

L.N. 192 of 1960

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

## Customs Tariff (Duties and Exemptions) (No. 9) Order, 1960

*Commencement : 9th December, 1960*

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

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 9) Order, 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. L.N. 84 of 1959.

(a) by the deletion in item 1 (1) wherever they occur of the figures "6 0 0" and the substitution therefor of the figures "7 0 0";

(b) by the deletion in item 1 (2) of the figures "0 5 8" and the substitution therefor of the figures "0 7 2";

(c) by the deletion in item 1 (3) of the figures "4 10 0" and "1 10 0" and the substitution therefor of the figures "5 8 0" and "1 16 0" respectively;

(d) by the deletion in item 1 (4) of the figures "0 6 0" and the substitution therefor of the figures "0 7 6";

(e) by the deletion in item 2 (1) of the figures "0 2 0" and the substitution therefor of the figures "0 2 6";

(f) by the deletion in item 2 (2) of the figures "0 0 9" and the substitution therefor of the figures "0 1 0";

(g) by the deletion in item 2 (3) of the figures "0 2 0" and the substitution therefor of the figures "0 2 6";

(h) by the deletion in item 2 (5) of the figures "0 2 0" and the substitution therefor of the figures "0 2 6";

(i) by the deletion in item 3 of the figures "0 0 1" and the substitution therefor of the figures "0 0 2";

(j) by the deletion in item 6 of the figures "1 5 0" and the substitution therefor of the expression "2 0 0 or *ad valorem* 20 per centum, whichever is the higher";

(k) by the deletion of items 8 and 9;

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

"11B. Copper and alloys of copper, including brass, the following: plates, sheet, strip circles, sections and rods cut to size but not further worked . . . . . *ad valorem* 10 per centum";

(m) by the deletion in item 17 of the expression "*ad valorem* 25 per centum" and the substitution therefor of the expression "*ad valorem* 33 $\frac{1}{3}$  per centum";

(n) by the deletion in item 17A of the expression "simply worked but not assembled" and the substitution therefor of the expression "cut to size but not further worked";

(o) by the addition after item 17A of the following new item—

17B. Hand Implements, hand tools and parts thereof : agricultural, horticultural artisans' and labourers' .. .. . *ad valorem 10 per centum.*"

(p) by the deletion of items 19A and 21 ;

(q) by the deletion in item 22 (1) (b) of the figures "0 0 11" and the substitution therefor of the figures "0 1 4" ;

(r) by the deletion in item 25 (1) (a) of the figures "0 1 8" and the substitution therefor of the figures "0 2 3" ;

(s) by the deletion in item 25 (1) (c) of the figures "0 0 10" and the substitution therefor of the figures "0 1 0" ;

(t) by the deletion of item 26 and the substitution therefor of the following—

"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 1 0  |
| (2) 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 .. .. . | <i>ad valorem 25 per centum.</i>  |
| (3) Chocolate Powder, Cocoa Beans, Cocoa Butter, Cocoa Paste and Cocoa Powder .. .. .   | the pound .. 0 0 4  |
| (4) Confectionery of all kinds, including candied and crystallised fruits, not in this Schedule particularly charged with some different rate of duty .. .. .             | the pound .. 0 1 0<br>or <i>ad valorem 50 per centum</i> , whichever is the higher. |
| (5) Flour and meal of wheat and spelt (including meslin) .. .. .  | the ton .. 7 10 0<br>or <i>ad valorem 15 per centum</i> , whichever is the higher.  |
| (6) Salt .. .. .  | the ton .. 3 13 0<br>or <i>ad valorem 20 per centum</i> , whichever is the higher.  |
| (7) Stockfish .. .. .   | the pound .. 0 0 1  |
| (8) Sugar .. .. .   | the pound .. 0 0 2  |

(u) by the deletion of item 28A and the substitution therefor of the following—

"28A. STEAM VESSELS, BARGES, BOATS, LAUNCHES and LIGHTERS not exceeding 250 gross tons, except where the Minister is satisfied that they cannot be built in Nigeria, imported complete or in sections : identifiable parts and accessories therefor not otherwise provided for in this Schedule but not including main propulsion engines or auxiliary machinery specifically intended for marine use or identifiable parts of those engines, canvas in the piece or similar running stores, or batteries, magnetos or sparking plugs....*ad valorem 10 per centum.*" ;

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

“28C. Saccharin and similar sweetening substances .. .. . the ounce 0 10 0  
or *ad valorem* 50 per centum, whichever is the higher.

28D. Soap and soap products, including detergents whether manufactured from soap or not *ad valorem* 33½ per centum.”;

(w) by the addition after item 30 of the following new item—

“30A. WIRE, uncoated of base metals, single strand .. .. . *ad valorem* 10 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—

Amendment  
of Second  
Schedule  
No. 60 of  
1958.  
L.N. 84 of  
1959.

(a) by the insertion in item 1 after the words “hydrochloric acid” of the expression “, sulphuric acid”;

(b) by the deletion of item 3;

(c) by the deletion of item 12 and the substitution therefor of the following—

“12. BROADCAST RECEIVERS (new) of a value, excluding batteries, of £9 or under, imported through normal trade channels.”;

(d) by the addition after item 12 of the following new item—

“12A. Canoes of a type indigenous to West Africa.”;

(e) by the deletion of item 31;

(f) by the insertion in item 36 immediately after the words “domestic use,” of the words “tanks of iron or steel,” and by the deletion of the words “and tanks” in item 36 (j);

(g) by the addition after item 37 of the following new item—

“37A. MARINE ENGINES, main propulsion or auxiliary machinery specifically intended for marine use and identifiable parts therefor but not including marine outboard motors.”;

(h) by the deletion of items 48 (b), (e) and (f);

(i) by the deletion of item 57 and the substitution therefor of the following—

“57. PROVISIONS of the following kinds—

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

(2) Fish, fresh, caught and landed by canoes or by vessels based in Nigeria;

(3) Milk or cream, whether fresh or preserved in any way but not including sweetened milk or cream;

(4) Wheat and spelt (including maslin) unmilled.”;

(j) by the deletion of item 59;

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

“62. STEAM VESSELS, BARGES, BOATS, LAUNCHES and LIGHTERS of over 250 gross tons and, where the Minister is satisfied that they cannot be built in Nigeria, STEAM VESSELS, BARGES, BOATS, LAUNCHES and LIGHTERS not exceeding 250 gross tons 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.”;

(l) by the insertion in item 67A after the word “Tyres” of the words “and tubes”;

(m) by the deletion of item 68;

4. The Third Schedule to the Customs Tariff Ordinance, 1958 (which relates to export duties of customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended by the deletion of item 19 and the substitution therefor of the following—

“19. TIN

(a) the ore	..	..	..	..	..	the ton	..	0	13	6
(b) the metal	..	..	..	..	..	the ton	..	1	1	9”.

MADE at Lagos this 8th day of December, 1960.

C. O. LAWSON,  
Deputy Secretary to the  
Council of Ministers

#### EXPLANATORY NOTE

This Order has the following effects:—

- (a) it increases the *import* duty—
- on spirits by £1 per gallon;
  - on beer, cider and perry by 1s-6d per gallon;
  - on sparkling wines by 18s per gallon;
  - on still wines by 6s per gallon;
  - on cardigans, jerseys, etc., from 2s each or 33 $\frac{1}{3}$  per cent *ad valorem* to 2s-6d each or 33 $\frac{1}{3}$  per cent;
  - on singlets, etc., from 9d each or 33 $\frac{1}{3}$  per cent *ad valorem* to 1s each or 33 $\frac{1}{3}$  per cent;
  - on footwear from 2s each or 33 $\frac{1}{3}$  per cent *ad valorem* to 2s-6d each or 33 $\frac{1}{3}$  per cent.
  - on shirts from 2s each or 33 $\frac{1}{3}$  per cent *ad valorem* to 2s-6d each or 33 $\frac{1}{3}$  per cent.
  - on bags and sacks of textile materials from 1d to 2d each;
  - on bicycles from £1-5s to £2 each or 20 per cent;
  - on cement from £1-8s per ton to 20 per cent and on cement clinker from £1-2s-3d per ton to 20 per cent;

on household utensils from 25 to 33 $\frac{1}{3}$  per cent ;  
 on motor vehicles and marine outboard motors from 15 to 20 per cent ;  
 on gas and diesel fuels used for road transport from 11d to 1s-4d per gallon—the same as for motor spirit ;  
 on knitted fabrics from 1s-8d to 2s-3d per pound or 25 per cent ;  
 on cotton and silk piece goods, other than velvets, from 10d to 1s per square yard or 25 per cent. ;  
 on butter, cheese and edible fats from 8d to 1s per lb. ;  
 on coffee and chicory from 8d per lb. to 20 per cent ;  
 on preserved fish, other than stockfish, to 20 per cent ;  
 on tinned meat from 4d per lb. to 20 per cent ;  
 on saccharin to 10s per ounce or 50 per cent ;  
 on soap and soap products from 20 to 33 $\frac{1}{3}$  per cent ;  
 on tea from 10d per lb. to 20 per cent ;

(b) it imposes an *import* duty—

on hand implements and tools of 10 per cent ;  
 on flour and meal of £7-10s per ton ;  
 on sugar of 2d per lb ;  
 on eggs, meat, fish, poultry, fruit, nuts, rice and vegetables of 20 per cent except for African foodstuffs produced in adjacent territories and fish caught and landed by Nigerian based craft which remain exempt ;  
 on stockfish of 1d per lb. ;  
 on bottles, bags and most packaging materials of 20 per cent ;  
 on refrigerators and air conditioning plant of 20 per cent ;  
 on tanks made of iron and steel of 20 per cent ;  
 on carts, hand-trolleys, wheelbarrows, etc., of 20 per cent ;

(c) it reduces the value below which broadcast receivers are exempt from duty from £15 to £9 ;

(d) it imposes a specific minimum duty of 1s per lb. on all confectionery ;

(e) it limits the lower rate of duty on iron and steel products in secondary form to those products which are cut to size but not further worked ;

(f) it exempts from duty marine engines, other than outboard motors, and provides that the 10 per cent duty applicable to small boats shall not apply where the Minister is satisfied the boat could not be built in Nigeria ;

(g) it exempts from import duty sulphuric acid and tubes for giant tyres which are already exempt ;

(h) it reduces the duty on copper and brass products in secondary form and on uncoated wire from 20 per cent to 10 per cent ;

(i) it imposes an export cess of £1-1s-9d per ton on tin metal.

L.N. 193 of 1960

## EXCISE TARIFF ORDINANCE

(No. 58 OF 1958)

### Excise Duties (Amendment) (No. 3) Order, 1960

*Commencement : 9th December, 1960*

In exercise of the powers conferred by subsection 1 of section 3 of the Excise Tariff Ordinance, 1958, the Governor-General, acting in accordance with the advice of the Council of Ministers, has made the following Order—

1. This Order may be cited as the Excise Duties (Amendment) (No. 3) Order, 1960, and shall be of Federal application.

Citation and 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—

(a) by the deletion in item 2 of the expression "4S" and the substitution therefor of the figures "0 5 6";

(b) by the deletion of item 4 and the substitution therefor of the following:—

"4. Soap, soap products and detergents whether manufactured from soap or not, manufactured in Nigeria, other than soap, soap products or detergents which the Board accept as NOT manufactured in a factory . . . 10 per cent of the selling price.

Note—For the purpose of this item the expression "selling price" in relation to any soap, soap products or detergents means—

(a) the price declared by the manufacturer to be the price, exclusive of excise duty, at which soap, soap products or detergents of the same brand, 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 soap, soap products or detergents exclusive of the excise duty thereon, and all profits taken or to be taken by the manufacturer thereof, then a sum which, in the opinion of the Board, is equal to such cost together with such profit."

MADE at Lagos this 8th day of December, 1960.

C. O. LAWSON,  
*Deputy Secretary to the Council of Ministers*

#### EXPLANATORY NOTE

This Order—

- (a) increases the excise duty on beer by 1s-6d per gallon;
- (b) abolishes the excise duty on sweets and confectionery;
- (c) imposes an excise duty of 10 per cent of the selling price on soap, soap products and detergents.