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L.N. 130 of 1964

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

**Excise Tariff (Duties) (No. 3) Order, 1964**

*Commencement : 27th November, 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 Tariff (Duties) (No. 3) 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 Tariff (Duties) (No. 2) Order, 1964, is amended—

Amendment of the Schedule to No. 58 of 1958 L.N. 92 of 1964.

(a) by the deletion of item 14 and the substitution thereof of the following:—

|   |                         |
|---|-------------------------|
| <p>“14. Paint, including enamel paint;<br/>lacquers, varnishes, distempers,<br/>putty, painter’s fillings, and stop-<br/>ping, sealing and similar mastics<br/>including resin mastics and<br/>cements .. .. . the pound .. .. .”</p> | <p>£ s d<br/>0 0 2”</p> |
|---|-------------------------|

(b) by the deletion of sub-item (1) of item 15 and the substitution thereof of the following:—

“(1) Interlock fabrics:—

(a) for use in the manufacture  
of excisable goods by a  
manufacturer approved  
in that behalf by the  
Minister .. .. . the pound .. .. .

(b) Other .. .. . the pound .. .. . 0 0 3  
.. .. . the pound .. .. . 0 2 0”

(c) by the deletion of item 17 and the substitution thereof of the following:—

“17. Soap and Soap products in-  
cluding detergents, whether  
manufactured from soap or  
not .. .. . 5 per centum of the selling  
price.”

(d) by the deletion of the expression “Yarns and” in item 22.

MADE at Lagos this 26th day of November, 1964.

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

EXPLANATORY NOTES

This Order has the following effects—

- (a) Restricts 3d the pound for interlock fabrics to approved manufacturers of excisable goods, and prescribes 2s the pound for other users.
- (b) Extends the imposition at 5 per centum of the selling price on soap and soap products to detergents whether manufactured from soap or not.
- (c) Abolishes the excise duty on yarns.
- (d) Rationalises the item for paint.

L.N. 131 of 1964

CUSTOMS TARIFF ACT, 1958

(No. 60 OF 1958)

Customs Tariff (Duties and Exemptions) (No. 8) Order 1964

Commencement: 27th November, 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. 91. 1964.

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 8) 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) (No. 7) Order, 1964, is amended—

(a) by the insertion of the following immediately after sub-item (4) of item 3 :—

“(4A) Robes, professional, of judges, law officers, magistrates and all officers of the Nigeria Civil Service who are barristers-at-law.. .. *ad valorem* 10 per centum”

(b) by the deletion of sub-item (6) of item 3.

(c) by the deletion of the word “undervest” in sub-item (7) (a) of item 3.

(d) by the insertion of the following in sub-item (7) of item 3 :—

“(c) Singlets .. .. . each .. .. . 0 3 6  
or *ad valorem* 40 per centum  
whichever is the higher.”

(e) 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 inches by 28 inches shown to the satisfaction of the Board to be imported for the packing of goods each .. .. . 0 0 2

(2) Other :—

(a) Imported for the packing of goods by an importer approved in that behalf by the Minister .. .. each .. .. 0 0 2

(b) Other .. .. each .. .. 0 1 4 or *ad valorem* 33 $\frac{1}{3}$  per centum whichever is the higher."

(f) by the deletion of the expression "the ton £1-15s-0d or *ad valorem* 20 per centum whichever is the higher" in item 14 and the substitution therefor of the expression "the ton £1-0s-0d"

(g) by the insertion of the following immediately after item 24 :—

"24A. FIREARMS, the following :—

Air guns including air rifles ; shot guns .. ..

*ad valorem* 50 per centum."

(h) by the deletion of item 27 and the substitution therefor of the following :—

"Furniture including framed mirrors, ornaments, framed pictures and photographs, and similar articles :—

(1) Metal Office furniture and cabinets ; identifiable parts thereof .. ..

*ad valorem* 50 per centum.

(2) Other, including bed mattresses of all materials ; identifiable parts thereof .. ..

*ad valorem* 75 per centum."

(i) by the deletion of the expression "and parts thereof" in item 35.

(j) by the deletion of the expression "the Nigerian Electricity Supply Company Ltd." in item 45 (i) (a) and the substitution therefor of the expression "the Nigerian Electricity Supply Corporation Limited."

(k) by the deletion of item 45A and the substitution therefor of the following :—

"45A. PAINTS, including enamel paint ; lacquers, varnishes, distempers, putty, painter's fillings, and stopping, sealing and similar mastics including resin mastics and cements .. ..

the pound .. .. 0 0 10 or *ad valorem* 33 $\frac{1}{3}$  per centum whichever is the higher."

(l) by the deletion of item 46 and the substitution therefor of the following :—

"46. PAPER :—

(1) Kraft paper for use by a manufacturer approved in that behalf by the Minister .. ..

*ad valorem* 10 per centum.

- (2) 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 15 per centum.*
- (3) 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 15 per centum.*
- (4) Toilet .. .. . *ad valorem 33½ per centum.*
- (5) Other paper and paper manufactures .. .. *ad valorem 25 per centum."*

(m) by the insertion of the following immediately after item 46 :—

"46A. PARTS, identifiable as such, of machinery, apparatus and appliances but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines, vehicles, or internal combustion engines suitable for driving vehicles :

- (1) Agricultural ;
- (2) Cranes, chain pulleys, bucket and gravity conveyors, hoists, mechanical excavators and winches ;
- (3) Dairying ;
- (4) Dental ;
- (5) For use in connection with the preparation of, or prospecting for, any agricultural or forest product of Nigeria ;
- (6) Hand implements and tools-agricultural, horticultural, artisans', labourers' ;
- (7) Horticultural ;
- (8) Industrial and manufacturing, including machine tools ;

- (9) Land surveying
- (10) Mining and for prospecting for mineral oils;
- (11) For water supply, sewerage, drainage or irrigation, the following only—Pipe, piping, tubes, and fittings therefor, other than of cement, asbestos cement or plastic; pumps rams, lifting gates and hoists . . .

*ad valorem 5 per centum.*"

"46B. PARTS, identifiable as such, of machinery, apparatus, appliances and instruments for the generation, measurement, transformation, storage, transmission, distribution of, or lighting by electric power, but not including electroliers, lamps, lamp shades or reflectors, portable batteries, domestic or toilet machines or appliances, electric appliances used in vehicles and internal combustion engines of the kind used as propulsion units for vehicles . . .

*ad valorem 5 per centum.*"

(n) by the deletion of items (a) and (b) in sub-item (1) of item 49 and the substitution therefor of the following:—

"(a) Cotton fabrics, plain weave, unbleached or bleached, but not mercerized, dyed or otherwise processed . . . each

. . . . . 0 1 3  
 or *ad valorem 33 1/3 per centum*,  
 whichever is the higher.

(b) Interlock fabrics:—  
 (1) for use exclusively for the manufacture of excisable goods by a manufacturer approved in that behalf by the Minister the pound

each . . . . . 0 3 3  
 or *ad valorem 50 per centum*,  
 whichever is the higher.

(2) Other . . . . . the pound

each . . . . . 15 0  
 or *ad valorem 50 per centum*,  
 whichever is the higher."

(o) by the deletion of the expression "ad valorem 25 per centum" in sub-item (3) of item 52 and the substitution therefor of the expression "ad valorem 33½ per centum".

(p) by the deletion of item 57.

(q) by the deletion of the expression "the hundredweight 2 0 0" in sub-item 2 of item 60 and the substitution therefor of the expression "the hundredweight 3 0 0".

Amendment of Second Schedule to No. 60 or 1958. L.N. 91 1964.

3. The Second Schedule to the Customs Tariff Act, 1958 (which relates to exemptions from import duty of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) (No. 7) Order 1964, is amended—

(a) by the deletion of item 6 and the substitution therefor of the following :—

"6. Articles, the following, for the manufacture of the goods specified, imported by a manufacturer, approved in that behalf by the Minister :—

| <i>Articles</i>  | <i>Goods to be manufactured</i> |
|--|---------------------------------|
| (1) Aluminium and aluminium alloys, unwrought  | —                               |
| (2) Asbestos, crude, washed or ground  | —                               |
| (3) Blending agents, flavouring concentrates, and neutral blending alcohol                           | Potable alcoholic liquor        |
| (4) Bottles, glass, empty  | Potable alcoholic liquor        |
| (5) Cigarette paper, by the roll   | Cigarette                       |
| (6) Cordage and rope, not less than one quarter (¼) inch diameter, of any materials other than steel | —                               |
| (7) Ferro alloys of manganese and silicon in primary forms   | —                               |
| (8) Fire bricks, fire clay, fire cement and furnace cement   | —                               |
| (9) Fluorspar, crude   | —                               |
| (10) Glass, in the mass, the following :—  |                                 |
| frits, powdered vitrite  | —                               |

Article

Goods to be Manufactured

|   |                         |
|---|-------------------------|
| (11) Gypsum .. .. .   | Cement                  |
| (12) Iron and steel, namely, ingots, blooms, slabs, billets, sheet bars, tinplate bars and equivalent primary forms .. .. .   | —                       |
| (13) Iron and steel products, namely, plates, sheets, strip universals uncoated; joists, girders, angles, sections and bars cut to size but not further worked, excluding concrete reinforcing rounds; castings and forgings - not further worked .. .. . | —                       |
| (14) Jute, raw .. .. .  | —                       |
| (15) Lead, unwrought and simply worked .. .. .  | —                       |
| (16) Leather and textile materials .. .. .  | Shoes                   |
| (17) Phenol formaldehyde, gelatin pearl glue and extruder powder used with such substances .. .. .  | —                       |
| (18) Pigments, colouring materials and dye-stuffs, but not including washing blue, prepared paints and distempers .. .. .   | —                       |
| (19) Plastic materials, synthetic, in powder, liquid, solid (but not sheet) or granule form .. .. .   | —                       |
| (20) Splints and skillets .. .. .   | Matches and match boxes |
| (21) Tinplate of iron and steel, not exceeding .016 inch gauge unworked .. .. .   | —                       |
| (22) Tyre cord, of textile materials other than cotton .. .. .  | Tyres                   |
| (23) Wire rod; galvanised wire .. .. .  | Nails; wire products    |
| (24) Wire, steel and multi-strand .. .. .   | Tyres                   |
| (25) Zinc ingots .. .. .  | Galvanised products."   |

(b) by the insertion of a new item as follows:—

“6A. Articles, the following, where the Board is satisfied that they are imported *solely* for the following purposes:—

| <i>Article</i>   | <i>Purpose</i>   |
|--|--|
| Parts, identifiable as such, of machinery, apparatus and appliances, but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines, vehicles, or internal combustion engines suitable for driving vehicles. | (1) Intended for scientific machinery, apparatus or appliances, and for scientific purposes or research, or for education in science.<br>(2) Intended for specialised hospital or surgical equipment, and for use in connection with medical or surgical treatment.” |

(c) by the deletion of the expression “means unrefined gold and silver in amalgam or lumps and bars and refined gold and silver in bars” in item 8 and the substitution therefor of the expression “means refined gold or silver in lumps, bars or amalgam; refined gold or silver in bars”.

(d) by the deletion of the expression “the Nigerian Railway Corporation” in item 46 and the substitution therefor of the expression “the Nigerian Railway Corporation, the Nigerian Ports Authority, or a person approved in that behalf by the Minister”.

MADE at Lagos this 26th day of November, 1964.

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

#### EXPLANATORY NOTES

This Order has the following effects:—

#### FIRST SCHEDULE—IMPORT DUTY

(a) Reduces —

- (1) from 33½ *per centum* to 10 *per centum ad valorem* the rate for professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law.
- (2) the rate for cement, clinker from £1-15s-0d the ton or *ad valorem* 20 *per centum* to £1 the ton.

(3) from  $33\frac{1}{3}$  per centum to 5 per centum *ad valorem* the rate for identifiable parts of certain types of machinery, apparatus, appliances and tools.

(4) the rate for kraft paper for use by approved manufacturers from 25 per centum to 10 per centum *ad valorem*.

(b) Restores the concessionary rate of 2*d* each for approved importations of bags and sacks made of textile materials other than jute.

(c) Re-introduces an alternative rate—now at  $33\frac{1}{3}$  per centum—for bags and sacks made of textile materials other than jute.

(d) Makes identifiable parts of furniture dutiable at the same rates—*ad valorem* 50 or 75 per centum—as main articles of furniture.

(e) Restricts the alternative specific rate of 3*s*-3*d* per pound for interlock fabrics to approved manufacturers of excisable goods and prescribes 15*s* the pound for other importations.

(f) Increases the rates for :—

(1) other road motor vehicles including motor cycles and motorised cycles from 25 per centum to  $33\frac{1}{3}$  per centum *ad valorem*.

(2) caustic soda for ordinary users from £2 to £3 the hundred-weight.

(g) Rationalises further the arrangement and, also in some cases, the wording of the items for certain goods like singlets, firearms, paint, interlock fabrics, bleached and unbleached cotton fabrics.

## SECOND SCHEDULE—EXEMPTION FROM IMPORT DUTIES

(a) Prescribes approved user exemptions for empty glass bottles, wire rod, galvanised wire, zinc ingots, railway requisites, identifiable parts of certain types of machinery, apparatus and appliances.

(b) Rationalises the item for bullion and approved users.