

CUSTOMS TARIFF (AMENDMENT) DECREE 1968



Decree No. 18

[29th April 1968]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 3 of the Customs Tariff Act 1965 is hereby amended as follows—

Amendment
of rate of
recon-
struction
surcharge
etc.
1965 No. 3.

(a) in subsection (2) (which relates to payment of a reconstruction surcharge in certain cases) for the words "surcharge at the rate of five *per centum*" there shall be substituted the words—

"surcharge at the following rates, that is to say,—

(a) in the case of tariff item No. 24.01A (unmanufactured tobacco imported for the manufacture of cigarettes) at the rate of five *per centum* ;

(b) in any other case, at the rate of seven and a half *per centum*." ;

(b) in subsection (3) (which relates to exemption from payment of a reconstruction surcharge) in paragraph (b) the entry relating to tariff item 03.02A (stockfish) shall be omitted.

2.—(1) This Decree may be cited as the Customs Tariff (Amendment) Decree 1968 and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Decree shall come into force on 29th April 1968.

MADE at Lagos this 28th day of April 1968.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*

EXCISE TARIFF (AMENDMENT) DECREE 1968



Decree No. 19

[29th April 1968]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) For subsection (2) of section 1 of the Excise Tariff Act 1965 (which relates to the payment of a reconstruction surcharge in certain cases) there shall be substituted the following subsection—

Amendment
of rate of
recon-
struction
surcharge.
1965 No. 30.

“(2) In addition to excise duty where shown to be chargeable under subsection (1) above, there shall be payable a reconstruction surcharge at the following rates, that is to say,—

(a) in the case of beer, other than native liquor, at the rate of three shillings per gallon ;

(b) in the case of cigarettes, at the rate of three pence per twenty cigarettes ;

(c) in the case of lemonade and other aerated waters, whether flavoured or not, at the rate of two shillings per gallon ; and

(d) in any other case, at the rate of five *per centum*”.

2.—(1) This Decree may be cited as the Excise Tariff (Amendment) Decree 1968 and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Decree shall come into force on 29th April 1968.

MADE at Lagos this 28th day of April 1968.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*