

Supplement to Official Gazette Extraordinary No. 30, Vol. 58, 10th June,
1971—Part B

L.N. 41 of 1971

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 4) Order 1971

Commencement : 10th June 1971

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling him in that behalf, the Head of the Federal Military Government hereby makes the following Order :—

1.—(1) Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968, and thereafter amended (which Schedule, inter alia, prescribes a tariff description of goods imported and rates of import duty) is hereby further amended to the extent set out in Part I of the Schedule to this Order.

Amendment
of Schedules
1 and 2 to the
Customs
Tariff Act
1965.
1965 No. 3.
1968 No. 55.

(2) Schedule 2 of the said Act, as so substituted and amended, (which Schedule relates to exemptions from import duties) is hereby further amended to the extent set out in Part II of the Schedule to this Order.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 4) Order 1971 and shall apply throughout the Federation.

Citation
and extent.

SCHEDULE

(Section 1)

PART I

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF ACT 1965

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
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11.01/02	Cereal flours, cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:	
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SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
A.	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Flours, groats and meal:

(1) Of wheat or of meslin:

(a) Imported by the Federal Government ..

the ton Free
£7-10s-0d

(b) Other ..

the ton
£11-4s-0d

(2) Other

or 33½% Free
40% Free".

50.09/10 Woven fabric of silk or of noil
silk or of other waste silk

B.

In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the square yard £0-8s-0d or 100%".

51.04 Woven fabrics of man-made
fibres (continuous), including
woven fabrics of monofil or
strip of heading No. 51.01/03

B.

In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Suitings

the sq.
yard
£0-8s-0d
or 100% Free

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
		C. Other.. .. the sq. yard £0-2s-9d or 40% Free".
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like :	
	A and B.	In sub-headings A and B <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is—
		<i>Rate of Duty</i>
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
		"the sq. yard £0-8s-0d or 100% Free".
53.11/13	Woven fabrics of sheep's or lambs' wool, of horse-hair or of other animal hair	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the sq. yard £0-8s-0d or 100%".
54.05	Woven fabrics of flax or of ramie	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the sq. yard £0-8s-0d or 100%".
55.07/09	Woven fabrics of cotton :	
	E.	In sub-heading E, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—
		<i>Rate of Duty</i>
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"E. Suitings		the sq. yard £0-8s-0d or 100% Free

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
		F. Other	the sq. yard £0-2s-9d or 40% Free".

56.07 Woven fabrics of man-made fibres
(discontinuous or waste):

B. In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Suitings	the sq. yard £0-8s-0d or 100%	Free
C. Other	the sq. yard £0-2s-9d or 40%	Free".

58.04 Woven pile fabrics and chenille
fabrics (other than terry toweling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05):

A and B. In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following entries against the main heading in the columns "Fiscal Entry" and "Full", that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
	the sq. yard £0-8s-0d or 100%	Free".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:	
	A (1) (a)	In sub-heading A (1) (a), delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-8s-0d or 100%".
60.01	Knitted crocheted fabric, not elastic or rubberised:	
	B.	In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"B. Other:		
(1) Where in the opinion of the Board, the linear measurement cannot be readily ascertained	the lb. £0-10s-0d or 100%	Free
(2) Suitings	the sq. yard £0-8s-0d or 100%	Free
(3) Other	the sq. yard £0-3s-0d or 50%	Free".

60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):
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SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
A, B and C.		In sub-headings A, B and C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Fabric :		
(1) Of the type commonly used in the manufacture of singlets	the lb. £0-5s-3d or 50%	Free
(2) Where in the opinion of the Board the linear measurement cannot be readily ascertained	the lb. £0-10s-0d or 100%	Free
(3) Suitings	the sq. yard £0-8s-0d or 100%	Free
(4) Other	the sq. yard £0-3s-0d or 50%	Free

B. Articles :—

(1) Of apparel :

(a) Stockings	the pair £0-0s-8d or 40%	Free
(b) Other	40%	Free
(2) Other	40%	Free".

62.01 Travelling rugs and blankets . . . *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "each £0-7s-0d or 66 $\frac{2}{3}$ %".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)											
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :												
B.	In sub-heading B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :											
		<table> <tr> <th rowspan="2"><i>Tariff Description</i> (2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"B. Fabrics</td><td>the sq. yard £0-8s-0d or 100%</td><td>Free</td></tr> <tr> <td>C. Other</td><td>33½%</td><td>Free".</td></tr> </table>	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"B. Fabrics	the sq. yard £0-8s-0d or 100%	Free	C. Other	33½%	Free".
<i>Tariff Description</i> (2)	<i>Rate of Duty</i>												
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)											
"B. Fabrics	the sq. yard £0-8s-0d or 100%	Free											
C. Other	33½%	Free".											
73.10	Bars and rods (including wire, wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) ; hollow mining drill steel :												
B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "15%".											
73.14	Iron or steel wire, whether or not coated, but not insulated :												
A, B and C.	<i>Delete</i> the entries in the columns, "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—											
		<table> <tr> <th rowspan="2"><i>Tariff Description</i> (2)</th><th colspan="2"><i>Rate of Duty</i></th></tr> <tr> <th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"A. Imported exclusively for use in the production of electric</td><td></td><td></td></tr> </table>	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"A. Imported exclusively for use in the production of electric					
<i>Tariff Description</i> (2)	<i>Rate of Duty</i>												
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)											
"A. Imported exclusively for use in the production of electric													

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
		wire and cable by a manufacturer approved in that behalf by the Commissioner ..	10% Free
	B. Single strand uncoated, imported by other manufacturers approved in that behalf by the Commissioner ..	33 $\frac{1}{3}$ %	Free
	C. Galvanized wire ..	10%	Free
	D. Other ..	50%	Free

74.03/05 Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper; single strand copper wire; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing materials :

A and B. Delete the entries in the columns, "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :

Tariff Description (2)	Rate of Entry	
	Fiscal Entry (3)	Full (4)
"A. Rods imported exclusively for use in the production of electric wire and cable by a manufacturer approved in that behalf by the Commissioner ..	10%	Free
B. Plates, sheets, strip, circles, sections and other rods cut to size but not further worked :		

SCHEDULE—*continued*PART I—*continued*

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)		
		(1) Imported for use by a manufacturer of electrical accessories approved in that behalf by the Commissioner ..	20%	Free
		(2) Other	33½%	Free

C. Wire, single strand :

(1) Imported for use by a manufacturer of electric wire and cable approved in that behalf by the Commissioner ..	10%	Free
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(2) Imported by other manufacturers approved in that behalf by the Commissioner ..	33½%	Free
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(3) Other	50%	Free
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D. Other	50%	Free".
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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, perforated, coated, printed, or backed with paper or other reinforcing materials) :

E. In sub-heading E, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		the following sub-headings and rates of duty applicable thereto, that is :—

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)
	"E. Angles, shapes and sections	33 $\frac{1}{3}$ %	Free
	F. Other	50%	Free".
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles :		
D.	In sub-heading D, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-heading and rate of duty applicable thereto, that is :	

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)
	"D. Other	each £6-0s-0d or 66 $\frac{2}{3}$ %	Free".

85.15	Radiotelegraphic and radiotelephonic 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 :		
(i)	D. (1)	In sub-heading D (1) (Cabinets imported for A and B) <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "100%".	
(ii)	E.	In sub-heading E, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively	

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
		the following sub-headings and rates of duty applicable thereto, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"E. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of radiogramophones, radio receiving sets and television sets :

(1) By a manufacturer approved in that behalf by the Commissioner

40% Free

(2) Other 75% Free".

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 :

B and C.

In sub-headings B and C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"B. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)	
		of record players, record changers and gramophones :	
	(1) By a manufacturer approved in that behalf by the Com- missioner	66 $\frac{2}{3}$ %	Free
	(2) Other	75%	Free
	C. Cabinets for A :		
	(1) Wooden	100%	Free
	(2) Plastic	66 $\frac{2}{3}$ %	Free
	(3) Other	33 $\frac{1}{3}$ %	Free
	D. Other	40%	Free".

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

After sub-paragraph 4 (5) (c), as inserted by the Customs Tariff (Duties and Exemptions) (No. 2) Order 1971, there shall be *added* the following sub-paragraph :—

<i>Articles</i> (1)	<i>Goods to be manufactured</i> (2)
"(d) Steel strips (heading 73.12)	Matchets".

MADE at Lagos this 10th day of June 1971.

A. A. ATTA,
Secretary to the
Federal Military Government

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purpose)

(a) PART I OF THE SCHEDULE

Full Tariff Item No.	Description of Goods	Effect of the Order
11.01/02A	Flour	It reduces the rate of duty on Federal Government importation from £25-0s-0d per ton or 50% to £7-10s-0d per ton or 15% <i>ad valorem</i> , whichever is higher and £11-4s-0d or 33½% in other cases.
50.09/10B	Woven fabrics of silk	It increases the rate of duty from £0-2s-9d per square yard or 40% or £0-3s-0d per square yard or 50% to £0-8s-0d per square yard or 100% <i>ad valorem</i> , whichever is higher.
51.04B	Suitings of man-made fibres (continuous)	
52.02	Woven fabrics of metal yarn	
53.11/13	Woven fabrics of animal hair	
54.05	Woven fabrics of flax or ramie	
55.07/09E	Suitings of cotton	It introduces an alternative rate of duty of £0-10s-0d per lb. or 100%, where, in the opinion of the Board, the linear measurement cannot be readily ascertained. It also increases the rate of duty from £0-2s-0d or 40% to £0-8s-0d per square yard or 100% <i>ad valorem</i> , whichever is higher, in case of suitings, and from £0-2s-0d or 40% to £0-3s-0d per square yard or 50% in other cases.
56.07B	Suitings of man-made fibres (discontinuous) ..	
58.04	} Pile and chenille fabrics ..	
58.05A (1) (a)		
60.01B	} Knitted and crocheted fabric	
60.06A		
62.01	Travelling rugs and blankets	It increases the rate of duty from £0-4s-0d per piece or 50% to £0-7s-0d each or 66⅔%.
70.20B	Fabrics	It increases the rate of duty from 33½% to £0-8s-0d per square yard or 100%.
73.10B	Wire rod	It increases the rate of duty from 10% to 15% for approved manufacturers.
73.14	Iron or steel wire	It reduces the rate of duty from 20% to 10% for approved manufacturers and from 50% to 10% on galvanised wire.
74.03/05	Copper rods and wire ..	It reduces the rate of duty from 20% to 10% for approved manufacturers.
76.02/04E	Angles, shapes and sections	It reduces the rate of duty from 50% to 33½%.
84.41D	Domestic sewing machine	It increases the rate of duty from £5-0s-0d each or 50% for electrically operated or £5-0s-0d each or 40% in other cases to £6-0s-0d each or 66⅔%.

EXPLANATORY NOTE—*continued*(a) PART I OF THE SCHEDULE—*continued*

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
85.15D and E	Components for radio gramophones, radio receiving and television sets	It introduces a new rate of duty of 75% for manufacturers not enjoying approved user concession, and increases the rate of duty on wooden cabinet from 40% to 100%.
92.11B	Components for record players, record-changers and gramophone sets	

(b) PART II OF THE SCHEDULE

It introduces exemption from duty on steel strips (heading 73.12) for making matchets.

L.N. 42 of 1971

EXCISE TARIFF ACT 1965

(1965 No. 30)

Excise Tariff (Duties and Exemptions) (No. 2) Order 1971

Commencement : 10th June 1971

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965, as reprinted under the authority of the Excise (Authority to Reprint) Decree 1969 and thereafter amended, and of all other powers enabling him in that behalf, the Head of the Federal Military Government hereby makes the following Order :—

1. Schedules 1 and 2 to the Excise Tariff Act 1965, as reprinted and amended as aforesaid, are hereby further amended to the extent set out respectively in Part I and Part II of the Schedule to this Order.

Amendment
of Schedules
1 and 2 of
the Excise
Tariff Act
1965.
1965 No. 30.
1969 No. 3.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) (No. 2) Order 1971 and shall apply throughout the Federation.

Citation
and extent.

SCHEDULE

(Section 1)

PART I

AMENDMENT OF SCHEDULE 1 TO THE EXCISE TARIFF ACT 1965

(a) For sub-paragraph 28 (1) (b) there shall be *substituted* the following sub-paragraph :—

“(b) Embroidery, lace and net
fabrics the square yard £0-2s-6d”.

(b) For sub-paragraph 28 (2) (a) (iii) there shall be *substituted* the following sub-paragraph :—

“(iii) Embroidery, lace and net
fabrics ; brocade the square yard £0-2s-6d”.

(c) For sub-paragraph 28 (2) (b) (i) there shall be *substituted* the following sub-heading :—

“(i) Embroidery, lace and net
fabrics the square yard £0-3s-6d”.

(d) For paragraph 34A there shall be *substituted* the following paragraph :—

“34A. Structures, construction, including metal doors, windows and frames :—

(1) Fishing vessels *ad valorem* 5 per centum

(2) Other *ad valorem* 10 per centum”.

PART II

AMENDMENT OF SCHEDULE 2 TO THE EXCISE TARIFF ACT 1965

After paragraph 9, there shall be *inserted* the following new paragraph :—

“9A. Mosquito net fabrics”.

MADE at Lagos this 10th day of June 1971.

A. A. ATTA,
Secretary to the
Federal Military Government

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purpose)

(a) PART I OF THE SCHEDULE

<i>Tariff No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
28 (1) (b)	Embroidery, lace and net fabrics ; brocade	It incorporates the word “embroidery” under the three sub-headings.
28 (2) (a) (iii)		
28 (2) (b) (i)		
34A	Fishing vessels	It reduces the duty on fishing vessels from 10% to 5% <i>ad valorem</i> .

(b) PART II OF THE SCHEDULE

9A	Mosquito net fabrics ...	It exempts mosquito net fabrics from excise duty.
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L.N. 43 of 1971

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

Imports Prohibition (Amendment) Order 1971

Commencement : 10th June 1971

In exercise of the powers conferred by section 22 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Obafemi Awolowo, Federal Commissioner for Finance, hereby give notice as follows :—

1. The Imports Prohibition Order 1971 is hereby amended as follows, that is :—

Amendment
of the
Imports
Prohibition
Order 1971.
L.N. 21 of
1971.

(a) in section 1 (2) for all words from the beginning to the words "the importation" there shall be substituted the words "The importation" ;

(b) by the deletion of sub-item 19 (1) (d) (iii) of Part I of Schedule 1 ;

(c) for item 22 of Part II of Schedule I thereof there shall be substituted the following item :

"22. Food preparations (not elsewhere specified) excluding baby foods, beverages, saccharin, yeast, baking powders, colouring essences and flavours (Tariff No. 21.03/07)" ;

(d) in Part I of Schedule 3, in the entry relating to item 3 (Ammonium Nitrate, pure) for the words "Chief Pharmacist in the public service of the Federation" there shall be substituted the words "Federal Government Chemist" ;

(e) for items 12 and 13 of Part II of Schedule 3 thereof there shall be substituted the following items :—

"12. Other spirits (potable and non-potable) and alcoholic beverages excluding wine."

"13. Packaging containers excluding those made of glass."

"14. Kraft paper (glazed or unglazed) and paperboard including liner and corrugated board".

2. This Order may be cited as the Imports Prohibition (Amendment) Order 1971 and shall apply throughout the Federation.

Citation and
extent.

MADE at Lagos this 10th day of June 1971.

OBAFEMI AWOLOWO,
Federal Commissioner for Finance

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its purpose.)

The order provides that the following goods may be imported into Nigeria without licence, that is beverages, saccharin, yeast, baking powders, colouring essences, flavours, wine and packaging containers made of glass.

2. It also provides that a licence must be obtained for the importation of kraft paper and paperboard.

3. It vests in the Federal Government Chemist the power to grant licences for the importation of Ammonium Nitrate, pure.

L.N. 44 of 1971

EXCHANGE CONTROL ACT 1962
(1962 No. 16)

Exchange Control (Payments for Import) Order 1971

Commencement : 10th June 1971

In exercise of the powers conferred by section 26 of the Exchange Control Act 1962, and of all other powers enabling me in that behalf, I hereby make the following Order :—

Amendment
of Schedule 1
of L.N. 18
of 1971.

1. The Exchange Control (Payments for Import) Order 1971 is hereby amended in Schedule 1 by substituting for the words "Drugs and pharmaceuticals" the following words, that is—

"Medicaments and medical, dental, surgical and veterinary instruments and appliances."

Citation and
extent.

2. This Order may be cited as the Exchange Control (Payments for Import) (Amendment) Order 1971 and shall apply throughout the Federation.

MADE at Lagos this 10th day of June 1971.

OBAFEMI AWOLowo,
Federal Commissioner for Finance

EXPLANATORY NOTE

(This note does not form part of the above Order but is intended to explain its effect.)

The Order provides that in respect of the goods mentioned therein payment shall be made at the expiration of 90 days from the date of arrival of the goods in Nigeria.