the
Council of Ministers

F10136/S. 2

EXPLANATORY NOTE

This Order replaces the Schedule to the Excise Tariff Ordinance, 1958, including all the amendments thereto.

It also changes the method of calculation of excise duty on beer manufactured in Nigeria to bring it into line with the new method for calculating import duty on beer. Previously import and excise duties on beer had been levied on entirely different bases.

L.N. 160 of 1959

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

Brewing (Amendment) 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 :—

Citation,
commence-
ment and
application.

1. (1) These regulations may be cited as the Brewing (Amendment) Regulations, 1959, and shall be deemed to have come into operation on 1st April, 1959.

(2) These regulations shall be of Federal application.

Amendment
of Regula-
tion 12.

2. Regulation 12 of the Brewing Regulations, 1959, is amended by the insertion after paragraph (3) thereof of the following—

L.N. 68 of
1959.

“(3A) In respect of accidental loss and waste as arises in the brewing of beer a deduction of six *per centum* shall be made from the quantity of worts on which duty is to be charged.”

MADE at Lagos this 3rd day of July, 1959.

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

F10136/S. 2

EXPLANATORY NOTE

These regulations rectify an omission from the Brewing Regulations, 1959, and provide for the wastage allowance previously allowed by regulation 4 (4) of the repealed Brewing Regulations.

L.N. 161 of 1959

LAGOS LOCAL GOVERNMENT LAW, 1953
(W.R. No. 4 of 1953)

Lagos Building (Deposit of Plans) Regulations, 1959

Commencement : 16th July, 1959

In exercise of the powers conferred upon the Lagos Town Council by sections 142 and 143 of the Lagos Local Government Law, 1953, the following regulations have been made with the approval of the Governor-General in Council—

Citation.

1. These regulations may be cited as the Lagos Building (Deposit of Plans) Regulations, 1959.

Construc-
tion.

2. These regulations shall be read as one with the Townships (Lagos) Bye-Laws (hereinafter called the principal bye-laws) to the extent that each of these regulations shall be deemed to be included in the principal bye-laws as a bye-law.

3. In these regulations—

"Approved type plans" means type plans approved by the Council :

"Nigerian Survey Datum" means sea level as determined by an automatic tide gauge at East Mole, Lagos, and accepted as such by the Nigerian Survey Department ;

"Town Engineer" means the Town Engineer appointed by the Lagos Town Council under section 68 (1) of the Lagos Local Government Law, 1953.

4. (1) Every intending builder shall, before commencing any building, deliver to the Town Engineer at his office—

(a) complete drawings consisting of plans, elevations and sections of every part of the building and every appurtenance thereof including drainage and ventilation regulated by these regulations. Such drawings shall be made to a scale of not less than one inch to eight feet ;

(b) a building form duly completed and signed by the intending builder or his duly authorised agent, which form shall be supplied on application at the office of the Town Engineer ; and

(c) a fully dimensioned block plan drawn to a scale of not less than one inch to forty feet. Such block plan shall show the boundaries of the site and their relation to all the surrounding properties (including roads), the position within the site of the proposed buildings and of its appurtenances, including drains, a section through the site showing the relation between its levels and the levels of the adjoining roads, the width of the adjoining roads, the proposed levels of the several ground floors of the building and its out-buildings and the position relative to the building of any buildings on adjoining properties. Every such plan shall be certified as correct by a surveyor.

All levels shown on such block plan shall be referred to Nigerian Survey Datum.

(2) For every plan required by sub-paragraph (1) (a) above the following fee shall be paid to the Council in respect thereof—

| | s | d |
|---|-------------------|---|
| (i) Conventional structures of the load bearing wall type | 1 | 6 |
| | per 1,000 cu. ft. | |
| (ii) Unconventional structures and structures involving the use of steel or reinforced concrete frame | 3 | 0 |
| | per 1,000 cu. ft. | |

Such fees shall become payable at the time when the plans are submitted for approval.

(3) If, after the approval of the plans as provided in bye-law 15 of the principal bye-laws, an intending builder desires to effect any amendments or alterations to the plans, he shall pay to the council a fee calculated at half the rates specified in paragraph (2) above in respect of that fraction of the building volume affected by the amendments or alterations subject to a minimum fee of ten shillings and sixpence.

5. Any intending builder may in respect of any building, the volume of which does not exceed 50,000 cu. ft. instead of delivering the complete drawings required by regulation 4 make application to the Town Engineer to be supplied with drawings of approved type plans, and if the Town Engineer supplies such drawings, the following fee shall be paid to the Council in respect thereof—

| Cubic Capacity of Building | Charge | | |
|----------------------------|--------|----|---|
| | £ | s | d |
| Under 10,000 cu. ft. . . | 10 | 10 | 0 |
| 10,000-30,000 cu. ft. . . | 15 | 15 | 0 |
| 30,000-50,000 cu. ft. . . | 21 | 0 | 0 |

Revocation
of Bye-law 12
of the
Principal
Bye-laws.

6. Bye-law 12 of the Township (Lagos) Bye-law is hereby revoked.

MADE by the Lagos Town Council this 16th day of September, 1958.

D. M. O. AKINBIYI,
Town Clerk

APPROVED by the Governor-General in Council this 4th day of July, 1959.