

L.N. 68 of 1967

CUSTOMS TARIFF ACT 1965

(1965 No. 3)

Customs Tariff (Duties and Exemption) (No. 1) Order 1967

Commencement : 6th July 1967

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, as modified by the Constitution (Suspension and Modification) Decree 1967 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. 1) Order 1967 and shall apply throughout the Federation.

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. 4) Order 1966 is hereby amended as indicated in the Schedule appended to this Order.

Short title
and extent.Amendment
of Schedules
1 and 2 of Act
1965 No. 3
L.N. 109 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)
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)	Delete the expression in the column "Rate of Duty" and substitute "10%"
39.07	Articles of materials of the kind described in heading No. 39.01/06	
	H.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "H. Accessories imported for use with industrial machinery.....5% I. Other.....33 $\frac{1}{8}$ %"
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	Delete the expression in the column "Rate of Duty" and insert in the columns "Tariff Description" and "Rate of Duty": "A. Made up, and imported for use with industrial machinery.....5% B. Other.....33 $\frac{1}{8}$ %"

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)
40.14	Other articles of unhardened vulcanised rubber : C.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "C. Accessories imported for use with industrial machinery 5% D. Other 33 $\frac{1}{8}$ %"
42.04	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for industrial purposes : B.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B. Accessories imported for use with industrial machinery 5% C. Other 33 $\frac{1}{8}$ %"
44.25/26	Wooden tools, tool bodies, tool handles ; boot and shoe lasts and trees, of wood ; spools, cops, bobb- bins, sewing thread reels and the like, of turned wood : B. and C.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B. Accessories imported for use with industrial machinery ; parts for A. 5% C. Other 50%"
48.20/21	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perfo- rated or hardened) ; other articles of paper pulp, paper, paperboard or cel- lulose wadding :	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
B.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "B. Accessories imported for use with industrial machinery.....5% C. Other25%"
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yarn : D.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "D. Woven fabrics of jute imported for use exclusively for the manufacture of jute bags by a manufacturer approved in that behalf by the Ministry ...£0-0s-0.8d E. Other.....40% "
58.08/10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace or embroidery, in the piece, in strips or in motifs :	Delete all the expressions in the columns "Tariff No.", "Tariff Description", "Rate of Duty", "Statistical No." and "Unit of Quantity" and substitute :
"58.08/09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace, in the piece, in strips or in motifs	the sq. yard 654.09 Lb. £0-2s-9d or 40%
58.10	Embroidery, in the piece, in strips or in motifs : A. Embroidered pile and chenille fabrics	654.09 Lb. the sq. yard. £0-4s-0d or 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)
	B. Other	the sq. yard £0-2s-9d or 40%”
59.03	Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated : B	Delete all the expressions in the columns “Tariff Description” and “Rate of Duty” and substitute : “B. Towels. . . .the sq. yard £0-4s-0d or 50%”.
59.15/16	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other mate- rials ; transmission, con- veyor or elevator belts or belting, of textile material, whether or not strength- ened with metal or other material	Delete the expression in the column “Rate of Duty” and insert in the columns “Tariff Description” and “Rate of Duty” : “A. Accessories imported for use with industrial machinery.....5% B. Other40%”
60.05	Outer garments and other articles, knitted or cro- cheted, not elastic nor rubberised : B (3)	Delete all the expressions in the columns “Tariff Description” and “Rate of Duty” and substitute : “B (3) Towels and face clothsthe sq. yard £0-4s-0d or 50%”
62.02	Bed linen, table linen, toilet linen, and kitchen linen ; curtains and other fur- nishing articles :	

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. Towels the sq. yard £0-4s-0d or 50%"
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal :	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. Footwear imported unassembled appropriate duty as shown in headings Nos. 64.01 to 64.04 B. Uppers : (1) Of rubber or canvas the pair £0-6s-0d or 40% (2) Other the pair £0-12s-0d or 40% C. Other, including soles and heels 66½%"
73.40	Other articles of iron or steel :	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "D. Parts and accessories imported for use with industrial machinery 5% E. Other 33½%"
76.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of aluminium ; single strand aluminium wire ; aluminium foil (whether or not embossed, cut to shape, perfo-	

SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	rated, coated, printed, or backed with paper or other reinforcing materials) : B (3)	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B (3). Aluminium and Alu- minium Sheet Products : plates, sheets and circles, whether or not imported in coil, cut to shape but not further worked : (a) Imported for use by a manufacturer approved in that behalf by the Ministry20% (b) Other50%"
87.02	Motor vehicles for the trans- port of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) : C... ..	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "C. Motor buses and coaches with fitted seats for twenty or more passengers : (1) Imported by approved Municipal Authorities..10% (2) Other.....33½%"
92.11	Gramophones, dictating machines and other sound recorders and reprodu- cers, including record- players and tape decks, with or without sound- heads; television image and sound recorders and reproducers, magnetic : C.	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "C. Components (excluding cabinets) imported for use in the assembly of record-pla- yers, record changers and

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)
		gramophones by a manufacturer approved in that behalf by the Ministry.....15%
		D. Other:
		(1) Industrial.....Free
		(2) Other:.....33 $\frac{1}{3}$ %"

SCHEDULE 2

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

(a) by the insertion of the following sub-items—

<i>No.</i> (1)	<i>Articles</i> (2)	<i>Goods to be manufactured</i> (3)
"3 (16A)	Pyrethrum powder (heading 12.07)	Mosquito coils
3 (17)	Raw materials certified and accepted as such by the Board	Medicaments"

(b) by the deletion of Item 26.

MADE at Lagos this 5th day of July, 1967.

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

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>
38.11	Disinfectants, insecticides, fungicides and similar products	Introduces a rate of duty of 10 <i>per centum</i> .
39.07H 40.10A 40.14C 42.04B 44.25/26B 48.20/21B 59.15/16A 73.40D	Industrial machinery parts and accessories	Provides for the duty of 5 <i>per centum</i> on parts and accessories falling within these headings.

(a) SCHEDULE 1—*continued*

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
57.09/12D	Woven fabrics of jute ..	Reduces the rate of duty from 40 <i>per centum</i> to £0-0s-0.8d per square yard for approved manufacturers.
58.08/09	Tulle and other net fabrics and hand or mechanically made lace Embroidery, other than pile and chenille fabrics	Brings the rate of duty in line with other textile fabrics of Tariff Nos. 51.04, 55.07/09D (2), 56.07, etc.
58.10B		
58.10A	Embroidered pile and chenille fabrics	Brings the rate of duty in line with other pile and chenille fabrics of Tariff No. 58.04.
59.03B 60.05B (3) 62.02A	} Towels	Subjects towels of all sizes to the same rate of duty.
64.05c		
76.02/04B (3) (a)	Aluminium and aluminium sheet products	Reduces the rate of duty from 50 <i>per centum</i> to 20 <i>per centum</i> for approved manufacturers.
87.02c	Motor buses and coaches	Increases the rate of duty from 10 <i>per centum</i> to 33½ <i>per centum</i> except those imported by approved Municipal Authorities which remain at 10 <i>per centum</i> .
92.11c	Components for local assembly of record-players, record changers and gramophones	Introduces a special rate of 15 <i>per centum</i> .

(b) SCHEDULE 2

1. It introduces exemption from duty for :

(i) Pyrethrum powder imported for the manufacture of mosquito coils ; and

(ii) Raw materials imported for the manufacture of medicaments.

2. It abolishes the exemption from duty for insecticides, disinfectants, fungicides and similar products.