

L.N. 92 of 1965

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 3) Order 1965

Commencement : 19th August 1965

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965 and all other powers enabling him in that behalf the President hereby makes the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order 1965 and shall apply throughout the Federation.

Short title
and extent.

2. Schedules 1, 2 and 3 of the Customs Tariff Act 1964 as the same was replaced by the Customs Tariff (Duties and Exemptions) (No. 2) Order 1965 are hereby amended as indicated in the SCHEDULE appended to this Order.

Amendment
of Schedules
of Act 1965
No. 3 Legal
Notice 82 of
1965.

MADE at Lagos this 18th day of August 1965.

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

SCHEDULE

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
SCHEDULE 1		
25.23	Portland cement, ciment fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :	
	A	Delete the rate of duty and substitute "the ton £0-15s-0d"
	B (2)	Delete the rate of duty and substitute "the ton £4-0s-0d or 66½ per centum."
		Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "Coal (including briquettes, ovoids and similar solid fuels manufactured from coal); lignite (whether or not agglomerated); peat (including peat litter), whether or not agglomerated; coke and semi-coke of coal, of lignite or of peat :
	A. Coke and semi-coke of coal, of lignite, or of peat	Free.
	B. Other	33½ per centum

27.01/04

B 500

<i>Tariff Item No. (1)</i>	<i>Main Description of the Goods and Sub-Item No. (2)</i>	<i>Amendment (3)</i>
28.01/58	Chemical elements, inorganic chemical compounds, and other products specified in Notes 1 and 2 to this Chapter :	
	B	<i>Delete the expressions in the columns "Tariff Description" and "Rate of Duty", and substitute, respectively, "Sodium Hydroxide (caustic soda)" and "the hundred-weight £3-0s-0d".</i>
29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter. C (1)	<i>Delete the rate of duty and substitute "50 per centum."</i>
33.01	Essential oil (terpeneless or not) ; concretes and absolutes ; resinoids : B (1)	<i>Delete the rate of duty and substitute "50 per centum."</i>
33.02/04	Terpenic by-products of the deterpenation of essential oils ; or other industries : B (1)	<i>Delete the rate of duty and substitute "50 per centum."</i>
39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials ; linoxyn : A	<i>Delete the rate of duty and substitute "75 per centum."</i>
39.07	Articles of materials of the kind described in heading No. 39.01/06 : F	<i>Delete the rate of duty and substitute "75 per centum".</i>
40.01/02	Rubber latex, natural or synthetic (including mixtures thereof), pre-vulcanised or not ; derived from oils.	<i>Delete the rate of duty and substitute "66$\frac{2}{3}$ per centum."</i>
40.03/04	Reclaimed rubber ; waste and parings of unhardened rubber, scrap of unhardened rubber, fit only for the recovery of rubber ; unhardened rubber.	<i>Delete the rate of duty and substitute "66$\frac{2}{3}$ per centum."</i>

<i>Tariff Item No. (1)</i>	<i>Main Description of the Goods and Sub-Item No. (2)</i>	<i>Amendment (3)</i>
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01/02; master-batch.	Delete the rate of duty and substitute "66 $\frac{2}{3}$ per centum."
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states, (for example, rods, tubes and profile shapes, solution and dispersions); rings and discs.	Delete the rate of duty and substitute "66 $\frac{2}{3}$ per centum."
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:	
	A (4)	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "(4) Other cases and tubes and flaps therefor:— (a) Cases.....the pound £0-2s-0d or 50 per centum. (b) Other.....20 per centum."
41.02/08		Delete all the expressions from "Leather (including chamois-dressed leather" to "66 $\frac{2}{3}$ per centum" in the columns "Tariff Description" and "Rate of Duty" and substitute "Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation leather, and metallised leather66 $\frac{2}{3}$ per centum."
41.10		Delete all the expressions from "Composition leather in slabs, in sheets or in rolls" to "66 $\frac{2}{3}$ per centum" in the columns "Tariff Description" and "Rate of Duty" and substitute "Composition leather in slabs, in sheets or in rolls.....66 $\frac{2}{3}$ per centum."

<i>Tariff Item No. (1)</i>	<i>Main Description of the Goods and Sub-Item No. (2)</i>	<i>Amendment (3)</i>
55.07/09	Woven fabrics of cotton : C	<p>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "C. Printed.....the square yard £0-4s-0d, or 50 <i>per centum</i>, "D. Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Minister..... 33½ <i>per centum</i>" and "E. Other :</p> <p>(1) Plain weave, unbleached but not mercerised, dyed or otherwise processed....the square yard £0-1s-3d, or 33½ <i>per centum</i>."</p> <p>"(2) Other.....the square yard £0-2s-0d, or 40 <i>per centum</i>."</p>
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn : C	<p>Delete all expressions in the columns "Tariff Description" and "Rate of Duty" and substitute the following :—</p> <p>"C. Imported for use, exclusively, for the manufacture of umbrella by a manufacturer approved in that behalf by the Minister..... 33½ <i>per centum</i> and</p> <p>"D. Other.. 40 <i>per centum</i>."</p>
59.03	Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated : B	<p>Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute</p> <p>"B. Towels :</p> <p>(1) Of an area greater than one-third of a square yard.. the square yard £0-4s-0d or 50 <i>per centum</i>.</p> <p>(2) Other..... 50 <i>per centum</i>."</p>

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
60.01	Knitted or crocheted fabric, not elastic or rubberised : A	<i>Delete</i> the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "A. Interlock fabric....the pound £0-5s-3d or 50 <i>per</i> <i>centum</i> ."
60.01	Knitted or crocheted fabric, not elastic or rubberised : B	<i>Delete</i> the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "B. Other....the square yard £0-2s-0d or 40 <i>per centum</i> ."
60.05	Outer garments and other articles, knitted or cro- cheted, not elastic nor rubberised : B (3)	<i>Delete</i> the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "B (3) Towels and face cloths : (a) Of an area greater than one-third of a square yardthe square yard £0-4s-0d or 50 <i>per centum</i> . (b) Other.....50 <i>per centum</i> ."
62.02	Bed linen, table linen, toilet linen, and kitchen linen ; curtains and other furnishing articles : A	<i>Delete</i> the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "A Towels : (1) Of an area greater than one-third of a square yard.... the square yard £0-4s-0d or 50 <i>per centum</i> ." (2) Other 50 <i>per centum</i> ."
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material : B	<i>Delete</i> the rate of duty and <i>substitute</i> "the pair £0-10s-0d or 50 <i>per centum</i> ."

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material : C	Delete the rate of duty and substitute "the pair £1-5s-0d or 50 per centum."
64.02	Footwear with outer soles of leather or composition leather ; plastic material : B	Delete the rate of duty and substitute "the pair £0-10s-0d or 50 per centum."
64.02	Footwear with outer soles of leather or composition leather ; plastic material : C	Delete the rate of duty and substitute "the pair £1-5s-0d or 50 per centum."
64.03	Footwear with outer soles of wood or cork : B	Delete the rate of duty and substitute "the pair £0-10s-0d or 50 per centum."
64.03	Footwear with outer soles of wood or cork : C	Delete the rate of duty and substitute "the pair £1-5s-0d or 50 per centum."
64.04	Footwear with outer soles of other materials : B	Delete the rate of duty and substitute "the pair £0-10s-0d or 50 per centum."
64.04	Footwear with outer soles of other materials : C	Delete the rate of duty and substitute "the pair £1-5s-0d or 50 per centum."
64.05	Parts of footwear (including uppers, in-soles and screw- on heels) or any material except metal : A (1)	Delete the rate of duty and substitute "the pair £0-10s-0d or 50 per centum."

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal :	
	A (2)	Delete the rate of duty and substitute "the pair £1-5s-0d or 50 per centum".
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal :	
	C	Delete the rate of duty and substitute "66½ per centum".
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit :	
	A (1)	Delete the rate of duty and substitute "75 per centum".
73.10	Bars and rods (including wire rod) hollow mining drill steel :	
	B and C	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "B. Other..... 33½ per centum".
76.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip of aluminium; or other reinforcing materials) :	
	B	Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "B. Corrugated roofing sheets : (1) Of a gauge not exceeding 25..... 50 per centum. (2) Of a gauge exceeding 25 £0-0s-1½d or 20 per centum".

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) : A	<i>Delete</i> in the columns "Tariff Description" and "Rate of Duty" the expression from "(2) Exceeding 1750 c.c" to "100 per centum" and substitute "(2) Exceeding 1750 c.c but not exceeding 2150 c.c50 per centum. (3) Exceeding 2150 c.c.....150 per centum."
90.01/02	Lenses, prisms, mirrors and other optical elements, of any material, unmounted or mounted for use as partsof polarising material : B	<i>Delete</i> the rate of duty and substitute "100 per centum."
90.07	Photographic cameras ; photographic flashlight apparatus : B	<i>Delete</i> the rate of duty and substitute "100 per centum."
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles.	<i>Delete</i> the rate of duty and substitute "100 per centum."
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers.	<i>Delete</i> the rate of duty and substitute "100 per centum."
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories..... screens for projectors : B	<i>Delete</i> the rate of duty and substitute "100 per centum."

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:	
	A	<i>Delete the rate of duty and substitute "100 per centum."</i>
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs....profile projectors:	
	A	<i>Delete the rate of duty and substitute "100 per centum."</i>
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeter, refractometers, spectrometers, gas analysis; apparatus); instruments and apparatus for measuring or checking viscosity.....microtomes:	
	A	<i>Delete the rate of duty and substitute "100 per centum."</i>
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis; apparatus); instruments and apparatus for measuring or checking viscosity....microtomes:	
	C (1)	<i>Delete the rate of duty and substitute "100 per centum."</i>
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	A	<i>Delete the rate of duty and substitute "100 per centum."</i>

SCHEDULE 2

Schedule 2 to the Customs Tariff Act 1965 (which relates to exemption from import duties of Customs) is amended—

(a) by the deletion of the expressions "Potable alcoholic liquor; still wine and aperitifs" in column (2) of Sub-item (4) in Item 3 and the substitution therefor of the expressions "Drugs and pharmaceuticals; potable alcoholic liquor; still wine and aperitifs".

(b) the deletion of Sub-item (11) (d) in Item 3 and the substitution therefor of the expressions "(d) Wire rod; galvanised wire" and "Nails; reinforcing rounds and similar articles; wire products" in columns (1) and (2) respectively.

(c) by the deletion of Sub-item (14) in Item 3.

(d) by the deletion of Sub-item (17) in Item 3.

SCHEDULE 3

Schedule 3 to the Customs Tariff Act 1965 (which relates to export duties of Customs) is amended—

(a) by the deletion of all the expressions in the columns "Tariff Description" and "Rate of Duty" for Sub-items (1) and (2) in Item 1 and the substitution therefor of the following:—

"(1) Animals; reptiles.....each.....£3-0s-0d.

(2) Birds:—

(a) African grey parrots.....each.....£10-0s-0d.

(b) Other.....each.....£1-0s-0d.

(b) by the deletion of all the expressions in the columns "Tariff Description" and "Rate of Duty" for Item 19 and the substitution, respectively, therefor of "Scrap metal" and "10 *per centum ad valorem* when the value calculated in accordance with the Valuation (Export Duties) Regulations 1959, does not exceed £50-0s-0d per ton, with an additional 1 *per centum* for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £50-0s-0d per ton; provided that the amount of duty chargeable shall not exceed 20 *per centum* of the value, calculated as aforesaid".

(c) by the deletion of all the expressions in the columns "Tariff Description" and "Rate of Duty" for Item 22 and the substitution, respectively, therefor of "Slag, tin" and "4 *per centum ad valorem*".

Explanatory Notes

This Order has the following effects :—

SCHEDULE 1—IMPORT DUTY

(a) SCHEDULES 1 AND 3

<i>Full Tariff Item No.</i>	<i>Description of the Goods</i>	<i>Effect of this Order</i>
(1)	(2)	(3)
25.23A	Cement Clinker	Increases the rate of duty from £0-10s-0d the ton to £0-15s-0d the ton.
25.23B(2)	Cement	Reduces the rate of duty from £5-0s-0d the ton or 75 <i>per centum</i> to £4-0s-0d the ton or 66 $\frac{2}{3}$ <i>per centum ad valorem</i> , whichever is the higher.
27.01/04	Coal and Coke	Introduces exemption from duty for coke and semi-coke of coal, of lignite or of peat.
28.01/58B	Caustic Soda (Sodium Hydroxide)	Abolishes the special rate for approved manufacturers and makes all importations liable at £3-0s-0d the hundred-weight.
29.01/45C(1)	Synthetic perfume materials, and Concentrates	Increases the special rate for approved manufacturers from 33 $\frac{1}{3}$ <i>per centum</i> to 50 <i>per centum ad valorem</i> .
33.01B(1)	and Enfleurage Greases.	
33.02/04B(1)		
39.01/06A 39.07F	Moulded domestic articles; garden utensils; mats and matting—all plastic	Increases the rate of duty from 50 <i>per centum</i> to 75 <i>per centum ad valorem</i> .
40.01/02 40.03/04 40.05 40.06	Rubber	Increases the rate of duty from 33 $\frac{1}{3}$ <i>per centum</i> to 66 $\frac{2}{3}$ <i>per centum ad valorem</i> .

<i>Full Tariff Item No.</i>	<i>Description of the Goods</i>	<i>Effect of this Order</i>
(1)	(2)	(3)
40.11A (4)	Bicycle Tyres	Alters the rate of duty from 20 <i>per centum ad valorem</i> to £0-2s-0d the pound or 50 <i>per centum ad valorem</i> , whichever is the higher.
41.02/08 41.10	} Leather	Abolishes the special rate at 33½ <i>per centum ad valorem</i> for approved importers.
55.07/09c	Cotton textiles, printed ..	Increases the rate of duty from £0-2s-0d the square yard or 40 <i>per centum</i> to £0-4s-0d the square yard or 50 <i>per centum ad valorem</i> , whichever is the higher.
55.07/09 57.09/12	} Textiles	Provides for a special rate at 33½ <i>per centum ad valorem</i> for approved manufacturers of umbrellas.
59.03B 60.05B (3) 62.02A	} Towel and Towelling ..	Provides for a new rate £0-4s-0d the square yard or 50 <i>per centum ad valorem</i> , whichever is the higher, for towel and towelling of an area greater than one-third of a square yard.
60.01A	Interlock Fabric	Abolishes the special rate for approved manufacturers and alters the rate of duty to £0-5s-3d the pound or 50 <i>per centum ad valorem</i> , whichever is the higher, for all importers.
60.01B	Knitted Fabric, other than Interlock	Abolishes the special rate at £0-3s-3d the pound or 50 <i>per centum ad valorem</i> , whichever is the higher, for approved manufacturers.
64.01B 64.02B 64.03B 64.04B 64.05A(1)	} Shoes made principally of canvas and rubber or of either—including parts	Increases the rate from £0-6s-0d the pair or 40 <i>per centum</i> to £0-10s-0d the pair or 50 <i>per centum ad valorem</i> , whichever is the higher
64.01C 64.02C 64.03C 64.04C 64.05A(2)	} Shoes—other than those made principally of canvas or rubber or either—including parts	Increases the rate from £0-10s-6d the pair or 40 <i>per centum</i> to £1-5s-0d the pair or 50 <i>per centum ad valorem</i> , whichever is the higher.
64.05C	Soles and heels imported for repairing shoes	Increases the rate from 33½ <i>per centum</i> to 66½ <i>per centum ad valorem</i> .
67.02A (1)	Artificial fruits and parts thereof—Plastic	Increases the rate from 50 <i>per centum</i> to 75 <i>per centum ad valorem</i> .

Full Tariff Item No.	Description of the Goods	Effect of this Order
(1)	(2)	(3)
73.10B and c	Bars and rods	Removes the special rate at 20 <i>per centum ad valorem</i> for wire rod and galvanised wire imported by approved manufacturers.
76.02/04B	Corrugated aluminium roofing sheets	Increases the rate for corrugated aluminium roofing sheets of a gauge not exceeding 25 from 1½ <i>d</i> the square foot or 20 <i>per centum ad valorem</i> to 50 <i>per centum ad valorem</i> .
87.02A	Passenger road vehicles (Cars)	Increases the rates of duty in passenger road vehicles (Cars) with an engine capacity :— (a) exceeding 2150 c.c but not exceeding 2750 c.c from 50 <i>per centum</i> to 150 <i>per centum</i> ; (b) exceeding 2750 c.c but not exceeding 3500 c.c from 75 <i>per centum</i> to 150 <i>per centum</i> ; (c) exceeding 3500 c.c from 100 <i>per centum</i> to 150 <i>per centum ad valorem</i> ;
90.01/02B	Cameras—and parts, etc. . .	Increases the rate from 66⅔ <i>per centum</i> to 100 <i>per centum ad valorem</i> .
90.07B		
90.08		
90.09		
90.10B		
90.14A		
90.16A		
90.25A		
90.25B(1)		
90.28A		

SCHEDULE 3—EXPORT DUTY

1. Animals, birds and reptiles, live, not for food Increases the rate of duty for African grey parrots from £3-0s-0d to £10-0s-0d each.
19. Scrap metal Alters the rate of duty from £3-0s-0d the ton to "10 *per centum ad valorem* when the value calculated in accordance with the Valuation (Export Duties) Regulations 1959, does not exceed £50-0s-0d per ton, with an additional 1 *per centum* for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £50-0s-0d per ton ; provided that the amount of duty chargeable shall not exceed 20 *per centum* of the value, calculated as aforesaid".

<i>Full Tariff Item No.</i>	<i>Description of the Goods</i>	<i>Effect of this Order</i>
(1)	(2)	(3)
22.	Slag, tin	Reduces the rate of duty from 10 per centum to 4 per centum ad valorem.

(b) SCHEDULE 2

1. It introduces exemption from duty for empty glass bottles imported exclusively for the manufacture of drugs and pharmaceuticals.

2. It removes the restriction, as regards gauges, in respect of the exemption for wire rod and galvanised wire imported exclusively for the manufacture of nails and wire products, and extends this exemption to wire rod and galvanised wire imported for the manufacture of reinforcing rounds and similar articles.

3. It abolishes the special exemption for the following goods imported by approved manufacturers :—

(i) Leather and textile materials ;

(ii) Plastic materials, synthetic, in powder, liquid, solid (but not sheet) or granule form.

L.N. 93 of 1965

EXCISE TARIFF ACT 1958

(No. 58 OF 1958)

Excise Tariff (Duties) (No. 2) Order 1965

Commencement : 19th August 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—

Citation
and
application.

1. This Order may be cited as the Excise Tariff (Duties) (No. 2) Order 1965, and shall apply throughout the Federation.

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

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 deletion of Item 1.

(b) by the deletion of Item 10.

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

“10B. Leather, tanned 10 per centum of the selling price”.

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

“13A. OILS :—

(1) Gas or diesel oils suitable for use in internal combustion engines :—

(a) for use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Corporation Limited, or the Nigerian Ports Authority, other than in road vehicles the gallon .. 0 0 4

(b) Other the gallon .. 0 1 9

(2) Illuminating, including kerosene and other refined burning oils .. the gallon .. 0 1 0

(3) Lubricating the gallon .. 0 1 0

(4) Motor spirit and products ordinarily used as such ; benzine, bensoline, naphtha (non-potable), gasoline, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosene and other refined burning oils the gallon .. 0 1 9

(5) Essential 33½ *per centum* of the selling price.

(6) Other the gallon .. 0 1 6
or 33½ *per centum* of the selling price, whichever is the higher.”

(e) by the deletion of Sub-item (1) in Item 15 and the substitution therefor of the following :—

“(1) Interlock and other knitted fabrics the pound .. 0 2 6”

(f) by the deletion of Item 16 and the substitution therefor of the following :—

“16. Reinforcing rounds and similar articles 20 *per centum* of the selling price.”

- (g) by the deletion of the expression "Soap and Soap products including detergents, whether manufactured from soap or not" in Item 17, and the substitution therefor of the expression "Soap products including detergents, whether manufactured from soap or not".
- (h) by the deletion of the rate "5 *per centum* of the selling price" in Item 19 and the substitution therefor of the rate "10 *per centum* of the selling price".
- (i) by the deletion of the rate "each . . . £0-1s-0d." in Item 20 and the substitution therefor of the rate "10 *per centum* of the selling price".

MADE at Lagos this 18th day of August, 1965.

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

EXPLANATORY NOTES

This Order has the following effects :—

- (1) It abolishes the duty on :—
 - (a) Shirts.
 - (b) Singlets.
 - (c) Plasticware.
 - (d) Soap—the Excise Duty on Soap Products, including detergents whether manufactured from soap or not, however, remains.
- (2) It abolishes the special rate of duty at £0-0s-3d the pound on Interlock and other Knitted Fabrics for approved manufacturers of excisable goods—thus making all Interlock and other Knitted Fabrics liable at £0-2s-6d the pound.
- (3) It alters the rate of Excise Duty on travelling trunks, travelling bags, handbags, portmanteaux, purses, suitcases and wallets of all materials from £0-1s-0d each to 10 per cent of the selling price.
- (4) It introduces Excise Duty on :—
 - (a) Leather, tanned, at 10 per cent of the selling price.
 - (b) Oils—produced at the Oil Refinery—at identical rates of duty with those prescribed for equivalent types of oil when imported.
 - (c) Reinforcing rounds and similar articles at 20 per cent of the selling price.