

L.N. 11 of 1975

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

Customs Tariff (Duties and Exemptions) Order 1975

Commencement : 8th March 1975

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. Section V of the Schedule 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 as set out in the Schedule hereunder.

Amendment
of Schedule
1 to the
Customs
Tariff
(Consolida-
tion)
Decree
1973.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Order 1975.

Citation.

SCHEDULE

AMENDMENT OF SECTION V OF SCHEDULE I TO THE CUSTOMS
TARIFF (CONSOLIDATION) DECREE 1973

Tariff No.

Extent of Amendment

(1)

(2)

27.10

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. Residual fuel oils (Ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines); partly refined oils for further refining :

- (1) Low pour fuel oil imported by a user approved in that behalf by the Federal Commissioner for Mines and Power

Free Free

SCHEDULE—continued

Tariff No.

Extent of Amendment

(1)

(2)

(2) Other the litre Free".
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DATED at Lagos this 8th day of March 1975.

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 abolishes the duty on low pour fuel oil imported by users approved in that behalf by the Federal Commissioner for Mines and Power, and imposes duty on unspecified category of fuel oil in respect of other importers.