

L.N. 41 of 1974

CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973
(1973 No. 6)

Customs Tariff (Duties and Exemptions) (Amendment)
(No. 2) Order 1974

Commencement : 1st July 1974

In exercise of the powers conferred by section 7 of the Customs Tariff (Consolidation) Decree 1973, 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 (Consolidation) Decree 1973 (which, *inter alia*, prescribes tariff description of imported goods and rates of import duty thereon) is hereby amended to the extent set out in Part I of the Schedule to this Order.

(2) Schedule 2 of the said Decree (which relates to exemptions from import duties) is hereby amended to the extent set out in Part II of the Schedule to this Order.

(3) Schedule 3 of the said Decree (which relates to export duties) is hereby amended to the extent set out in Part III of the Schedule to this Order.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (Amendment) (No. 2) Order 1974.

Amendment of Schedules 1, 2 and 3 to the Customs Tariff (Consolidation) Decree 1973. 1973 No. 6.

Citation.

SCHEDULE

PART I

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973

<i>Tariff No.</i>	<i>Extent of Amendment</i>
(1)	(2)

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

<i>Tariff Description</i>	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i>	<i>Full</i>
(2)	(3)	(4)
"A. Palm oil and palm kernel oil imported by a manufacturer approved in that behalf by the Commissioner	Free	Free
B. Other :		
(1) Edible	66 $\frac{2}{3}$ %	Free
(2) Other	3k or 33 $\frac{1}{3}$ %	Free".

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

Extent of Amendment
(2)

17.01 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A and B "Fiscal Entry" and "Full" and *insert* the following rate of duty 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 kg. 5k	Free".

17.05 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
(i) A *substitute* "the kg. 5k".

(ii) B In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and
substitute "10 %".

27.10 In sub-heading D, *insert* respectively the following entries in the columns
(i) D "Code No." and "Description" :— "332.31 Automotive gas oil".

(ii) E In sub-heading E, in the column "Code No.", *delete* "332.56" and *substitute*
"332.52".

32.05 *Delete* the rates of duty in the columns "Fiscal Entry" and "Full" and *insert*
respectively the following sub-headings and rates of duty applicable thereto in
the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the manufacture of ink by a user approved in that behalf by the Commissioner	Free	Free
B. Other	10%	Free".

32.07 *Delete* the rates of duty in the columns "Fiscal Entry" and "Full" and *insert*
respectively the following sub-headings and rates of duty applicable thereto in the
columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the manufacture of ink by a user approved in that behalf by the Commissioner	Free	Free
B. Other	10%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

34.03 In sub-headings A and B, delete the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and insert the following rates of duty 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 kg. 5k	Free".

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

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

"C. Artificial Resins :

- | | | |
|--|------|--------|
| (1) Imported for the manufacture of ink by a user approved in that behalf by the Commissioner .. | Free | Free |
| (2) Other | 10% | Free". |

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

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

"C. Artificial Resins :

- | | | |
|--|------|--------|
| (1) Imported for the manufacture of ink by a user approved in that behalf by the Commissioner .. | Free | Free |
| (2) Other | 10% | Free". |

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other	33 $\frac{1}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial Resins :		
(1) Imported for the manufacture of ink by a user approved in that behalf by the Commissioner ..	Free	Free
(2) Other	10%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Artificial Resins	10%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

44.24 Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Sticks imported for use in the confectionery industry by a user approved in that behalf by the Commissioner ..	10%	Free
B. Other	50%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Sticks imported for use in the confectionery industry imported by a user approved in that behalf by the Commissioner	10%	Free
D. Other	50%	Free".

55.01A In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "Free".

55.02A In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "Free".

59.08 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings, rates of duty and Code No. applicable thereto, that is :—

Tariff Description (2)	Rate of Duty		
	Fiscal Entry (3)	Full (4)	Code No. (5)
"A. Imitation leather with textile backing ..	50%	Free	655.40"
B. Other	the sq. metre 50k or 75%	Free".	

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

68.13C In sub-heading C, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is:—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
"C. Pipes :			
(1)	Imported for water supply by a user approved in that behalf by the Commissioner	10%	Free
(2)	Other	75%	Free".
70.05	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{3}$ %".		
71.02	In the columns "Code No." and "Description" in the "Statistical Key" <i>add</i> respectively the following entries, that is:— "667.00" and "Other".		
71.07 B	In sub-heading B, <i>insert</i> the following entry in the column "Code No.", that is:— "1.3"		
73.06	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "Free".		
73.07	<i>Delete</i> the rates of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> respectively the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:—		
		Rate of Duty	
	Tariff Description (2)	Fiscal Entry (3)	Full (4)
"A. Pieces roughly shaped by forging		5%	Free
B. Other		Free	Free".
73.13 C	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".		
73.22	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".		
73.32	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "50%".		
75.04 B(1)	In sub-heading B(1), <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> :		
"B. Other :			
(1)	Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner".		

SCHEDULE—continued

PART I—continued

Tariff No.	Extent of Amendment
(1)	(2)
76.03 C	In sub-heading C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and rate of duty applicable thereto, that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"C. Other	20%	Free".

76.08	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert respectively, the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—
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Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"A. Channel, clip, bar, handle link, bearings, rivets and springs prepared for use in structures and imported together in quantities corresponding to the size and type of the structure by a user approved in that behalf by the Commissioner	10%	Free
B. Other	25%	Free".

76.09 C	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
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78.05 B (1)	In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
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83.15 A	In sub-heading A, delete the entries in the column "Tariff Description" and substitute :
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"A. Electrodes for industrial use imported by a manufacturer approved in that behalf by the Commissioner".

SCHEDULE—*continued*PART I—*continued*

Tariff No.

Extent of Amendment

(1)

(2)

84.06 In sub-headings C (1) and (2), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following
 C (1) sub-headings and rates of duty applicable thereto, that is :—
 and (2)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Road motor vehicle engines	33½%	Free
(2) Parts for C (1)	10%	Free
(3) Other, including parts	33½%	Free".

85.19A In sub-heading A, *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)
"A. Suitable for use in :		
(1) road motor vehicle	10%	Free
(2) amplifiers, radio or television receiving sets ..	30%	Free
(3) domestic appliances	50%	Free".

87.02 *Renumber* sub-headings E and F as "D" and "E" respectively.
 E and F

89.03 *Insert* in a new sub-heading A, the following entries in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—
 (i) A

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"Ambulances imported by hospitals approved by Governments of the Fédération	Free	Free".

(ii) *Renumber* present sub-headings A and B as "B" and "C" respectively.

SCHEDULE—continued

PART I—continued

Tariff No.	Extent of Amendment
(1)	(2)
98.01	Delete the rate of duty in the columns "Fiscal Entry" and "Full" and insert respectively the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"A. Blanks and moulds and parts thereof imported by a user approved in that behalf by the Commissioner	10%	Free
B. Other	40%	Free".

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF (CONSOLIDATION)
DECREE 1973

After paragraph 32, there shall be inserted a new paragraph as follows :—

"33. Goods falling within headings 90.08 and 90.10 of Schedule 1 imported for the film industry by a user approved in that behalf by the Commissioner."

PART III

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF (CONSOLIDATION)
DECREE 1973

In paragraph 4, delete the following entries from the columns "Export List No.", "Statistical Description" and "Unit of Quantity" :—

"332.13	Jet fuel (Aviation)	Litre and Tonne
332.24	Kerosine jet fuel	Litre and Tonne".

MADE at Lagos this 1st day of July 1974.

C. O. LAWSON,
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)

The Order relates to certain errors and anomalies which have now been rectified, and in addition, has the following effect :—

(a) PART I OF THE SCHEDULE

Tariff No.	Description	Effect of the Order
15.07	Palm oil and palm kernel oil	Abolishes the rate of duty of 66 $\frac{2}{3}$ % <i>ad valorem</i> for approved manufacturers.

EXPLANATORY NOTE—*continued*PART I OF THE SCHEDULE—*continued*

<i>Tariff No.</i>	<i>Description</i>	<i>Effect of the Order</i>
17.01B	Beet and cane sugar ..	} Reduces the rate of duty from 7k to 5k per kilogramme.
17.05A	Flavoured or coloured beet and cane sugar	
17.05B	Flavoured syrups other than sugar	Reduces the rate of duty from 40% to 10% <i>ad valorem</i> .
32.05	Dyestuff	} Abolishes the duty for approved manufacturers of ink.
32.07	Colouring matter	
39.02C (1)	} Artificial resins	
39.03C (1)		
39.05C (1)		
44.24	} Ice-cream sticks	} Reduces the rate of duty from 50% to 10% <i>ad valorem</i> for approved manufacturers of confectionery.
44.28C		
55.01	} Cotton	} Abolishes the duty for approved manufacturers.
55.02		
59.08A	Imitation leather	Reduces the rate of duty from 50k per sq. metre or 75% to 50% <i>ad valorem</i> .
68.13C	Asbestos pipes	Reduces the rate of duty from 75% to 10% <i>ad valorem</i> for approved users for water supply.
73.06	Ingots of iron	Abolishes the duty.
73.07B	Billets of iron	Abolishes the duty.
73.13	Sheets and plates of iron ..	Reduces the rate of duty from 10% to 5% <i>ad valorem</i> .
73.22	} Reservoirs and tanks of iron	} Reduces the rate of duty from 66 $\frac{2}{3}$ % to 10% <i>ad valorem</i> .
76.09C		
76.03	Sheets and strip of aluminium	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 20% <i>ad valorem</i> .
76.08A	Structures of aluminium ..	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 10% for approved users and to 25% in other cases.
84.06C (2)	} Motor vehicle engine parts	} Reduces the duty from 33 $\frac{1}{3}$ % and 50% to 10% <i>ad valorem</i> .
85.19A (1)		
98.01	Button blanks and moulds ..	Reduces the rate of duty from 40% to 10% <i>ad valorem</i> for approved manufacturers.

(b) PART II OF THE SCHEDULE

It introduces exemption from duty for cinematographic cameras and sound recorders, and apparatus and equipment of a kind used in cinematographic laboratories imported for the film industry by users approved by the Commissioner.

L.N. 42 of 1974

EXCISE TARIFF (CONSOLIDATION) DECREE 1973
(1973 No. 7)

Excise Tariff (Duties and Exemptions) (Amendment)
(No. 2) Order 1974

Commencement : 1st July 1974

In exercise of the powers conferred by section 3 (1) of the Excise Tariff (Consolidation) Decree 1973, and of all other powers enabling him in that behalf, the Head of the Federal Military Government hereby makes the following Order :—

1. Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to excise duty) is hereby amended as follows, that is—

(a) in paragraph 2 (Batteries), for the rate of duty specified, there shall be substituted "5%";

(b) for paragraph 18, there shall be substituted the following :—

"18. LEATHER, tanned ; IMITATION LEATHER 5%";

(c) for paragraph 25, there shall be substituted the following :—

"25. RADIO-GRAMOPHONES, RADIO RECEIVING SETS AND TELEVISION SETS 5%"; and

(d) paragraph 30 (Steel Products) shall be deleted.

Amendment
of Schedule
to the
Excise Tariff
(Consolidation)
Decree
1973.
1973 No. 7.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) (Amendment) (No. 2) Order 1974.

Citation.

MADE at Lagos this 1st day of July 1974.

C. O. LAWSON,
Secretary to the
Federal Military Government

EXPLANATORY NOTE

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

The Order restores the excise duty on batteries to 5% *ad valorem* and abolishes the excise duty on reinforcing rounds, record players and gramophones (other than radio-gramophones).