Supplement to Official Gazette Extraordinary No. 53, Vol. 54, 5th July, 1967—Part B

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

	อดนะกัดทั	D.I.
Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar	Delete the expression in the column "Rate of Duty" and substitute "10%"
iku N Kalendari Sa	products, put up in forms	
	or packings for sale by	
*	retail or as preparations or as articles (for example,	in 100 € Service (100 to 100
	sulphur-treated bands,	
	wicks and candles, fly-	
	papers)	
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:
	d Holland Att to be	"H. Accessories imported for use with industrial machi-
<u>ي</u>		nery5% I. Other33½%"
40.10	of vulcanised rubber	Delete the expression in the column "Rate of Duty" and insert in the columns "Tariff Description" and "Rate of

Duty":

B. Other

"A. Made up, and imported for use with industrial machinery......5%

	ariff m No.	Main Description of the Goods and Sub-Item No.	Amendment
	(1)	(2)	(3)
40.	.14	Other articles of unhardened vulcanised rubber:	
	6 2	c.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and
	*:		substitute: "C. Accessories imported for
•			use with industrial machinery 5%
	,		D. Other33\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
42	2.04	Articles of leather or of composition leather, of a	
83 T		kind used in machinery or mechanical appliances or	
		for industrial purposes:	
	ř	В	Delete all the expressions in the columns "Tariff Description"
			and "Rate of Duty" and
V.		N 9 2	"B. Accessories imported for use with industrial
22	_		machinery5% C. Other33\frac{1}{8}%"
4	4.25/26	Wooden tools, tool bodies,	
18		tool handles; boot and shoe lasts and trees, of	
		wood; spools, cops, bob- bins, sewing thread reels	
		and the like, of turned wood:	
		B. and C	Delete all the expressions in the columns "Tariff Description"
	# # #		and "Rate of Duty" and substitute:
34	•		"B. Accessories imported for use with industrial
a il	35 25		machinery; parts for A5%
	10 00 101	Dalbina anada sana dad	C. Other50%"
	18.20/21	Bobbins, spools, cops and similar supports of paper	
	4	pulp, paper or paperboard (whether or not perfo	€ * * * * * * * * * * * * * * * * * * *
		rated or hardened); other articles of paper pulp	,
	9 to	paper, paperboard or cel- lulose wadding:	

	, , , , , , , , , , , , , , , , , , ,			
Tariff	, Main Description of th	·	Amendment	15.1
	Carl Description of the	1,4 27 (1147)		
tem No.	Goods and Sub-Item N	O	1100	1. 1 "1
(1)	(2)	21.1	(3)	1 1
	В	Delete	all the expressio	ns in the
-		colu	mns "Tariff Des	cription"
7 8		W.u.	"Rate of Du	
				ty and
· ·		subst	itute :	• 1
		· · · · · · · · · · · · · · · · · · ·	A consequine imm	orted for
	T		a with indust	rial
B 04 04 6	9.4.	. 4	e with indust	E0/
		m	achinery	5%
0 8 8		C. (Other	25%"
57.09/12	Woven fabrics of hemp,	of		
37.07/12			5 B B	12 80
1	jute or of other vegeta	216	c	
	textile fibres; wov	en		
	fabrics of paper yarn:	d discount		
	D	Delete	all the expressi	ons in the
	// D	2010	mns "Tariff De	scription"
*****	v∳e te	COIU	(Det of De	tarif and
**************************************	m = 2	and	"Rate of Du	ity anu
100	i	subs	titute :	
		"D	.Woven fabric	of jute
			aported for use e	velusively
	a a second		aported for dec c	no of into
*			or the manufactu	te of late
	x 20,0	, b	ags by a mai	nufacturer
		91	proved in that	behalf by
			e Ministry	D-0-0 8d
50 B			ie ministry	400/ 33
to more Visi			Other	40%
58.08/10	Tulle and other net fabr	ics		2
20,007-0	(but not including wov	An.	de right a de d	
	total am minchested 6	.h		
	knitted or crocheted f	au-		
13	rics), plain or figure	a;		
the mark the	hand or mechanic	illy		£.)
	made lace or embroide	TV.		
	in the piece, in strips o	rın .	11 .1	! 46-
	motifs:	Delete	all the expressi	ons in the
4 1.14		colu	ımns "Tariff No	.", "Larin
		Des	scription", "Rate	of Duty".
10 AND 10	AND AND THE PARTY OF THE PARTY	110.	atistical No." a	nd "Tinit
	n w with	01	ansticat 110, a	Ladama i
87 18			Quantity" and su	stitute:
"58.08/09	Tulle and other net fab	rics -		
00.00707	(but not including wo		# F E E	
A.	laited an anabated	-h	* A	
	knitted or crocheted	au-		
	rics), plain or figur	ed ;	A 100 20 20 20 20 20 20 20 20 20 20 20 20 2	
	hand or mechanic	ally	0 0 2	
**	made lace, in the piece			
		,	. vard 654.09	Lb.
	strips or in motifs	the sc		, 10.
			2s-9d	15
		or 4	Ю%	1967 1967
EO 10	Embroidery, in the piece	The second secon	654.0	Lb.
58.10		,, 411		
	strips or in motifs:			
	A. Embroidered pile			
200	chenille fabrics	the so	g. yard	
			4s-0d	26
			100/	60

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)	
(-)	(4)	20 AND	74
it E	B. Other	the sq. yard	
35.500	* 4	£0-2s-9d or	
11. 41		4 0%"	
59.03	Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not		a f
a 8 6	impregnated or coated:		
	В	Delete all the express	ions in the
		columns "Tariff De and "Rate of D	escription"
20	a	substitute :	
		"B. Towelsthe so	1. yard
J.S. 1940	(90) X: U	€0-	-4s-0d
		or	50%".
ED 15/16	Toytile becomining and		
59.15/16	Textile hosepiping and similar tubing, with or		Ä
	similar tubing, with or		
• •	without lining, armour or		8 *
	accessories of other mate-		
	rials; transmission, con-	a fi	
.,.	veyor or elevator belts or		
	belting, of textile material,	*** ***	
	whether or not strength-		. N
₩	ened with metal or other	Delete the everesie	on in the
	material	Delete the expression column "Rate of insert in the column	Duty" and
383		Description" and	
		Duty":	named for
	*	"A. Accessories imuse with	industrial
	*	machinery	5%
6.0	•	B. Other	40%"
60.05	Outer garments and other		1
00.00	articles, knitted or cro-		
	cheted, not elastic nor		٠ ن
37	rubberised:		1
2 2		Delete all the express columns "Tariff I	sions in the Description"
R E	. to	and "Rate of I	Duty's and
		substitute :	- 4.0
		"B (3) Towels and	face cloths
			the sq. yard
			£0-4s-0d
23			
	2000 SANS 1000 SAN 9000.		or 50%"
62.02	Bed linen, table linen, toilet		113 SEPTEMBER 113
500 000 000 000 000 000 000 000 000 000	linen, and kitchen linen;		:A50:
	curtains and other fur	•	
	nishing articles:	3 St.	
e **	· · · · · · · · · · · · · · · · · · ·	¥ /975	8

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Tariff Item No.	Main Descrip Goods and Su		Amendme	nt
(1)	(2)		(3)	\$ * 4.
	Α	••	Delete all the expr columns "Tariff and "Rate of substitute: "A. Towels	Description" Duty" andthe sq. yard £0-4s-0d
	T	. (1 - 1	4 1	or 50%"
04.05	Parts of footwea uppers, in- screw-on hee	soles and		n (20)
	material excep		± × ×	
	A. B. and C.		Delete all the expr columns "Tariff and "Rate of substitute:	f Description"
			"A. Footwear in	ported unas-
£			sembled	appropriate
60 80 - 80	(# a) 00 MEO			duty as shown
				in headings Nos. 64.01 to 64.04
		· · · · ·	B. Uppers:	01.01
				r or canvas
			(i) Ortappe	the pair
				£0-6s-0d
		e e	(2) Other	or 40%
		60 H R	(2) Other	£0-12s-0d
	8 a * 4 * 1		C. Other, inclu	or 40%
			heels	
73.40	Other articles	of iron or		370
• •	steel:		a	
	ъ		Delete all the exp	wasalama in the
€	D	••. • • • •	columns "Tari	
₹ 21	9 9 5		and "Rate o	f Duty's and
			substitute:	,
N	(90)		"D. Parts an	
		0 0		r use with in-
	H W W	1 .	_ dustrial macl	hinery5%
			E. Other	33\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
76.02/04	Wrought bars,	rods, angles,	_ 8 a	
1,000-1,000	shapes and se sheets and st	ctions, plates		
	nium; single	strand alumi	W as a	
·.; . ··•	nium wire;	aluminium		20
	foil (whether	or not embos	•	
	sed, cut to s	hape, perfo-	#8 #3	
	enderstate to the second second second			

	SCHEDULE 1—	continued
Tariff	Main Description of the	Amendment
Item No.	Goods and Sub-Item No.	
(1)	(2)	(3)
(-)		
	rated, coated, printed, or	
	backed with paper or other	
	reinforcing materials):	Delete all the compositions in the
•	B (3)	Delete all the expressions in the columns "Tariff Description"
		and "Rate of Duty" and
	• • • • • • • • • • • • • • • • • • • •	substitute:
X2 32		"B (3). Aluminium and Aluminium Sheet Products:
		plates, sheets and circles,
	and the second second	whether or not imported
		in coil, cut to shape but
8.		not further worked:
		(a) Imported for use by a
		manufacturer approved
		in that behalf by the
		Ministry20%
07.00	77	(b) Other50%"
87.02	Motor vehicles for the trans-	*
9	port of persons, goods or	100
	materials (including sports	the state of the s
	motor vehicles, other than	100
	those of heading No.	
	87.09):	Delete all the augustalans in the
	C	Delete all the expressions in the
4 9		columns "Tariff Description"
3.0	. III	and "Rate of Duty" and substitute:
*1 19 <u>2</u> 1		
		"C. Motor buses and coaches
8		with fitted seats for twenty
· ·		or more passengers:
		(1) Imported by approved
*	w .	Municipal Authorities 10%
02.11	Common house distation	(2) Other33\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
92.11	Gramophones, dictating	
E v	machines and other sound	
	recorders and reprodu- cers, including record-	
	pleasers and tane dealer	
	players and tape decks,	
W 1	with or without sound-	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	heads; television image	
000 AV	and sound recorders and	
	reproducers, magnetic:	Deleta allatha ammasalana in the
	· · · · · · ·	Delete all the expressions in the columns "Tariff Description"
32		and "Rate of Duty" and
		substitute:
	• One of the control	"C. Components (excluding
		cabinets) imported for use in
		the assembly of record-pla-
	## ### 19#1 ## ###	yers, record changers and
19		Joseph and Joseph and
	Vi.	

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-

No. Articles Goods to be manufactured
(1) (2) (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

20 00 90		10200	127
Full Tariff Item No.	Descriptio	n of Goods	Effect of the Order
38.11	Disinfectants, fungicides products	and similar	Introduces a rate of duty of 10 per centum.
39.07H 40.10A 40.14c 42.04B 44.25/26B 48.20/21B 59.15/16A 73.40D	Industrial ma and accesso	chinery parts	Provides for the duty of 5 per centum on parts and accessories falling within these headings.

Full Tariff Item No.	Description of Goods	Effect of the Order
57.09/12 _D	Woven fabrics of jute	Reduces the rate of duty from 40 per centum to £0-0s-0.8d per square yard for approved manufacturers.
58.08/09 58.10в	Tulle and other net fabrics and hand or mechanically made lace Embrodiery, 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.
58.10A	Embroidered pile and che- nille 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	Soles and heels for footwear	Reduces the rate of duty for all importers.
76.02/04B (3) (a)	Aluminium and aluminium sheet products	Reduces the rate of duty from 50 per centum to 20 per centum for approved manufacturers.
87.02c	Motor buses and coaches	Increases the rate of duty from 10 per centum to 33½ per centum except those imported by approved Municipal Authorities which remain at 10 per centum.
92.11c	Components for local as- sembly of record-players, record changers and gra-	Introduces a special rate of 15 per centum.

(b) SCHEDULE 2

1. It introduces exemption from duty for:

mophones

- (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.