

Supplement to Official Gazette Extraordinary No. 29, Vol. 53, 26th March,
1966—Part B
L.N. 23 of 1966

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 1) Order 1966

Commencement 27th March 1966

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965 and all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 1) Order 1966 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. 3) Order 1965 are hereby amended as indicated in the Schedule appended to this Order.

Amendment
of Schedules
of Act 1965
No. 4
Legal Notice
No. 131 of
1965.

MADE at Lagos this 26th day of March 1966.

M. E. P. UDEBIUWA,
Acting Deputy Secretary
to the Federal Executive Council

SCHEDULE

SCHEDULE 1

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
02.01/04	Meat and edible meat offals (including poultry and game), fresh, chilled or frozen; poultry liver, salted or in brine.	Delete the rate of duty and substitute... 75 per centum.
02.06	Meat and edible meat offals (including poultry and game but excluding poultry liver), salted, in brine, dried or smoked.	Delete the rate of duty and substitute... 75 per centum.
03.01	Fish, fresh (live or dead), chilled or frozen	Delete the rate of duty and substitute... 75 per centum.

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
03.02	Fish, salted, in brine, dried or smoked :	
	B.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B. Fishmeal imported not for human consumption.... 10 <i>per centum</i> . "C. Other50 <i>per centum</i> .
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved ; sweetened or not	<i>Delete</i> the rate of duty and <i>substitute</i> 66½ <i>per centum</i> .
05.04/06	Guts, bladders, stomachs, sinews and tendons ; parings and similar waste, of raw hides or skins ; fish waste :	
	A.	<i>Delete</i> the rate of duty and <i>substitute</i> 75 <i>per centum</i> .
07.01/03	Vegetables, fresh or chilled, vegetables (whether or not cooked), preserved by freezing ; vegetables pro- visionally preserved in brine, in sulphur water or in any other preservative solution, but not specially prepared for immediate consumption.	<i>Delete</i> the rate of duty and <i>substitute</i> 75 <i>per centum</i> .
07.04	Dried, dehydrated or eva- porated vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	<i>Delete</i> the rate of duty and <i>substitute</i> 75 <i>per centum</i> .
07.05	Dried leguminous vegeta- bles, shelled, whether or not skinned or split (for example, peas, beans and lentils).	<i>Delete</i> the rate of duty and <i>substitute</i> : C 75 <i>per centum</i> .
07.06	Manioc, arrow root, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubes with high starch or inulin content, fresh or dried, whole or sliced ; sago pith.	<i>Delete</i> the rate of duty and <i>substitute</i> 75 <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)
08.01, 13	Fruit, melon peel, citrus fruit peel and nuts (shelled or not), fresh or dried, preserved by freezing (whether or not cooked, but not containing added sugar), provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in any other preservative solutions), but unsuitable in that state for immediate consumption : A	<i>Delete the rate of duty and substitute 75 per centum.</i>
10.06	Rice	<i>Delete the rate of duty and substitute 66$\frac{2}{3}$ per centum.</i>
11.01, 02	Cereal flours, cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except husked, glazed, polished or broken rice; germ or cereals, whole, rolled, flaked or ground : A (I) Flour groats and meal: of wheat or of malin.	<i>Delete the rate of duty and substitute the ton.... £12-10s or 25 per centum.</i>
11.03, 06	Flours, meal and flakes of potatoes or of the products falling within heading 07.05 or 07.06 or Chapter 8.	<i>Delete the rate of duty and substitute 75 per centum.</i>
16.01, 03	Meat and meat offal, prepared or preserved (including sausages): meat extracts and meat juices.	<i>Delete the rate of duty and substitute 75 per centum.</i>
16.04, 05	Fish, crustaceans and molluscs, prepared or preserved (including caviar and caviar substitutes).	<i>Delete the rate of duty and substitute 75 per centum.</i>
20.01, 02	Vegetables and fruits, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing	

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
	salt, spices or mustard ; vegetables prepared or preserved otherwise than by vinegar or acetic acid including tomatoe juice the dry weight content of which is seven per cent or more : A and B	<i>Delete</i> the expressions "A" and "B" in the columns "Tariff Description" and the "Rate of Duty" and <i>substitute</i> against the main item. 75 per centum.
20.03	Fruits preserved by freez- ing, containing added sugar.	<i>Delete</i> the rate of duty and <i>substitute</i> 75 per centum.
22.01 02	Waters, including spa waters and aerated waters (whether or not flavoured) lemonade and other non- alcoholic beverages nor including fruit and vege- table juices falling within heading No. 20.07 ; ice and snow : A-C	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "A. Table waters including fresh water 100 per centum. "B. Mineral waters and squa- shes. 75 per centum. "C. Other. 66 $\frac{2}{3}$ per centum.
22.03	Beer made from malt : A and B	<i>Delete</i> all the rates of duty and <i>substitute</i> : "A the gallon. £0-16s-0d. "B the gallon. £0-16s-0d plus £0-0s-0 $\frac{1}{2}$ d per gallon for each additional degree of original gravity above 1,040°.
24.01	Unmanufactured tobacco ; tobacco refuse : A	<i>Delete</i> all the expressions under "A" and "B" in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> against the main item. . . . the lb £1-0s-0d.

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
24.02	Manufactured tobacco; tobacco extracts and essences: A-C	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> "A. Cigars and cheroots.... the lb £3-0s-0d. "B. Cigarettes.....the lb £3-0s-0d or £7-7s-0d the thousand cigarettes. "C. Other (including snuff)the lb £2-5s-0d.
25.23	Portland cement, cement fondu, slag cement super- sulphate cement and simi- lar hydrolic cements, whether or not coloured or in the form of clinker: A B (2)	<i>Delete</i> the rate of duty and <i>substitute</i>the ton £1-0s-0d. <i>Delete</i> the rate of duty and <i>substitute</i>the ton £2-10s or 40 <i>per centum</i> .
27.09/10	B (3) (a)	<i>Delete</i> the rate of duty and <i>substitute</i>the gallon £0-0s-8d.
28.01 '58	Chemical elements, in- organic chemical com- pounds: B and C	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B. Sodium Hydroxide (Caustic Soda)..the cwt. £3-0s-0d "C. (a) Sodium Carbonate (Soda Ash).....the cwt. £3-0s-0d. (b) Imported by manu- facturer (other than a soap manufacturer) approved in that behalf by the Ministry 33½ <i>per centum</i> . "D. Other 33½ <i>per centum</i> .
36.06	Matches (excluding Bengal matches): A.	<i>Delete</i> the rate of duty and <i>substitute</i>the gross box £1-16s-0d.

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
39.01 06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other deri- vatives of cellulose; hardened casein, gelatin and other hardened pro- teins; vulcanised fibre, chlorinated rubber and other chemical derivatives of natural rubber; silicones;) polyisobuty- lene; other high polymers (including aglinic acids and its salts and esters); linoxyn:	
	D.	Delete all the expressions under the columns "Tariff Des- cription" and "Rate of Duty" and substitute: "D (1) Tiles . . . <i>ad valorem</i> 66 $\frac{2}{3}$ per centum. (2) Polyethelene films... <i>ad</i> <i>valorem</i> 50 per centum. "E Other <i>ad valorem</i> 33 $\frac{1}{3}$ per centum.
39.07(G)		Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute: "G. Tiles <i>ad valorem</i> 66 $\frac{2}{3}$ per centum. "H. Other <i>ad valorem</i> 33 $\frac{1}{3}$ per centum.
40.08 09(B)		Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute: "B. Tiles <i>ad valorem</i> 66 $\frac{2}{3}$ per centum. "C. Other <i>ad valorem</i> 33 $\frac{1}{3}$ per centum.
42.02(B)		Delete the rate of duty and substitute: 100 per centum.
48.12		Delete the rate of duty and sub-divide the main heading "A. Tiles 66 $\frac{2}{3}$ per centum "B. Other 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)
50.09/10	Woven fabrics of silk or noil silk or of other waste silk.	<i>Delete the rate of duty and substitute the square yard £0-3s-0d or 50 per centum.</i>
52.02	Woven fabrics of metal thread or of metalised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like : A.	<i>Delete the rate of duty and substitute the square yard £0-3s-0d or 50 per centum.</i>
53.11/13	Woven fabrics of sheep's or lambs' wool, of horsehair or other animal hair.	<i>Delete the rate of duty and substitute the square yard £0-3s-0d or 50 per centum.</i>
54.05	Woven fabrics of flax or of ramie	<i>Delete the rate of duty and substitute the square yard £0-3s-0d or 50 per centum.</i>
55.07/09	Woven fabrics of cotton : E (2)	<i>Delete the rate of duty and substitute the square yard £0-3s-0d or 50 per centum.</i>
56.07	Woven fabrics of man-made fibres (discontinuous or waste) : A	<i>Delete the rate of duty and substitute the square yard £0-3s-0d or 50 per centum.</i>
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05).	<i>Delete the rate of duty and substitute the square yard £0-5s-0d or 50 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)
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :	
	A (1) (a)	<i>Delete the rate of duty and substitute.....the square yard £0-5s-0d or 50 per centum.</i>
	A (1) (b) ii)	<i>Delete the rate of duty and substitute.....the square yard £0-3s-0d or 50 per centum.</i>
60.04	Undergarments, knitted crocheted, not elastic or rubberised :	
	C	<i>Delete the rate of duty and substitute.....each 5s-6d or ad valorem 50 per centum.</i>
61.01	Men's and boys' outer-garments :	
	C	<i>Delete the rate of duty and substitute.....each 8s-6d or 50 per centum.</i>
	D	<i>Delete the rate of duty and substitute.....each £0-5s-0d or 50 per centum.</i>
	F	<i>Delete the rate of duty and substitute.....50 per centum.</i>
61.02	Women's, girls' and infants' outer-garments :	
	C	<i>Delete the rate of duty and substitute.....each £0-8s-6d or 50 per centum.</i>
60.05	Outer-garments and other articles, knitted or crocheted, not elastic or rubberised :	
	A (3)	<i>Delete the rate of duty and substitute.....each 8s-6d or 50 per centum.</i>
	A (4)	<i>Delete the rate of duty and substitute.....each 5s-0d or 50 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)
	D	<i>Delete the rate of duty and substituteeach £0-5s-0d or 50 per centum.</i>
	F	<i>Delete the rate of duty and substitute50 per centum.</i>
61.03	Men's and boys' under-garments, including collars, shirts fronts and cuff :	
	A	<i>Delete the rate of duty and substituteeach £0-5s-6d or 50 per centum.</i>
	D	<i>Delete the rate of duty and substitute50 per centum.</i>
61.04	Women's, girls' and infants' under-garments :	
	A	<i>Delete the rate of duty and substituteeach £0-5s-6d or 50 per centum.</i>
	D	<i>Delete the rate of duty and substitute50 per centum.</i>
62.02	Bed linen ; table linen, toilet linen, and kitchen linen ; curtains and other furnishing articles :	
	A (2)	<i>Delete the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : A (2)....Mosquito Nets 20 per centum. Other.....50 per centum.</i>
62.03	Sacks and bags of a kind used for the packing of goods :	
	B (2) (a) and (b)	<i>Delete all expressions in the columns "Tariff Description" and "Rate of Duty" and substitute "(2) Othereach £0-1s-4d or 33$\frac{1}{3}$ per centum.</i>
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material :	
	B	<i>Delete the rate of duty and substitute....the pair £0-6s-0d or 40 per centum.</i>
	C	<i>Delete the rate of duty and substitute.....the pair £0-12s-0d or 40 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)
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:	
	B	Delete the rate of duty and substitute . . . the pair £0-6s-0d or 40 per centum.
	C	Delete the rate of duty and substitute . . . the pair £0-12s-0d or 40 per centum.
64.03	Footwear with outer soles of wood or cork:	
	B	Delete the rate of duty and substitute . . . the pair £0-6s-0d or 40 per centum.
	C	Delete the rate of duty and substitute . . . the pair £0-12s-0d or 40 per centum.
64.04	Footwear with outer soles of other materials:	
	B	Delete the rate of duty and substitute . . . the pair £0-6s-0d or 40 per centum.
	C	Delete the rate of duty and substitute . . . the pair £0-12s-0d or 40 per centum.
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal:	
	A (1)	Delete the rate of duty and substitute . . . the pair £0-6s-0d or 40 per centum.
	(2)	Delete the rate of duty and substitute . . . the pair £0-12s-0d or 40 per centum.
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:	
	D	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute: "D. Pressure pipes and pipes . . . 75 per centum." "E. Other . . . 33½ per centum."

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
68.13	D	<p>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute:</p> <p>"D. Pressure pipes and pipes75 per centum.</p> <p>"E. Other....33$\frac{1}{3}$ per centum.</p>
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass of a kind commonly used for the conveyance or packing of goods; or stoppers and other closures, of glass	<p>Delete the expression in the column "Rate of Duty" and add the following expressions to the column "Tariff Description":</p> <p>"A. Empty bottles and containers imported for use in bottling of beer, stout and mineral waters....40. per centum</p> <p>"B. Other....33$\frac{1}{3}$ per centum.</p>
76.02, 04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip aluminium; single strand aluminium wire; aluminium foil (whether or not embossed, cut to shape, or perforated, coated, printed, or backed with paper or other reinforcing materials):	
	B-D	<p>Delete all the expressions in the column "Tariff Description" and substitute:</p> <p>"B. Corrugated Roofing Sheets</p> <p>"(1) of a gauge not exceeding 25....50 per centum.</p> <p>"(2) of a gauge exceeding 25the square foot £0-0s-1$\frac{1}{2}$d or 20 per centum.</p> <p>"(3) Aluminium and Aluminium Sheet Products: plates, sheets and circles, whether or not imported in coil, cut to shape but not further worked....50 per centum.</p> <p>"C. Ridgings.....20 per centum.</p> <p>"D. Other.....33$\frac{1}{3}$ per centum.</p>

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
82.01	Hand Tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and simi- lar hewing tools : scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agricultural, horticul- tural or forestry :	<i>Delete</i> the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : B(1) Matchets...10 <i>per centum</i> . (2) Other....20 <i>per centum</i> .
85.15	Radio telegraphic and radio telephonic transmission and reception apparatus ; radio broadcasting and television transmission and reception apparatus (including those incorpo- rating gramophones) and television cameras ; radio navigational aid appa- ratus, radar apparatus and radio remote control appa- ratus :	D. <i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "D (1) Spare parts imported for the maintenance of radio-gramophones, radio receiving sets (including combined transmitting and receiving sets) and television sets....33 $\frac{1}{3}$ <i>per centum</i> . (2) Components (excluding cabinets) imported for use in the assembly of radio- gramophones, radio receiv- ing sets and television sets by a manufacturer approved in that behalf by the Minis- try.....15 <i>per centum</i> . (3) Cabinets imported for A and B

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
		(a) Wooden..... 75 <i>per</i> <i>centum.</i>
		(b) Plastics..... 66 $\frac{2}{3}$ <i>per</i> <i>centum.</i>
		(4) Other..... Free.

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 (2)

Delete the rate of duty and substitute.....75 per centum.

D.

Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :

"D (1) Components for passenger cars imported CKD (completely knocked down) for local assembly by a manufacturer approved in that behalf by the MinistryDutiable at 15 *per centum*, less than the rate applicable to a similar vehicle imported assembled as in A above.

"D. (2) Trucks and Lorries

(a) Assembled.....33 $\frac{1}{3}$ *per centum.*

(b) Unassembled for local assembly by a manufacturer approved in that behalf by the Ministry.....28 $\frac{1}{3}$ *per centum.*

(3) Other....33 $\frac{1}{3}$ *per centum.*

(4) For the purposes of C (2) (a), D (1) and (D) (2) (b) the rate of duty applicable to such imported replacement equipment like tyres and batteries and such other parts as may be deemed by the Ministry from time to time to be available locally, shall apply to such components as may be imported with other CKD components.

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:	
A	Delete all the expressions in the column "Tariff Description" and substitute "Gramophones, record players, tape decks and tape recorders.
B	Delete all the expressions in the column "Tariff Description" and substitute "Dictating Machines".

SCHEDULE 2

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

(a) by the deletion of the expression "Phenol Formaldehyde" under sub-item (15) of Item 3 and the insertion of the expressions "Phenol and Formaldehyde".

(b) by the insertion of the following new item—

<i>No.</i> (1)	<i>Articles</i> (2)	<i>Goods to be manufactured</i> (3)
"3 (22)	Chemicals and processing materials excluding starch"	Textile piece goods.

Explanatory Notes

This Order has the following effects :—

SCHEDULE I—IMPORT DUTY

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
02.01/04 02.01/06 05.04/06A 16.01/03	Meat and meat products ..	Increases the rates of duty from 66 $\frac{2}{3}$ per centum to 75 per centum.
03.01 03.02B 16.04/05	Fish and fish products ..	Increases the rate of duty from 50 per centum to 75 per centum.
04.05	Eggs	Increases the rate of duty from 40 per centum to 66 $\frac{2}{3}$ per centum.

Full Tariff Item No.	Description of Goods	Effect of the Order
07.01/03 07.04 07.05 07.06 11.03/06 20.01/02B	Vegetables and vegetable products	Increases the rate of duty from 40 <i>per centum</i> to 75 <i>per centum</i> .
08.01/13A 20.01/02A 20.03	Fruits	Increases the rate of duty from 50 <i>per centum</i> to 75 <i>per centum</i> .
10.06	Rice	Increases the rate of duty from 40 <i>per centum</i> to 66 $\frac{2}{3}$ <i>per centum</i> .
11.01/02A(1)	Flour	Reduces the rate of duty from £25-0s-0d the ton or 50 <i>per centum</i> to £12-10s-0d the ton or 25 <i>per centum</i> .
22.01/02A	Table Waters including Avian Waters	Increases the duty from 75 <i>per centum</i> to 100 <i>per centum</i> .
22.03	Beer	Increases the rate of duty from 15s to 16s the gallon.
24.01	Unmanufactured tobacco for the manufacture of cigarettes	Increases the rate of duty from 15s-3d to £1 the pound.
24.02A & B	Cigarettes and Cigars ..	Increases the rate of duty from £2-15s-0d to £3-0s-0d the pound.
24.02c	Other tobacco products including snuff	Increases the rate of duty from £2-0s-0d to £2-5s-0d the pound.
25.23(A)	Clinker	Increases the rate of duty from £0-15s-0d to £1-0s-0d the ton.
25.23B(2)	Portland Cement	Reduces the rate of duty from £4-0s-0d the ton or 66 $\frac{2}{3}$ <i>per centum</i> to £2-10s-0d the ton or 40 <i>per centum</i> .
28.01/58 (B & C)	Sodium Carbonate (Soda Ash)	Imposes a duty of £3-0s-0d per ton and provides for a special rate of 33 $\frac{1}{3}$ <i>per centum</i> for approved users other than soap manufacturers.
36.06	Matches	Reduces the rate of duty from £2-8s-0d to £1-16s-0d the gross box.
39.01/06D (2)	Polylethelene films ..	Increases the rate of duty from 33 $\frac{1}{3}$ <i>per centum</i> to 50 <i>per centum</i> .

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
50.09/10 52.02A 53.11.13 54.05 55.07/09E(2) 56.07 58.05A(1)(b)(ii)	Woven Fabrics	Increases the rate of duty from £0-2s-0d the square yard or 40 <i>per centum</i> to £0-3s-0d the square yard or 50 <i>per centum</i> and reduces the duty on cotton fabrics and woven fabrics of man-made fibres from £0-3s-6d the square yard to £0-3s-0d the square yard or 50 <i>per centum</i> .
58.04 58.05A(1) (a)	Pile and Chenille fabrics and Narrow woven fabrics	Increases the rate of duty from £0-4s-0d the square yard or 40 <i>per centum</i> to £0-5s-0d the square yard or 50 <i>per centum</i> .
60.04c 60.05A(3) (4) 61.03A 61.04A	Shirts	Increases the rate of duty from £0-5s-0d each or 40 <i>per centum</i> to £0-5s-6d or 50 <i>per centum</i> .
61.010 61.020	Jackets, trousers and slacks	Increases the rate of duty from £0-7s-6d each or 40 <i>per centum</i> to £0-8s-6d each or 50 <i>per centum</i> .
61.01D 61.02D	Dressing gowns and skirts	Increases the rate of duty from £0-4s-6d or 40 <i>per centum</i> to £0-5s-0d or 50 <i>per centum</i> .
61.01F 61.02F 61.03D 61.04D 62.01	Other outer-garments	Increases the rate of duty from 40 <i>per centum</i> to 50 <i>per centum</i> .
62.02A (2)	Mosquito Nets	Reduces the rate of Duty from 50 <i>per centum</i> to 20 <i>per centum</i> .
62.03B(2) (a)	Sacks and bags made of materials other than jute	Abolishes the concessionary rate of duty.
64.01B 64.02B 64.034 64.04B 64.05A(1)	Shoes made principally of canvas and rubber or of either including parts	Reduces the rate from £0-10s-0d the pair or 50 <i>per centum ad valorem</i> to £0-6s-0d the pair or 40 <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	Reduces the rate from £1-5s-0d the pair or 50 <i>per centum</i> to £0-12s-0d the pair or 40 <i>per centum ad valorem</i> whichever is the higher.
68.12D 68.13	Asbestos cement pipes and pressure pipes	Increases the rate from 33 $\frac{1}{3}$ <i>per centum</i> to 75 <i>per centum ad valorem</i> .
70.10A	Empty bottles of beer, stout and soft Drinks	Increases the rate from 33 $\frac{1}{3}$ <i>per centum</i> to 40 <i>per centum ad valorem</i> .
76.02 '04B(2)	Aluminium plates, sheets and circles	Increases the rate of duty from 33 $\frac{1}{3}$ <i>per centum</i> to 50 <i>per centum</i> .
82.01B (2)	Matchets	Reduces the rate of Duty from 20 <i>per centum</i> to 10 <i>per centum</i> .

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
85.15D(2)	Components for local assembly of radio, radio-gramophones and television sets	Introduces a special rate of duty of 15 <i>per centum ad valorem</i> .
85.15D(3) (a)	Wooden Cabinets	Increases the rate of duty from 33 $\frac{1}{3}$ <i>per centum</i> to 75 <i>per centum ad valorem</i> .
(b)	Plastic Cabinets	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> .
87.02D(1)	Components imported for the assembly of passenger cars by an approved manufacturer	Reduces the rate of duty applicable to the vehicle by 15 <i>per centum</i> .
87.02D(2) (b)	Components imported for the assembly of trucks and lorries by an approved manufacturer	Reduces the rate of duty from 33 $\frac{1}{3}$ <i>per centum</i> to 28 $\frac{1}{3}$ <i>per centum ad valorem</i> .
92.11A	Tape Recorders	Increases the rate from 40 <i>per centum</i> to 66 $\frac{2}{3}$ <i>per centum ad valorem</i> .

(b) SCHEDULE 2

1. It abolishes the special exemption for "Phenol Formaldehyde" and replaces it with "Phenol" and "Formaldehyde".
2. It introduces exemption from duty for Chemicals and processing materials (excepting starch) imported exclusively for the manufacture of textile piece goods.

L.N. 24 of 1966

EXCISE TARIFF ACT 1965
(No. 30 OF 1965)

Excise Tariff (Duties and Exemptions) (No. 1) Order 1966

Commencement : 27th March 1966

In exercise of the powers conferred by subsection (1) of section 3 of the Excise Tariff Act 1965 the Federal Executive Council has made the following Order—

1. This Order may be cited as the Excise Tariff (Duties and Exemptions) (No. 1) Order 1966, and shall apply throughout the Federation.

Citation and application.

2. Schedule 1 to the Excise Tariff Act 1965, as the same was replaced by the Excise Tariff (Duties and Exemptions) (No. 2) Order 1965, is amended—

Amendment
Schedule
No. 30 of
1965.
L.N. 93 of
1965.

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

(1) Where the weight of one thousand cigarettes does not exceed two pounds *ad valorem* 35 *per centum*.

(2) Where the weight of one thousand cigarettes exceeds two pounds but does not exceed two and one-half pounds

ad valorem 53 per centum where the value exceeds seventy shillings per thousand, and *ad valorem 45 per centum* in other cases.

(3) Where the weight of one thousand cigarettes exceeds two and one-half pounds:

ad valorem 55 per centum.

(b) by the deletion of all the expressions "Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion" and the substitution therefor of the following expressions:

"Matches in boxes and booklets containing more or less than 80 matches each to be charged proportionately".

(c) by the deletion of the rate "the gallon 4d" in sub-item 1 (a) of item 15 and the substitution therefor of the rate "the gallon 8d".

(d) by the deletion of the rate "the pound.....2d" in item 16 and the substitution therefor of the rate "the pound £0-0s-1d".

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

"17A. Radio-gramophones and record players

ad valorem 5 per centum".

MADE at Lagos this 26th day of March 1966.

M. E. P. UDEBIUWA,
Acting Deputy Secretary to the
Federal Executive Council

EXPLANATORY NOTES

This Order has the following effects—

1. It increases the rates of duty on various categories of cigarettes by 5 *per centum*.
2. It relaxes the restriction on the unit of output and sale of matches by making it possible for proportionate excise duties to be charged on boxes and booklets containing less than 80 matches.
3. It increases the concessionary rate of duty on gas and diesel oil from 4d to 8d per gallon.
4. It reduces the duty on paints from 2d to 1d per pound.
5. It imposes an excise duty of 5 *per centum* of the selling price on radio-grams and record players.