

L.N. 109 of 1966

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 4) Order 1966

Commencement : 24th November 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 (1 to 9) and of all other powers enabling it in that behalf, the Federal Executive Council has made the following Order :—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 4) Order 1966 and shall apply throughout the Federation.

Short title
and extent.

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

Amendment
of Schedules
1 and 2 of
Act 1965
No. 3
L.N. 46 of
1966.

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 "50%"
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 "50%"
07.01/03	Vegetables, fresh or chilled, vegetables (whether or not cooked), preserved by freezing; vegetables provisionally preserved in brine, in sulphur water or in any other preservative solution, but not specially prepared for immediate consumption	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty": "A. Potatoes.....75% B. Other.....50%"
07.04	Dried, dehydrated or evaporated vegetables, whole,	Delete the rate of duty and substitute....."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)
	cut, sliced, broken or in powder, but not further prepared	
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split (for example, peas, beans and lentils)	Delete the rate of duty and substitute....."50% ₀ "
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith	Delete the rate of duty and substitute....."50% ₀ "
16.01/03	Meat and meat offal, prepared or preserved (including sausages); meat extracts and meat juices	Delete the rate of duty and substitute....."50% ₀ "
17.01	Beet sugar and cane sugar, solid	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty": "A. Raw, imported by a manufacturer with local sugar cane plantation approved by the Ministry.....the lb £0-0s-2d B. Other.....the lb £0-0s-3½d"
20.01/02	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard; vegetables prepared or preserved otherwise than by vinegar or acetic acid including tomato juice the dry weight content of which is seven per cent or more	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty": "A. Tomato puree and paste.....75% B. Other.....50% ₀ "

SCHEDULE 1—continued

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
20.03	Fruit preserved by freezing, containing added sugar ..	<i>Delete the rate of duty and substitute "50$\frac{1}{2}$%"</i>
22.09	*Spirits (other than those of heading No. 22.08); liqueurs and other spiri- tuous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufac- ture of beverages :	
	A.	In the "Tariff Description" column <i>insert</i> "liqueurs, rum," immediately after "gin"
30.03	Medicaments (including veterinary medicaments) :	
	B.	<i>Delete the rate of duty and substitute "20$\frac{1}{2}$%"</i>
39.01/06	Artificial resins (including rub gums and ester gums) and artificial plastic ma- terials; regenerated cel- lulose; cellulose acetate and other derivatives of cellulose; hardened ca- sein, gelatin and other hardened proteins; vul- canised fibre, chlorinated rubber and other chemi- cal derivatives of natural rubber; silicones; polyi- sobutylene; other high polymers (including algi- nic acid and its salt and esters); linnoxyn	
	D.	<i>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :</i> "D. Tiles, the sq. yard £0-9s-0d or 66 $\frac{2}{3}$ %"

SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
39.07	Articles of materials of the kind described in heading No. 39.01/06	
	A	<i>Delete</i> all the expressions in the "Tariff Description" column and <i>substitute</i> :
		"A. Banana wrapping being clear polyethylene endless tubes perforated both lati- tudinally and longitudinally having a minimum width of twenty inches and a maxi- mum width of twenty-six inches; fishing floats for use with nets"
	E, F and G .. .	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> :
		"E. Cushions, mattresses and pillows.....66 $\frac{2}{3}$ %
		F. Moulded domestic articles; garden utensils; mats and matting; flower vases...75%
		G. Tiles.....the sq. yard £0-9s-0d or 66 $\frac{2}{3}$ %"
40.11	Rubber tyres, tyre cases, in- terchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds :	
	A (2) .. .	<i>Delete</i> the rate of duty and <i>substitute</i> "the lb. £0-2s-6d"
40.14	Other articles of unhardened vulcanised rubber :	
	B .. .	<i>Delete</i> the rate of duty and <i>substitute</i> "66 $\frac{2}{3}$ %"
42.02	Travel goods (for example, trunks, suitcases, hat- boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief- cases, wallets, purses, toi- let-cases, tool-cases, toba- cco-pouches, sheaths,	

SCHEDULE 1—continued

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
	cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric :	
	B... ..	Delete the rate of duty and substitute "75%"
44.03/04	Wood in the rough, roughly squared or half squared, but not further manufactured	Delete the rate of duty and substitute "50%"
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimeters (.2 inch)	Delete the rate of duty and substitute "50%"
44.06	Wood paving blocks	Delete the rate of duty and substitute "50%"
44.07	Railway or tramway sleepers of wood	Delete the rate of duty and substitute "50%"
44.09/12	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; wooden sticks roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, whips, golf club shafts, umbrella handles, tool handles or the like ; chipwood ; drawn wood matchesplints ; wooden pegs or pins for footwear ; wood wool and wood flour ; wood chips of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids :	
	C... ..	Delete the rate of duty and substitute "50%"

SCHEDULE 1—continued.

Tariff item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	<i>Delete the rate of duty and substitute "50%"</i>
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres (.2 inch)	<i>Delete the rate of duty and substitute "50%"</i>
44.15/18	Plywood, blockboard, lamin-board, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry; cellular wood panels, whether or not faced with base metal; 'improved' wood, in sheets, blocks or the like; reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	<i>Delete the rate of duty and substitute "50%"</i>
44.19	Wooden beadings and mouldings (including moulded skirtings and other moulded boards)	<i>Delete the rate of duty and substitute "50%"</i>
44.20	Wooden picture frames, photograph frames, mirror frames and the like	<i>Delete the rate of duty and substitute "50%"</i>

SCHEDULE 1—continued

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled	Delete the rate of duty and substitute "50%"
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08	Delete the rate of duty and substitute "50%"
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	Delete the rate of duty and substitute "50%"
44.24	Household utensils of wood	Delete the rate of duty and substitute "50%"
44.25/26	Wooden tools, tool bodies, tool handles; boot and shoe lasts and trees, of wood; spools, cops, bobbins, sewing thread reels and the like, of turned wood: C... ..	Delete the rate of duty and substitute "50%"
44.27	Standard lamps, table lamps and lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person, parts of the foregoing articles, of wood:	

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.	Delete the rate of duty and substitute "50%."
44.28	Other articles of wood : C.	Delete the rate of duty and substitute "50%."
49.11	Other printed matter, including printed pictures and photographs : A.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. Framed : (1) Of wood 50% (2) Other 75%"
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01/03	Delete the rate of duty and substitute "the sq. yard £0-2s-9d or 40%"
55.07/09	Woven fabrics of cotton : D. (2)	Delete the rate of duty and substitute "the sq. yard £0-2s-9d or 40%"
56.07	Woven fabrics of man-made fibres (discontinuous or waste)	Delete the rate of duty and substitute "the sq. yard £0-2s-9d or 40%"
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods : A.	Delete the rate of duty and substitute "66 $\frac{2}{3}$ %"
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like : A.	Delete the rate of duty and substitute "50%."

SCHEDULE 1—continued

<i>Tariff. Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed : A.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "A. Framed mirrors for domestic use : (1) Of wood 50% (2) Other 75%"
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made ; hollow mining drill steel : A.	<i>Delete</i> the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "A. Bars and rods (except concrete re-inforcing bars and rods) unworked or cut to size but not otherwise worked : (1) Bars, steel, for use exclusively for the manufacture of motor vehicle leaf springs by a manufacturer approved in that behalf by the Ministry 10% (2) Other 15%"
73.11	Angles, shapes and sections of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished ; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	A.	<p>Delete all the expressions in the column "Tariff Description" and "Rate of Duty" and substitute :</p> <p>"A. Angles, shapes and sections, unworked or cut to size, but not otherwise worked ; sheet piling..15%"</p>
73.17/20	Tubes and pipes (including hydro-electric conduits) and blanks and fittings therefor (for example, joints, elbows, unions and flanges), of iron or steel :	
	A.	<p>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :</p> <p>"A. For water supply, sewerage, drainage or irrigation.....Free"</p>
74.07/08	Tubes and pipes and blanks therefor, of copper ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :	
	A.	<p>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :</p> <p>"A. For water supply, sewerage, drainage or irrigation.....Free"</p>
75.04	Tubes and pipes and blanks, therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel :	
	A.	<p>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :</p> <p>"A. For water supply, sewerage, drainage or irrigation.....Free"</p>

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No.. (2)	Amendment (3)
76.06/07	Tubes and pipes and blanks therefor, of aluminium; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium: A.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "A. For waters upply, sewe- rage, drainage or irriga- tion.....Free"
77.01/03	Magnesium, unwrought or wrought, and articles thereof : A.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "A. For water supply, sewe- rage, drainage or irrigationFree"
78.05	Tubes and pipes and blanks therefor, of lead, hollow bars, and tubes and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead : A.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "A. For water supply, sewe- rage, drainage or irrigationFree"
7 .04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc :	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	A.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. For water supply, sewerage, drainage or irrigationFree"
80.05	Tubes and pipes and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin : A.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. For water supply, sewerage, drainage or irrigationFree"
84.07/08	Other engines and motors (including hydraulic motors) : D.	Delete the rate of duty and substitute "75%".
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 paperboard) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and	

SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
	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	Delete all the expressions in the columns "Tariff No.", "Tariff Description", "Rate of Duty" and "Statistical No." and substitute:
	"84.63/64 Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys 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: A. Stern tubes and propeller shafts:	
	(1) Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry	.. 20% 711.95
	(2) Other	.. 33½% 711.96
	B. Other:	711.97
	(1) Parts for industrial machinery	.. 5%
	(2) Other	.. 3⅓%

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
84.5	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter: A. Propellers;	719.98 Ships' propellers
(1)	Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Ministry .. 20%	
(2)	Other .. 33 $\frac{1}{3}$ %	
B.	Other .. 33 $\frac{1}{3}$ %	719.99 Parts and accessories of machinery n.e.s."
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 rate of duty and substitute "75%".	
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	Delete in the columns "Tariff Description" and "Rate of Duty" the expression from "(2) Exceeding 1,750 cc" to "150 per centum" and substitute:	
	"(2) Exceeding 1,750cc but not exceeding 2,150 cc. 50%	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
		(3) Exceeding 2,150 cc but not exceeding 2,750 cc75%
		(4) Exceeding 2,750 cc.100%
C.		Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and sub- stitute :
		"C. Motor buses and coa- ches with fitted seats for twenty or more passengers10%
87.04	Chassis fitted with engines, for the motor vehicles fall- ing within heading 87.01, 87.02 or 87.03	Delete the expressions in the "Rate of Duty" column and insert in the columns "Tariff Description" and "Rate of Duty" the following :
		"A. For the manufacture of motor buses and coaches of heading No. 87.02C by a manufac- turer approved in that behalf by the Ministry28 $\frac{1}{2}$ % B. Other33 $\frac{1}{2}$ %"
90.01/02	Lenses, prisms, mirrors and other optical elements of any material, un- mounted or mounted for use as parts of or fittings for instruments or appa- ratus, but not including such elements of glass not optically worked; sheets and plates, of polarising material :	
	B.	Delete the rate of duty and substitute "75%"

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
90.07	Photographic cameras ; photographic flashlight apparatus : B.	<i>Delete the rate of duty and substitute "75%."</i>
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles	<i>Delete the rate of duty and substitute "75%."</i>
90.09	Image projectors (other than cinematographic project- ors) ; photographic (except cinematographic) enlar- gers and reducers	<i>Delete the rate of duty and substitute "75%."</i>
90.10	Apparatus and equipment of a kind used in photo- graphic or cinematogra- phic laboratories, not fal- ling within any other heading in this Chapter ; photo-copying apparatus (contact type) ; spools or reels, for film ; screens for projectors : B.	<i>Delete the rate of duty and substitute "75%."</i>
90.14	Surveying (including photo- grammetrical surveying), hydrographic, navigational, meteorological, hydrolo- gical and geophysical instruments ; compasses ; rangefinders : A.	<i>Delete the rate of duty and substitute "75%."</i>
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calcula- tors and the like ; measur- ing or checking instru- ments, appliances and	

SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
	machines not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors :	
	A.	<i>Delete the rate of duty and substitute "75%"</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, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes :	
	A. and C. (1)	<i>Delete the rate of duty and substitute "75%"</i>
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus :	
	A.	<i>Delete the rate of duty and substitute "75%"</i>
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	
		<i>Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty" : "A. Of wood.....50% B. Other75%"</i>

SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
94.03	Other furniture and parts thereof:	<p>A. Delete all the expressions in the column "Tariff Description" and substitute:</p> <p>"A. Metal office furniture and cabinets; wooden furniture"</p>
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):	<p>B. Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute:</p> <p>"B. Cushions, mattresses and pillows 66$\frac{2}{3}$%"</p> <p>C. Other 75%"</p>
97.01/05	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs; dolls and other toys; working models of a kind used for recreational purposes; equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table tennis requisites); carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree	

SCHEDULE 1—*continued*

<i>Tariff Item No.</i>	<i>Main Description of the Goods and Sub-Item No.</i>	<i>Amendment</i>
(1)	(2)	(3)
	decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):	
	A.	Delete the rate of duty and substitute "50%."
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.01/05):	
	A.	Delete the rate of duty and substitute "50%."

SCHEDULE 2

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

(a) by the insertion of the following new sub-item—

<i>No.</i>	<i>Articles</i>	<i>Goods to be manufactured</i>
(1)	(2)	(3)
"3 (6A)	Crude bentonite (heading 25.06/09); chrome lignosulphonate compound, chrome lignites (heading 38.19); non-ironic surfactant surface active agents (heading 34.02)"	Oil-well drilling mud

(b) by the deletion of Item 7 and the substitution therefor of the following:

"7. Church and Mosque Equipment, accepted by the Board as suitable and intended solely for use at religious service."

SCHEDULE 2—*continued*

No. (1)	Articles (2)	Goods to be manufactured (3)
(c)	<p>by the deletion of Item 19 and the substitution therefor of the following :</p> <p>“19. Medicinal preparations, drugs, anaesthetics and dressings (excluding undiluted alcohol or alcohol diluted with water only)—headings 12.07, 28.01/58; 29.01/45. 33.05 and Chapter 30 imported by the Governments of the Federation.”</p>	
(d)	<p>by the deletion of the proviso to Item 21 and the substitution therefor of the following :</p> <p>“Provided that :—</p> <ol style="list-style-type: none"> <li data-bbox="455 834 795 1110">1. The provisions in sub-items (1) (a), (1) (b) (ii), (1) (c) (ii) and sub-item (2) shall not apply to goods which the Ministry is satisfied are produced locally to the required standard and are obtainable readily. <li data-bbox="430 1145 795 1473">2. The provisions in sub-item (1) (b) (i) and (1) (c) (i), shall be deemed to have had effect from the date upon which any convention or agreement is entered into between the Government of the Federal Republic of Nigeria and the foreign Government concerned. <li data-bbox="430 1507 795 1848">3. For the purpose of sub-item (1) (c) the expression “Consular Officer” :— <ol style="list-style-type: none"> <li data-bbox="494 1608 795 1848">(i) means a Consular Officer <i>de carrière</i> who is recognised as a Consular Officer by the Government of the country he represents and is a national of that country ; and 	

SCHEDULE 2—*continued*

No. (1)	Articles (2)	Goods to be manufactured (3)
	(ii) includes, in relation to any country which is declared by the President to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—	
	(a) is employed by the Government at a Consulate otherwise than on domestic duties ; and	
	(b) is a national of that country ; and	
	(c) is not otherwise engaged in gainful occupation in Nigeria ; and	
	(d) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the Consulate began."	

MADE at Lagos this 23rd day of November 1966.

H. A. EJUEYITCHIE,
*Acting Secretary to the
Federal Executive Council*

EXPLANATORY NOTES

This Order has the following effects :—

(a) SCHEDULE 1

Full Tariff Item No.	Description of Goods	Effect of the Order
02.01/04 02.06 16.01/03	} Meat	Reduces the rate of duty from 75% to 50%

(a) SCHEDULE 1—continued

Full Tariff Item No. (1)	Description of Goods (2)	Effect of the Order (3)
07.01/03 07.04 07.05 07.06 20.01/02 20.03	Vegetables, roots, tubers and fruits, other than potatoes, tomatoe puree and paste	Reduces the rate of duty from 75 ⁰ / ₀ to 50 ⁰ / ₀
17.01	Raw sugar	Reduces the rate of duty from £0-0s-3½d the lb. to £0-0s-2d the lb. for manufacturers with local sugar cane plantation approved by the Ministry
22.09A	Liqueurs and rum	Includes liqueurs and rum in the list of potable spirits liable to duty at £10-10s-0d the gallon
30.03B	Medicaments	Reduces the rate of duty from 33½ ⁰ / ₀ to 20 ⁰ / ₀
39.01/06D 39.07G	Plastic Tiles	Provides an alternative rate of duty of £0-9s-0d per square yard
39.07A	Fishing floats	Abolishes the duty on plastic fishing floats for use with nets
39.07E 40.14B 62.04A 94.04B	Cushions, mattresses and pillows	Reduces the rate of duty from 75 ⁰ / ₀ to 66⅔ ⁰ / ₀
40.11A (2)	Motor vehicle tyres and tubes	Reduces the rate of duty from £0-3s-6d per lb. to £0-2s-6d per lb
42.02B 84.07/08D 85.20B 90.01/02B 90.07B. 90.08 90.09 90.10B 90.14A 90.16A 90.25A and C (1) 90.28A	Cameras, projectors and parts and accessories	Reduces the rate of duty from 100 ⁰ / ₀ to 75 ⁰ / ₀

(a) SCHEDULE 1—*continued*

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
(1)	(2)	(3)
44.03/04 44.05 44.06 44.07 44.09/12c 44.13 44.14 44.15/18 44.19 44.20 44.21 44.22 44.23 44.24 44.25/26c 44.27B 44.28c 49.11A 66.02A 70.09A 94.01A 94.03A 97.01/05A 97.06A	Wood manufactures	Reduces the rate of duty from 75% to 50%
51.04 56.07	Woven fabrics of man-made fibre	Reduces the rate of duty from £0-3s-0d per square yard or 50% to £0-2s-9d per square yard or 40%
55.07/09	Woven fabrics of cotton	..
73.10A	Steel bars	Reduces the rate of duty from 15% to 10% for approved manufacturers
73.17/20A 74.07/08A 75.04A 76.06/07A 77.01/03A 78.05A 79.04A 80.05A	Tubes, pipes and fittings ..	Abolishes the duty on parts for pipes, piping, tubes and fittings imported for water supply, sewerage, drainage or irrigation
84.63/64B (1)	Industrial machinery parts	Provides for the duty of 5% on parts for industrial machinery falling within this heading

(a) SCHEDULE 1 - continued

Full Tariff Item No.	Description of Goods	Effect of the Order
(1)	(2)	(3)
87.02A	Passengers cars	Reduces the rates of duty on passengers cars with an engine capacity :— (a) exceeding 1,750 cc but not exceeding 2,150 cc from 75% to 50% ; (b) exceeding 2,150 cc but not exceeding 2,750 cc from 150% to 75% ; (c) exceeding 2,750 cc from 150% to 100%
87.02c	Motor buses and coaches ..	Subjects all motor buses and coaches with fitted seats for twenty or more passengers to a duty of 10%
87.04	Chassis fitted with engines	Provides a concessionary rate of 28½% duty for approved manufacturers of motor buses and coaches

(b) SCHEDULE 2

1. It introduces exemption from duty for :
 - (i) Raw materials imported for the manufacture of oil-well drilling mud ;
 - (ii) Equipment for Mosques, accepted by the Board as suitable and intended solely for use at religious service ; and
 - (iii) Medicines and drugs imported by the Governments of the Federation.
2. It introduces a proviso to the effect that the duty-free concessions in Item 21 shall not apply to goods imported by the Head of State, the Regional Governors and the Armed Forces which the Ministry is satisfied are produced locally to the required standard and are obtainable readily.

L.N. 110 of 1966

EXCISE TARIFF ACT 1965
(No. 30 of 1965)

Excise Tariff (Duties and Exemptions) (No. 4) Order 1966

Commencement : 24th November 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 (1 to 9) and of all other powers enabling it in that behalf, the Federal Executive Council has made the following Order—

1. This Order may be cited as the Excise Tariff (Duties and Exemptions) No. 4) Order 1966 and shall apply throughout the Federation.

Citation
and
application.

2. Schedule 1 of the Excise Tariff Act 1965, as the same was replaced by the Excise Tariff (Duties and Exemptions) (No. 3) Order 1966, is amended—

Amendment
of
Schedule 1
of Act
No. 30 of
1965.
L.N. 107 of
1966.

(a) by the deletion of sub-item (4) of item 5 and the substitution therefor of the following—

“(4) Where the weight of one *ad valorem 50 per centum* plus thousand cigarettes exceeds two and £0-1s-6d per thousand cigarettes, one half pounds and the price exceeds 125 shillings per thousand

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

“18A. Snuff the pound £2-0s-0d.”

3. Schedule 3 of the Excise Tariff Act 1965 is amended—

by the deletion of sub-paragraph (b) (1) and the substitution therefor of the following—

“(1) the price declared by the manufacturer to be the price, inclusive of excise duty, at which cigarettes of the same brand, weight, quality and description are ordinarily sold retail ; or”

Amendment
of
Schedule 3
of Act
No. 30 of
1965.

MADE at Lagos this 23rd day of November 1966.

H. A. EJUEYITCHIE,
*Acting Secretary to the
Federal Executive Council*

EXPLANATORY NOTES

This Order has the following effects—

(a) SCHEDULE 1

1. It corrects the error regarding the types of cigarettes which are dutiable at the highest rate.
2. It introduces a duty of £2-0s-0d the pound on snuff.

(b) SCHEDULE 3

It corrects the error in the definition of the value of cigarettes for Excise purposes.