

Supplement to Official Gazette Extraordinary No. 17, Vol. 47, 2nd April, 1960—Part B
L.N. 45 of 1960

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

Customs Tariff (Duties and Exemptions) Order, 1960

Commencement : 2nd April, 1960

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. This Order may be cited as the Customs Tariff (Duties and Exemptions) Order, 1960, and shall be of Federal application.

Citation
and
application.

2. The First Schedule to the Customs Tariff Ordinance, 1958, (which relates to import duties of Customs), as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended—

Amendment
of First
Schedule
No. 60 of
1958.

(a) by the addition after item 1 (4) of the following new item—

“(5). METHYLATED and denatured spirits and other non-potable alcohols accepted as such by the Board *ad valorem 10 per centum.*”

(b) by the addition after item 11 of the following new item—

“11A. FILM STRIP PROJECTORS, epidiscopes, episopes and magic lanterns other than as provided for in item 65 of the Second Schedule *ad valorem 33½ per centum.*”

(c) by the addition after item 17 of the following new item O—

“17A. IRON AND STEEL PRODUCTS namely: plates, sheets, strip universals uncoated; joists, girders, angles, sections and bars simply worked but not assembled and excluding concrete reinforcing rounds; castings and forgings not further worked *ad valorem 10 per centum.*”

(d) by the addition after item 19 of the following new item—

“19A. MARINE OUTBOARD MOTORS *ad valorem 15 per centum.*”

(e) by the deletion of item 21 and the substitution therefor of the following—

“21. MOTOR VEHICLES and trailers therefor, together with their appropriate initial equipment, parts and accessories thereof but excluding tyres designed to fit motor vehicle wheels with a nominal diameter, measured at the tyre seat, exceeding 20 inches and with a width between flanges of 12" or more *ad valorem 15 per centum.*”

(f) by the addition after item 22 (4) of the following new item—

“(4A) Essential *ad valorem 30 per centum*”.

(g) by the deletion of item 27 and the substitution therefor of the following—

“27. ROOFING MATERIALS :

(1) Corrugated sheets :

(a) of galvanised iron or aluminium .. the sq. ft. 0 0 1
or *ad valorem 10 per centum*,
whichever is the
higher.

(b) of all other materials *ad valorem 10 per centum*.

(2) Ridgings *ad valorem 10 per centum*”.

(h) by the addition after item 28 of the following new items—

“28A. SHIPS, BARGES, BOATS, LAUNCHES and LIGHTERS not exceeding 250 gross tons imported complete or in sections ; identifiable parts and accessories thereof not otherwise provided for in this Schedule, but not including canvas in the piece or similar running stores, or batteries, magnetoes or sparking plugs : Provided that nothing in this item shall be taken to apply to canoes of a type indigenous to West Africa .. *ad valorem 10 per centum*.

“28B. SYNTHETIC PERFUME MATERIALS and CONCENTRATES, and ENFLEURAGE GREASES, of a kind used in the perfume industry *ad valorem 30 per centum*”.

3. The Second Schedule to the Customs Tariff Ordinance, 1958, (which relates to exemptions from import duties of customs), as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended—

(a) by the deletion of item 12.

(b) by the deletion of item 24 ;

(c) by the addition after item 31 of the following new item—

“31A. IRON and STEEL namely : ingots, blooms, slabs, billets, sheet bars, tinplate bars and equivalent primary forms”.

(d) by the deletion of item 36 (j) and the substitution therefor of the following—

“(j) For water supply, sewerage, drainage or irrigation the following only:—

pumps, rams and tanks.”

(e) by the deletion from the end of item 38 of the words “excluding potable alcohol in the proportions specified in item 1 (1) (c) of the First Schedule” and the substitution therefor of the following—

“Provided that this exemption shall not apply to undiluted potable alcohol or potable alcohol diluted with water only.”

(f) by the deletion of item 41.

(g) by the addition after item 53 of the following new item—

“53A. PIGMENTS, COLOURING MATERIALS AND DYESTUFFS but not including washing blue, prepared paints and distempers.”

(h) by the deletion of item 62 and the substitution therefor of the following—

“62. SHIPS, BARGES, BOATS, LAUNCHES and LIGHTERS not specified in the First Schedule imported complete or in sections; parts and accessories thereof not including canvas in the piece or similar running stores, or batteries, magnetoes 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.”;

(j) by the addition in item 65 after the words “gymnasium mattresses” of the following words—

“, film strip projectors, epidiascopes, episcopes, and magic lanterns.”

(k) by the addition after item 67 of the following new item—

“67A. Tyres designed to fit motor vehicle wheels with a nominal diameter, measured at the tyre seat, exceeding 20 inches and with a width between flanges of 12” or more.”

MADE at Lagos this 1st day of April, 1960.

MAURICE JENKINS,
Acting Deputy Secretary to
the Council of Ministers

EXPLANATORY NOTE

This Order has the following effect:—

- (a) it imposes a duty of 10 per cent *ad valorem* on denatured spirits;
- (b) it increases the duty on essential oils and other materials used for the perfumery industry from 20 per cent to 30 per cent *ad valorem*;
- (c) it imposes a duty of 33½ per cent *ad valorem* on film strip projectors unless imported for educational purposes;
- (d) it imposes a duty of 15 per cent *ad valorem* on marine outboard motors;

(e) it increases the duties on corrugated roofing materials (at present £1-2s-6d per ton if asbestos cement, £3-7s-6d per ton if of ferrous metal and £10-0s-0d per ton if of other metals) to 1d per square foot or 10 per cent *ad valorem* whichever is the higher in the case of corrugated iron or aluminium sheets and 10 per cent *ad valorem* in the case of other materials and all ridgings ;

(f) it exempts from duty pigments, colouring materials and dyestuffs other than washing blues, prepared paints and distemper ;

(g) it exempts from duty iron and steel in primary form and reduces from 20 per cent to 10 per cent *ad valorem* the duty on iron and steel in secondary or part-worked form apart from concrete reinforcing rods which will continue to attract duty at 20 per cent *ad valorem* ;

(h) it imposes a duty of 10 per cent on ships, boats, barges, launches and lighters not exceeding 250 tons gross weight ;

(i) it exempts from duty spare tyres for heavy earth moving equipment ;

(j) it clarifies the exemption from duty in the case of pumps, rams and tanks and of medicinal preparations containing alcohol.

F10251/S. 86

L.N. 46 of 1960

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

Excise Duties (Amendment) Order, 1960

Commencement : 2nd April, 1960

In exercise of the powers conferred by subsection (1) of section 3 of the Excise Tariff Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following Order—

1. This Order may be cited as the Excise Duties (Amendment) Order, 1960, and shall be of Federal application.

2. The Schedule to the Excise Tariff Ordinance, 1958, as the same was replaced by the Excise Duties (Amendment No. 2) Order, 1959, is amended by the addition of the following new item—

3. "Lemonade and other aerated waters, whether flavoured or not, manufactured in Nigeria .. the gallon 0 1 4"

MADE at Lagos this 1st day of April, 1960.

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

EXPLANATORY NOTE

This Order imposes an excise duty of 1s-4d per gallon on all mineral waters and other non-alcoholic aerated beverages manufactured in Nigeria. It does not affect local manufacture of fruit juices or fruit squashes in concentrated form.

F11646

L.N. 47 of 1960

FINANCE (CONTROL AND MANAGEMENT) ORDINANCE, 1958
(No. 33 OF 1958)

The Development Fund (Operation) (Amendment) Rules, 1960

Commencement : 2nd April, 1960

In exercise of the power conferred by subsection (4) of section 23 of the Finance (Control and Management) Ordinance, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following rules—

1. These rules may be cited as the Development Fund (Operation) (Amendment) Rules, 1960, and shall be of Federal application.

Citation
and
application.

2. The Rules for the Operation of the Development Fund are amended by the insertion immediately after rule 5 of the following new rules—

Amendment
of Second
Schedule
Ordinance
No. 33 of
1958.

“5A (1). If, at the commencement of any financial year, the House of Representatives has not authorised expenditure in respect of the Development Fund for that financial year, the Minister may authorise by warrant the issue from the Development Fund of such moneys as are necessary for carrying on projects for which any expenditure has been authorised in any previous financial year.

(2) Warrants issued under this rule shall only be for a period of four months or until the proposals for all expenditure contained in the Estimates (other than statutory expenditure) shall be submitted to the vote of the House of Representatives whichever is shorter.

(3) Any moneys so authorised to be issued shall not exceed the sum specified for such project in the draft Estimates presented for the financial year and shall be set off against the amounts respectively provided in such Estimates upon the authority of the House of Representatives being obtained.”

(4) Any warrant issued under the authority of this rule shall be reported to the House of Representatives at its next ensuing meeting.

MADE at Lagos this 1st day of April, 1960.

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

EXPLANATORY NOTE

These Rules provide for the authorisation by the Minister of Finance of continued expenditure on capital projects already approved by the Legislature in a previous year for a period not exceeding four months at the beginning of a financial year when the Estimates for that year have not yet been considered by the House of Representatives. This is necessary if all capital works already in progress are not to cease until the Estimates for the year are approved.

F11371

L.N. 48 of 1960

FINANCE (CONTROL AND MANAGEMENT)
ORDINANCE, 1958

(No. 33 OF 1958)

Public Funds of the Federation (Amendment) (No. 2) Order, 1960

In exercise of the powers conferred by section 18 (5) of the Finance (Control and Management) Ordinance, 1958, the Minister of Finance has made the following Order—

Citation and application.

1. This Order may be cited as the Public Funds of the Federation (Amendment) (No. 2) Order, 1960, and shall be of Federal application.

Amendment of First Schedule—
No. 33 of 1958.

2. The First Schedule to the Finance (Control and Management) Ordinance, 1958, is amended by the deletion from Part I thereof of the particulars relating to the Widows' and Orphans' Pension Fund.

MADE at Lagos this 31st day of March, 1960.

R. A. CLARKE,
Acting Permanent Secretary,
Ministry of Finance

F.10437/S.1