

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 4) Order 1965

Commencement : 11th December 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. 4) Order 1965 and shall apply throughout the Federation.

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.

MADE at Lagos this 10th day of December, 1965.

M. E. P. UDEBIUWA
*Acting Deputy Secretary
to the Council of Ministers*

Short
title and
extent.
Amendment
of
Schedules
of Act
1965 No. 3
Legal
Notice
No. 82 of
1965.

SCHEDULE 1

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01/03	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03: "A. Printed the square yard £0-3s-6d or 50 per centum." "B. Other the square yard £0-2s-0d or 40 per centum."
55.07/09	Woven fabrics of cotton : C. E. Other : (1)	Delete the rate of duty and substitute "the square yard £0-3s-6d or 50 per centum." Delete all the expressions in the column "Tariff Description" and substitute "Plain weave, unbleached or bleached but not mercerised, dyed or otherwise processed."
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "Woven fabrics of man-made fibres (discontinuous or waste) :

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
60.01	Knitted or crocheted fabric, not elastic nor rubberised : A and B	<p>"A. Printed the square yard £0-3s-6d or 50 per centum."</p> <p>"B. Other the square yard £0-2s-0d or 40 per centum."</p> <p><i>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute</i></p> <p>"A. Knitted fabric of the type normally used in the manu- facture of singlets the pound £0-5s-3d or 50 per centum."</p> <p>"B. Other the square yard £0-2s-0d or 40 per centum."</p>
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) : A and B	<p><i>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute</i></p> <p>"A. Knitted fabric of the type normally used in the manu- facture of singlets.. .. the pound £0-5s-3d or 50 per centum."</p> <p>"B. Other the square yard £0-2s-0d or 40 per centum."</p>
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, ex- truded, cold-formed or cold-finished (including precision-made); hollow mining drill steel : A B	<p><i>Delete all the expressions in the column "Tariff Description" and substitute "Bars and rods (except concrete reinforcing bars and rods) unworked or cut to size but not otherwise worked."</i></p> <p><i>Delete the rate of duty and substitute "50 per centum."</i></p>

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
73.38	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel : A	<i>Delete the rate of duty and substitute "75 per centum."</i>
84.06	Internal combustion piston engines : A to E	<p><i>Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute</i></p> <p>"A. Engines specialised for use in aircraft and parts therefor.. .. Free"</p> <p>B. Engines, propulsion or auxiliary, specially designed for marine use :</p> <p>(1) Outboard engines..33½ <i>per centum.</i></p> <p>(2) OtherFree</p> <p>(3) Parts :</p> <p>(a) For (2) imported by a local boatyard approved in that behalf by the Minister 20 <i>per centum</i></p> <p>(b) Other33½ <i>per centum.</i>"</p> <p>"C. Road motor vehicle engines and parts therefor.....33½ <i>per centum.</i>"</p> <p>"D. Other :</p> <p>(1) IndustrialFree</p> <p>(2) Identifiable parts for (1).....5 <i>per centum</i></p> <p>(3) Other, including parts33½ <i>per centum.</i>"</p>
84.63/65	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings ; gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) or of laminated metal foil ;	

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	sets or of assortments gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings; machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	After "chapter" in the last line of the column "Tariff Description" <i>insert</i> "colon." <i>Delete</i> the rate of duty and <i>substitute</i> "A. Stern tubes, propeller-shaft and propeller : "(1) Imported for the construction of steam or motor vessels, by a local boatyard approved in that behalf by the Minister.....20 <i>per centum</i> ." "(2) Other33½ <i>per centum</i> ." "B. Other33½ <i>per centum</i> ."
85.08/09	Electrical starting and ignition equipment for internal combustion engines, and dynamos and cut-outs for use therewith; electrical lighting and signalling equipment, windscreen wipers, defrosters and demisters, for cycles or motor vehicles :	
A to C		<i>Delete</i> the expression in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "A. Starting and ignition equipment specialised for use in aircraft or for engines of heading 84.06B (2)..... Free" "B. Dynamos for marine in-board engines imported for the construction of steam or

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
		motor vessels by a local boat- yard approved in that behalf by the Minister.....20 <i>per</i> <i>centum</i> ".
		"C. Other....40 <i>per centum</i> ."
		"D. Parts....33½ <i>per centum</i> ."
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc- lamps; electrically ignited photographic flash-bulbs : B	Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "B. Photographic flash-bulbs and projector lamps....100 <i>per centum</i> ".
89.01/03	Ships, boats, tugs, launches, lighters and other vessels not falling within any of the following headings of this Chapter; light vessels fire floats, dredgers, float- ing cranes and other spe- cial purpose vessels; float- ing docks : B	(1) Delete the expression in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "B. Vessels not ex- ceeding 250 gross tons im- ported assembled or in sections to be assembled locally : (1) Pleasure craft, touring lanu- ches and commercial craft of a range not exceeding 100 feet in length. . 50 <i>per centum</i> . (2) Hull, bare, imported for the construction of steam or motor vessels, by a local boatyard approved in that behalf by the Minister....20 <i>per centum</i> . (3) Other, except where the Minister is satisfied that they cannot be built in Nigeria....33½ <i>per centum</i> ."

SCHEDULE 2

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

	Articles (1)	Goods to be manufactured (2)
"3(21).	Angle iron (heading 73.11, 73.21), flat bar (heading 73.10), steel sheet plate (heading 73.09, 73.13), steel strips (heading 73.12, 73.21) and steel tubes (heading 73.17/20, 73.21)".	Metal Beds and Chairs

SCHEDULE 3

Schedule 3 to the Customs Tariff Act 1965 (which relates to export duties of Customs) is amended by the deletion of the expression from "10 *per centum ad valorem* when the value calculated" to "provided that the amount of duty chargeable shall not exceed 20 *per centum* of the value calculated as aforesaid" in the "Rate of Duty" column for Item 19 and the substitution therefor of the rate "10 *per centum ad valorem*."

EXPLANATORY NOTES

This Order has the following effects :—

SCHEDULE 1—IMPORT DUTY

(a) Schedules 1 and 3

Full Tariff Item No. (1)	Description of Goods (2)	Effect (3)
51.04, 56.07, 55.07/09.	Woven Fabrics of Man-made Fibres and Cotton.	Increases the rate of duty on woven fabrics of man-made fibres to 3s-6d per sq. yard or 50 <i>per centum ad valorem</i> , and reduces the specific rate of duty on Woven Fabrics of Cotton from 4s to 3s-6d the sq. yard.
60.01, 60.06.	Knitted or Crocheted Fabrics.	Imposes duty at 5s-3d the lb or 50 <i>per centum ad valorem</i> on the types of knitted fabrics normally used for the manufacture of singlets.
73.10	Bars and Rods	Increases the rate of duty on Steel reinforcing bars and rods from 33½ <i>per centum</i> to 50 <i>per centum ad valorem</i> .
73.38	Domestic Utensils	Increases the rate of duty from 50 <i>per centum</i> to 75 <i>per centum ad valorem</i> .

SCHEDULE 3—EXPORT DUTY

19.	Scrap Metal	Alters the rate and structure of duty to read 10 <i>per centum ad valorem</i> .
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(b) Schedule 2

3 (21).	It introduces exemption from duty for Angle iron, flat bar, sheet plate, steel strips and steel tubes imported by approved manufacturers of metal beds and chairs.	
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