

L.N. 25 of 1964

EXCISE TARIFF ACT, 1958
(No. 58 of 1958)

The Excise Duties (Amendment) Order, 1964

Commencement : 9th March, 1964

In exercise of the powers conferred by subsection (1) of section 3 of the Excise Tariff Act, 1958, the President has made the following Order—

1. This Order may be cited as the Excise Duties (Amendment) Order, 1964, and shall apply 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 revoked and replaced by the following— Replacement of Schedule to No 58 of 1958. L.N. 159 of 1959.

SCHEDULE

GOODS LIABLE TO EXCISE DUTY

1. BEER—other than native liquor	.. the gallon of worts of a specific gravity of not more than 1,040° ..	0 6 8
	for each additional degree of specific gravity ..	0 0 1
2. BISCUITS		
*See Note A 5 per centum of the selling price	
3. BLANKETS		
*See Note A 5 per centum of the selling price	
4. CEMENT	.. the ton ..	0 15 0
5. CIGARETTES		
(a) where the weight of one thousand cigarettes does not exceed two pounds 30 per centum of the selling price	
(b) where the weight of one thousand cigarettes exceeds two pounds but does not exceed two and one-half pounds 48 per centum of the selling price where the selling price exceeds seventy shillings per thousand, and 40 per centum of the selling price in other cases.	

- (c) where the weight of one thousand cigarettes exceeds two and one-half pounds 50 per centum of the selling price.

NOTE :—

For the purpose of this Item the expression "selling price" in relation to any cigarette means—

(a) the price declared by the manufacturer to be the price, inclusive of excise duty, at which cigarettes of the same brand, weight, quality and description are ordinarily sold by him ex factory ; or

(b) if it appears to the Board that the price so declared is less than the cost of manufacture of the cigarettes together with the excise duty thereon, and all profits taken or to be taken by the manufacturer in respect thereof, then a sum which, in the opinion of the Board, is equal to such cost together with such excise duty and profits.

6. CORNED BEEF

*See Note A 5 per centum of the selling price

7. ENAMELWARE

*See Note A 5 per centum of the selling price

8. FOOTWEAR :

(1) Wholly or mainly of leather . . the pair 0 2 0

(2) Of other material the pair 0 0 6

9. LEMONADE AND OTHER AERATED WATERS

whether flavoured or not the gallon 0 0 8

10. MATCHES :

In boxes containing 80 matches each or less the 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.

11. PIECE GOODS :

(1) Knitted fabrics the pound 0 0 3

(2) Cotton fabrics, bleached and unbleached the square yard 0 0 2

(3) Other the square yard 0 0 6

12. PLASTICWARE

*See Note A 5 per centum of the selling price

13. SOAP AND SOAP PRODUCTS

*See Note A 5 per centum of the selling price

14. SPIRITS, POTABLE,

distilled or blended in Nigeria . . the gallon 7 0 0

15. TYRES, PNEUMATIC

of a sectional width exceeding 4" (101 mm.) and less than 12" (305 mm.) and tubes and flaps therefor

10 *per centum* of the selling price

16. YARNS AND THREADS

*See Note A

10 *per centum* of the selling price

NOTE A.

For the purpose of those Items (other than Item 5) where the duty is expressed as a percentage of the selling price, the expression "selling price" means—

(a) the price declared by the manufacturer to be the price, exclusive of excise duty and before deduction of trade discounts, at which the goods liable to duty are ordinarily sold by him ex factory; or

(b) if it appears to the Board that the price so declared is less than the cost of manufacture of the goods and all profits taken or to be taken by the manufacturer in respect thereof, a sum which in the opinion of the Board is equal to such cost together with such profits.

MADE at Lagos this 7th day of March, 1964.

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

EXPLANATORY NOTE

The effect of this Order is to impose excise duties on certain goods manufactured in Nigeria as follows:

- (a) on Biscuits, at 5 *per centum* of the selling price;
- (b) on Blankets, at 5 *per centum* of the selling price;
- (c) on Cement, at 15s the ton;
- (d) on Corned Beef, at 5 *per centum* of the selling price;
- (e) on Enamelware, at 5 *per centum* of the selling price;
- (f) on Footwear, at 2s the pair if made of leather, and 6d the pair if of other materials;
- (g) on Piece Goods at various rates;
- (h) on Plasticware, at 5 *per centum* of the selling price;
- (i) on Soap and Soap Products, at 5 *per centum* of the selling price;
- (j) on Potable Spirits, at £7-0s-0d the gallon;
- (k) on Pneumatic Tyres of certain sizes, at 10 *per centum* of the selling price;
- (l) on yarns and threads, at 10 *per centum* of the selling price.

L.N. 26 of 1964

CUSTOMS TARIFF ACT

(No. 60 OF 1958)

Customs Tariff (Duties and Exemptions) (No. 3) Order, 1964

Commencement : 9th March, 1964

In exercise of the powers conferred by subsection (1) of section 6 of the Customs Tariff Act, 1958, the President has made the following order—

Short title
and
application.

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

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order, 1964, and shall apply throughout the Federation.

2. The First Schedule to the Customs Tariff Act, 1958 (which relates to the import duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1962, is amended—

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

“(3) FOOTWEAR other than gaiters, leg-gings, puttees and spats :—

(a) wholly or mainly of leather ...	the pair ...	0 7 6
	or <i>ad valorem</i> 33½ per centum,	whichever is the higher

(b) of other materials ...	the pair ...	0 4 0
	or <i>ad valorem</i> 33½ per centum,	whichever is the higher”

(b) by the deletion of item 5 and the substitution therefor of the following—

“5. BAGS AND SACKS (other than bags loosely sewn) of textile material—

(1) Of jute with dimensions not exceeding 44" x 28" shown to the satisfaction of the Board to be imported for the packing of goods and produce manufactured, grown or processed in Nigeria ...

each ...	0 0 2
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(2) Other ...	each ...	0 1 4
	or <i>ad valorem</i> 20 per centum,	whichever is the higher”

(c) by the deletion of item 12 and the substitution of the following—

“12. CEMENT, Portland, and similar cements for building purposes...

the ton ...	2 10 0
or <i>ad valorem</i> 33½ per centum,	whichever is the higher”

(d) by the deletion in sub-item (3) of item 24 of the rate “33½ per centum” and the substitution therefor of the rate “50 per centum”

(e) by the deletion in item 32 of the rate "33½ per centum" and the substitution therefor of the rate "50 per centum"

(f) by the deletion in sub-item (3) of item 41 of the following amount "0 0 10" and the substitution therefor of the amount "0 1 0"

(g) by the deletion of item 45 and the substitution therefor of the following—

"45. PIECE GOODS:

(1) Of cotton or natural silk or artificial silk or mixtures thereof:—

(a) Knitted fabrics ... the pound ... 0 2 6
or *ad valorem* 33½ per centum,
whichever is the higher

(b) Velvets, velveteens, plushes and other pile fabrics ... the sq. yard ... 0 3 0
or *ad valorem* 50 per centum,
whichever is the higher

(c) Cotton fabrics, bleached and unbleached ... the sq. yard ... 0 1 0
or *ad valorem* 25 per centum,
whichever is the higher

(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 sq. yard ... 0 0 1.8

(e) Other f... the sq. yard ... 0 1 9
or *ad valorem* 40 per centum,
whichever is the higher

(2) Of other textile materials ... *ad valorem* 40 per centum.

For the purpose of this item 'Piece Goods' shall include handkerchiefs, headties, mufflers, sarongs, scarves and any remnants of cloth or 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.

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."

(h) by the insertion immediately after item 45 of the following new item—

"45A. PLASTICWARE ... *ad valorem* 50 per centum"

(i) by the deletion in paragraph (a) of item 46 (1) of the rate "50 per centum" and the substitution thereof of the rate "66 $\frac{2}{3}$ per centum"

(j) by the deletion in sub-item (12) of item 46 of the rate "50 per centum" and the substitution thereof of the rate "66 $\frac{2}{3}$ per centum"

(k) by the deletion in item 52 of the expression "*ad valorem* 33 $\frac{1}{3}$ per centum" and the substitution thereof of the following

"the pound ... 0 0 9
or *ad valorem* 50 per centum,
whichever is the higher"

(l) by the deletion of item 60 and the substitution thereof of the following—

"60 TYRES—

(1) Pneumatic—

(a) Of a sectional width exceeding 4" (101 mm.) and less than 12" (305 mm.) and tubes and flaps therefor but excluding

(i) tyres pneumatic designed for agricultural tractors, agricultural and industrial implements, earth movers, graders and similar machines, and tubes and flaps therefor, and so invoiced ;

(ii) tyres pneumatic designed for aircraft and tubes therefor and so invoiced

the pound weight 0 3 6

(b) Other, unless specifically exempted under item 67A of the Second Schedule—

(i) of a sectional width exceeding 1 $\frac{1}{2}$ " and tubes and flaps therefor

ad valorem 33 $\frac{1}{3}$ per centum

(ii) of a sectional width not exceeding 1 $\frac{1}{2}$ " and tubes therefor

ad valorem 20 per centum

(2) Other

ad valorem 20 per centum

(m) by the deletion in sub-item (3) of item 63 of the amount "0 0 4" and the substitution thereof of the amount "0 1 2"

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—

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

(a) by the renumbering of item "27A" as item "27B" and the insertion of the following new item—

"27A. FLAVOURING CONCENTRATES,
blending agents and neutral blending alcohol imported for use
exclusively for the production of potable spirits by a distiller
approved in that behalf by the Minister"

(b) by the deletion in item 65 of the word "Stationery"

MADE at Lagos this 7th day of March, 1964.

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

EXPLANATORY NOTE

This Order has the following effects:—

(a) it increases the import duty—

on footwear of leather from 3s-6d the pair to 7s-6d the pair, and of
other material from 3s-6d the pair to 4s-0d the pair;

on bags and sacks, other than those made of jute, from 2d to 1s-4d
with an alternative *ad valorem* duty of 20 per centum;

on cement from £1-10s-0d to £2-10s-0d per ton, and the alternative
ad valorem duty from 20 per centum to 33½ per centum;

on mattresses from 33½ per centum *ad valorem* to 50 per centum *ad
valorem*;

on household utensils of metal from 33½ per centum *ad valorem* to 50
centum *ad valorem*;

on lubricating oils from 10d to 1s-0d per gallon;

on knitted fabrics of cotton or silk from 2s-3d to 2s-6d per pound, and
the alternative *ad valorem* duty from 25 per centum to 33½ per
centum;

on certain other cotton or silk piece goods from 1s-4d to 1s-9d per
square yard and the alternative *ad valorem* duty from 33½ per
centum to 40 per centum;

on other textile piece goods from 33½ per centum *ad valorem* to 40 per
centum *ad valorem*;

on plasticware to 50 per centum *ad valorem*;

on biscuits from 50 per centum *ad valorem* to 66½ per centum *ad
valorem*;

on meat including poultry and game from 50 *per centum ad valorem* to 66 $\frac{2}{3}$ *per centum ad valorem* ;

on soap and soap products from 33 $\frac{1}{3}$ *per centum ad valorem* to 50 *per centum ad valorem* with an alternative rate of duty of 9d per pound ;

on tyres of certain types and sizes from 33 $\frac{1}{3}$ *per centum ad valorem* to 3s-6d the pound weight.

on yarns and threads of cotton and/or artificial silk, other than those for sewing, darning, crocheting and embroidery, from 4d the pound to 1s-2d the pound.

(b) it exempts from import duty—

Flavouring, concentrates, blending agents and neutral blending alcohol imported by an approved distiller.

(c) it revokes the exemption from import duty of stationery imported for educational purposes by schools etc.

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