

L.N. 8 of 1964

## CUSTOMS AND EXCISE MANAGEMENT ACT, 1958

(No. 55 of 1958)

## Drawback (Customs) (Amendment) Regulations, 1964

Commencement: 16th January, 1964

In exercise of the powers conferred by subsection (1) of section 122 of the Customs and Excise Management Act, 1958, and of all other powers enabling him in that behalf, the President hereby makes the following regulations—

1. These regulations may be cited as the Drawback (Customs) (Amendment) Regulations, 1964, and shall apply throughout the Federation.

Citation  
and applica-  
tion.

Amendment  
of the  
Schedule.  
L.N. 70 of  
1959.

2. The Drawback (Customs) Regulations, 1959, are hereby amended by the deletion of the Schedule thereto and the substitution therefor of the following—

## SCHEDULE

(Regs. 4 and 9)

## DRAWBACK ON IMPORTED GOODS USED IN MANUFACTURE IN NIGERIA

Imported material	Conditions for grant of drawback	Amount of drawback
(1) All imported goods	(a) Used in the manufacture of goods exported from Nigeria.	100 per cent of the import duty paid.
	(b) Used in the local manufacture of goods specified by the Board which are purchased by, and are for the official or personal use of, organisations or persons entitled to duty-free importation of similar or identical goods.	100 per cent of the import duty paid.
(2) Paper	Used in the manufacture of goods supplied for educational purposes to educational establishments recognised by the Chief Federal Adviser on Education.	100 per cent of the import duty paid
(3) Imported manufactured tobacco in respect of which there has been paid an import duty of not less than 24s per pound weight.	Used in the manufacture of cigarettes by tobacco manufacturers.	8s-9d per pound weight.

MADE at Lagos this 16th day of January, 1964.

R. C. ONYEJIRU  
Acting Deputy Secretary  
to the Council of Ministers

## EXPLANATORY NOTE

The purpose of these regulation is to encourage local manufacture of goods for the use of organisations or persons entitled to duty-free importation of materials needed for the manufacture of such goods. These regulations allow of drawback of any import duties paid on such materials.

S. 305/6