

CUSTOMS TARIFF ACT, 1958

(No. 60 of 1958)

The Customs Tariff (Duties and Exemptions) Order, 1962

Commencement : 30th March, 1962

In exercise of the powers conferred by subsection (1) of section 6 of the Customs Tariff Act, 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) Order, 1962, and shall be of application throughout the Federation. Citation and application.
2. The First Schedule to the Customs Tariff Act, 1958, (which relates to import duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is revoked and replaced by the following— Replacement of First Schedule to No. 60 of 1958. L.N. 84 of 1959.

FIRST SCHEDULE IMPORT DUTIES OF CUSTOMS

- | | £ | s | d |
|---|----------------------|-----|--------------------------------------|
| 1. AIR CONDITIONING AND REFRIGERATING EQUIPMENT of all kinds, and identifiable parts therefor | <i>ad valorem</i> | 33½ | per centum. |
| 2. ALCOHOLIC LIQUORS : | | | |
| (1) Distilled : | | | |
| (a) Bitters, brandy, gin, liqueurs, rum and whisky .. the gallon .. | 10 | 10 | 0 |
| (b) Other distilled potable alcoholic beverages, including spirits of wine and pure alcohol but not including medicinal preparations | the gallon .. | 10 | 10 0 |
| | <i>or ad valorem</i> | 100 | per centum, whichever is the higher. |
| (c) Medicinal preparations which contain 10 per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable .. | the gallon .. | 10 | 10 0 |
| | <i>or ad valorem</i> | 100 | per centum, whichever is the higher. |
| (d) Perfumed | the gallon .. | 10 | 10 0 |
| | <i>or ad valorem</i> | 100 | per centum, whichever is the higher. |
| Sub-items (a) and (b) include only liquids which contain 2½ per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable. | | | |
| Sub-item (d) includes any perfumed liquid containing alcohol of any kind. | | | |
| (2) Beer of an original gravity of not more than 1,040° .. the gallon .. | 0 | 9 | 6 |
| For each additional degree of original gravity .. | the gallon .. | + | 0 0 0½ |
| (3) Wine of fresh grapes : | | | |
| (a) Sparkling | the gallon .. | 7 | 4 0 |
| (b) Still | the gallon .. | 2 | 8 0 |
| (4) Cider and Perry | the gallon .. | 0 | 10 0 |
| (5) Methylated and denatured spirits and other non-potable alcohols accepted as such by the Board | <i>ad valorem</i> | 20 | per centum. |
| 3. ALUMINIUM AND ALUMINIUM PRODUCTS namely: plates or sheets, whether imported in the coil or not; circles, angles or sections, cut to size but not further worked. | | | |
| | <i>ad valorem</i> | 10 | per centum. |
| 4. APPAREL : | | | |
| (1) Cardigans, jerseys, pullovers and similar garments .. each .. | 0 | 2 | 6 |
| | <i>or ad valorem</i> | 33½ | per centum, whichever is the higher. |

- (2) Chemises, singlets, undervests and similar garments .. each .. 0 1 0
or *ad valorem* 33½ per centum,
whichever is the higher.
- (3) Footwear other than gaiters, leggings, puttees and spats .. the pair .. 0 2 6
or *ad valorem* 33½ per centum,
whichever is the higher
- (4) Hose and stockings the pair .. 0 0 8
or *ad valorem* 33½ per centum,
whichever is the higher.
- (5) Shirts each .. 0 2 6
or *ad valorem* 33½ per centum,
whichever is the higher
- 6) Other *ad valorem* 33½ per centum.
5. BAGS AND SACKS of textile material each .. 0 0 2
6. BEADS the pound gross .. £ s d
0 0 8
or *ad valorem* 25 per centum,
whichever is the higher.
7. BED QUILTING, BED QUILTS, BED SHEETS, BED SPREADS, BLANKETS, DUSTERS, NAPKINS, PILLOW-CASES, RUGS, TABLE CLOTHS, TOWELS and other made up household articles of textile or plastic material *ad valorem* 33½ per centum.
8. BICYCLES and TRICYCLES whether imported assembled or in parts to be assembled each .. 2 0 0
or *ad valorem* 20 per centum,
whichever is the higher.
9. BROADCAST RECEIVERS, DOMESTIC :
(1) Sound receivers *ad valorem* 33½ per centum.
(2) Television receivers *ad valorem* 33½ per centum.
(3) Radiograms *ad valorem* 50 per centum.
10. CAMERAS and PROJECTORS, parts thereof, appliances used in connection therewith, epidiascopes, episcopes and magic lanterns *ad valorem* 66⅔ per centum.
11. CARPETS, carpeting, floor rugs, linoleum, mats, matting, and tapestries of any material *ad valorem* 33½ per centum.
12. CEMENT, Portland, and similar cements for building purposes the ton .. 1 10 0
or *ad valorem* 20 per centum,
whichever is the higher.
13. CEMENT CLINKER *ad valorem* 10 per centum.
14. CHINAWARE, PLASTICWARE AND POTTERY other than builders fittings, suitable for hotel, household and restaurant use .. *ad valorem* 33½ per centum.
15. CINEMATOGRAPH FILMS containing pictures for exhibition, whether developed or not—
(1) Not exceeding 16 mm. in width the hundred feet .. 0 5 0
(2) Other the hundred feet .. 0 10 0
16. CLOCKS AND WATCHES each .. 0 1 8
or *ad valorem* 33½ per centum,
whichever is the higher.
17. 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.
18. CUTLERY, including kitchen and table knives, forks and spoons of base metal, including plated *ad valorem* 33½ per centum.
19. ELECTRIC AND ELECTROTHERMIC APPARATUS AND APPLIANCES not in this Schedule particularly charged with some different rate of duty *ad valorem* 33½ per centum.

| | | | |
|--|---|----|----|
| 20. ELECTRIC BATTERIES, all types including dry batteries and accumulators | £ | s | d |
| ad valorem 33½ per centum | | | |
| 21. FILMS (STILL), plates and paper unexposed, for photography | | | |
| ad valorem 33½ per centum. | | | |
| 22. FILMS, CINEMATOGRAPH, of sizes commonly known as 8 mm. and 9.5 mm., unexposed | | | |
| ad valorem 33½ per centum. | | | |
| 23. FIREWORKS | | | |
| the pound gross .. | 0 | 5 | 0 |
| 24. FURNITURE : | | | |
| (1) Wood furniture | | | |
| ad valorem 50 per centum. | | | |
| (2) Other furniture, including metal office furniture and cabinets | | | |
| ad valorem 33½ per centum. | | | |
| (3) Mattresses, bed, of all materials | | | |
| ad valorem 33½ per centum. | | | |
| 25. GLASS TABLEWARE and other articles of glass for hotel, household and restaurant use, not including plate and sheet glass; vacuum bottles, bowls and jars; glass ornaments | | | |
| ad valorem 33½ per centum. | | | |
| 26. GRAMOPHONE RECORDS | | | |
| ad valorem 50 per centum. | | | |
| 27. GRAMOPHONES and RECORD PLAYERS | | | |
| ad valorem 50 per centum. | | | |
| 28. GRAPE MUST | | | |
| the gallon .. | 2 | 0 | 0 |
| 29. GREASE, LUBRICATING | | | |
| the pound .. | 0 | 0 | 1½ |
| 30. GUNPOWDER | | | |
| the pound .. | 0 | 5 | 0 |
| 31. HAND IMPLEMENTS, hand tools and parts thereof : agricultural, horticultural, artisans' and labourers' | | | |
| ad valorem 10 per centum. | | | |
| 32. HOUSEHOLD UTENSILS, wholly or mainly manufactured of metal, whether enamelled or not | | | |
| ad valorem 33½ per centum. | | | |
| 33. IRON and STEEL PRODUCTS, namely : plates, sheets, strip universals uncoated; joists, girders, angles, sections and bars cut to size but not further worked and excluding concrete reinforcing rounds; castings and forgings not further worked | | | |
| ad valorem 10 per centum. | | | |
| 34. JEWELLERY, including imitation jewellery and rolled gold, enamel or gilt jewellery, precious and semi-precious stones and pearls and imitations thereof | | | |
| ad valorem 75 per centum. | | | |
| 35. LAMPS, PORTABLE, electric battery operated and non-electric, but not including wick-type hurricane lamps | | | |
| ad valorem 33½ per centum. | | | |
| 36. LIGHTERS, MECHANICAL, and similar lighters including chemical and electric lighters complete or incomplete (including bodies) | | | |
| each .. | 0 | 5 | 0 |
| or ad valorem 33½ per centum, whichever is the higher. | | | |
| Parts for the above | | | |
| ad valorem 33½ per centum. | | | |
| 37. LIME | | | |
| the ton gross .. | 2 | 5 | 0 |
| 38. MATCHES : | | | |
| In boxes containing 80 matches or less | | | |
| the gross boxes .. | 0 | 19 | 0 |
| For the purpose of this Item four "booklets" of matches shall be regarded as a box. | | | |
| Matches in boxes containing a greater quantity than 80 each to be charged in proportion. | | | |
| 39. MUSICAL INSTRUMENTS | | | |
| ad valorem 25 per centum. | | | |
| 40. OFFICE MACHINERY, including typewriters, book-keeping and calculating machines, dictating machines and tape recorders; including parts therefor | | | |
| ad valorem 25 per centum. | | | |
| 41. OILS : | | | |
| (1) Gas or diesel oils suitable for use in internal combustion engines : | | | |
| (a) for use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, or the Nigerian Ports Authority, other than in road vehicles | | | |
| the gallon .. | 0 | 0 | 2 |
| (b) for other use or by other users | | | |
| the gallon .. | 0 | 1 | 8 |

| | | | | |
|---|---|---|---|---|
| (2) Illuminating, including kerosene and other refined burning oils | the gallon .. | £ | s | d |
| (3) Lubricating | the gallon .. | 0 | 1 | 0 |
| (4) Motor spirit and products ordinarily used as such; benzine, bensoline, naphtha (non-potable), gasoline, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosene and other refined burning oils | the gallon .. | 0 | 1 | 8 |
| (5) Essential | ad valorem 30 per centum. | | | |
| (6) All other, including edible | the gallon .. | 0 | 1 | 3 |
| | or ad valorem 20 per centum, whichever is the higher. | | | |

42. PAPER :

- (1) Paperboard (cardboard) including corrugated cardboard but excluding building board, in uncut rectangular sheets of a size not less than 16 inches by 15 inches .. *ad valorem 10 per centum.*
- (2) Printing and writing paper, other than newsprint, namely, plain or composite paper in reels of not less than 9 inches wide, or flat, or folded in the original mill ream wrapper, of a size not less than 16 inches by 15 inches *ad valorem 10 per centum.*
- (3) Other paper and paper manufactures *ad valorem 20 per centum.*

43. PENS, fountain and ball point; propelling pencils *ad valorem 33½ per centum.*44. PERFUMERY, COSMETICS and TOILET PREPARATIONS, not including dentifrices, medicated dusting powders accepted as such by the Board, mouth washes, perfumed alcohol liable to duty under Item 2 (1) (d) or toilet soaps *ad valorem 100 per centum.*

45. PIECE GOODS :

- (1) Of cotton or natural silk or artificial silk or mixtures thereof:
 - (a) Knitted fabrics the pound .. 0 2 3
or *ad valorem 25 per centum,*
whichever is the higher.
 - (b) Velvets, velveteen, plushes and other pile fabrics .. the square yard .. 0 3 0
or *ad valorem 50 per centum,*
whichever is the higher.
 - (c) Cotton fabrics, bleached and unbleached the square yard .. 0 1 0
or *ad valorem 25 per centum,*
whichever is the higher.
 - (d) Other the square yard .. 0 1 4
or *ad valorem 33½ per centum,*
whichever is the higher.
- (2) Of other textile materials *add valorem 33½ per centum.*

For the purpose of sub-item (1), 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.

46. PROVISIONS :

- (1) Biscuits and bakery products *ad valorem 33½ per centum.*
- (2) Butter, cheese and edible fats of all kinds not in this schedule particularly charged with some different rate of duty the pound .. 0 1 3
- (3) Chocolate confectionery in block or tablet form, whether "plain" or "milk", consisting wholly of chocolate or with the sole addition of fruit or nut or both .. *ad valorem 25 per centum.*
- (4) Chocolate powder, cocoa beans, cocoa butter, cocoa paste and cocoa powder the pound .. 0 0 4
- (5) Coffee, whether roasted or not, coffee extracts, coffee essences and coffee powders *ad valorem 50 per centum.*
- (6) 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
or *ad valorem 50 per centum,*
whichever is the higher.
- (7) Fish, fresh, chilled or frozen *ad valorem 50 per centum,*
whichever is the higher.
- (8) Flour and meal of wheat and spelt (including maslin) .. the ton .. 7 10 0
or *ad valorem 15 per centum,*
whichever is the higher.

| | £ | s | d |
|---|--------------------------|-----|-------------|
| (9) Fruit juices, unfermented, fruit syrups, fruit cordials and squashes | <i>ad valorem</i> | 50 | per centum. |
| (10) Fruit, whether fresh or preserved, including canned and frozen | <i>ad valorem</i> | 50 | per centum. |
| (11) Jams, marmalades, fruit jellies (but not table jellies), honey | <i>ad valorem</i> | 50 | per centum. |
| (12) Meat, fresh, chilled or frozen, including poultry and game | <i>ad valorem</i> | 50 | per centum. |
| (13) Pet foods of all kinds | <i>ad valorem</i> | 50 | per centum. |
| (14) Salt | the ton | 3 | 13 0 |
| | or <i>ad valorem</i> | 20 | per centum, |
| | whichever is the higher. | | |
| (15) Stockfish | the pound | 0 | 0 1 |
| (16) Sugar | the pound | 0 | 0 2 |
| (17) Table waters, including mineral waters of all descriptions | <i>ad valorem</i> | 50 | per centum. |
| (18) Tea and mate, tea powders and extracts | <i>ad valorem</i> | 50 | per centum. |
| (19) Foodstuffs and beverages not in this Schedule particularly charged with some other rate of duty | <i>ad valorem</i> | 25 | per centum. |
| 47. ROAD MOTOR VEHICLES : | | | |
| (1) Passenger cars, including station wagons and estate cars, but not including pick-ups, vehicles with fitted seats for more than ten persons excluding the driver, or four wheel drive vehicles : | | | |
| (a) engine capacity not exceeding 1,200 c.c. | <i>ad valorem</i> | 25 | per centum. |
| (b) exceeding 1,200 c.c. and not exceeding 1,750 c.c. | <i>ad valorem</i> | 33½ | per centum. |
| (c) exceeding 1,750 c.c. and not exceeding 2,750 c.c. | <i>ad valorem</i> | 50 | per centum. |
| (d) exceeding 2,750 c.c. and not exceeding 3,500 c.c. | <i>ad valorem</i> | 66½ | per centum. |
| (e) exceeding 3,500 c.c. | <i>ad valorem</i> | 75 | per centum. |
| (2) Other road motor vehicles, including motor bicycles and motorised bicycles | <i>ad valorem</i> | 25 | per centum. |
| (3) Parts for road motor vehicles not in this Schedule particularly charged with some different rate of duty | <i>ad valorem</i> | 25 | per centum. |
| For the purpose of this Item parts imported for assembly into new vehicles shall be assessed for duty at the rate appropriate to the complete vehicle. | | | |
| 48. ROOFING MATERIALS : | | | |
| (1) Corrugated sheets : | | | |
| (a) of galvanised iron or aluminium | the square foot | 0 | 0 1 |
| | or <i>ad valorem</i> | 10 | per centum, |
| | whichever is the higher. | | |
| (b) of all other materials | <i>ad valorem</i> | 10 | per centum. |
| (2) Ridgings | <i>ad valorem</i> | 10 | per centum. |
| 49. RUBBER FABRICATED MATERIAL for tyre retreading, namely : | | | |
| camelback (rubber compound strips), gum-dipped cotton or rayon fabric, retreading cement and tread cushion and tube gums | <i>ad valorem</i> | 10 | per centum. |
| 50. SACCHARIN and similar sweetening substances | | | |
| | the ounce | 0 | 10 0 |
| | or <i>ad valorem</i> | 50 | per centum, |
| | whichever is the higher. | | |
| 51. SHOT GUNS and air guns, including air rifles | <i>ad valorem</i> | 33½ | per centum. |
| 52. SOAP and SOAP PRODUCTS, including detergents whether manufactured from soap or not | <i>ad valorem</i> | 33½ | per centum. |
| 53. SODA, Caustic | the hundredweight | 1 | 15 0 |
| 54. SPORTS GOODS, TOYS AND GAMES | <i>ad valorem</i> | 33½ | per centum. |
| 55. 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 | <i>ad valorem</i> | 10 | per centum. |
| 56. STOVES AND COOKERS, DOMESTIC, of all kinds, excluding stoves chargeable under any other Item of this Schedule | <i>ad valorem</i> | 33½ | per centum. |
| 57. SYNTHETIC PERFUME MATERIALS AND CONCENTRATES, AND ENFLEURAGE GREASES, of a kind used in the perfume industry | <i>ad valorem</i> | 30 | per centum. |

58. TOBACCO :

| | | | | | | | | | |
|---|--|--|--|--|--|---|----|---|------|
| (1) Manufactured : | | | | | | | £ | s | d |
| (a) Cigars | | | | | | the hundred | .. | 2 | 5 0 |
| (b) Cigarettes | | | | | | the pound | .. | 2 | 8 0 |
| | | | | | | or £6 5s the thousand cigarettes, whichever is the higher. | | | |
| (c) Other, including snuff | | | | | | the pound | .. | 1 | 16 0 |
| (2) Unmanufactured, imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of the Customs and Excise Management Act, 1958 | | | | | | the pound | .. | 0 | 15 3 |
| (3) Other unmanufactured tobacco | | | | | | the pound | .. | 0 | 15 0 |
| 59. TRAVELLING TRUNKS, travel bags, handbags, portmanteaux, purses, suitcases and wallets of all materials | | | | | | <i>ad valorem</i> 33½ per centum. | | | |
| 60. TYRES of a sectional width exceeding 1½ inches and tubes therefor | | | | | | <i>ad valorem</i> 33½ per centum. | | | |
| 61. UMBRELLAS AND PARASOLS | | | | | | each | .. | 0 | 4 0 |
| | | | | | | or <i>ad valorem</i> 33½ per centum, whichever is the higher. | | | |
| 62. WIRE, uncoated, of base metals, single strand | | | | | | <i>ad valorem</i> 10 per centum. | | | |
| 63. YARNS AND THREADS OF cotton and/or artificial silk : | | | | | | | | | |
| (1) Sewing, darning, crocheting or embroidery | | | | | | the pound (net thread weight) or <i>ad valorem</i> 20 per centum, whichever is the higher | | 0 | 4 0 |
| (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."

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

3. The Second Schedule to the Customs Tariff Act, 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 insertion in item 7 immediately after the figures "1958" of the words "other than shot guns and air guns, including air rifles" ;

(b) by the deletion of item 10 ;

(c) by the deletion of item 12 ;

(d) by the deletion of item 18 and the substitution therefor of the following : "18. Cordage and rope, not less than ¼" diameter, of any material other than steel" ;

(e) by the deletion in item 22 of the words "Governor-General" and the substitution therefor of the word "Minister" ;

(f) by the substitution of a comma for a full stop at the end of item 23, and the insertion thereafter of the words "other than films of sizes commonly known as 8 m.m. and 9.5 m.m." ;

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

"26. FIRE DETECTION, FIGHTING, EXTINGUISHING and ALARM machinery, apparatus and appliances, including identifiable parts herefor and vehicles specially built and equipped for fire fighting." ;

(h) by the deletion in item 27 of the words "gear therefor" and the substitution therefor of the word "floats" ;

(i) by the deletion of item 49 and the substitution therefor of the following :—

"49. PASSENGERS' BAGGAGE :—

(i) Personal and household effects, the property of and accompanying a passenger, to the extent permitted by the Board and subject to any conditions imposed by it ;

(ii) personal and household effects, the property of a passenger, landed at any customs port, customs airport, or customs station within two months of the arrival of the passenger or within such further period as the Board may allow, to the extent permitted by the Board and subject to any conditions imposed by it ; and

(iii) the property of and accompanying a temporary visitor to Nigeria, to the extent permitted by the Minister and subject to any conditions imposed by him.

Provided that for the purpose of sub-items (i) and (ii) "baggage" shall not be interpreted to include goods for sale, barter or exchange."

(j) by the insertion immediately after the word "therefor" in item 54 of the following :—

"(other than of cement or asbestos cement)";

(k) by the deletion of item 60 ;

(l) by the deletion of item 63 and the substitution therefor of the following :—

"63. SOUND RECORDINGS containing spoken messages of a personal nature ; language teaching records."

4. The Third Schedule to the Customs Tariff Act, 1958, (which relates to export duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1959, is amended—

(a) by the addition after item 2 of the following new item—

2A. CATTLE, live per head 3 0 0

(b) by the deletion of item 10 and the substitution therefor of the following

"10. HIDES, Cattle—

(a) DRY :

undressed, dressed or tanned the ton 27 10 0

(b) WET :

dressed or tanned...the ton 9 3 4"

(c) by the deletion of item 18 and the substitution therefor of the following—

"18. SKINS :

(a) GOAT, dressed or tanned .. the ton .. 6 5 0

(b) GOAT, undressed the ton .. 75 0 0

(c) SHEEP, dressed or tanned .. the ton .. 6 5 0

(d) SHEEP, undressed the ton .. 43 15 0

(e) REPTILE, dressed or undressed,....the pound or part thereof 0 1 0

(f) FUR, dressed or undressed the pound or part thereof 0 10 0"

(d) by the deletion of the figures "0 3" and "0 2" where they occur in item 20 and the substitution therefor of the figures "0 4" and "0 2½" respectively.

MADE at Lagos this 29 day of March, 1962.

ISA KOTO,
Acting Deputy Secretary to
the Council of Ministers

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

EXPLANATORY NOTE

This Order has the following effects :—

- (a) it increases the import duty—
- on air conditioning and refrigeration equipment from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on spirits by £3-10s-0d per gallon, and the alternative *ad valorem* duty from 75 per cent to 100 per cent ;
 - on beer by 2s-4d per gallon ;
 - on sparkling wines by £1-16s-0d per gallon ;
 - on still wines by 12s-0d per gallon ;
 - on cider and perry by 2s-6d per gallon ;
 - on methylated and denatured spirits from 10 per cent *ad valorem* to 20 per cent *ad valorem* ;
 - on apparel, other than articles specified in Item 4 of the First Schedule, from 25 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on bed quilting, bed quilts, bed sheets, bedspreads, blankets, dusters, napkins, pillow cases, table cloths and towels of textile or plastic material from 25 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* and on all other made up household articles of textile or plastic material from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on sound broadcast receivers from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on television receivers from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on radiograms from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
 - on cameras and projectors, including epidiascopes, episcopes and magic lanterns from $33\frac{1}{3}$ per cent *ad valorem* to $66\frac{2}{3}$ per cent *ad valorem* ;
 - on carpets, carpetting, floor rugs, linoleum, mats, matting, and tapestries of any material from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on household, etc., chinaware, plasticware and earthenware from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on clocks and watches from 1s-3d each or 20 per cent *ad valorem* to 1s-8d each or $33\frac{1}{3}$ per cent *ad valorem* ;
 - on cutlery from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on electric and electrothermic apparatus and appliances from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on electric batteries of all types from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on unexposed films, plates and paper for still photography from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on fireworks from 1s-6d the pound to 5s the pound ;
 - on fountain pens, ball point pens and propelling pencils from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on wooden furniture from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
 - on other furniture, including metal office furniture, from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on bed mattresses from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on glass tableware, vacuum bottles, bowls and jars, and glass ornaments from 20 per cent *ad valorem* to $33\frac{1}{3}$ per cent *ad valorem* ;
 - on gramophone records from $33\frac{1}{3}$ per cent *ad valorem* to 50 per cent *ad valorem* ;
 - on gramophones and record players from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;

- on jewellery from 33½ per cent *ad valorem* to 75 per cent *ad valorem* ;
- on portable lamps other than wick-type hurricane lamps from 20 per cent *ad valorem* to 33½ per cent *ad valorem* ;
- on matches from 12s-6d the gross boxes to 19s-0d the gross boxes ;
- on mechanical lighters from 20 per cent *ad valorem* to 5s-0d each or 33½ per cent *ad valorem* ;
- on musical instruments from 20 per cent *ad valorem* to 25 per cent *ad valorem* ;
- on office machinery from 20 per cent *ad valorem* to 25 per cent *ad valorem* ;
- on gas and diesel oils, other than for use by specified statutory corporations, from 1s-4d per gallon to 1s-8d per gallon ;
- on motor spirit from 1s-4d per gallon to 1s-8d per gallon ;
- on perfumery, cosmetics and toilet preparations from 75 per cent *ad valorem* to 100 per cent *ad valorem* ;
- on velvets and other pile fabrics from 2s-0d per square yard or 25 per cent *ad valorem* to 3s-0d per square yard or 50 per cent *ad valorem* ;
- on other cotton and silk piece goods, other than plain cotton fabrics, from 1s-0d per square yard or 25 per cent *ad valorem* to 1s-4d per square yard or 33½ per cent *ad valorem* ;
- on textile piece goods other than cotton and silk from 25 per cent *ad valorem* to 33½ per cent *ad valorem* ;
- on butter and edible fats from 1s-0d to 1s-3d the pound :
- on coffee from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on fresh, chilled or frozen fish, other than fish caught and landed by canoes or by vessels based in Nigeria, from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on fruit juices, fruit syrups, fruit cordials and squashes from 20 per cent *ad valorem* to 50 per cent *ad valorem* .:
- on fresh and preserved fruit from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on jams, marmalades, jellies and honey from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on fresh, chilled or frozen meat from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on pet foods from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on table and mineral waters from 20 per cent *ad valorem* to 50 per cent *ad valorem* ;
- on tea from 20 per cent *ad valorem* to 50 per cent *ad valorem* :
- on all foodstuffs and beverages not separately specified in the First Schedule from 20 per cent *ad valorem* to 25 per cent *ad valorem* ;
- on passenger cars from 20 per cent *ad valorem* to rates ranging from 25 per cent *ad valorem* to 75 per cent *ad valorem* ;
- on other motor vehicles and parts for motor vehicles from 20 per cent *ad valorem* to 25 per cent *ad valorem* ;
- on sports goods, toys and games from 20 per cent *ad valorem* to 33½ per cent *ad valorem* ;

- on domestic stoves and cookers from 20 per cent *ad valorem* to 33½ per cent *ad valorem* ;
 - on cigars from £1-10s-0d per hundred to £2-5s-0d per hundred ;
 - on cigarettes from £2-3s-6d per pound or £6 per thousand to £2-8s-0d per pound or £6-5s-0d per thousand ;
 - on other manufactured tobacco from £1-4s-0d per pound to £1-16s-0d per pound ;
 - on travelling trunks and other travel goods from 20 per cent *ad valorem* to 33½ per cent *ad valorem* ;
 - on tyres and tubes, other than for bicycles, from 20 per cent *ad valorem* to 33½ per cent *ad valorem* ;
- (b) it imposes an import duty—
- on shot guns and air guns of 33½ per cent *ad valorem* ;
 - on dry batteries for use in radio sets of 33½ per cent *ad valorem* ;
 - on broadcast receivers of a value of £9 or under of 33½ per cent *ad valorem* ;
 - on cordage and rope of all materials, less than ½" diameter, and on all steel cordage and rope, of 20 per cent *ad valorem* ;
 - on 8 m.m. and 9.5 m.m. unexposed cinematograph film of 33½ per cent *ad valorem* ;
 - on asbestos cement and cement pipes and fittings of 20 per cent *ad valorem* ;
 - on sanitary towels and tampons of 20 per cent *ad valorem* ;
- (c) it reduces the import duty on cement clinker from 20 per cent *ad valorem* to 10 per cent *ad valorem* ;
- (d) it exempts from import duty—
- fire alarm and fire detection apparatus ;
 - language teaching records ;
- (e) it gives a clearer definition of those aluminium products which are liable to import duty at 10 per cent *ad valorem* ;
- (f) it provides that bodies or societies seeking exemption under item 22 of the Second Schedule for films, etc., shall be subject to approval by the Minister of Finance instead of by the Governor-General as heretofore ;
- (g) it restricts the exemption of fishing nets and gear therefor to fishing nets and floats ;
- (h) it simplifies the provisions covering exemption of passengers' baggage ;
- (i) it clarifies the position as to the duty on the exportation of live cattle ;
- (j) it increases the export duty—
- on dry cattle hides from £22 per ton to £27-10s-0d per ton ;
 - on dressed or tanned goat skins from £5 per ton to £6-5s-0d per ton ;
 - on undressed goat skins from £60 per ton to £75 per ton ;

on dressed or tanned sheep skins from £5 per ton to £6-5s-0d per ton ;
 on undressed sheep skins from £35 per ton to £43-15s-0d per ton ;
 on specified wood and timber from 3 pence to 4 pence per cubic
 foot in log form, and from 2 pence to 2½ pence per cubic foot as
 sawn timber ;

(k) it reduces the export duty on wet cattle hides from £22 per ton to
 £9-3s-4d per ton.

L.N. 26 of 1962

EXCISE TARIFF ACT (No. 58 of 1958)

The Excise Duties (Amendment) Order, 1962

Commencement: 30th March, 1962

In exercise of the powers conferred by subsection (1) of section 3 of the
 Excise Tariff Act, 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) Order,
 1962, and shall be of application throughout the Federation.

Citation and
 application.

2. The Schedule to the Excise Tariff Act, 1958, as the same was replaced
 by the Excise Duties (Amendment No. 2) Order, 1959, is amended—

Amendment
 of Schedule
 to No. 58 of
 1958. L.N.
 159 of 1959.

(a) by the deletion in item 2 of the figures "0 5 6" and the substitution
 therefor of the figures "0 6 8".

(b) by the addition after item 3 of the following—

"4. MATCHES :

| | | | |
|---|---|---|---|
| In boxes containing 80 matches each or less.....the | £ | s | d |
| gross boxes | 0 | 6 | 9 |

For the purpose of this item four "booklets" of matches
 shall be regarded as a box.

Matches in boxes containing a greater quantity than 80
 matches each to be charged in proportion."

MADE at Lagos, this 29th day of March, 1962.

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

EXPLANATORY NOTE

This Order—

- (a) increases the Excise duty on beer by 1s-2d per gallon ;
- (b) provides for the imposition of an Excise duty on matches manufac-
 tured in Nigeria at the rate of 6s-9d the gross boxes.