Supplement to Official Gazette Extraordinary No. 16, Vol. 62, 1st April, 1975—Part B

L.N. 13 of 1975

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

### Customs Tariff (Duties and Exemptions) (No. 2) Order 1975

#### Commencement: 1st April 1975

In exercise of the powers conferred by section 7 of the Customs Tariff (Consolidation) Decree 1973, and of all other powers enabling it in that behalf, the Federal Executive Council 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.

1 and 2 to the Customs Tariff (Consolidation) Decree 1973.

Amendment

of Schedules

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

1973 No. 6. Citation.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order 1975.

#### SCHEDULE

#### PART I

(Section 1)

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

(CONSOLIDATION) DECREE 1973
Extent of Amendment
(2)
Delete the rate of duty in the column "Fiscal Entry" and substitute "25%".
Delete the rate of duty in the column "Fiscal Entry" and substitute "25%".
Delete the rate of duty in the column "Fiscal Entry" and substitute "25%".
In sub-headings A and B, delete the entries in the columns "Tariff Description"
Fiscal Entry" and "Full" and insert the following rates of duty against the nain heading, in the columns "Fiscal Entry" and "Full", that is:—

			* * * * * * * * * * * * * * * * * * *	ž. Žuje	Rate o	Rate of Duty		
*		Section 1	Tariff Description	1	Fiscal	Full		
10	0.69		(2)	# 35	Entry (3)	(4)		
	5/10/05 FAIL				"25%	Free"		

04.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "Free".

	30	5	SCHEDU	JLE—con	ıtinued	29		17	
			PART	I—contin	ued		6	<i>'</i>	
Tariff No	0.		Extent	of Amend	ment				27
(1)			(	2)	- 15	18	22		
04.02	Delete the	rate of duty	in the c	olumn "F	iscal Er	ntry" ar	nd subs	titute "Fre	e".
04.03	Delete the r	ate of duty	in the col	umn "Fis	cal Enti	y" and	substit	ute "the kg	. 30k".
05.05	Delete the	rate of duty	in the co	lumn."F	iscal En	try" an	d subst	itute "5%	<b>'</b> .
10.05	Delete the	rate of duty	in the co	olumn "F	iscal En	try" an	d subsi	titute "10%	<b>,</b> "
10.06	Delete the	rate of duty	in the co	olumn "F	iscal En	try" an	d subs	titute "10%	6"·
13.01		rate of duty							
15.01	In sub-hea	dings A and	B. delete	the entr	es in the	e colum	ns "T	ariff Desc	ription",
A and B	"Fiscal Entry heading, in th	" and "Fu	ll" and it	usert the	ollowin	g rates	of dut	y against t	he main
		,		2 32	(5) (40)	1		Rate of	Duty
3			60		x 20	W St		Fiscal	Full
*		8	Tariff De	scription		- 15		Entry	
			(2)		10			(3)	(4)
								"the	· .
		-	- :	S or	85 2			kg. 35k	Free".
	duty applical "Full" respec			olumns '"	Γariff D	escripti	ion", "	Fiscal En	
			Tariff De	scription	· ·	8 <b>.</b>	*	Fiscal	Full
*			(2)	)			35	Entry (3)	(4)
2	"A. Fats of approved in t	bovine catt	ile, sheep	or goats	importe	d by a	user	10%	Free
	B. Other	··	•• ••	••	••	• •	•••	the kg.	•
15.03 A and B		able theret	'ull", and	l substitut	e the fo	ollowing	sub-	Cariff Desc headings a "Fiscal En	ind rates itry" and
	0			15	91			Rate of	
ts	1874	194.1	Ta	ariff Desci	ription	*.		Fiscal Entry	Full
			9	· (2)				(3)	(4)
¥.	"A Oils:	E .	S_ 88	0				T.	
		ported by a	user ann	oved in th	nat heha	If hy the	e		12/17
114	Com	missioner	uppi			by an	• •	10%	Free
	(2) Oth	ier			• •			the kg.	
(9)	D Od	*	S SK				4	33k.	Free
	B Other		•• ••	. 5	••	••	• •	the kg. 33k.	Tree"
					20	i		JJK.	Free".

. Tariff No.

PART I-continued

Extent of Amendment

(1)

(2)

15.04 In sub-headings A and B, delete the entries in the columns "Tariff Description" A and B "Fiscal Entry" and "Full", and substitute the following sub-headings and artistic the following sub-headings are artistic to the following sub-headings are

137			tively, tha			*			Rate of	Duty
† **			Ta	riff Descrip	otion				Fiscal	Full
2.7	· ·	383 D		(2)					Entry (3)	(4)
*	"A. Oi			E .			e constant		5	
3	(1)	Impo	rted by a	user appro	ved in	that be	half by	the		
	in		missioner	•••	• •	• •	• •		10%	Free
\$5	(2)			• • • •		• •	• •	••	the kg. 33k	Free
	B. Ot	her	••	h Ke	••		• •	••	the kg. 33k	Free".
3	Entry	and F	'ull''' respe	777 #		1			Rate of	<u> </u>
# # # # # # # # # # # # # # # # # # #			Ta	riff Descri <sub>l</sub>	btion			텧	Fiscal Entry	Full
				(2)					(3)	(4)
	"A. Oi	s:	ţí.			a A		100		
i	(1)	Impo	rted by a u	user appro	ved in	that bel	nalf by	the		
	• •	Com	nissioner	•••		, fi			10%	Free
	(2)	Other	٠,		••	**	• •	• •	the kg.	Free
	B. Ot	ner					• •		the kg.	
5.07	Entry	and "F	'ull", and reto, in th	substitute	the fol	owing s	ub-hea	ding	33k escription", s and rates 'Fiscal Entr	of duty
N ()	applical	respecti	velv. that	is :—	3 141		or peror	51 10 11		y and
N ()	applical	respecti	vely, that	is :—	3 141	. !	on puloi	•	Rate of	E14
N 0	applical	respecti	vely, that	is :— riff Descrip		. !			Rate of Fiscal	E14
N ()	applical	respecti	vely, that	is :—			8		Rate of	Duty
	"Full"	respecti	vely, that	is :— riff Descrip				•	Rate of Fiscal Entry (3) the litre	Duty Full
	"Full"	respecti	vely, that	is :— riff Descrip				••	Rate of Fiscal Entry (3)	Duty Full

# PART I-continued

T-::C	7.7.
Tariff	IYO.

#### Extent of Amendment

(1)

В

substitute "10%".

In sub-headings A and B, delete the entries in the columns "Tariff Description"; 15.08 "Fiscal Entry" and "Full", and insert the following rates of duty against the main A and B heading in the columns "Fiscal Entry" and "Full", that is :-

	I S	5				•	Rate of	Duty
	N.		Tariff Description				Fisca Entry	Full
	\$11		$a^{0}$	(2)		· ·	3)	(4)
	-	*		¥ ,	(	19	"the itre	
				1	¥0.	8	331/3%	Free".
15.12 A and B	"Fiscal of duty	Entry" a	nd "Full" a	and substituted the column	e the foll	owing sul	'Tariff Descrip- headings a ion'', "Fisca	nd rates
Ŧ			5.51	2 2	ti-		Rate of	Duty
틴			Tariff .	Description	e e		Fiscal Entry	Full
				101				

		Tarij	f Descr (2)	i∱tion		e *6		Fiscal Entry (3)	Full (4)
"A. Fluid	••	••	•••	•••	• ••	•••	*:	the litre 3k or 33½%	Free
B. Solid	16.00		**	. • •	10 100	• •		the kg. 33k	Free".

15.13 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 2k" 16.04 16.05

17.01 17.02 In sub-heading B, delete the rate of duty in the column "Fiscal Entry"

In sub-headings A, B, C, and D, delete the entries in the columns "Tariff 18.06 Description", "Fiscal Entry" and "Full", and substitute the following sub-headings A, B, C, and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal and D Entry" and "Full" respectively, that is :-

	Tariff Description					Rate of Duty	
Tariff					to Na	Fiscal Entry	Full
	(2)					(3)	(4)
"A. Chocolate and Chocolate confectionery		• •			••	the kg. 20k or	Free
•	198		(ĈÍ	e_2		50%	

Rate of Duty

#### SCHEDULE—continued

Tariff No.

PART I-continued

Extent of Amendment

(1)

19,01

22.02

(2)

В.	Chocolate po	wder an				
	sweetened	cocoa		1	11	
	powder			the kg.	Free	
	200	8		7k		
C.	Other	• •	• •	40%	Free".	
De	lete the rate o	f duty in	the	oolumn "	Figural F.	

Delete the rate of duty in the column "Fiscal Entry" and substitute "10%". Delete the rate of duty in the column "Fiscal Entry" and substitute "10%" 19.02 19.05 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%". 20.02 In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and

A substitute "the kg. 20k or 40%".

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

24		S #	3,		Tar	iff Desci	ription		Fiscal Entry	Full
_						(2)			(3)	(4)
	A.	ready for consu	sugar s	r substitutes put up in a for ilk foods accepted as such by			a form			
		the Board	• •	• •	•••	••	• ••		10%	Free".
_										

\* "Re-number the present sub-headings D and E as B and C, respectively." In sub-heading A, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full", and substitute the following sub-headings and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :-

		30.0	/.	Rate of	of Duty
#5		***	Tariff Description	Fiscal	Full
		•	(2)	Entry (3)	(4)
66 A	Agreted waters			750/	T2 11

(a) In sub-headings A and B, delete the entries in the columns "Tariff A and B. Description", "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings and rates of duty applicable thereto, that is :-Rate of Duty

V	-			2 30.000			
	•			Tariff Description	-	Fiscal Entry	Full
		-		(2)	-:	(3)	(4)
"A.	Stout		til oanur	Tomas serve record	10.00134	the hecto-	Free

litre of specific gravity of

not more

PART I-continued

Tariff No.

"B. Other

Extent of Amendment

(2)(1)

1065° ₩25.00. For each additional degree of specific gravity above 1065° 2k per hectolitre

the hecto- Free

litre of specific gravity of not more than 1040° N25.00. For each additional degree of specific gravity above 1040° 2k per hectolitre

(b) In column (6), delete the words "(including ale and porter)". 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

> Tariff Description (2)

and rates of duty applicable thereto, that is :-

behalf by the Commissioner

Raw salt imported by a manufacturer approved in that

10% Free" 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 :-

Rate of Duty

Rates of Duty

Full

(4)

Free

Full

(4)

Fiscal

Entry

(3)

Free

Tariff Description

(2)

Entry (3)"Free

Fiscal

25.05

25.01

"A.

Other

Free" Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

# PART I-continued

Tariff No.

Extent of Amendment

1 47 433 . 140	·	Extent of Amen	ument			,
(1)		(2)		29		
25.20 A and B	"Fiscal Entry" and	A and B, delete the en i "Full" and substitute applicable thereto, tha	respectivel	columns "I	ariff Desc wing sub-	ription'' heading
				940	Rate of	Duty
	· Ta	ariff Description			Fiscal Entry	Full
* ±		(2)	Vi	*	(3)	(4)
	B. Other				Free 30%	Free Free".
25.24 25.27	Delete the rate of	of duty in the column of duty in the column	Fiscal Enti	ry" and sub	stitute "Fi	ee".
27.07 A (2)	In sub-heading substitute "the litre	A(2), delete the rate of	duty in the	e column "	Fiscal En	try" and
27.12 27.13 27.16 A	Delete the rate of Delete the rate of In sub-heading	of duty in the column of duty in the column A, delete the entries	"Fiscal Enti in the colu	ry" and sub	stitute "10	)%".
	substitute the follow	wing entries that is :-	•		Rate of	Duty
to de a	14 - E	Tariff Description		*	Fiscal .	Full
	8 9 8	(2)			Entry (3)	(4)
28.02 29.26A 30.01 30.02 33.04 33.05 34.01 34.02 A and B	Delete the rate of Delete the rate of Delete the rate of Delete the rate In sub-headings "Fiscal Entry" and	of duty in the column A and B, delete the end "Full" and substitute applicable thereto, in the	"Fiscal En "Fiscal En "Fiscal En "Fiscal I "Fiscal I "Fiscal I "Fiscal I "Fiscal I tries in the o	ntry" and s try" and s ntry" and s Entry" and Entry" and Entry" and Entry" and columns "T y, the follo	substitute 's substitute 's substitute 's substitute substitute substitute substitute ariff Descripting sub-	'10%". 'Free". "Free". "10%" "10%" "30%" ription" heading
		Tariff Description	*	<i>x</i>	Fiscal	Full
	- 19	(2)	3 Feb		Entry (3)	(4)
34.05 -37.01 A and B	the Commissi B. Other Delete the rate of	a manufacturer approvement	"Fiscal Er	try" and s	10% 30% ubstitute "Tariff Desc	Free Free". 30%".

	SCHEDULE—continued	8	
	PART I—continued	12	
Tariff No			
(1)	and "Fiscal Entry" and "Full" substitute the following sub-l	eadings	and rates
	of duty applicable thereto, in the columns "Tariff Description" a	nd "Fisc	cal Entry"
	and "Full" respectively, that is :-	Rate o	of Duty
36	Tariff Description	Fiscal Entry	Full
6	(2)	(3)	(4)
37.03 A and B	"A. Lithographic Sheet film  B. Other  In sub-headings A and B, delete the entries in the columns "T "Fiscal Entry" and "Full" and insert the following rates of dut heading, in the columns "Fiscal Entry" and "Full", that is:—	y againsi	the main
		Rate	of Duty
	Tariff Description	Fiscal	Full
	(2)	Entry (3)	(4)
	heading, in the columns "Fiscal Entry" and "Full", that is	Rate	of Duty
	Tariff Description	Fiscal Entry	
	(2)	(3)	(4)
37.08 A and B	In sub-headings A and B, delete the entries in the columns "Fiscal Entry" and "Full" and insert the following rates of du heading, in the columns "Fiscal Entry" and "Full", that is:—	ty again	Free". escription', st the main of Duty
	Tariff Description	Fiscal	- All Items
		Entry	Full
i .	(2)	(3)	(4)
38.01 A and B	In sub-headings A and B, delete the entries in the columns "Fiscal Entry" and "Full" and insert the following rates of du heading, in the columns "Fiscal Entry" and "Full", that is:—	ty again	escription",
	The state of the s		
	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)

"10%

Free".

## PART I-continued

Tariff No			
(1)	(2)		
39.02 D	In sub-heading D, delete the rate of duty in the column substitute "10%".	"Fiscal En	try" and
39.07 []	In sub-heading IJ, delete the entries in the column "Tari substitute the following entries, that is:—	ff Descript	ion" and
		Rate o	f Duty
* · · · · · · · · · · · · · · · · · · ·	Tariff Description	Fiscal Entry	Full
	. (2)	(3)	(4)
	"IJ. Sanitary ware and parts thereof"	•	
40.02	Delete the rate of duty in the column "Fiscal Entry" and su	bstitute "30	%".
40.10 A and B	In sub-headings A and B, delete the rates of duty in the Description, "Fiscal Entry" and "Full" and insert the follogainst the main heading, in the columns "Fiscal Entry" and "	owing rate	s of duty
		Rate o	f Duty
	Tariff Description	Fiscal Entry	Full
10	(2)	(3)	(4)
	<del>-</del>	"5%	Free".
40.12	Delete the rate of duty in the column "Fiscal Entry" and subs	titute "5%"	<b>'.</b>
40.13	Delete the rates of duty in the columns "Fiscal Entry" are respectively, the following sub-headings and rates of duty in the columns "Tariff Description", "Fiscal Entry" and "Fu	y applicabl	e thereto
		Rate of	f Duty
žo	Tariff Description	Fiscal Entry	Full
<b>*</b> )	(2)	(3)	(4)
20	"A. Gloves for playing games and sports	10%	Free
150	B. Other	40%	Free".
41.02	Delete the rate of duty in the column "Fiscal Entry" and sa	ıbstitute "3(	0%".
42.02 A and B	In sub-headings A and B, delete the entries in the columns '	"Tariff Des	cription"

#### PART I-continued

Tariff No. (1)

# Extent of Amendment

"Fiscal Entry" and "Full", and insert respectively, the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full", that is:—

3.		Rate of Duty
	Tariff Description	Fiscal Entry Full
(*)	(2)	(3) (4)
	<u> </u>	"50% Free".

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

10		Rate o	f Duty
	Tariff Description	Fiscal	Full
	(2)	Entry (3)	(4)
"A.	Boxing gloves and similar sporting equipment	10%	Free".
8 9		¥	

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

		· ·	Rate o	f Duty
		Tariff Description (2)	Fiscal Entry (3)	Full (4)
4-71	3	_	"10%	Free".
	<u> </u>		\$ D. 20	.85

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

		Rate o	f Duty
*	Tariff Description	Fiscal	
	. (2)	Entry (3)	Full (4)
		"10%	Free".

PART I-continued

Tariff No.

Extent of Amendment

(1)

51.03

a	In sub-headi "Fiscal Entry" and rates of dut Entry" and "Fu	ng B, dela and "Full y applicab	'' and <i>sul</i> le thereto	ntries :	in the	colum	WT	Fiscal Entry (3)	Full (4) Free"
a	and rates of dut	and "Full y applicab	ete the e	stitute	in the	colum	WT	"10%	27.7
a	and rates of dut	and "Full y applicab	'' and <i>sul</i> le thereto	stitute	in the	colum	WT	Sec. 1700 10	Free".
a	and rates of dut	and "Full y applicab	'' and <i>sul</i> le thereto	stitute	in the	colum	107	1 TEMBER 55 200	
	50 B					į		Rate of	
1 .		Ta	riff Descr					Fiscal Entry	Full
		2 (20)	(2)	8	1	25		(3)	(4)
	that be	on leather half by the	, by a m commiss	anufac ioner	turer	approve	d in	the sq. metre 1k.	Free
	manuf	ted for the	e manuta proved in	acture that b	of unl ehalf b	orellas loy the C	by a com-	1	
	missio (3) Other			••	••	••	**	10% the sq. metre 50k or	Free
3.01					:		1721 0	100 C	Free'
2.01 5.05	Delete the rat	e of duty i	n the col	umn_"]	Fiscal 1	Entry"	and su	50k or 75%	

B 56.05 .

A, B and C substitute "10%".

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

	ciie main	Heading	g, in the columns Fisca	сепиту а	ma run	Rate of	1.0
		8)	Tariff Description			Fiscal	Full
) 10		AS - 85	(2)		.*	Entry (3)	(4)
		(3	_	* *		"10%	Free".

***	Tariff Description	Rate Fisca	
	(2)	Entr	
		"109	% ]
sub-heading	Fiscal Entry" and "Full" and substitute is and rates of duty applicable thereto,	that is :—  Rate ———	e oj
	Tariff Description	Fisc Entr	
	(2)	(3)	
by the G B. Other		the sq. metre 50k or	
B. Other In sub-her	adings A and B, delete the entries in the cory" and "Full" and insert the following rathe columns "Fiscal Entry" and "Full", t	metre 50k or 75% dumn "Tariff D tes of duty agai	) o Desc
B. Other In sub-her	adings A and B, delete the entries in the cory" and "Full" and insert the following ra	metre 50k or 75% dumn "Tariff D tes of duty agai	) Desc
B. Other In sub-her	adings A and B, delete the entries in the cory" and "Full" and insert the following ra	metre 50k or 75% lumn "Tariff D tes of duty agai hat is:—  Ra  Fisc	Desc nst te o
B. Other In sub-her	adings A and B, delete the entries in the cory" and "Full" and insert the following rathe columns "Fiscal Entry" and "Full", t	metre 50k or 75% lumn "Tariff D tes of duty agai hat is:— Ra	Desc nst te o
In sub-her "Fiscal Entra heading, in the	adings A and B, delete the entries in the cory" and "Full" and insert the following rathe columns "Fiscal Entry" and "Full", to  Tariff Description  (2)	metre 50k or 75% flumn "Tariff D tes of duty again hat is:—  Ra  Fisc Entr (3)	Desconst te o
In sub-he "Fiscal Entr heading, in the	adings A and B, delete the entries in the cory" and "Full" and insert the following rathe columns "Fiscal Entry" and "Full", to	metre 50k or 75% flumn "Tariff D tes of duty again hat is:—  Ra  Fisc Entr (3)  "40% mns "Tariff D 7, the following	o Desconst te o de la
In sub-he "Fiscal Entr heading, in the	adings A and B, delete the entries in the cory" and "Full" and insert the following rathe columns "Fiscal Entry" and "Full", to  Tariff Description  (2)  eading B, delete the entries in the columns" and "Full", and substitute respectively duty applicable thereto, in the columns "	metre 50k or 75% lumn "Tariff D tes of duty again hat is:—  Ra  Fisc Ents (3)  "40% mns "Tariff D 7, the following Tariff Description	Description of the control of the co

		8	*
,	PART I—continued		
a <b>ri</b> ff No. (1)	Extent of Amendment (2)		
.05	In sub-heading C, delete the rate of duty in the column substitute "Each N1.50 or 50%".	"Fiscal En	ry" and
	In sub-heading C, delete the entries in the columns "T "Fiscal Entry" and "Full", and substitute respectively, the fol and rates of duty applicable thereto, in the columns "Tariff De Entry" and "Full", that is:—	lowing sub-	heading
	8 4	Rate of	Duty
	Tariff Description	Fiscal Entry	Full
ě	(2)	(3)	(4)
	"C. Jackets; trousers; suits	Each №1.50 or 50%	Free".
.02	In sub-heading B, delete the entries in the columns "I "Fiscal Entry" and "Full", and substitute respectively, the fol and rates of duty applicable thereto, in the columns "Tariff D Entry" and "Full", that is:—	Tariff Desc lowing sub escription"	-heading , "Fisca
		Rate of	Duty
	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)
	"B. Jackets; trousers; suits	Each N1.50 or 50%	Free".
.02	In sub-heading C, delete the rate of duty in the column substitute "Each N1.50 or 50%".		
.03	In sub-heading A, delete the rate of duty in the column substitute "Each \1.50 or 50%".	"Fiscal En	try" and
.04	In sub-heading A, delete the rate of duty in the column substitute "Each #1.50 or 50%".	"Fiscal Er	itry" and
2.02 A	In sub-heading A, delete the entries in the columns "Fiscal Entry" and "Full", and substitute respectively, the for and rates of duty applicable thereto, in the columns "Tariff DEntry" and "Full", that is:—	llowing sub	-heading
	Zilly und I ill , time is .	Rate of	f Duty
9	Tariff Description	Fiscal	Full
	(2)	Entry (3)	(4)
•	"A. Towels—bath, face, hand		ree".
		metre 50k	

64.02

64.03

A and B

A and B

#### SCHEDULE—continued

¥	PART I—continued
Tariff No.	Extent of Amendment
(Ĩ)	(2)

62.02 In sub-heading D, delete the rate of duty in the column "Fiscal Entry" and D. substitute "40%".

62.05 In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and A. substitute "Each ₹1.00 or 40%".

64.01 In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full", and insert the following rates of duty against the main A and B heading in the columns "Fiscal Entry" and "Full", that is :-

		Rate of	Duty
8 8	Tariff Description	Fiscal	1 .
52 54	(2)	Entry (3)	Full (4)

In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full", that is :-Rate of Duty Tariff Description Fiscal Full Entry

(2)(3)(4)"50% Free". In sub-headings A and B, delete the entries in the columns "Tariff Descrip-

tion", "Fiscal Entry" and "Full", and insert the following rates of duty a gainst the main heading, in the columns "Fiscal Entry" and "Full", that is :-Rate of Duty

Tariff	Descr	iption	34 Table 1	98	Fiscal Entry	Full
*	(2)	•			(3)	(4)
			•	2007030	"50%	Free".

64.04 In sub-headings A and B, delete the entries in the columns "Tariff Description",

"Fiscal Entry" and "Full" and insert the following rates of duty against the main A and B heading, in the columns "Fiscal Entry" and "Full", that is :-Rate of Duty Tariff Description Fiscal Full . Entry (2)(3)(4)

"50% Free". 68.02 In sub-heading B, delete the rates of duty in the column "Fiscal Entry" and B substitute "20%" 68.03 In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and A substitute "20%".

68.08 In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "20%". A

į.		<b>松雪</b>		B 61
	SCI	HEDULE—continued		2 01
Tariff N (1)	a. <u>I</u>	Extent of Amendment (2)		
68.09 A	In sub-heading A, delet substitute "20%".	e the rate of duty in	the column "Fiscal	Entry" and
68.10 A	In sub-heading A, delete substitute "20%".	the rate of duty in t	he column "Fiscal	Entry" and
68.11	In sub-heading B, delete	the rate of duty in t	he column "Fiscal	Entry" and
B 68.12	substitute "20%". In sub-heading C, delete	the rate of duty in t	he column "Fiscal	Entry" and
C 68.13	substitute "20%". In sub-heading D, delete	the rate of duty in t	he column "Fiscal	Entry" and
D 69.01	substitute "20%". In sub-heading B, delete			10 <del>7</del> 0
B 69.02	substitute "20%". In sub-heading B, delete	W		19
B 69.04	substitute "20%". In sub-heading A, delete			74
A 69.05	substitute "20%". In sub-heading B, dele			
B 69.07	substitute "20%".	***	3 99	
A	In sub-heading A, delete substitute "20%".	<b>)</b>		V <del>S</del> 0 (9
69.08 A	In sub-heading A, delete substitute "20%".	v		
70.10 A and B	In sub-headings A and I tion", "Fiscal Entry" and	"Full" and substitute	respectively, the fol	iff Descrip- lowing sub-
	headings and rates of duty	applicable thereto, that	t is :—	of Duty
	Tariff Dass	iktia		
	Tariff Descri	трион	Fisco Entr	State Heart Hartestein
	(2)	**************************************	(3)	(4)
E E	"A. Imported by a manu by the Commissioner B. Other	facturer approved in	10%	Free Free''.
70.16 A	In sub-heading A, delete substitute "20%".	the rate of duty in th	50% ne column "Fiscal I	
70.19 C	In sub-heading C, delete	the rate of duty in the	ne column "Fiscal ]	Entry" and
70.20	substitute "20%". In sub-heading C, delete	the rate of duty in th	ne column "Fiscal I	Entry" and
73.17	substitute "10%". In sub-headings A and B,	delete the entries in the	columns "Tariff D	escription,"
A and B	"Fiscal Entry" and "Full" and rates of duty applicable	thereto, in the column	ely, the following su is "Tariff Description	b-headings on", "Fiscal
	Entry" and "Full", that is :-		Rati	e of Duty
17				

		#			3 8				Rate o	f Duty
1			Tar	ff Desc	ription				Fiscal	7711
(%) 12				(2)					Entry (3)	Full (4)
"A.	Importe	dbyau	iser app	proved	in that	behalf l	by the C	ommi	s-	
200	sioner	••	••			• •	٠		Free	Free
В.	Other								10%	Free".

	® <sup>™</sup> £	PART I—co	ontinued
Tariff N	ro.	Extent of An	nendment
(1)		(2)	21 1967 21 1967
73.18	In sub-heading	ngs A and B, delete the	entries in t
A and B	"Fiscal Entry":	and "Full" and substit	tute respect

the columns "Tariff Description", tively, the following sub-headings

B. Other		2 20				*	10 TO		el ,	Rate o	f Duty
missioner B. Other.  Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".  In sub-headings A and B, 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, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:    Rate of Duty				Tari	4 4 7	ription				Entry	
B. Other 10% Free Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".  In sub-headings A and B, 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, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:  Tariff Description  Tariff Description  Tariff Description  (2)  "A. Imported by a user approved in that behalf by the Commissioner  B. Other  In sub-heading A, 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:    Rate of Duty Tariff Description   Rate of Duty Fiscal Entry Full	A.	Imported	lbyau	ser ap	proved i	in that l	ehalf l	by the (	Com-	TP	E
In sub-headings A and B, 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, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:  Tariff Description  Tariff Description  (2)  "A. Imported by a user approved in that behalf by the Commissioner  B. Other  In sub-heading A, delete the entries in the columns "Tariff Description" Free In sub-heading A, 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:    Rate of Duty	~		5	• •	• •	• •	••	• •	• •		
In sub-headings A and B, 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, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:  Tariff Description  Tariff Description  (2)  "A. Imported by a user approved in that behalf by the Commissioner Free Free B. Other 10% Free  In sub-heading A, 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:    Rate of Duty			8.8	• •		• •	. ·:_	• •			
"Fiscal Entry" and "Full" and substitute respectively, the following sub-heading and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is:  Tariff Description  Tariff Description  (2)  (3)  (4)  "A. Imported by a user approved in that behalf by the Commissioner  B. Other  In sub-heading A, 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:    Rate of Duty	Tr	sub-headi	ngs A s	and B	delete t	he entri	es in th	ne colu	mns "T	ariff Desc	cription"
Entry" and "Full", that is:  Tariff Description  [2]  (2)  (3)  (4)  "A. Imported by a user approved in that behalf by the Commissioner  B. Other  In sub-heading A, 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:    Rate of Duty	"Fis and	cal Entry" rates of du	and "	Full" licable	and sub	stitute's	especti	ively, t	he follo	wing sub-	heading.
Tariff Description  (2)  (3)  (4)  "A. Imported by a user approved in that behalf by the Commissioner Free Free B. Other 10% Free  In sub-heading A, 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:    Rate of Duty	Enti	y" and "F	ull", th	at is:-		. /				7	
(2)  Entry Full  (3)  (4)  "A. Imported by a user approved in that behalf by the Commissioner Free Free  B. Other 10% Free  In sub-heading A, 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:    Rate of Duty											
"A. Imported by a user approved in that behalf by the Commissioner Free Free B. Other 10% Free In sub-heading A, 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:    Rate of Duty		•	***	* * -		- 1			3	Rate d	of Duty
"A. Imported by a user approved in that behalf by the Commissioner			¥K	Tar	iff Desci	ription	÷	4.2	100		of Duty
missioner B. Other Cother  In sub-heading A, 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:    Rate of Duty			6	Tar	iff Descr	ription	*	# E	100	Fiscal	-
missioner B. Other Cother  In sub-heading A, 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:    Rate of Duty			e	Tar	-	ription		# # # # 14	S .	Fiscal Entry	Full
B. Other	" A	Importor	l by a s	e .	(2)		hahalf	by the	Com	Fiscal Entry	Full
In sub-heading A, 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:    Rate of Duty	"A.			e .	(2)		behalf	by the	: Com-	Fiscal Entry (3)	Full (4)
"Fiscal Entry" and "Full" and substitute respectively, the following sub-heading and rates of duty applicable thereto, that is:    Rate of Duty		missione		e .	(2)		behalf	by the	Com-	Fiscal Entry (3)	Full (4)
and rates of duty applicable thereto, that is:  Rate of Duty  Tariff Description  Fiscal Entry Full		missione		e .	(2)		behalf	by the	Com-	Fiscal Entry (3)	Full (4)
Tariff Description Fiscal Entry Full	В.	missione Other n sub-hea	ding A	ıser ap	(2) pproved	in that	in the	e colur	 nns "]	Fiscal Entry (3)  Free 10%  Cariff Des	Full (4)  Free Free"
Entry Full	В. "F	missioner Other n sub-hea iscal Entry	ding A	user ap	(2) pproved ete the	in that	in the	e colur	 nns "]	Fiscal Entry (3)  Free 10%  Cariff Des	Full (4)  Free Free"
Entry Full	В. "F	missioner Other n sub-hea iscal Entry	ding A	user ap	(2) pproved ete the	in that	in the	e colur	 nns "]	Fiscal Entry (3)  Free 10% Cariff Desowing sub	Full (4)  Free Free" cription"
	В. "F	missioner Other n sub-hea iscal Entry	ding A	aser ap	(2) oproved ete the and su e therete	in that entries ibstitute o, that is	in the respect	e colur	 nns "]	Fiscal Entry (3)  Free 10% Cariff Desowing sub	Full (4)  Free Free" cription'
(2)	В. "F	missioner Other n sub-hea iscal Entry	ding A	aser ap	(2) oproved ete the and su e therete	in that entries ibstitute o, that is	in the respect	e colur	 nns "]	Fiscal Entry (3)  Free 10% Cariff Desowing sub Rate of	Full (4)  Free Free" ccription' o-heading

	8	6 F	(2	2)			- 18 <b>- 1</b> 9	Entry (3)	Full (4)
*	"A.	Imported by a missioner	user approved	in that l	oehalf b	y the C	om-	Free	Free".
73.31 A and B	"Fis	sub-headings A cal Entry" and ' ling, in the colur	"Full" and in	sert the	followin	ng rates	of du	ty against	cription", the main
			8		*				of Duty

	and rates of duty applicable thereto, that is :-		Rate of	f Duty
×	Tariff Description	¥ 21	Fiscal Entry	Full
	(2)		(3)	(4)
	"A. Imported by a user approved in that behalf by the	Com-	1.	F 6
	missioner		Free	Free".
73.31 A and B	In sub-headings A and B, delete the entries in the colu- "Fiscal Entry" and "Full" and insert the following rates heading, in the columns "Fiscal Entry" and "Full", that	s of du	ty against	the main
	"Fiscal Entry" and "Full" and insert the following rate	s of du	Rate o	the main
	"Fiscal Entry" and "Full" and insert the following rates heading, in the columns "Fiscal Entry" and "Full", that	s of du	ty against  Rate o	the main
	"Fiscal Entry" and "Full" and insert the following rates heading, in the columns "Fiscal Entry" and "Full", that Tariff Description	s of du	Rate of Fiscal Entry	the main f Duty Full

#### PART I-continued

		g 4	PA	RT I-co	ntinued					
Tariff No.	•		Ext	ent of An (2)	nendmer	ıt	•			ĸ
	In "Fiscand in	ete the rate of c sub-heading I al Entry" and rates of duty al Entry" and	E, <i>delete</i> "Full" a applicab	the entr nd substit le theret	ies in ute res	the co	lumns	"Ta follo	riff Desc	headings
-		a	1	*	i)				Rate of	Duty
		· ·	Ta	riff Descr	iption			38	Fiscal Entry	Full
	720			(2)					(3)	(4)
8	"E.	Other: (1) Bicycle tyr (2) Other	e tringles			•••		••	10% 50%	Free Free".
74.07 A and B	"Fisc	sub-headings A cal Entry' and ates of duty ap	"Full"	and substi	lute res	spective	colum ly, the	ns "T e follo	wing sub	cription"headings
61 - 80°	e n		Tarij	ff Descrip (2)	tion			08	Fiscal Entry (3)	Full (4)
	В.	Imported for tion by a tion by a tion Commissioner Other	iser app	oply, sewed	n that	behal	f by 	the 	Free 10%	Free Free".
74.08 A and B	"Fisc	sub-headings cal Entry" and rates of duty ap	"Full"	and subst	itute re	spective	ely, the	nns " e follo	Tariff De owing sub	-headings
		ž (6)		- # 					Rate o	f Duty
			Tari	ff Descrip	tion		 		Fiscal Entry (3)	Full (4)
				(2)					<del>~~~</del>	
	"A.	irrigation by Commissione	a user	supply, approved	sewera in th	ige, dr at beha	ainage alf by	the	Free	Free
ŧ	В.	Other	• • •	• •	• • .	••		• •	10%	Free".

75.02 In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

PART I-continued Extent of Amendment Tariff No. (1)In sub-headings A and B, delete the entries in the columns "Tariff Description", 75.04 "Fiscal Entry" and "Full" and insert the following rates of duty against the main A and B heading in the columns "Fiscal Entry" and "Full" that is :-Rate of Duty Fiscal Tariff Description Entry Full (3)(4) (2)"10% Free". Delete the rate of duty in the column "Fiscal Entry" and substitute "Free". 76.01 In sub-heading A, delete the entries in the columns "Tariff Description", 76.03 "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings A and rates of duty applicable thereto, that is:-Rate of Duty Tariff Description Fiscal Entry Full(3)(4) (2)"A. Imported by a user approved in that behalf by the 10% Commissioner In sub-headings A, B and C, delete the entries in columns "Tariff Description", 76.06 "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings A, B and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal and C Entry" and "Full", that is :-Rate of Duty Fiscal Tariff Description Full Entry (2)(3)(4) "A. Imported for irrigation by a user approved in that behalf by the Commissioner Free Free В. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof, by a manufacturer approved in that behalf by the 10% Commissioner Free 331% Other In sub-headins A, B and C, delete the entries in the columns "Tariff Description", 76.07 "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings

A, B and C

Tariff Description
Fiscal
Entry
Full
(2)
(3)
(4)

Rate of Duty

Free

Free

and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal

Entry" and "Full", that is :-

<sup>&</sup>quot;A. Imported for irrigation by a user approved in that behalf by the Commissioner

# PART I-continued

				. (	f Amend (2)	HIGHT			žii	
В.	refriger thereof,	ed for ators, o by a man	lomest anufac	ic air	-conditi	ioners,	or r	parts	10%	F
C.	Other					570.704			331%	F
resp	ectively,	the foll	owing	sub-h	eadings	and ra	tes of	duty	Full" and applicable ", that is	e tl :
		v <sup>o</sup>		- 60 33 88 - 5		s V			Rate o	f D
	7		Tari	ff Desc	ription			i de	Fiscal Entry	1
		1.04 mg		(2)	(3)	5			(3)	(
"A.	Importe	d by a	user an	proved	in that	behalf	by the	Com	-	10
	mission		•••		* * *		.,		10%	]
В.	Other							8.5	50%	1
"Fis	cal Entry	" and "	Full" : licable	and suc	bstitute i	respecti	vely, th	e foll	ariff Des owing sub escription Rate of	-he
"Fis	cal Entry rates of d	" and "	Full" : licable at is :-	and suc theret	bstitute i	respecti e colum	vely, th	e foll	owing sub escription	he ", '
"Fis	cal Entry rates of d	" and "	Full" : licable at is :-	and suc theret	bstitute in the	respecti e colum	vely, th	e foll	owing sub escription Rate of Fiscal Entry	he ", '
"Fis and Entr	cal Entry rates of d y" and "]	" and "	Full" : licable at is :-	and suc theret	bstitute i	respecti e colum	vely, th	e foll	owing sub escription Rate of Fiscal	he ", '
"Fis	ocal Entry rates of d y" and "] Other: (1) Imp	" and "	Full": licable at is:-	and suctheret	bstitute to, in the Descript	respecti e colum	vely, th	e folk	Rate of Fiscal Entry (3)	ef D
"Fis and Entr	ocal Entry rates of d y" and "] Other: (1) Imp	" and " tuty app Full", th	Full": licable at is:-	and suctheret	bstitute to, in the Descript	respecti e colum	vely, th	e folk	owing sub escription Rate of Fiscal Entry	-he
"Fis and Entr	Other: (1) Imp Con (2) Other elete the ectively,	" and " tuty app Full", th  orted by nmission er entries the follo	Full": licable licable at is:-	Tariff r appr	Descript (2) oved in	that be	half by try" as of di	the	Fiscal Entry (3)  5% 30%  Full' and plicable to that is:	o-he ","  of D  (  I  subhere
"Fis and Entr	Other: (1) Imp Con (2) Other elete the ectively,	" and " tuty app Full", th  orted by nmission er entries the follo	Full": licable licable at is:-	Tariff r appr	Descript (2) oved in	that be	half by try" as of di	the	Fiscal Entry (3)  5%  Sull' and oplicable to	o-he ","  of D  (  I  subhere
"Fis and Entr	Other: (1) Imp Con (2) Other elete the ectively,	" and " luty app Full", th  orted by nmission er entries the follo "Tariff I	Full": licable licable at is:-	Tariff r appr columnub-heation",	Descript (2) oved in	that be	half by try" as of di	the	Rate of Fiscal Entry (3)  5% 30% Full' and plicable to that is: Rate of Fiscal	o-he "", " of D  (  I   subher  f D
"Fis and Entr	Other: (1) Imp Con (2) Other elete the ectively,	" and " luty app Full", th  orted by nmission er entries the follo "Tariff I	Full": licable lat is:  a use ler  in the ling s  ling the	Tariff r appr columnub-heation",	Descript (2) oved in	that be	half by try" as of di	the	Fiscal Entry (3)  5% 30%  Full' and plicable to that is:	subher
"Fis and Entr	Other: (1) Imp Con (2) Other elete the ectively, to columns	" and " luty app Full", th  orted by nmission er entries the follo "Tariff I	Full": licable licable at is:  y a use er  in the wing s Descrip  f Descrip  (2)	Tariff r appr columnub-heation",	Descript (2) oved in anns "Fi adings a "Fiscal	that be	half by try" as of di	the definition of the state of	Rate of Fiscal Entry (3)  5% 30%  Full' and plicable to that is: Rate of Fiscal Entry	o-he ","  of D  (  I  subhere
"Fis and Entr	Other: (1) Imp Con (2) Other elete the ectively, to columns	" and " tuty app Full", th  orted by nmission er entries the follo "Tariff I	Full": licable licable at is:  y a use er  in the wing s Descrip  f Descrip  (2)	Tariff r appr columnub-heation",	Descript (2) oved in anns "Fi adings a "Fiscal	that be	half by try" as of di	the definition of the state of	Rate of Fiscal Entry (3)  5% 30%  Full' and plicable to that is: Rate of Fiscal Entry	o-he "", " of D  ( I I subhere f D

# PART I-continued

tne con	minis raint	Description", "	riscai E	шиу а	na rui	Rate of	
*	Tai	riff Description (2)	1.		э	Fiscal Entry (3)	1
	mported by a	user approved	in that	behalf	by the	10%	
	ther					. 50%	10
		uty in the colur	nn "Fisc	al Entr	y" and s		
0.40000000	13 (a)	uty in the colu		8	8	Million was seen	
the colu				•		Rate of	D
ine con	Tarifj	f Description		4		Fiscal Entry	_
· · ·	Tarifj			3	, ,	Fiscal	_
"A. I		f Description		1		Fiscal Entry	1
"A. I	mported by a	f Description (2)		1		Fiscal Entry (3)	1
"A. In CB. O	mported by a commissioner ther b-heading D(2) is "10%".	(2) user approved 3), delete the ra	in that	behalf y in the	by the	Fiscal Entry (3) 10% 40%	I Intry
"A. In SU Substitut In SU Descrip Sub-hea	mported by a commissioner ther b-heading D(2 "10%". b-headings Atton", "Fiscal dings and ra	user approved  3), delete the ra  L B and C, Entry" and "F	in that te of dut delete th	behalf  y in the	by the columnies in the response	Fiscal Entry (3)  10% 40%  "Fiscal Entry (3)	I I I I I I I I I I I I I I I I I I I
"A. In SU Substitut In SU Descrip Sub-hea	mported by a commissioner ther b-heading D(2 "10%". b-headings Atton", "Fiscal dings and ra	(2)  user approved  3), delete the ra  A, B and C, Entry" and "F	in that te of dut delete th	behalf  y in the	by the columnies in the response	Fiscal Entry (3)  10% 40%  "Fiscal Entry (3)	Intry s " foll
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Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of radio-gramophones, radio receiving sets and television sets by a user approved in that behalf by the Commis-

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#### PART I-continued

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31	(2)	Other		. • •	••	••		each 75k or 50%	
11	Delete	the rate of di	ity in the c	olumn '	'Fiscal	Entry"	and s	ubstitute	"10%"

#### PART II

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

(1973 No. 6)

After item "(13)" of paragraph 4, there shall be inserted the following:-

Article (1)

"(14) Raw materials accepted as such by the Board

For the local manufacture of

Goods to be manufactured

agricultural and industrial machinery and equipment".

MADE at Lagos this 31st day of March 1975.

A. A. AYIDA. Permanent Secretary, Federal Ministry of Finance

### EXPLANATORY NOTE

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

This Order has essentially, the following effect:-

This Or	der has essentially, the following	effect :—
Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
02.01 02.04 02.06	Meat and edible meat offals	Reduces the rate of duty from 50% to 25% ad valorem.
03.02	Stockfish and other dried fish	Reduces the duty on Stockfish from 5k the kg. to 25% and on other dried fish from 50% to 25% ad valorem.
04.03	Butter	Reduces the rate of duty from 44k per kg. to 30k per kg.
05.05	Fish waste	Reduces the rate of duty from 33½% to 5% ad valorem.
10.05	Maize ]	
10.06	Rice \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Reduces the rate of duty from 20% to 10% ad valorem.
16.04	Prepared or preserved fish	Reduces the rate of duty from 75% to 10% ad valorem.
	Prepared or preserved molluses	
17.02B.	Other sugars and sugar syrups	
19.01	Malt extract	
19.02	Preparations of flour meal, starch or malt extract	Reduces the rate of duty from 40% to 10% and valorem.
19.05	Prepared foods obtained by the swelling or roasting of cereals	
04.01 04.02	Milk and Cream Milk and Cream	
13.01	Raw vegetable for dyeing and tanning	and the second s
25.01A	Raw salt imported by an	
}25.03 25.20A	approved user Sulphur Gypsum imported by an	Abolishes import duty
25.24	approved user Asbestos	
28.02	Sulphur, sublimed or precipi-	· · · · · · · · · · · · · · · · · · ·
30.01	tated; colloidal sulphur Organic therapeutic glands or	
30.02	other organs dried Antisera, microbial vaccines	
37.01A	toxins, microbial cultures Lithographic sheet film	

Tariff No.	Commodity Description	Effect of the Order
(1)	(2)	(3)
15.13	Margarine lard and other edible fats	Reduces the rate of duty from 33k per kg. to 30k per kg.
17.01	Beet sugar and cane sugar	Reduces the rate of duty from 5k per kg. to 2k per kg.
18.06	Chocolate and chocolate preparations	Rationalizes the rate of duty on chocolate and chocolate preparations.
20.02A	Tomato Puree and paste	Reduces the rate of duty from 30k per kg or 50% to 20k per kg. or 40%.
21.07A 29.26A	Saccharin	Reduces the rate of duty from 4k per gramme to 10% ad valorem.
22.03A	Beer-Stout and larger	Reduces the rate of duty.
27.07A	Coal Tar oils	Reduces the rate of duty from 4k per litre to 3k per litre or 33½%.
34.01	Soap; organic surface-active products and preparations for use as soap.	Reduces the rate of duty from 18k per kg. or 50% to 30%.
34.02A	Organic surfactant prepara- tions, and washing prepara- tions	Provides for a concessionary rate of 10% for approved users and a lower uniform rate of 30% in other cases.
34.05A*	Folishes, polishing creams, scouring powders and similar preparations containing de- tergents	Reduces the rate of duty from 18k per kg. or 50% to 30%.
25.01B	Raw salt and common salt, pure sodium chloride, salt liquors, sea water imported other than by approved users	Reduces the rate of duty from 20% and 33\frac{1}{3}\% respectively to 10\%.
25.05 25.20B	Natural sands Gypsum imported other than by approved users	Reduces the rate of duty from 331% to 30%.
25.27 27.12	Natural steatite Petroleum Jelly	Reduces the rate of duty from 40% and 33% to 10%.
27.13 33.04	Paraffin wax Mixtures of odoriferous sub-	
33.05	stances Arqueous distillates	Reduces the rate of duty from 100% to 10%.
37.01B		Reduces the rate of duty from 50% and 333 to 25%.
*		70.

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
37.03	Sensitised paper, paper board and cloth unexposed or	
(#) (#)	exposed and not developed	
37.08	Chemical products and flash- light materials of a kind and	Reduces the rate of duty from 50%, 40% and 33\frac{1}{3}\% respectively to 10\%.
1982 19	in a form suitable for use in photography	
38.01	Artificial graphite: colloidal graphite, other than suspensions in oil	
39.02D	Plastic formica and pipes	Reduces the rate of duty from 33\frac{1}{3}\% to 10\%.
40.02	Synthetic rubber latex	Reduces the rate of duty from 66% to 30%.
41.02	Leather	Reduces the rate of duty from $66\frac{2}{3}\%$ to $30\%$ .
42.02	Travel goods	Reduces the rate of duty from 100% to 50%.
52.01	Metallised Yarn	Reduces the rate of duty from $33\frac{1}{8}\%$ to $10\%$ .
55.05B	Embroidery \	Reduces the rate of duty from 88k per kg. or
55.06B	Yarns S	$33\frac{1}{3}\%$ to $10\%$ .
56.05	Yarns of man-made fibre	T
56.06	1	Reduces the rate of duty from N1.21k per kg.
68.02B	*	or 33½%, 18k per kg. to 10%.
68.03A	*,4 *	
68.08A		
68.09A		
68.10A 68.11B		
68.12C	Tiles of Asphalt and vege-	Reduces the rate of duty from 663% and
68.13D	table fibre, asbestos and	50% to 20% flat.
69.01B	ceramic	00 /0 to 20 /0 mail
69.02B	*.	
69.04A		
69.07A		
69.08A		
70.16A		
70.19C		
60.05C	j	
61.02C		
61.03A	Shirts and blouses	Introduces a flat rate of N1.50 each or 50%.
61.04A		
64.04A	J	
90.01B	1	
90.02B		
90.07B	-	
90.08	Cameras, Projectors, parts and	Reduces duty from 100% to 25%.
90.09	accessories	2.000000 daty Holl 100 /0 to 25 /0.
90.10B	**	
90.14A	4	
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90.25A	J .	- N E EST, ST

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Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
64.01 64.02		
64.03 64.04	Footwear	Reduces the rate on adult footwear from 100% to a flat rate of 50% duty on all types of footwear.
70.10	Carboys, bottles, jars, etc.	Reduces duty for approved users from 33\frac{1}{8}\% to 10\%.
70.20	Glass fibre, etc	Reduces duty from 33\frac{1}{3}\% to 10\%.
73.17 73.18 73.20	Tubes, pipes, blanks and fit- tings of iron	Creates approved user concessional for local manufacture of bicycles and reduces duty on others from 33\frac{1}{3}\% to 10\%.
73.31	Nails	Removes the distinction between nails with washers and those without washers and reduces the duty to 20% flat.
73.36	Stoves, cookers, gas, etc.	Reduces duty from 66%% to 10%.
73.40E	Other articles of iron or steel	Creates a concessionary 10% duty for bicycle tringles and reduces duty on others from 66\frac{2}{3}\% to 50\%.
74.07 74.08	Tubes, pipes, blanks and fittings of copper	Abolishes duty on those for water supply, drainage or irrigation and reduces duty on others from 50% to 10%.
-75.02A(1)	Wrought bars, rods, etc	Reduces duty for approved user from 33½% to 10%.
75.04	Tubes, pipes and blanks of nickel	Imposes a flat rate of 10%.
76.01	Wrought aluminium	Abolishes the duty on these goods.
76.06A	Tubes, pipes and blanks of aluminium	Creates duty free approved user concession for irrigation and for local manufacture of domestic refrigerators at 10% duty, others remain at 33½%.
76.10	Casks, drums, cans, etc.	Creates approved user scheme at 10% and reduces duty for others from 663% to 50%.
81.04	Other base metal	Imposes a 5% duty for approved users and reduces duty from 33\frac{1}{3}% to 30% for others.
83.01	Locks, padlocks, fittings and mountings of base metal	Creates a 10% duty for approved users and reduces duty from 66\\(^2_3\)% to 50\% for others.
83.05 83.06	Fittings for loose-leaf binders, lamps and light fittings	Reduces duty from 663% to 10% and 20% respectively.
83.09	Clasps, frames, etc	Increases duty from 10% to 40%.
84.06D(3)	Other stationery engines and parts	Reduces duty from $33\frac{1}{3}\%$ to $10\%$ .
	A	1.0

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
84.11	Airpumps, vacuum pumps, etc.	Creates a 5% duty for Industrial and parts and 10% for others.
84.12B	Air-conditioning machines, etc.	Reduces duty from 40% to 5% on parts.
85.15	Radio-gramophones, radio receiving sets, etc	Reduces duty from 75% to 40% and from 30% to 10% on parts.
85.26	Insulating fittings, etc	Creates 5% duty for approved users.
87.01	Tractors	Abolishes duty on all tractors.
91.01	Pocket watches, wrist watches and other watches	Creates a concessionary rate of 10% duty for approved local assemblers.
91.11	Other clocks and watches	Reduces duty from 33\frac{1}{3}\% to 10\%.
97.06	Appliances, apparatus, etc. for gymnastics	Reduces duty from 25% to 10%.
62.02D	Other made up textile articles	Reduces duty from 50% to 40%.
62.05A	Umbrella and sunshade	Increases duty from each 20k or 40% to

# EXCISE TARIFF (CONSOLIDATION) DECREE 1973

(1973 No. 7)

#### Excise Tariff (Duties and Exemptions) Order 1975

Commencement: 1st April 1975

In exercise of the powers conferred by section 3 (1) of the Excise Tariff (Consolidation) Decree 1973, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order:-

1. For Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to Excise Duty) there shall be substituted a new Schedule 1 to the extent set out in the Schedule to this Order.

Amendment of Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 No. 7

This Order may be cited as the Excise Tariff (Duties and Exemptions) Citation. Order 1975.

#### SCHEDULE

New Schedule 1 to the Excise Tariff (Consolidation)

DECREE 1973

### SCHEDULE 1

(Section 1)

#### GOODS LIABLE TO EXCISE DUTY

	COODS EMBE	10 1340131 12011
Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
1 2	Batteries, Motor vehicle only BEER:	ad valorem 5%.
	(1) Unfermented (wort) .	the hectolitre of specific gravity of not more than 1030° N5.00.
35 2 a g	(2) Fermented:	For each additional degree of specific gravity Ik per hectolitre.
1	(a) Lager	the hectolitre of specific gravity of not more than 1040° N15.00.
		For each additional degree of specific gravity 1k per hectolitre.
	(b) Stout	<ul> <li>the hectolitre of specific gravity of not more than 1065° №15.00.</li> <li>For each additional degree of specific gravity 15k per hectolitre.</li> </ul>
3	CARPETS	. ad valorem 5%.
4	Gaming and Amusement Machines	ad valorem 50%.

each 30k.

each 10k.

GRAMOPHONE RECORDS:

(1) Long playing

(2) Other

PART I-continued

8	Part 1—	continued		351
Tariff No.	Tariff Description	6	Rate of Duty	10
(1)	(2)	8	(3)	
6	Oils (petroleum and mineral):			33
18C	(1) Gas or diesel oils suitable for use in internal com-			81
€ €	bustion engines:			9 W
e	(a) for use in the Nigerian Coal Corporation, the Nigerian Railway Corpo- ration, the National Elec-			
	tric Power Authority, the		*	e: (c)
2	Nigerian Electricity Sup- ply Corporation Limited		tu e	<b>.</b>
8	or the Nigerian Ports Authority other than in			£ *:
27 22 Mi	road vehicles	d (	the litre 2k	12
	(b) Other		the litre 3.43k.	¥ 4
	(2) Illuminating, including kerosine and other refined	10		#2 <sub>[4</sub>
	burning oils		the litre 2.2k.	Y1
	(3) Lubricating	1.85	the litre 2k.	خ.
	(4) Motor spirits and pro-	20.00		e e e
	ducts ordinarily used as such; benzine, bensoline	*		
	petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosine and other refined burning oils		the litre 3.43k.	
	(5) Other		the litre 3k or <i>ad valor</i> , whichever is the high	em 33½% her.
7	Petroleum Gas Liquified		ad valorem 10%.	
8	RADIO-GRAMOPHONES, RADIO RECEIVING SETS AND			2 2°
•	Television Sets		ad valorem 5%.	
9.	Sewing Machines, Domestic		ad valorem 5%.	* §
10	Spirits, Potable:  (1) Locally distilled and produced from crude gin		the litre 26k.	
	(2) Other	* *	the litre 6k for each 1% of 1% by volume of pu	or fraction re alcohol.
11	TOBACCO PRODUCTS: A Cigarettes:			2
	(1) Where the weight of one thousand cigarettes does	L.		952 35 52 52
	not exceed 908 grammes		1	(3)
	and the price does not exceed ¥2.50 per thou-			
8	sand		ad valorem $10\%$ .	

#### PART I-continued

Tariff No.	
(1)	

# Tariff Description (2)

Rate of duty

(2) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds \$\frac{1}{2}.50\$ per thousand but does not exceed \$\frac{1}{2}.00\$ per thousand ...

ad valorem 20%.

(3) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds \$\fomale{8}5.00\$ per thousand but does not exceed \$\fomale{8}12.50\$ per thousand

ad valorem 30%.

(4) Where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds ₹12.50 per thousand...

ad valorem 40%.

the kg. N8.82. the litre 70k.

MADE at Lagos this 31st day of March, 1975.

A. A. AYIDA, Permanent Secretary, Federal: Ministry of Finance

### EXPLANATORY NOTE

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

to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  24 Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.		intended to expl	ain its purpose)
Item No.  1	This Or	der has the following effect:-	
Aerated waters, whether flavoured or not including lemonade  Batteries other than those for motor vehicles  Biscuits  Biscuits  Blanket  Confectionery  Cosmetics, perfumery and toilet preparations  Disinfectants, fungicides and insecticides other than those in use in agriculture  Furniture  Furniture springs  Jewellery and imitation jewellery  Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all materials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Beer  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Reduces duty from 33½% to 10%.  Reduces the rate of duty from each N6.00	Full Tar	iff Description of Goods	Effect of the Order
or not including lemonade  Batteries other than those for motor vehicles  Biscuits			
Batteries other than those for motor vehicles  Biscuits  Blanket  Confectionery  Cosmetics, perfumery and toilet preparations  Disinfectants, fungicides and insecticides other than those in use in agriculture  Furniture  Furniture springs  Jewellery and imitation jewellery  Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Beer  Reduces duty from N17.39 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Reduces duty from 33\frac{1}{8}% to 10%.  Reduces the rate of duty from each N6.00	1:		
Blanket  Butter and butter substitutes; margarine  Confectionery  Cosmetics, perfumery and toilet preparations  Disinfectants, fungicides and insecticides other than those in use in agriculture  Furniture  Furniture Springs  Gewellery and imitation jewellery  Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all materials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Beer  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Reduces duty from 33\frac{1}{8}\% to 10\%.  Reduces the rate of duty from each N6.00	2	Batteries other than those for	
Blanket  Butter and butter substitutes; margarine  Confectionery  Cosmetics, perfumery and toilet preparations  Disinfectants, fungicides and insecticides other than those in use in agriculture  Furniture  Furniture Springs  Gewellery and imitation jewellery  Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all materials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Beer  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Reduces duty from 33\frac{1}{8}\% to 10\%.  Reduces the rate of duty from each N6.00	4	Biscuits	$\Gamma$ . $\sim$
6 Butter and butter substitutes; margarine 9 Confectionery 10 Cosmetics, perfumery and toilet preparations 11 Disinfectants, fungicides and insecticides other than those in use in agriculture 12 Furniture 13 Furniture springs 16 Jewellery and imitation jewellery 17 Lamp, electric, filament or discharge 18 Leather, tanned: imitation leather 19 Matches 20 Mattresses, cushions, pillow Netting, fencing, etc. 21 Paint 22 Socks and stockings 31 Textile fabrics (piece goods) of all materials 32 Travelling trunks, Travel bags, etc. 33 Tyres, Pneumatic, of all kinds including retreaded  3 Beer  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout. 24 Petroleum gas, liquified  Reduces duty from 33\frac{1}{3}\% to 10\%. Reduces the rate of duty from each N6.00	5	Blanket	
10 Cosmetics, perfumery and toilet preparations 11 Disinfectants, fungicides and insecticides other than those in use in agriculture 12 Furniture	6		
Disinfectants, fungicides and insecticides other than those in use in agriculture  Furniture	9	Confectionery	
Disinfectants, fungicides and insecticides other than those in use in agriculture  Furniture  Furniture springs  Jewellery and imitation jewellery  Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all naterials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Reduces duty from 33\frac{1}{8}\to 10\to.  Reduces the rate of duty from each N6.00	10	Cosmetics, perfumery and toilet	
Furniture  Furniture springs  Jewellery and imitation jewellery  Lamp, electric, filament or  discharge  Leather, tanned : imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all materials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from \$\frac{1}{2}\$17.39 per hectolitre to \$\frac{1}{2}\$15 per hectolitre on stout.  Reduces duty from 33\frac{1}{3}% to 10%.  Reduces the rate of duty from each \$\frac{1}{2}\$6.00	11.	insecticides other than those in	
Furniture springs  Jewellery and imitation jewellery  Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all materials  Traveling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Reduces duty from 33\frac{1}{8}\tau to 10\frac{10}{6}.  Reduces the rate of duty from each N6.00	10		All allahan amalas datu ba thuas acada
Jewellery and imitation jewellery Lamp, electric, filament or discharge Leather, tanned: imitation leather Matches Mattresses, cushions, pillow Netting, fencing, etc. Netting, fencing, etc. Socks and stockings Textile fabrics (piece goods) of all materials Travelling trunks, Travel bags, etc. Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout. Reduces duty from 33\frac{1}{8}% to 10\%. Reduces the rate of duty from each N6.00			Abousties excise duty on these goods
Lamp, electric, filament or discharge  Leather, tanned: imitation leather  Matches  Matches  Mattresses, cushions, pillow  Netting, fencing, etc.  Paint  Socks and stockings  Textile fabrics (piece goods) of all materials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from \$\frac{1}{2}\$17.39 per hectolitre to \$\frac{1}{2}\$15 per hectolitre on lager and from \$\frac{1}{2}\$17.60 to \$\frac{1}{2}\$15 per hectolitre on stout.  Petroleum gas, liquified  Sewing machines, domestic  Reduces the rate of duty from each \$\frac{1}{2}\$6.00			
discharge  18 Leather, tanned: imitation leather  19 Matches 20 Mattresses, cushions, pillow 21 Netting, fencing, etc. 23 Paint 26 Socks and stockings 31 Textile fabrics (piece goods) of all materials 32 Travelling trunks, Travel bags, etc. 33 Tyres, Pneumatic, of all kinds including retreaded  3 Beer  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  24 Petroleum gas, liquified  Reduces duty from 33½% to 10%.  Reduces the rate of duty from each N6.00			
leather   19   Matches	18	discharge	
20 Mattresses, cushions, pillow 21 Netting, fencing, etc. 22 Paint 23 Socks and stockings 31 Textile fabrics (piece goods) of all 25 materials 26 Travelling trunks, Travel bags, etc. 27 Tyres, Pneumatic, of all kinds 28 including retreaded 29 Reduces duty from N17.39 per hectolitre 20 to N15 per hectolitre on lager and from 21 N17.60 to N15 per hectolitre on stout. 22 Petroleum gas, liquified 23 Reduces duty from 33\frac{1}{3}\% to 10\%. 24 Reduces the rate of duty from each N6.00			
21 Netting, fencing, etc.  22 Paint  23 Socks and stockings  31 Textile fabrics (piece goods) of all materials  32 Travelling trunks, Travel bags, etc.  33 Tyres, Pneumatic, of all kinds including retreaded  3 Beer Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  24 Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  26 Sewing machines, domestic Reduces the rate of duty from each N6.00			
23 Paint 28 Socks and stockings 31 Textile fabrics (piece goods) of all 28 materials 32 Travelling trunks, Travel bags, etc. 33 Tyres, Pneumatic, of all kinds 34 including retreaded  3 Beer Reduces duty from N17.39 per hectolitre 35 to N15 per hectolitre on lager and from 36 N17.60 to N15 per hectolitre on stout.  26 Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  27 Reduces the rate of duty from each N6.00			
Socks and stockings Textile fabrics (piece goods) of all materials Travelling trunks, Travel bags, etc. Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  Reduces the rate of duty from each N6.00		Netting, fencing, etc	
Textile fabrics (piece goods) of all materials  Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  Reduces the rate of duty from each N6.00			
Travelling trunks, Travel bags, etc.  Tyres, Pneumatic, of all kinds including retreaded  Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  Reduces the rate of duty from each N6.00		Socks and stockings	
33 Tyres, Pneumatic, of all kinds including retreaded  3 Beer	31		
33 Tyres, Pneumatic, of all kinds including retreaded  3 Beer Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  24 Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  26 Sewing machines, domestic Reduces the rate of duty from each N6.00	32	Travelling trunks, Travel bags, etc.	
to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.  24 Petroleum gas, liquified Reduces duty from 33\frac{1}{3}\% to 10\%.  26 Sewing machines, domestic Reduces the rate of duty from each N6.00	33	Tyres, Pneumatic, of all kinds	
26 Sewing machines, domestic Reduces the rate of duty from each №6.00	. 3	Beer	Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.
26 Sewing machines, domestic Reduces the rate of duty from each №6.00	24	Petroleum gas, liquified	Reduces duty from 331% to 10%.
	CT02070		Reduces the rate of duty from each №6.00

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

#### Import Prohibition (Amendment) Order 1975

Commencement: 1st April 1975

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, Shehu Shagari, Federal Commissioner for Finance, hereby make the following Order:—

- 1. The Import Prohibition Order 1974 is hereby amended as follows, that is:—
  - (a) in Schedule 1 Part II, the items and description specified in the Schedule to this Order shall be deleted;
  - (b) in Schedule 3 Part II which deals with goods prohibited from being imported except under a licence, delete item 8 and substitute the following—
    - "8. Passenger motor cars of engine capacity of less than 2,000 c.c."
- 2. This Order may be cited as the Import Prohibition (Amendment) Order 1975.

Amendment of the Imports Prohibition Order 1974. L.N. 20 of 1974.

#### SCHEDULE

Order 1

#### ABSOLUTE PROHIBITION—(TRADE)

I	tem N	To.	E	Description
	8			Margarine, imitation lard and other prepared edible fats.
40	9			Waste materials from textile fabrics (including rags).
5	16			Corned beef.
	17	••	••	Edible nuts (other than Kola nuts) fresh or dried, coco- nuts, and others excluding those used for extracting of oil".

MADE at Lagos this 31st day of March 1975.

SHEHU SHAGARI,
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 abolishes the absolute prohibition on the importation of

- (a) Corned beef;
- (b) Edible nuts;
- (c) Margarine, imitation lard and other prepared edible fats; and
- (d) Waste materials from textile fabrics (including rags).

It also abolishes the restriction on stockfish but subjects the importation of passenger motor cars of engine capacity less than 2,000 c.c. to import licence.

## EXPLANATORY NOTE

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

This Order has the following effect:-

Full Ta	riff Description of Goods	Effect of the Order
Item N		
1	Aerated waters, whether flavoured or not including lemonade	
2	Batteries other than those for motor vehicles	
4	Biscuits	
5	Blanket	M <sub>1</sub>
6	Butter and butter substitutes; margarine	
9	Confectionery	
10	Cosmetics, perfumery and toilet preparations	
11	Disinfectants, fungicides and	
	insecticides other than those in use in agriculture	
12	Furniture	Abolishes excise duty on these goods
13	Furniture springs	
16	Jewellery and imitation jewellery	2 2 2 0
17	Lamp, electric, filament or discharge	
18	Leather, tanned: imitation	
19	Matches	
20	Mattresses, cushions, pillow	# S #
21	Netting, fencing, etc	
23	Paint	
28	Socks and stockings	80 80
31	Textile fabrics (piece goods) of all	
32	Travelling trunks, Travel bags, etc.	4.50
33	Tyres, Pneumatic, of all kinds including retreaded	
3	Beer	Reduces duty from N17.39 per hectolitre to N15 per hectolitre on lager and from N17.60 to N15 per hectolitre on stout.
24	Petroleum gas, liquified	Reduces duty from 331% to 10%.
26	Sewing machines, domestic	Reduces the rate of duty from each №6.00 or 20% to 5%.

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

#### Import Prohibition (Amendment) Order 1975

Commencement: 1st April 1975

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, Shehu Shagari, Federal Commissioner for Finance, hereby make the following Order:—

- 1. The Import Prohibition Order 1974 is hereby amended as follows, that is:—
  - (a) in Schedule 1 Part II, the items and description specified in the Schedule to this Order shall be deleted;
  - (b) in Schedule 3 Part II which deals with goods prohibited from being imported except under a licence, delete item 8 and substitute the following—
    - "8. Passenger motor cars of engine capacity of less than 2,000 c.c."
- 2. This Order may be cited as the Import Prohibition (Amendment) Order 1975.

Amendment of the Imports Prohibition Order 1974. L.N. 20 of 1974.

Citation.

#### SCHEDULE

Order 1

### Absolute Prohibition—(Trade)

Item No.			Description
8			Margarine, imitation lard and other prepared edible fats.
9			Waste materials from textile fabrics (including rags).
16			Corned beef.
17	• •	••	Edible nuts (other than Kola nuts) fresh or dried, coco- nuts, and others excluding those used for extracting of
			oil".

MADE at Lagos this 31st day of March 1975.

SHEHU SHAGARI, 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 abolishes the absolute prohibition on the importation of

- (a) Corned beef;
- (b) Edible nuts;
- (c) Margarine, imitation lard and other prepared edible fats; and
- (d) Waste materials from textile fabrics (including rags).

It also abolishes the restriction on stockfish but subjects the importation of passenger motor cars of engine capacity less than 2,000 c.c. to import licence.