

L.N. 95 of 1967

## CUSTOMS TARIFF ACT 1965

(1965 No. 3)

## Customs Tariff (Duties and Exemptions) (No. 3) Order 1967

Commencement 20th October 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.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 3) Order 1967 and shall apply throughout the Federation.

(2) This Order shall come into operation on 20th October 1967.

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. 2) Order 1965 is hereby amended as indicated in the Schedule appended to this Order.

Citation,  
extent and  
commence-  
ment.

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

## SCHEDULE

## SCHEDULE 1

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
03.02	Fish, salted, in brine, dried or smoked: A. . . . .	Delete the expression in the column "Rate of Duty" and substitute: "the lb. . . . . £0-0s-2d"
04.01	Milk and cream, fresh not concentrated or sweetened A. and B. . . . .	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and insert "40%" in the "Rate of Duty" column
04.02	Milk and cream, preserved, concentrated or sweetened: A. and B. . . . .	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute: "A. Babies' powdered milk and milk foods—not sweetened Free B. Other. . . . . 40%"



## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
17.01	Beet sugar and cane sugar, solid : B. . . . .	<i>Delete</i> the expression in the column "Rate of Duty" and <i>substitute</i> : "the lb. . . . . £0-0s-4d"
17.04	Sugar confectionery, not containing cocoa . . . . .	<i>Delete</i> the expression in the column "Rate of Duty" and <i>substitute</i> : "the lb. . . . . £0-1s-6d or 75%"
17.05	Flavoured or coloured sugars, syrups and molas- ses, but not including fruit juices containing added sugar in any proportion : A. . . . .	<i>Delete</i> the expression in the column "Rate of Duty" and <i>substitute</i> : "the lb. . . . . £0-0s-4d"
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit : A... . . . .	<i>Delete</i> the rate of duty and <i>substitute</i> "75%"
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion : A... . . . .	<i>Delete</i> the rate of duty and <i>substitute</i> "75%"
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chlo- ride; salt liquors	<i>Delete</i> the expression in the column "Rate of Duty" and <i>substitute</i> : "the ton . . . £6-0s-0d or 33½%"
25.06/09	Quartz (other than natural sands); quartzite includ- ing quartzite not further worked than roughly spilt, roughly squared or	



## SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
	squared by sawing; clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths; chalk; earth colours whether or not calcined or mixed together; natural micaceous iron oxides:	<p><i>Delete</i> the rate of duty and <i>insert</i> in the columns "Tariff Description" and "Rate of Duty":</p> <p>"A. Pigments:</p> <p>(1) Imported by a manufacturer approved in that behalf by the Commissioner .. 10%</p> <p>(2) Other .. 33½%</p> <p>B. Other .. 33½%</p>
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter:	<p><i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i>:</p> <p>"D. Colouring materials:</p> <p>(1) Imported by a manufacturer approved in that behalf by the Commissioner .. 10%</p> <p>(2) Other .. 33½%</p> <p>E. Other .. 33½%</p>
29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter:	<p><i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i>:</p> <p>"D. Colouring materials:</p> <p>(1) Imported by a manufacturer approved in</p>



## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
		that behalf by the Commissioner .. 10%
		(2) Other .. .. 33 $\frac{1}{3}$ %
		E. Other .. .. 33 $\frac{1}{3}$ %
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin :	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty": "A. Imported by a manufacturer approved in that behalf by the Commissioner .. .. 10% B. Other .. .. 33 $\frac{1}{3}$ %"
32.05/06	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo; colour lakes :	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty": "A. Imported by a manufacturer approved in that behalf by the Commissioner .. .. 10% B. Other .. .. 33 $\frac{1}{3}$ %"
32.07	Other colouring matter; inorganic products of a kind used as luminophores :	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty": "A. Imported by a manufacturer approved in that behalf by the Commissioner .. .. 10% B. Other .. .. 33 $\frac{1}{3}$ %"



## SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
38.01/02	Artificial graphite ; colloidal graphite, other than suspensions in oil ; animal black (for example, bone black and ivory black), including spent animal black :	Delete the rate of duty and insert in the columns "Tariff Description" and "Rate of Duty" : "A. Pigments : (1) Imported by a manufacturer approved in that behalf by the Commissioner .. .. 10% (2) Other .. .. 33 $\frac{1}{3}$ % B. Other .. .. 33 $\frac{1}{3}$ %"
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres ; woven fabrics of paper yarn : D. ....	Delete the rate of duty and substitute : "the yard .. £0-0s-0.8d"
58.10	Embroidery, in the piece, in strips or in motifs : A. ....	Delete the expressions in the column "Rate of Duty" and substitute : "the sq. yard .. £0-5s-0d or 50%"
59.05/06	Nets and netting and articles (for example, fishing nets), made of yarn, twine, cordage, rope or cables (other than textile fabrics and articles made from such fabrics) : A. and B. ....	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. Cargo nets .. Free B. Fishing nets .. 10% C. Other .. 40%"
62.03	Sacks and bags, of a kind used for the packing of goods :	



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 (2)(a) .. .. .	Delete the expression in the "Rate of Duty" column and substitute "each .. £0-0s-6d"
71.05/10	Precious metals, rolled precious metals, silver gilt and platinum-plated gold and silver, unwrought or semi-manufactured : A. and B. .. .. .	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "A. Bullion (unrefined gold or silver in lumps, bars or amalgam ; refined gold or silver in bars) : (1) Imported by the Central Bank of Nigeria for monetary purposes.. Free (2) Other .. 100% B. Other .. 33½%"
72.01	Coin .. .. .	Delete the expression in the "Rate of Duty" column and insert in the columns "Tariff Description" and "Rate of Duty" : "A. Gold coin : (1) Imported by the Central Bank of Nigeria for monetary purposes.. Free (2) Other .. 100 % B. Other .. .. Free"
82.02/06	Other hand tools (including mounted glaziers' diamonds) saws (non-mechanical) and blades (including toothless sawblades) for hand or machine saws ; knives and cutting blades for machines or mechanical appliances ; interchangeable tools for hand or machine tools ; blow lamps, anvils, vices and clamps (other than those for machine tools), portable forges, and grinding wheels mounted on frameworks :	



## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	A...	Delete the expression in the "Rate of Duty" column and substitute "5%"
83.01/02	Locks (including padlocks), handbag, trunk and similar frames containing locks, and key and parts thereof, of base metal; fittings and mountings of a kind used on furniture, doors, stair- cases, windows, blinds, coachwork, saddlery, trunks, caskets and the like, and hat-racks, hat- pegs, brackets and the like, of base metal	Delete the rate of duty and substitute "50%"
83.04/05	Filing cabinets, racks, paper trays and similar office equipment, of base metal; fittings for files, loose-leaf binders or for stationery books, of base metal; paper clips, staples, in- dexing tabs and similar stationery goods, of base metal A. and B.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and sub- stitute "50%" in the "Rate of Duty" column
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (ex- cluding switches, electric lamp holders, electric lamps for vehicles, elec- tric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22) A. and B.	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and sub- stitute "50%" in the "Rate of Duty" column
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal: B.	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)
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal: B. . . . .	Delete the rate of duty and substitute "50%"
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50 . . . . .	Delete the expression in the "Rate of Duty" column and substitute "5%"
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49 . . . . .	Delete the expression in the "Rate of Duty" column and substitute "5%"
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49 . . . . .	Delete the expression in the "Rate of Duty" column and substitute "5%"
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine-tool for working in the hand: A. (2) . . . . .	Delete the expression in the "Rate of Duty" column and substitute "5%"



## SCHEDULE 1—continued

Tariff Item No.	Main Description of the Goods and Sub-Item No.	Amendment
(1)	(2)	(3)
85.01	Electric generators, motors, converters (rotary or static), transformers, rec- tifiers and rectifying appa- ratus, inductors :	<i>Delete the rates of duty and substitute "50%"</i>
	(i) A (2) and C (3)	<i>Delete the expressions "Other" and "40%" in the columns "Tariff Description" and "Rate of Duty" respectively and substitute "(2) Other" and "50%"</i>
85.03/04	Primary cells and batteries ; electric accumulators : B. and C.	<i>Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :</i> "B. Parts .. .. 33½% C. Other .. .. 50%"
85.06	Electro-mechanical domes- tic appliances, with self- contained electric motor : B.	<i>Delete the rate of duty and substitute .. .. "50%"</i>
85.07	Shavers and hair clippers, with self-contained elect- ric motor .. ..	<i>Delete the rate of duty and substitute .. .. "50%"</i>
85.08/09	Electrical starting and igni- tion equipment for inter- nal combustion engines, and dynamos and cut-outs for use therewith ; electri- cal lighting and signalling equipment, windscreen wipers, defrosters and demisters, for cycles or motor vehicles : C.	<i>Delete the rate of duty and substitute .. .. "50%"</i>
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.08/09 : B.	<i>Delete the rate of duty and substitute .. .. "50%"</i>



## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair-dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon: B. .. .. .	<i>Delete the rate of duty and substitute .. .. "50%"</i>
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line system): A. and C. (1) .. .. .	<i>Delete the rates of duty and substitute .. .. "50%"</i>
85.14	Microphone and stands therefor; loudspeakers and audio-frequency electric amplifiers: B. .. .. .	<i>Delete the rate of duty and substitute .. .. "50%"</i>
85.15	Radiotelegraphic and radio-telephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: D (3) (a) .. .. .	<i>Delete the rate of duty and substitute "50%"</i>
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.08/09 or 85.16 .. .. .	<i>Delete the rate of duty and substitute "50%"</i>



## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
85.18	Electrical capacitors, fixed or variable: C. . . . .	<i>Delete the rate of duty and substitute "50%"</i>
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels: A. . . . .	<i>Delete the rate of duty and substitute "50%"</i>
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs: C. . . . .	<i>Delete the rate of duty and substitute "50%"</i>
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals: B. . . . .	<i>Delete the rate of duty and substitute "50%"</i>



## 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)
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter :	
	A. . . . .	Delete the rate of duty and substitute "50%"
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors :	
	A. . . . .	Delete the rate of duty and substitute "50%"
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :	
	B. . . . .	Delete the rate of duty and substitute "50%"
85.25/27	Insulators ; insulating fittings for electrical machines, appliances or equipment, being fittings wholly or insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly ; electrical conduit tubing and joints therefor, of base metal lined with insulating material :	
	A. . . . .	Delete the rate of duty and substitute "50%"
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) :	



## 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)
C (1) and (2)		Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute :  "C. Motor buses and coaches with fitted seats for twenty or more passengers.. 33½%"

## SCHEDULE 2

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

(a) by the insertion of the following new sub-items in Item 3—

<i>No.</i>	<i>Articles</i>	<i>Goods to be manufactured</i>
(1)	(2)	(3)
"3 (14)	Paper classified under Chapter 48 in Schedule 1	Printed matter admissible free of duty under Heading 49.01/03 in Schedule 1.
3 (17A)	Raw materials accepted as such by the Board	Disinfectants, fungicides and insecticides".

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

"12A. Goods accepted by the Board as necessary and appropriate for equipping the members (including their officers) of a voluntary organisation which is not profit-making, enjoys international recognition, and is approved by the Commissioner".

(c) by the deletion of Item 13 and the substitution therefor of the following :

"13. Goods imported by a voluntary organisation which is not profit-making and enjoys international recognition, approved by the Commissioner where he is satisfied that adequate arrangements have been made for the legitimate use of the goods and that the goods are necessary and appropriate for the successful prosecution of the aims and objects of the organisation".

(d) by the deletion of all the expressions in sub-items (1) (b) (ii) and (1) (c) (ii) in Item 21 and the substitution respectively therefor of the following :

"of the Head of State of the Federal Republic of Nigeria, or of any person for the time being acting as the Head of State of the Federal Republic of Nigeria, during such period of time as he is so acting";



SCHEDULE 2—*continued*

<i>No.</i>	<i>Articles</i>	<i>Goods to be manufactured</i>
(1)	(2)	(3)

"of the Head of State of the Federal Republic of Nigeria, or of any person for the time being acting as the Head of State of the Federal Republic of Nigeria, during such period of time as he is so acting."

(e) by the deletion of the following :—

(1) sub-item 16 of Item 3 : and

(2) the expression "by notice in the *Federal Official Gazette*" sub-item 4 of Item 21.

MADE at Lagos this 20th day of October 1967.

H. A. EJUEYITCHIE,  
*Secretary to the  
Federal Military Government*

## EXPLANATORY NOTES

*This Order has, essentially, the following effects :—*

## (a) SCHEDULE 1

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
(1)	(2)	(3)
03.02A	Stockfish .. .. .	Increases the rate of duty from £0-0s-1d to £0-0s-2d per lb.
04.01	Milk and cream, fresh	} Introduces a duty of 40 <i>per centum ad valorem</i> for all types except unsweetened babies' powdered milk and milk foods which remain exempt.
04.02	Milk and cream, preserved	
17.01B	} Beet and cane sugar ..	Increases the rate of duty from £0-0s-3½d to £0-0s-4d the lb.
17.05A		
17.04	Sugar confectionery not containing cocoa	Increases the rate of duty from £0-1s-3d the lb. or 66½ <i>per centum</i> to £0-1s-6d the lb. or 75 <i>per centum ad valorem</i> .
19.07A	} Biscuits .. .. .	Increases the rate of duty from 66½% to 75% <i>ad valorem</i> .
19.08A		
25.01	Salt .. .. .	Increases the rate of duty from £4-0s-0d the ton or 20 <i>per centum</i> to £6-0s-0d the ton or 33½ <i>per centum ad valorem</i> .



## (a) SCHEDULE 1—continued

Full Tariff Item No. (1)	Description of Goods (2)	Effect of the Order (3)
25.06/09A 28.01/58D (1) 29.01/45D (1) 32.04A 32.05/06A 32.07A 38.01/02A 59.05/06B	Colouring materials, dye- stuffs and pigments  Fishing nets .. ..	Introduces a concessionary rate of 10 <i>per centum ad valorem</i> for approved manufacturers.  Introduces a duty of 10 <i>per centum ad valorem</i> .
62.03B (2) (a)	Sacks and bags .. ..	Increases the rate of duty from £0-0s-2d to £0-0s-6d each for approved users.
71.05/10A 72.01A	Bullion. Gold Coin	Limits exemption from duty to importations by the Central Bank of Nigeria, and intro- duces a duty of 100 <i>per centum ad valorem</i> for other importers.
82.02/06A 84.45 84.46 84.47 84.48A (2)	Tools .. ..	Introduces a duty of 5 <i>per centum ad valorem</i> .
83.01/02 83.04/05 83.07 83.11B 83.12B	Miscellaneous articles of base metal	Increases the rate of duty from 33½ <i>per centum</i> to 50 <i>per centum ad valorem</i> .
85.01A (2), B (2) and C (3) 85.03/04 85.06B 85.07 85.08/09c 85.10B 85.12B 85.13A and C (1) 85.14B 85.17 85.18c 85.19A 85.20c 85.21B 85.22A 85.23A 85.24B 85.25/27A 87.02c	Electric generators, mo- tors, converters, etc.; other electrical goods   Motor buses and coaches	Increases the rate of duty from 40 <i>per centum</i> to 50 <i>per centum ad valorem</i> .  Abolishes the concessionary rate of 10 <i>per centum</i> for approved Municipal Authorities.



## (b) SCHEDULE 2

1. It introduces exemption for :—

(i) Paper classified under Chapter 48 in Schedule 1 and imported by approved manufacturers for the production of printed matters which are admissible free of duty under Heading No. 49.01/03 in Schedule 1 ;

(ii) raw materials imported for the production of disinfectants, fungicides and insecticides by approved manufacturers ;

(iii) goods imported for equipping the members (including their officers) of voluntary, non-profit making and internationally recognised organisations ; and

(iv) goods imported for the successful prosecution of the aims and objects of voluntary organisations which are not profit-making and enjoy international recognition.

2. It provides for exemption for goods imported for the official or personal use of the Head of State of the Federal Republic of Nigeria.

3. It abolishes the exemption for :—

(i) goods imported for the official or personal use of Governors ; and

(ii) colouring materials, dyestuffs and pigments, imported by approved manufacturers.



L.N. 96 of 1967

# EXCISE TARIFF ACT 1965 (No. 30 of 1965)

## Excise Tariff (Duties and Exemptions) (No. 1) Order 1967

Commencement : 20th October 1967

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 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 Excise Tariff (Duties and Exemptions) (No. 1) Order 1967 and shall apply throughout the Federation.

Citation  
and  
application.

2. Schedule 1 of the Excise Tariff 1965 No. 30 is hereby amended—

Amendment  
of Schedule 1  
of Act No. 30  
of 1965.

(a) by the deletion of the rate "5 per centum" in Item 2 and the substitution therefor of the rate "10 per centum";

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

"18B. Roofing sheets, galvanised, of iron, steel or aluminium ..  
.. *ad valorem* 5 per centum".

3. Schedule 2 of the Excise Act 1965 is hereby amended—by the deletion of Item 4 and the substitution therefor of the following:

Amendment  
of Schedule 2  
of Act No. 30  
of 1965.

"4. Goods for the official or personal use of :—

(1) The Head of State of the Federal Republic of Nigeria;

(2) any person for the time being acting as the Head of State of the Federal Republic of Nigeria, during such period of time as he is so acting".

MADE at Lagos this 20th day of October, 1967.

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

### EXPLANATORY NOTES

This Order has the following effects :—

#### (a) SCHEDULE 1

1. It increases the rate of duty on biscuits from 5 to 10 *per centum ad valorem*.
2. It introduces an excise duty of 5 *per centum ad valorem* on galvanised roofing sheets made of iron, steel or aluminium.

#### (b) SCHEDULE 2

It provides for :—

(1) exemption for goods procured for the official or personal use of the Head of State of the Federal Republic of Nigeria; and

(2) the abolition of the exemption for goods procured for the official or personal use of Governors.



L.N. 97 of 1967

**CUSTOMS AND EXCISE MANAGEMENT ACT 1958**  
(No. 55 of 1958)

**Import Prohibition (Amendment) (No. 2) Order 1967**

*Commencement: 20th October 1967*

**In exercise of the powers conferred by section 22 of the Customs and Excise Management Act 1958 and of all other powers enabling him in that behalf, the Commissioner for Finance after consultation with the Federal Executive Council hereby makes the following Order :—**

Citation,  
application  
and com-  
mencement.

1.—(1) This Order may be cited as the Imports Prohibition (Amendment) (No. 2) Order 1967 and shall apply throughout the Federation.

(2) This Order shall come into operation on 20th October 1967.

Prohibition  
on import of  
certain  
goods.

2. The First Schedule to the Imports Prohibition Order 1959 (which relates to goods absolutely prohibited from being imported) is hereby amended by inserting—

(a) after item 4 the following,  
“4A. Blankets.”; and

(b) after item 18 the following,

“18A. Towel and towelling classifiable under Tariff Nos. 55.07/09, 59.03, 60.05, 61.04 and 62.02 in Schedule 1 of the Customs Tariff Act 1965 No. 3”.

L.N. 81 of  
1959.

MADE at Lagos this 20th day of October 1967.

**O. AWOLowo,**  
*Commissioner for Finance*



L.N. 98 of 1967

**CUSTOMS AND EXCISE MANAGEMENT ACT 1958**  
(1958 No. 55)

**Open General Import Licence (All Countries) (No. 1 of 1964)**  
**Amendment Notice 1967**

*Commencement : 20th October 1967*

In exercise of the powers conferred by section 4 of the Imports Prohibition Order 1959, and of all other powers enabling the Authority in that behalf, the Import Licensing Authority amends the Second Schedule of the Open General Import Licence (All Countries) No. 1 of 1964 (L.N. 56 of 1964) by the insertion of the following paragraphs—

Amendment  
of L.N. 56  
of 1964.

	<i>Import List Group</i>	<i>Item No.</i>
"25. Stone, Sand and Gravel .. .. .	273	00
26. Bicycle Tyres .. .. .	629	11
27. Tyres for Passenger Cars and dual purpose vehicles	629	12, 13, 14 16, 19
28. Bags and Sacks of Textiles Materials (Hessian and Jute only) .. .. .	{ 656 656	11 19
29. Secondhand Clothing .. .. .	841	70
30. Glass : (a) Lamps, Globes and Chimneys ..	812	47
(b) Jars for Cosmetics .. .. .	665	15"

2.—(1) This Notice may be cited as the Open General Import Licence (All Countries) (No. 1 of 1964) Amendment Notice 1967 and shall apply throughout the Federation.

Citation,  
application  
and  
commence-  
ment.

(2) This Notice shall come into operation on 20th October 1967.

MADE at Lagos this 19th day of October 1967.

O. A. OSIBOGUN,  
*Import Licensing Authority,*  
*Federal Ministry of Trade*

**EXPLANATORY NOTES**

*(This note does not form part of the Notice but is intended to explain its effect)*

The effect of this amendment is that specific import licence is now required for the importation into Nigeria from all countries of the goods listed in the above Legal Notice.