

L.N. 127 of 1967

# CUSTOMS TARIFF ACT 1965

## (1965 No. 3)

### Customs Tariff (Duties and Exemptions) (No. 4) Order 1967

Commencement : 22nd November 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 1966 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. 4) Order 1967 and shall apply throughout the Federation.

(2) This Order shall come into operation on 22nd November 1967.

2. Schedule 1 of the Customs Tariff Act 1965 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 Schedule 1  
of Act 1965.  
No. 3  
L.N. 82 of  
1965.

## 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)
08.01/13	Fruit, melon peel, citrus fruit peel and nuts (shelled or not), fresh or dried, preserved by freezing (whether or not cooked, but not containing added sugar), provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in any other preservative solutions), but unsuitable in that state for immediate consumption :	
	B: .. .. .	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute : "B. Fruits, tinned or bottled .. .. . 75% C. Other .. .. . 50%"
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 ;	

SCHEDULE 1—*continued*

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	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 :	
	B. . . . .	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B. Fruits, tinned or bottled 75% C. Other . . . . . 50%"
20.03	Fruit preserved by freezing, containing added sugar	<i>Delete</i> the expression in the column "Rate of Duty" and <i>insert</i> in the columns "Tariff Description" and "Rate of Duty": "A. Fruits, tinned or bottled 75% B. Other . . . . . 50%"
20.06	Fruits otherwise prepared or preserved, whether or not containing added sugar or spirit ; edible plants and parts or roots of plants, conserved in syrup (e.g., ginger and angelica) ; roasted nuts :	
	B. . . . .	<i>Delete</i> all the expressions in the columns "Tariff Description" and "Rate of Duty" and <i>substitute</i> : "B. Fruits, tinned or bottled 75% C. Other . . . . . 50%"
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks) shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments binoculars, jewellery, collars, footwear,	

## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
	brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paper-board or of textile fabric:	
	B. . . . .	Delete the rate of duty and substitute "100%"
84.07/08	Other engines and motors (including hydraulic motors);	
	D. . . . .	Delete the rate of duty and substitute "100%"
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:	
	A and B. . . . .	(1) Delete the rates of duty and substitute "100%"
	D (2) . . . . .	(2) Delete the rate of duty and substitute "33½%"
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 "100%"
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. (1), (2), (3) and (4) . . . . .	Delete all the expressions in the columns "Tariff Description" and "Rate of Duty" and substitute:

## 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)
		<p>"A. Passenger vehicles including station wagons and estate cars (but excluding caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles) of an engine capacity :</p> <p>(1) Not exceeding 1,200 c.c. 33½%</p> <p>(2) Exceeding 1,200 c.c. but not exceeding 1,750 c.c. 50%</p> <p>(3) Exceeding 1,750 c.c. but not exceeding 2,150 c.c. 75%</p> <p>(4) Exceeding 2,150 c.c. but not exceeding 2,750 c.c. 100%</p> <p>(5) Exceeding 2,750 c.c. 150%</p>
87.09	Motor-cycles, auto-cycles and cycles fitted with auxiliary motor, with or without side-cars ; side-cars of all kinds .. ..	Delete the rate of duty and substitute "50%"
90.01/02	Lenses, prisms, mirrors and other optical elements, of any material, unmounted or mounted for use as parts of or fittings for instruments or apparatus, but not including such elements of glass not optically worked ; sheets and plates, of polarising material :	
	B. .. ..	Delete the rate of duty and substitute "100%"
90.07	Photographic cameras ; photographic flashlight apparatus :	
	B. .. ..	Delete the rate of duty and substitute "100%"
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles .. ..	Delete the rate of duty and substitute "100%"

## SCHEDULE 1—continued

Tariff Item No. (1)	Main Description of the Goods and Sub-Item No. (2)	Amendment (3)
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers ..	<i>Delete the rate of duty and substitute "100%"</i>
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this chapter; photocopying apparatus (contact type); spools or reels, for film; screens for projectors :	
	B.     ..     ..     ..	<i>Delete the rate of duty and substitute "100%"</i>
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders :	
	A...     ..     ..     ..	<i>Delete the rate of duty and substitute "100%"</i>
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and 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 "100%"</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)
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) .. ..	Delete the rates of duty and substitute "100%"
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	A... ..	Delete the rate of duty and substitute "100%"
92.11	Gramophones, dictating machines and other sound recorders and reproducers including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:	
	A... ..	(1) Delete the rate of duty and substitute "100%"
	C... ..	(2) Delete the rate of duty and substitute "33½%"

MADE at Lagos this 21st day of November, 1967.

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

## EXPLANATORY NOTES

This Order has, essentially, the following effects :—

## SCHEDULE 1

Full Tariff Item No.	Description of Goods	Effect of the Order
(1)	(2)	(3)
08.01/13B 20.01/02B 20.03A 20.06B 42.02B	Fruits, tinned or bottled ..	Increases the rate of duty from 50 <i>per centum</i> to 75 <i>per centum ad valorem</i> .
	Cases for cameras and projectors	Increases the rate of duty from 75 <i>per centum</i> to 100 <i>per centum ad valorem</i> .
84.07/08D	Camera and cinematograph motors and parts thereof	Increases the rate of duty from 75 <i>per centum</i> to 100 <i>per centum ad valorem</i> .
85.15A	Radiotelegraphic and radio-telephonic transmission and reception apparatus ; radio broadcasting and television transmission and reception apparatus, etc.	Increases the rate of duty from 50 <i>per centum</i> and 66½ <i>per centum</i> to 100 <i>per centum ad valorem</i> .
85.15D (2)	Components imported for use in the assembly of radio-gramophones, radio receiving sets and television sets by approved manufacturers	Increases the rate of duty from 15 <i>per centum</i> to 33½ <i>per centum ad valorem</i> .
85.20B	Electric filament lamps and electric discharge lamps, etc.	Increases the rate of duty from 50 <i>per centum</i> to 100 <i>per centum ad valorem</i> .
87.02A	Passenger vehicles including station wagons and estate cars, etc.	Increases the rates of duty on passenger road vehicles (cars) with an engine capacity : (a) exceeding 1,200 c.c. but not exceeding 1,750 c.c. from 33½ <i>per centum</i> to 50 <i>per centum ad valorem</i> . (b) exceeding 1,750 c.c. but not exceeding 2,150 c.c. from 50 <i>per centum</i> to 75 <i>per centum ad valorem</i> . (c) exceeding 2,150 c.c. but not exceeding 2,750 c.c. from 75 <i>per centum</i> to 100 <i>per centum ad valorem</i> . (d) exceeding 2,750 c.c. from 100 <i>per centum</i> to 150 <i>per centum ad valorem</i> .



## SCHEDULE 1—continued

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
(1)	(2)	(3)
87.09	Motor-cycles, auto-cycles and cycles fitted with auxiliary motor, etc.	Increases the rate of duty from 33½ per centum to 50 per centum <i>ad valorem</i> .
90.01/02B	Lenses and other optical elements (including light-filters) specialised for cameras, projectors or other photographic apparatus; photographic cameras; photographic flashlight apparatus, etc.	Increases the rate of duty from 75 per centum to 100 per centum <i>ad valorem</i> .
90.07B		
90.08		
90.09		
90.10B		
90.14A		
90.16A		
90.25A		
90.25C (1)		
90.28A		
92.11A	Gramophones, record players, tape decks and tape recorders	Increases the rate of duty from 66⅔ per centum to 100 per centum <i>ad valorem</i> .
92.11c	Components imported for use in assembly of record-players, record changers and gramophones by approved manufacturers	Increases the rate of duty from 15 per centum to 33½ per centum <i>ad valorem</i> .



L.N. 128 of 1967

## EXCISE TARIFF ACT 1965

(1965 No. 30)

## Excise Tariff (Duties and Exemptions) (No. 2) 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 1966 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. 2) Order 1967 and shall apply throughout the Federation.

Citation and application.

2. Schedule 1 of the Excise Tariff Act 1965 is hereby amended by the deletion of item 18B and the substitution therefor of the following :—

Amendment of Schedule 1 of Act 1965 No. 30.

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

3. Schedule 2 of the Excise Tariff Act 1965 is hereby amended by the deletion of the expression "by notice in the *Federal Official Gazette*" in sub-item 1 of Item 7.

MADE at Lagos this 21st day of November 1967.

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

## EXPLANATORY NOTES

This Order has the following effects :—

## SCHEDULE 1

It introduces an excise duty of 5 *per centum ad valorem* on roofing sheets, of aluminium, and galvanised iron and steel.

L.N. 129 of 1967

## CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(No. 55 of 1958)

## Imports Prohibition (Amendment) (No. 3) Order 1967

Commencement : 22nd November 1967

In exercise of the powers conferred on me by section 22 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I hereby make the following Order :—

1.—(1) This Order may be cited as the Imports Prohibition (Amendment) (No. 3) Order 1967 and shall apply throughout the Federation.

Citation,  
application  
and com-  
mencement.

(2) This Order shall come into operation on 22nd November 1967.

2. The First Schedule of the Imports Prohibition Order 1959 (which relates to goods absolutely prohibited from being imported) is hereby amended by inserting immediately after Item 7 thereof the following new item :

Amendment  
of L.N. 81 of  
1959.

"7A. Foodstuffs listed hereunder other than those canned or bottled :

Commodity	Tariff No. in Legal Notice 82 of 1965
(1) Eggs .. .. .	04.05.
(2) Fruits .. .. .	08.01/13, 20.01/02, 20.03, 20.04 and 20.06.
(3) Meat .. .. .	02.01/04, 02.06, 05.04/06 and 16.01/03".

MADE at Lagos this 21st day of November 1967.

O. AWOLowo,  
Commissioner for Finance

L.N. 130 of 1967

## EXCISE TARIFF ACT 1965

(1965 No. 30)

## Excise Tariff (Duties and Exemptions) (No. 3) 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 1966, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

Citation,  
application,  
commence-  
ment, etc.

1.—(1) This Order may be cited as the Excise Tariff (Duties and Exemptions) (No. 3) Order 1967 and shall apply throughout the Federation.

(2) This Order shall be deemed to have come into operation on 20th October 1967.

(3) The Excise Tariff (Duties and Exemptions) (No. 2) Order 1967 is hereby revoked.

Amendment  
of  
Schedule 1  
of Act 1965  
No. 30.

2. Schedule 1 of the Excise Tariff Act 1965 is hereby amended by the deletion of item 18B and the substitution therefor of the following :—

“18B. Roofing sheets—

- |                                 |         |                                  |
|---------------------------------|---------|----------------------------------|
| (1) of aluminium                | .. .. . | <i>ad valorem 5 per centum ;</i> |
| (2) of galvanised iron or steel | .. .. . | <i>ad valorem 5 per centum”.</i> |

Amendment  
of  
Schedule 2  
of Act 1965  
No. 30.

3. In Schedule 2 of the Excise Tariff Act 1965, in sub-item 1 of item 17, the words “by notice in the Federal Official Gazette” shall be omitted.

MADE at Lagos this 21st day of November 1967.

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

## EXPLANATORY NOTE

*(This Note does not form part of the Order but it is intended to explain its purpose)*

This Order introduces, with effect from 20th October 1967, an excise duty of 5 *per centum ad valorem* on roofing sheets of aluminium, or of galvanised iron or steel,

**MERCHANT SHIPPING ACT 1962**

(1962 No. 30)

**THE MERCHANT SHIPPING (RADIO) (FISHING BOATS)  
RULES 1967****ARRANGEMENT OF RULES****PART I.—GENERAL**

1. Citation, commencement and application.
2. Interpretation, transitional provisions and savings.
3. Provision of radio installation.
4. Climatic and durability test.
5. Interference with reception.
6. High voltage parts.
7. Charging of batteries.

**PART II.—RADIOTELEGRAPHY**

8. Radiotelegraph room.
9. Aerials.
10. Range of transmitter.
11. Supply of electrical energy.
12. Tools, measuring instruments, spare parts, etc.
13. Provision of radiotelegraph operators.
14. Qualifications of radiotelegraph operators.
15. Radio watch.
16. Watchkeeping and other radio duties of radiotelegraph operators.
17. Radiotelegraph log.

**PART III.—RADIOTELEPHONY**

18. Aerial.
19. Range of transmitter.
20. Supply of electrical energy.
21. Miscellaneous requirements.
22. Provision and qualifications of radiotelephone operator.
23. Radio watch.
24. Duties of radiotelephone operators.
25. Radiotelephone log.

**PART IV.—RADIO EQUIPMENT FOR SURVIVAL CRAFT**

26. Portable radio equipment for survival craft.
27. Test of portable radio equipment.

## SCHEDULES

Schedule 1—Transitional provisions.

Schedule 2—Radiotelegraph installation :—

Part I : Radiotelegraph transmitter.

Part II : Radiotelegraph receiver.

Part III : Radiotelegraph automatic keying device.

Part IV : Radiotelegraph loudspeaker watchkeeping receiver.

Schedule 3—Radiotelephone installation :—

Part I : Main radiotelephone installation.

Part II : Radiotelephone alarm signal generating device.

Part III : Radiotelephone loudspeaker watchkeeping receiver.

Schedule 4—Climatic and durability tests.

Schedule 5—Tools, measuring instruments, spare parts, etc.

Part I : Radiotelegraph fishing boats.

Part II : Radiotelephone fishing boats.

Schedule 6—Radiotelegraph auto-alarm equipment.

Schedule 7—Table of watch hours.

Schedule 8—Radiotelegraph log.

Schedule 9—Radiotelephone log.

Schedule 10—Range of radiotelegraph transmitters.

Schedule 11—Portable radio equipment for survival craft.