

L.N. 46 of 1965

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

Customs Tariff (Duties and Exemptions) (No. 1) Order, 1965
Commencement : 1st April, 1965

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—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 1) Order, 1965, 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 deletion of the word "towels" in Item 8.

(b) by the insertion of the following new Item :—

"11A. Building Materials :—

(1) Roofing :—

(a) Corrugated sheets :—

(1) of galvanised iron or aluminium .. the square foot .. 0 0 1½
or *ad valorem* 20 per centum,
whichever is the higher.

(2) Of all other materials ..

(b) Ridgings *ad valorem* 20 per centum.

(2) Other :— *ad valorem* 20 per centum.

(a) Glass and ceramic mosaics ; tiles ..

(b) Other *ad valorem* 66⅔ per centum.
33⅓ per centum."

(c) by the deletion of the rate "1 0 0" and the substitution therefor of the rate "0 10 0" in Item 14.

(d) by the deletion of item 15 and the substitution therefor of the following :—

"15. Cement, Portland, and similar cements for building purposes :—

(1) For use exclusively by a manufacturer approved in that behalf by the Minister

(2) Other *ad valorem* 33⅓ per centum.
the ton .. 5 0 0
or *ad valorem* 75 per centum,
whichever is the higher."

Short title and application.

Amendment of First Schedule of No. 60 of 1958.
L.N. 91 1964.

- (e) by the insertion of the following new Item :—

“22A. Equipment, namely, fork lift trucks, freight lifters, motorised bag elevators, tractors and trailers therefor, and travelifts imported by the Nigerian Ports Authority exclusively for its own use .. *ad valorem* 10 per centum.”

- (f) by the deletion of Item 49 and the substitution therefor of the following :—

“49. Piece Goods :—

(1) Leather :—

- (a) For use exclusively by a person approved in that behalf by the Minister .. *ad valorem* 33½ per centum.
 (b) Other *ad valorem* 66⅔ per centum.

(2) Of cotton, flax, natural silk, man-made fibres (other than glass or metal), wood or other animal hair or ramie or mixture thereof :—

- (a) Cotton fabric, plain weave, unbleached or bleached, but not mercerized, dyed or otherwise processed .. the square yard .. 0 1 3
 or *ad valorem* 33½ per centum,
 - whichever is the higher.

(b) Interlock Fabric :—

- (1) For use exclusively for the manufacture of excisable goods by a manufacturer approved in that behalf by the Minister .. the pound .. 0 3 3
 or *ad valorem* 50 per centum,
 whichever is the higher.

- (2) Other the pound .. 0 15 0
 or *ad valorem* 50 per centum,
 whichever is the higher.

- (c) Unbleached grey baft imported for use exclusively for the production of printed cotton fabrics by a manufacturer approved in that behalf by the Minister the square yard .. 0 0 4.8

- (d) Velvet, velveteen, plushes and other pile fabrics

the square yard 0 4 0
or *ad valorem* 50 per centum,
whichever is the higher.

- (e) Other :—

- (1) Knitted—other than Interlock—for use exclusively for the manufacture of excisable goods by a manufacturer approved in that behalf by the Minister

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

- (2) Other

the square yard 0 2 0
or *ad valorem* 40 per centum,
whichever is the higher.

- (3) Of other textile material (other than textile fibres made of spun glass or of metal) :—

- (a) For use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Minister

ad valorem 25 per centum.

- (b) Other

ad valorem 40 per centum.

For the purpose of this Item, "Piece Goods" shall include any remnants of irregular length of a greater area than one-third of a square yard."

- (g) by the deletion of Item 53.

- (h) by the insertion of the following new Item :—

"64A. Towel *ad valorem* 50 per centum."

- (i) by the insertion of the following new Item :—

"68A. Wire rod ; galvanized wire :—

- (1) For use exclusively in the manufacture of reinforcing rounds and similar articles by a manufacturer approved in that behalf by the Minister

ad valorem 20 per centum.

- (2) Other

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

- (j) by the insertion of the following new Item :—

“69A. Wood manufactures, not elsewhere specified or included in this Schedule .. *ad valorem 75 per centum.*”

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 in Item 6 (3) of the expression “Potable alcoholic liquor” in the second column—
“Goods to be manufactured”—and the substitution therefor of the expression “Potable alcoholic liquor ; still wine and aperitifs”.
- (b) by the deletion in Item 6 (4) of the expression “Potable alcoholic liquor” in the second column—
“Goods to be manufactured”—and the substitution therefor of the expression “Potable alcoholic liquor ; still wine and aperitifs”.
- (c) by the deletion of Item 6 (13).
- (d) by the deletion of the expression “Wire rod ; galvanized wire” in column 1 of Item 6 (23) and the substitution therefor of the expression “Wire rod ; galvanized wire—both—only of gauges considered appropriate by the Minister.
- (e) by the deletion of Item 6A and the substitution therefor of the following :—

“6A. Articles as shown in Column 1 where the Board is satisfied that they are imported solely for the purposes shown in Column 2 :—

Article 1

- (1) Anthracite
- (2) Artists' paints and equipment ; boxing gloves ; broadcasting receivers (including television sets) ; chemicals for use in laboratories ; duplicators ; film strip projectors, episcopes, episcopes and magic lanterns ; gramophones ; models ; prize medals and badges ; punch balls ; rope gymnasium mattresses.

Purpose 2

Local smelting of tin ore and other minerals.

Imported by or on behalf of a school or educational establishment and solely for educational purposes.

- (3) 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.
- (a) Intended for scientific machinery, apparatus or appliances, and for scientific purposes or research, or for education in science.
- (b) Intended for specialised hospital or surgical equipment, and for use in connection with medical or surgical treatment."
- (f) by the deletion of Item 8 and the substitution therefor of the following :—
 "Bank and currency notes, bullion and coin. For the purposes of this item 'bullion' means unrefined gold or silver in lumps, bars or amalgam; refined gold or silver in bars."
- (g) by the insertion of the following new Item :—
 "8A. Bank note paper, postage stamp paper and other security printing paper; printing plates and dies, and coin blanks, imported by the Nigerian Security Printing Company Limited for purposes approved in that behalf by the Minister."
- (h) by the deletion of the expression "but excluding almanacs, calendars and stationery" in Item 9 and the substitution therefor of the expression "but excluding almanacs, calendars, labels and stationery."
- (i) by the deletion of Item 49 and the substitution therefor of the following :—
 "49 Steam vessels, barges, boats, launches and lighters :—
 (1) Over 250 gross tons in size.
 (2) Not exceeding 250 gross tons in size, imported assembled or in sections to be assembled, where the Minister is satisfied that they cannot be built in Nigeria and the Board is of the opinion that they are not of the type used mainly for pleasure.

Provided that whenever any steam vessel, barge, boat, launch or lighter admitted under this exemption is condemned or handed over to be broken up, duty shall be paid on the hull, parts and fittings according to the Customs Tariff then in force."

(j) by the deletion of Item 50.

(k) by the deletion of Item 52.

4. The Third Schedule to the Customs Tariff Act, 1958 (which relates to export duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) (No. 7) Order, 1964, is amended by the insertion of the following new Item :—

"18A. Scrap, metal the ton .. 3 0 0"

MADE at Lagos this 31st day of March, 1965.

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

EXPLANATORY NOTES

This Order has the following effects :—

FIRST SCHEDULE—IMPORT DUTY

(1) It reduces the rates of duty on :—

- (a) White Cement from £5 the ton or *ad valorem* 75 per centum, whichever is the higher, to *ad valorem* 33½ per centum—for approved manufacturers only ;
- (b) Cement Clinker from £1 the ton to 10s the ton ;
- (c) Equipment, namely, Forklift Trucks, Freight Lifters, motorised Bag Elevators, Tractors and Trailers therefor and Travelifts from 33½ to 10 per centum *ad valorem*—for Nigerian Ports Authority only ;
- (d) Wire Rod and Galvanized Wire from 33½ to 20 per centum *ad valorem*—for only manufacturers of reinforcing rounds and similar articles.

(2) It imposes duty at 33½ per centum *ad valorem* on printed Labels of all types, Tombstones and Memorials engraved with a commemorative inscription to a deceased person.

(3) It increases the rates for :—

- (a) Tiles and Glass and Ceramic Mosaics from 33½ to 66½ per centum *ad valorem* ;
- (b) Leather in the piece from 33½ to 66½ per centum *ad valorem*—excluding Leather in the piece for approved manufacturers which remains at 33½ per centum *ad valorem* ;
- (c) Towel from 40 to 50 per centum *ad valorem* ;
- (d) Wood Manufactures, not elsewhere specified or included, from 33½ to 75 per centum *ad valorem*.

(4) It rationalizes the Item for Knitted Fabric.

SECOND SCHEDULE—EXEMPTION FROM IMPORT DUTIES

(1) It extends to approved manufacturers of Still Wine and Aperitifs the exemption in respect of :—

- (a) Blending Agents, Flavouring Concentrates and Neutral Blending Alcohol;
- (b) Bottles, Glass, empty.

(2) It restricts the special exemption in respect of Wire Rod and Galvanized Wire for the manufacture of Nails and Wire products to only Wire Rod and Galvanized Wire of Gauges considered appropriate by the Minister.

(3) It introduces exemption for :—

- (a) Anthracite imported for the local smelting of tin ore and other minerals;
- (b) Bank Note Paper, Postage Stamps and other security printing paper; Printing Plates and Dies, and Coin Blanks—only for the Nigerian Security Printing and Minting Company Limited and for purposes approved by the Minister.

(4) It rationalizes the exemption for :—

- (a) Equipment imported by or on behalf of a school or educational establishment;
- (b) Steam Vessels, Barges, Boats, Launches and Lighters.

THIRD SCHEDULE—EXPORT DUTY

It introduces duty at £3 the ton on Scrap Metal.

L.N. 47 of 1965

EXCISE TARIFF ACT, 1958

(No. 58 of 1958)

Excise Tariff (Duties) (No. 1) Order, 1965

Commencement : 1st April, 1965

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. 1) Order, 1965, and shall apply throughout the Federation.

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—

(a) by the insertion of the following new Item :—

“7A. *Containers, metal 10 *per centum* of the selling price.”

(b) by the deletion of Item 10 and the substitution therefor of the following :—

“10. Footwear :—

Citation and application.

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

- (1) Made principally of canvas and rubber or of either the pair .. 0 1 0
- (2) Other the pair .. 0 3 0."
- (c) by the insertion of the following new Item :—
 "10A. *Household utensils, aluminium 5 *per centum* of the selling price."
- (d) by the deletion of the rate "0-0-8" in Item 11 and the substitution therefor of the rate "0-0-6".
- (e) by the deletion of sub-item (1) in Item 15 and the substitution therefor of the following :—
 (1) Interlock and Other Knitted Fabric :—
 (a) for use exclusively in the manufacture of excisable goods by a manufacturer approved in that behalf by the Minister the pound .. 0 0 3
 (b) Other the pound .. 0 2 6
- (f) by the deletion of Item 18 and the substitution therefor of the following :—
 "18. Spirits, potable the gallon .. 0 2 6
 for each 1 *per centum* or fraction of 1 *per centum* by volume of pure alcohol."
- (g) by the insertion of the following new Item :—
 "23. Wine, still ; aperitifs. . . the gallon .. 1 12 0".

MADE at Lagos this 31st day of March, 1965.

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

EXPLANATORY NOTES

This Order has the following effects :—

- (1) It reduces the rates of duty on :—
 - (a) Lemonade and other aerated waters from 8d to 6d a gallon ;
 - (b) Potable Spirits from £7 the liquid gallon to 2s-6d the gallon for each 1 *per centum* or fraction of 1 *per centum* by volume of pure alcohol (equivalent to £5 the liquid gallon).
- (2) It increases the rates of duty on :—
 - (a) Plastic Footwear from 1s to 3s the pair ;
 - (b) Interlock and other Knitted Fabric for unlicensed manufacturers of excisable goods from 2s to 2s-6d a pound.
- (3) It introduces duty on :—
 - (a) Metal Containers at 10 *per centum* of the selling price ;
 - (b) Aluminium Household Utensils at 5 *per centum* of the selling price ;
 - (c) Still Wine and Aperitifs at £1-12s-0d a gallon.
- (4) It rationalises the Item for Knitted Fabric.