

L.N. 78 of 1963

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

Customs Tariff (Duties and Exemptions) (No. 3) Order, 1963

*Commencement : 5th July, 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) (No. 3) Order 1963, and shall be of Federal application.

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 1962, is amended—

(a) by the deletion in item 7 of the following words—

‘Blankets’, ‘Rugs’.

(b) (i) by the renumbering of item 8A as item 8B.

(ii) by the addition after item 8 of the following new item—

“8A. BLANKETS AND

RUGS .. .. each . . . . . 0 4 0 or *ad valorem*  
33 $\frac{1}{3}$  per centum,  
whichever is the  
higher.”

(c) by inserting immediately after sub-item (2) of item 45 and before the definition of “artificial silk” the following definition—

“For the purpose of this item ‘PIECE GOODS’ shall include handkerchiefs, headties, mufflers, sarongs, scarves and any remnants of cloth of irregular length of a greater area than one-third of a square yard, and any other articles which are capable of being used in substitution for any such articles and are in the opinion of the Board likely to be so used.”

MADE at Lagos this 4th day of July, 1963.

R. C. ONYEJEPU,  
*Acting Deputy Secretary to  
the Council of Ministers*

EXPLANATORY NOTE

This Order has the following effects :—

(a) it provides a definition for Piece Goods,

(b) it provides for a minimum import duty on blankets and rugs of four shillings each.