

L.N. 42 of 1963

CUSTOMS TARIFF ACT

(No. 60 of 1958)

Customs Tariff (Duties and Exemptions) Order, 1963

Commencement : 3rd April, 1963

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, 1963, and shall apply throughout the Federation.

Citation and
Extent.

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, 1962, is amended—

Amendment
of First
Schedule to
No. 60 of
1958.
L.N. 25 of
1962.

(a) by the deletion of paragraph (3) of item 4 and the substitution therefor of the following paragraph—

“(3) Footwear other than gaiters, leg-
gings, puttees and spats ..

the pair .. 0 3 6
or *ad valorem* 33½ per centum,
whichever is the higher”

(b) by the addition in item 41 (1) (a) of the words “the Nigerian Electricity Supply Company Ltd.” after the word “Nigeria”, in line 3 of subparagraph (a).

(c) by the renumbering of existing sub-item 45 (1) (d) as 45 (1) (e) and the addition of a new sub-item 45 (1) (d) as follows—

“45 (1) (d) Unbleached grey baft imported for use exclusively for the production of printed cotton fabric by a manufacturer approved in that behalf by the Minister ..

the square yard .. 0 1 8

(d) by the deletion of paragraph (1) of item 46 and the substitution therefor of the following—

“(1) Biscuits and Bakery Products

(a) Biscuits *ad valorem* 50 per centum.

(b) Other bakery products .. *ad valorem* 33½ per centum.

(e) by the deletion of paragraph (12) of item 46 and the substitution therefor of the following—

“(12) Meat, including poultry and game, fresh or preserved in any way

ad valorem 50 per centum”

(f) (i) by the renumbering of paragraph (2) of item 47 as paragraph (3);

(ii) by the deletion of paragraph (3) of item 47; and

(iii) by the addition in item 47 of the following paragraphs—

“(2) Motor buses and coaches with fitted seats for 20 or more passengers, if imported *ad valorem 5 per centum.*

(a) assembled; or

(b) unassembled for assembly by a manufacturer approved in that behalf by the Minister.

(4) Parts for road vehicles not in this schedule particularly charged with some different rate of duty *ad valorem 25 per centum.*

For the purposes of this item, parts imported for assembly into new vehicles mentioned in (1) and (3) above shall be assessed for duty at the rate appropriate to the complete vehicle”.

(g) by the deletion of item 59 and the substitution therefor of the following—

“59. Travelling trunks, travel bags, handbags, portmanteaux, purses, suitcases and wallets of all materials :—

- | | |
|-----------------------------|--------------------------------------|
| 1. If imported nested | each article .. 0 4 0 |
| | or <i>ad valorem 33½ per centum.</i> |
| | whichever is the higher, |
| 2. Other | <i>ad valorem 33½ per centum.</i> |

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 addition after item 21 of the following new item—

“21A. Ferro Alloys of manganese and silicon in primary forms”.

(b) by the addition after item 27 of the following new item—

“27A. Fluorspar, crude.”

(c) by the amendment of sub-item 36 (j) by the deletion of the full stop after “rams” and the addition of the words “and lifting gates and hoists”.

(d) by the deletion of item 67A and the substitution therefor of the following—

“67A. Tyres and tubes with a cross-section of 12 inches or more, designed to fit wheel rims having a nominal measurement at the tyre seat of 20 inches or more, if in earthmover or grader patterns and so invoiced”.

(e) by the deletion of item 72 and the substitution thereof of the following—

“72. Goods imported by Catholic Relief Services where the Minister of Finance is satisfied that either—

(a) adequate arrangements have been made for their distribution free of charge within Nigeria to the poor and needy ; or

(b) they are imported for the official use of the Programme Director for Nigeria of Catholic Relief Services.

(f) by the addition after item 72 of the following new item—

“73. Goods imported by the Church World Service where the Minister of Finance is satisfied either—

(a) adequate arrangements have been made for their distribution free of charge within Nigeria to the poor and needy ;

or

(b) they are imported for the official use of the Nigeria Representative of the Church World Service.

4. The Third Schedule to the Customs Tariff Act, 1954 (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.

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

MADE at Lagos this Second day of April, 1963.

J. M. GARBA,
*Acting Deputy Secretary to
the Council of Ministers*

EXPLANATORY NOTE

This Order has the following effects :—

(a) it increases duty on :—

footwear from a minimum of 2s-6d to a minimum of 3s-6d per pair ;
biscuits from 33 $\frac{1}{3}$ *per centum ad valorem* to 50 *per centum ad valorem* ;
canned meats and poultry from 25 *per centum ad valorem* to 50 *per centum ad valorem*.

(b) it reduces the duty on :—

unbleached grey baft imported by approved manufacturers solely for the production of printed fabrics, from 1s per square yard or *ad valorem* 25 *per centum* to 1s-8d per square yard ;

motor buses and coaches and parts thereof imported for assembly by approved manufacturers from 25 *per centum ad valorem* to 5 *per centum ad valorem*.

(c) it exempts from duty :—

ferro alloys of manganese and silicon ;
fluorspar ;

lifting gates and hoists used for water supply, irrigation or sewerage ;

goods imported by the Catholic Relief Services for distribution free of charge within Nigeria to the poor and needy and goods imported for the official use of the Programme Director for Nigeria of Catholic Relief Service ;

goods imported by the Church World Service for distribution free of charge within Nigeria to the poor and needy and goods imported for the official use of the Nigeria Representative of the Church World Service.

(d) it provides for an alternative import duty on suitcases and other travel goods imported nested.

(e) it amends the wording of the exemption for large diameter tyres and tubes.

(f) it removes the export duty on tin and tin ore.