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1966—Part B

L.N. 46 of 1966

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 2) Order 1966

Commencement : 18th June, 1966

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, as modified by the Constitution Suspension and Modification Decree 1966 and of all other powers enabling it in that behalf, the Executive Council has made the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order 1966 and shall apply throughout Nigeria.

Short title
and extent.

2. Schedules 1 and 2 of the Customs Tariff Act 1965 No. 3 as the same was replaced by the Customs Tariff (Duties and Exemptions) (No. 1) Order 1966 is hereby amended as indicated in the Schedule appended to this Order.

Amend-
ment of
Schedules
1 and 2 of
Act 1965
No. 3 Legal
Notice No.
23 of 1966.

MADE at Lagos this 17th day of June 1966.

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

SCHEDULE

SCHEDULE 1

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment¹</i>
(1)	(2)	(3)
03.02	Fish, salted, in brine, dried or smoked : B. and C.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "B. Other50%"
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfer- mented and not contain- ing spirit : A. and B... ..	Delete all the expressions in the column "Tariff Description" and "Rate of duty" and substitute : "A. Fruit cordials and squashes75% B. Fruit juices ; grape must ; fruit syrups.....66⅔% C. Vegetable juices..40%"

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
21.03 '07	Food preparations not elsewhere specified or included (for example, mustard, sauces, mixed condiments and mixed seasonings, soups and broths, natural yeasts, prepared baking powders):	
	B.	<i>Delete the rate of duty and substitute "75%"</i>
22.09	*Spirits (other than those of heading No. 22.08); Liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: . .	<i>Delete all the expressions in the column "Rate of Duty" and insert the following in the columns "Tariff Description" and "Rate of duty":</i> "A. Bitters, brandy, gin, schnapps and whiskythe gallon £10-10s-0d. B. Other.....the gallon £10-10s-0d or 100%"
23.01 '07	Residues and waste of the food industries, (for example: inedible meat or fish flour and meal; greaves; bran, sharps and other milling residues; beet-pulp, bagasse and other waste from sugar, brewing, distilling or starch industries; oil-cake and other residues (except dregs) from oil extractions; wine lees; argol; vegetable products, not elsewhere specified or included, of a kind used for animal food; sweetened forage and other prepared animal fodder):	

SCHEDULE 1—*continued*

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
	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% C. Other 33½%
24.01	Unmanufactured tobacco ; tobacco refuse	<i>Delete</i> all the expressions in the column "Rate of Duty" and <i>insert</i> the following in the columns "Tariff Description" and "Rate of Duty" : "A. Imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of the Customs and Excise Management Act, 1958 the lb. £0-15s-3d B. Other the lb. £1-0s-0d"
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter : C	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "C. Sodium Carbonate (Soda Ash) : (1) Imported by a manufacturer (other than a soap manufacturer) approved in that behalf by the Ministry 33½% (2) Other the cwt. £3-0s-0d"
39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials ; regenerated cellulose ; cellulose acetate and other derivatives of cellulose ; hardened casein, gelatin and other hardened	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	proteins ; vulcanised fibre, chlorinated rubber and other chemical derivatives of natural rubber ; sili- cones ; polysobutylene ; other high polymers (in- cluding alginic acid and its salt and esters) ; lino- xyn :	
	D. and E.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "D. Tiles 66 $\frac{2}{3}$ % E. Polyethelene films 50% F. Other 33 $\frac{1}{3}$ %
51.04	Woven fabrics of man-made fibres (continuous), in- cluding woven fabrics of monofil or strip of heading No. 51.01/03 :	
	A. and B.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>insert</i> "the sq. yard £0-3s-0d or 50%" in the rate of duty column.
55.07 09	Woven fabrics of cotton :	
	C.	<i>Delete</i> the sub-heading ; re- number D. and E. as C. and D.
56.07	Woven fabrics of man-made fibres (discontinuous or waste) :	
	A. and B.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>insert</i> "the sq. yard £0-3s-0d or 50%" in the rate of duty column.
61.02	Women's, girls' and infants' outer garments :	
	D.	<i>Delete</i> the rate of duty and <i>substitute</i> "each £0-5s-0d or 50%"
	F.	<i>Delete</i> the rate of duty and <i>substitute</i> "50%"

SCHEDULE 1—*continued*

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
62.02	Bed linen, table linen, toilet linen, and kitchen linen; curtains and other furnishing articles: A. and B.	<i>Delete</i> all 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 sq. yard £0-4s-0d or 50% (2) Other . . . 50% B. Mosquito nets . . . 20% C. Other 50%
62.03	Sacks and bags, of a kind for the packing of goods: B. (2)	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "(2) Other: (a) Imported for the packing of goods by an importer approved in that behalf by the Ministry each £0-0s-2d (b) Other . . . each £0-1s-4d or 33½%
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures: B. (1)	<i>Delete</i> the rate of duty and <i>substitute</i> : "the pair £0-12s-0d or 40%."

SCHEDULE 1--continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangers and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	<p>A... .. Delete all the expressions in the column "Tariff Description" and <i>substitute</i> :</p> <p>"A. Identifiable parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry"</p>
73.40	Other articles of iron or steel:	<p>B... .. Delete all the expressions in the column "Tariff Description" and <i>substitute</i> :</p> <p>"B. Specialised fittings or parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry"</p>
74.19	Other articles of copper:	<p>A... .. Delete all the expressions in the column "Tariff Description" and <i>substitute</i> :</p> <p>"A. Identifiable fittings and parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry"</p>

SCHEDULE 1—continued

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horti- culture or forestry :	
	A. and B.	Delete all the expressions in the column "Tariff Description" and "Rate of Duty" and substitute : "A. Identifiable parts 5% B. Matchets . . . 10% C. Other 20%"
84.06	Internal combustion piston engines : B. (3) (a)	Delete all the expressions in the column "Tariff Description" and substitute : "(a) For (2) imported for the construction of ships and other vessels by a local boat- yard approved in that behalf by the Ministry"
84.07, 08	Other engines and motors (including hydraulic mo- tors) : D.	Delete the rate of duty and substitute : "100%"
84.24	Agricultural and horticul- tural machinery for soil preparation or cultivation (for example, ploughs, cultivators, seed and fer- tiliser distributors) ; lawn and sports ground rol- lers : C.	Delete the Sub-item

SCHEDULE 1—*continued*

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
84.25	Harvesting and threshing machinery ; straw and fodder presses ; hay or grass mowers ; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29) :	
	A. and B.	<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..."Free"
84.26	Dairy machinery (including milking machines) :	
	A. and B.	<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..."Free"
84.27/28	Other agricultural and horticultural machinery (including machinery of a kind used in wine or cider making, fruit juice preparation or the like) ; poultry-keeping and bee-keeping machinery ; germination plant with mechanical or thermal equipment ; poultry incubators and brooders :	
	A. and B.	<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..."Free"
84.63/65	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearings (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	and pulley blocks, clutches and shaft couplings ; gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil ; sets or assortments of 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 :	
	A. (1)	<i>Delete all the expressions in the column "Tariff Description" and substitute :</i>
		“(1) Imported for the construction of ships and other vessels by a local boatyard approved by the Ministry”
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 :	
	B.	<i>Delete all the expressions in the column "Tariff Description" and substitute :</i>
		“B. Dynamos for marine in-board engines imported for

SCHEDULE 1 *continued*

<i>Tariff Item No.</i> (1)	<i>Main Description of the Goods and Sub-Item No.</i> (2)	<i>Amendment</i> (3)
		the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry"
87.01	Tractors (other than those falling within heading No. 87.07, whether or not fitted with power take-offs, winches or pulleys : A.	Delete all the expressions in the column "Tariff Description" and <i>substitute</i> : "A. Ordinarily employed in the construction and maintenance of roads or the clearing of land; agricultural tractors"
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09 : D. (1), (2), (3) and (4)	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "*D. Components for passenger cars imported CKD (completely knocked down) for local assembly by a manufacturer approved in that behalf by the Ministry 15% less than the rate applicable to a similar vehicle imported assembled as in A above E. Trucks and Lorries : (1) Assembled . . 33 $\frac{1}{3}$ % *(2) Imported CKD for local assembly by a manufacturer approved in that behalf by the Ministry 28 $\frac{1}{3}$ % F. Other 33 $\frac{1}{3}$ %

*For the purposes of C (2) (a), D and E (2) the rate of duty applicable to such imported replacement

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
		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."
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, snowplough, spraying lorries, crane lorries, search-light lorries, mobile workshops and mobile radio-logical units), but not including the motor vehicles of heading No. 87.02 :	
	A. and B.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. Road sweepers and sprayers ; mobile dispensaries ; vehicles specially built and equipped for fire fighting Free B. Other . . . 33 $\frac{1}{3}$ %
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, floating cranes and other special purpose vessels ; floating docks :	
	(a) A. and B.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
		"A. Ships and other vessels :
		(1) Over 250 gross tons Free
		(2) Other :
		(a) Pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length 50%
		(b) Other, except where the Ministry is satisfied that they cannot be built in Nigeria 33 $\frac{1}{3}$ %
		B. Hull, bare, imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry 20%"

(b) Proviso :

Delete the Proviso at the end of Chapter 89, and substitute :

"*Provided that when condemned or handed over for breaking up, duty shall be paid at the rate applicable at the time."

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 Item 11 and the substitution therefor of the following :

"11. Fire Alarm, Detection, Extinguishing and Fighting machinery, apparatus and appliances."

(b) by the deletion of Item 30 and the substitution therefor of the following :

"30. Ships and other vessels :—

(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 Ministry 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 ship or other vessel admitted under this exemption is condemned or handed over for breaking up, duty shall be paid at the rate applicable at the time."

EXPLANATORY NOTES

This Order has the following effects :—

(a) SCHEDULE 1

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
24.01	Unmanufactured Tobacco	Reduces the duty on tobacco imported for the manufacture of cigarettes by licensed manufacturers from £1-0s-0d to £0-15s-3d the lb.
51.04A } 56.07A } 55.07/09c }	Woven fabrics of man-made fibres Woven fabrics of cotton	Reduces the duty on printed fabrics of Tariff Nos. 51.04 and 55.07/09 to the same rate as those of 56.07; it also raises the residual headings of Tariff Nos. 51.04 and 56.07 to the same rate as those of 55.07/09 to safeguard the revenue.
62.03	Sacks and bags	Reduces the duty on bags and sacks made of materials other than jute imported for the packing of goods by approved importers from £0-1s-4d to 2d each.
68.13B(1)	Asbestos footwear	Brings the rate of duty in line with other types of footwear of Chapter 64.
73.21A } 73.40B } 74.19A } 84.06B (3) (a) } 84.63/65A (1) } 85.08/09B } 84.07/08D }	Fittings and parts for the construction of ships and other vessels Camera and cinematograph motors and parts	Extends concessionary rates for approved local boatyards to the construction of all types of ships and vessels. Corrects the rate of duty to bring it in line with camera parts and accessories of Tariff Nos. 42.02B, 90.07B, etc.
84.24c } 84.25A } 84.26A } 84.27/28A }	Agricultural machinery parts	Abolishes the duty of 5 per centum on parts of agricultural machinery.
87.01	Tractors	Abolishes the duty on Agricultural tractors.
87.02D	Components for passenger cars imported CKD	Clarifies the meaning of the sub-heading; no change in rate of duty.
87.03A	Special purpose vehicles ..	Provides for vehicles specially built and equipped for fire fighting.

(b) SCHEDULE 2

It removes from Item 11 vehicles built and equipped for fire fighting now provided for under Tariff No. 87.03A which is more appropriate.

EXCISE TARIFF ACT 1965

(No. 30 of 1965)

Excise Tariff (Duties and Exemptions) (No. 2) Order 1966

Commencement : 18th June 1966

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965 as modified by the Constitution (Suspension and Modification) Decree 1966 and of all other powers enabling it in that behalf, the Executive Council has made the following Order—

Citation and application.

1. This Order may be cited as the Excise Tariff (Duties and Exemptions) (No. 2) Order 1966 and shall apply throughout Nigeria.

Amendment
Schedule
No. 30 of
1965.
L.N. 24 of
1966.

2. Schedule 1 of the Excise Tariff Act 1965, as the same was replaced by the Excise Tariff (Duties and Exemptions) (No. 1) Order 1966, is amended—

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

“5. CIGARETTES :—

(1) where the weight of one thousand cigarettes does not exceed two pounds and the price does not exceed 25 shillings per thousand

ad valorem 20 per centum
plus £0-0s-6d per thousand cigarettes.

(2) where the weight of one thousand cigarettes does not exceed two and one half pounds and the price exceeds 25 shillings per thousand but does not exceed 50 shillings per thousand

ad valorem 30 per centum
plus £0-0s-9d per thousand cigarettes.

(3) where the weight of one thousand cigarettes does not exceed two and one half pounds and the price exceeds 50 shillings per thousand but does not exceed 125 shillings per thousand

ad valorem 40 per centum
plus £0-1s-0d per thousand cigarettes.

(4) where the weight of one thousand cigarettes does not exceed two and one half pounds and the price exceeds 125 shillings per thousand

ad valorem 50 per centum
plus £0-1s-6d per thousand cigarettes.”

(b) by the deletion of the rate “the pound 3d” in Item 6 and the substitution therefor of the rate “the pound 1d”

(c) by the deletion of Item 18 and the substitution therefor of the following :—

“18. Reinforcing rounds and similar articles not manufactured from scrap metal

ad valorem 20 per centum.”

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

"20A. Tabs and rags *ad valorem 20 per centum.*"

MADE at Lagos this 17th day of June, 1966.

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

EXPLANATORY NOTES

This Order has the following effects—

1. It alters the rates of duty on various categories of cigarettes.
2. It reduces the duty on confectionery from 3d to 1d per pound.
3. It abolishes the duty on reinforcing rounds manufactured from scrap metal.
4. It introduces a duty of 20 *per centum ad valorem* on tabs and rags resulting from the manufacture of piece goods.

L.N. 48 of 1966

CUSTOMS TARIFF ACT 1965 (1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 3) Order 1966

Commencement : 9th November, 1965

Expiry : 10th December 1965

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, as modified by the Constitution (Suspension and Modification) Decree 1966 and of all other powers enabling it in that behalf, the Executive Council has made the following Order—

- (1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order 1966 and shall apply throughout Nigeria.

Short title
and Extent.

Amendment of Schedule 1 of Act 1965 No. 3 Legal Notices 82, 92 and 131 of 1965 and 23 of 1966.

(2) Schedule 1 to the Customs Tariff Act 1965 No. 3 as was replaced by Customs Tariff (Duties and Exemptions) (No. 2) Order 1965 and further amended from time to time, is hereby amended as follows:—

<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 and man-made fibres (continuous), including woven fabrics of monofil or strip of Heading No. 51.01/03.	<p>Delete all expressions in the column "Rate of Duty" and insert the following in the columns "Tariff Description" and "Rate of Duty":—</p> <p>"A. Printed....the square yard 4s or 50%</p> <p>B. Other....the square yard 2s or 40%"</p>
56.07	Woven fabrics of man-made fibres (discontinuous or waste).	<p>Delete all expressions in the column "Rate of Duty" and insert the following in the columns "Tariff Description" and "Rate of Duty":—</p> <p>"A. Printed....the square yard 4s or 50%</p> <p>B. Other....the square yard 2s or 40%"</p>

MADE at Lagos this 17th day of June 1966.

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