

L.N. 99 of 1961

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

Customs Tariff (Duties and Exemptions) (No. 2) Order, 1961

Commencement : 3rd August, 1961

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. 2) Order, 1961 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 by the deletion of item 31 and the substitution therefor of the following—

Amendment of First Schedule (No. 60 of 1958).

“31. YARNS AND THREADS of cotton and/or artificial silk

L.N. 84 of 1959.

(1) Sewing, darning, crocheting or embroidery—the pound (net thread weight)

0 4 0
or *ad valorem*
20 per centum,
whichever is
the higher.

(2) All other—the pound (net thread weight)

0 0 4

For the purpose of this item 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.”

3. The Second Schedule to the Customs Tariff Ordinance, 1958, (which relates to exemptions of import duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended by the addition in item 45 of the following new sub-item—

Amendment of Second Schedule (No. 60 of 1958).

“(4) TECHNICAL ASSISTANCE IMPORTATIONS namely—

(i) All goods imported for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation by notice in the *Gazette*; and

L.N. 84 of 1959.

(ii) The furniture and effects (which expression shall include a motor vehicle and an air-conditioner) of any person, at the time such person first takes up his post in Nigeria, who is in Nigeria under any such scheme of technical assistance.”

MADE at Lagos this 29th day of July, 1961.

M. O. AKANDE,
*Acting Deputy Secretary
to the Council of Ministers*

EXPLANATORY NOTE

This Order makes a change in the rate of duty payable on yarns and threads to protect a local industry. It also exempts from duty all goods imported for the execution of any technical assistance scheme approved by the Federal Government and also accords "first arrival" facilities to anyone in Nigeria for any such scheme.