

L.N. 134 of 1961

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

Customs Tariff (Duties and Exemptions) (No. 4) Order, 1961

Commencement : 21st October, 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. 4) 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 addition after item 7 of the following new item—

Amendment of First Schedule to No. 60 of 1958.
L.N. 84 of 1959.

"8. CEMENT, Portland and similar cements for building purposes—the ton £1-10s-0d
or *ad valorem*
20 *per centum*,
whichever is
the higher."

MADE at Lagos this 18th day of October, 1961.

ISA KOTO,
*Acting Deputy Secretary
to the Council of Ministers*

F10611/S. 2

EXPLANATORY NOTE

This Order has the effect of changing the method of dutying cement from an *ad valorem* duty of 20 per cent to one of 30s per ton or *ad valorem* 20 per cent whichever is the higher.