

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.

Amendment  
of Schedules  
1 and 2 to the  
Customs  
Tariff  
(Consolida-  
tion)  
Decree 1973.  
1973 No. 6.

(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.

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

Citation.

## SCHEDULE

## PART I

(Section 1)

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

Tariff No.	Extent of Amendment
(1)	(2)
02.01	Delete the rate of duty in the column "Fiscal Entry" and substitute "25%".
02.04	Delete the rate of duty in the column "Fiscal Entry" and substitute "25%".
02.06	Delete the rate of duty in the column "Fiscal Entry" and substitute "25%".
03.02	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	1	Rate of Duty	
		Fiscal Entry	Full
(2)		(3)	(4)
—		"25%	Free".
04.01	Delete the rate of duty in the column "Fiscal Entry" and substitute "Free".		

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)	(2)
04.02	Delete the rate of duty in the column "Fiscal Entry" and substitute "Free".
04.03	Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 30k".
05.05	Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
10.05	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
10.06	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
13.01	Delete the rate of duty in the column "Fiscal Entry" and substitute "Free".
15.01	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 rates of duty against the main heading, in the columns "Fiscal Entry" and "Full", that is :—

## Rate of Duty

Tariff Description	Fiscal Entry	Full
(2)	(3)	(4)
—	the	Free".
	kg. 35k	
15.02	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 rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—	

## Rate of Duty

Tariff Description	Fiscal Entry	Full
(2)	(3)	(4)
"A. Fats of bovine cattle, sheep or goats imported by a user approved in that behalf by the Commissioner .. .. .	10%	Free
B. Other .. .. .	the kg. 33k.	Free".
15.03	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 rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—	

## Rate of Duty

Tariff Description	Fiscal Entry	Full
(2)	(3)	(4)
"A Oils :		
(1) Imported by a user approved in that behalf by the Commissioner .. .. .	10%	Free
(2) Other .. .. .	the kg. 33k.	Free
B Other .. .. .	the kg. 33k.	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

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 rates of  
duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and  
"Full" respectively, that is :—

		Rate of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)
<b>"A. Oils :</b>			
(1)	Imported by a user approved in that behalf by the Commissioner .. .. .	10%	Free
(2)	Other .. .. .	the kg. 33k	Free
B.	Other .. .. .	the kg. 33k	Free".

- 15.06 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  
rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal  
Entry" and "Full" respectively, that is :—

		Rate of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)
<b>"A. Oils :</b>			
(1)	Imported by a user approved in that behalf by the Commissioner .. .. .	10%	Free
(2)	Other .. .. .	the kg. 33k	Free
B.	Other .. .. .	the kg. 33k	Free".

- 15.07 In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal  
B 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 :—

		Rate of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)
<b>"B. Other :</b>			
(1)	Fluid .. .. .	the litre 3k or 33½%	Free
(2)	Solid .. .. .	the kg. 33k	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

- 15.08 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	Rate of Duty	
	Fiscal Entry	Full
(2)	3)	(4)

"the litre  
3k or  
33½% Free".

- 15.12 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 rates  
of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry"  
and "Full" respectively, that is :—

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

"A. Fluid .. .. .	the litre 3k or 33½%	Free
B. Solid .. .. .	the kg. 33k	Free".

- 15.13 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the kg. 30k".

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

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

- 17.01 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the kg. 2k".

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

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

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

"A. Chocolate and Chocolate confectionery .. .. .	the kg. 20k or 50%	Free
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## SCHEDULE—continued

## PART I—continued

## Extent of Amendment

Tariff No.

(1)

(2)

B. Chocolate powder and  
sweetened cocoa  
powder .. .. the kg. Free

7k

C. Other.. .. 40% Free".

- 19.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".  
 19.02 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".  
 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:— ..

## Rate of Duty

## Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

"A. Saccharin and similar sugar substitutes put up in a form  
ready for consumption; milk foods accepted as such by  
the Board .. .. 10% Free".

- 22.02 \* "Re-number the present sub-headings D and E as B and C, respectively."  
 A. 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:—

## Rate of Duty

## Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

- "A. Aerated waters .. .. 75% Free".  
 22.03 (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

## Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

"A. Stout .. .. the hecto- Free  
litre of  
specific  
gravity of  
not more  
than

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

"B. Other .. .. .

1065°  
 ₦25.00. For  
 each addi-  
 tional  
 degree of  
 specific  
 gravity  
 above  
 1065° 2k  
 per  
 hectolitre  
 the hecto- Free  
 litre of  
 specific  
 gravity of  
 not more  
 than  
 1040°  
 ₦25.00.  
 For each  
 additional  
 degree of  
 specific  
 gravity  
 above  
 1040° 2k  
 per  
 hectolitre

- (b) In column (6), *delete* the words "(including ale and porter)".  
 25.01 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 :—

		Rates of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)
"A. Raw salt imported by a manufacturer approved in that behalf by the Commissioner .. .. .		Free	Free
B. Other .. .. .		10%	Free".
25.03 In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and <i>insert</i> the following rates of duty against the main heading, in the columns "Fiscal Entry" and "Full", that is :—		Rate of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)

- 25.05 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "Free Free".

## SCHEDULE—continued

## PART I—continued

## Extent of Amendment

Tariff No.

(1)

(2)

- 25.20 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:—

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

"A. Imported by a manufacturer approved in that behalf by  
 the Commissioner .. .. . Free

B. Other .. .. . 30% Free".

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

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

27.07 In sub-heading A (2), *delete* the rate of duty in the column "Fiscal Entry" and  
 A (2) *substitute* "the litre 3k or 33½%".

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

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

27.16 A. In sub-heading A, *delete* the entries in the column "Tariff Description" and  
*substitute* the following entries that is:—

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

"A. Cut backs, emulsions or stable suspensions of asphalt,  
 bitumen, pitch or tar" .. .. . —

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

29.26A *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

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

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

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

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

34.01 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "30%".

34.02 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, in the columns "Tariff Description", "Fiscal  
 Entry", and "Full", that is:—

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

"A. Imported by a manufacturer approved in that behalf by  
 the Commissioner .. .. . 10% Free

B. Other .. .. . 30% Free".

34.05 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "30%".

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

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Lithographic Sheet film .. .. .	Free	Free
B. Other .. .. .	50%	Free".

37.03 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)
—	"10%	Free

37.05 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)
—	"25%	Free".

37.08 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)
—	"10%	Free".

38.01 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 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)
—	"10%	Free".

## SCHEDULE—continued

## PART I—continued

<i>Tariff No.</i>	<i>Extent of Amendment</i>
(1)	(2)
39.02 D	In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
39.07 IJ	In sub-heading IJ, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> the following entries, that is :—

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

"IJ. Sanitary ware and parts thereof" .. .. . — —

40.02 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "30%".

40.10 In sub-headings A and B, *delete* the rates of duty 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 :—

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

— "5% Free".

40.12 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "5%".

40.13 *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 :—

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

"A. Gloves for playing games and sports .. .. . 10% Free

B. Other.. .. . 40% Free".

41.02 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "30%".

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

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

"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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"50%	Free".

42.03  
A

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 :—

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

51.01  
A, B  
and C

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 :—

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

51.02  
A, B  
and C

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 :—

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

## SCHEDULE—continued

## PART I—continued

## Extent of Amendment

Tariff No.

(1)

(2)

51.03 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 :—

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

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

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

"B. Other :

- |   |                                |        |
|---|--------------------------------|--------|
| (1) Imported for use exclusively for the production of imitation leather, by a manufacturer approved in that behalf by the commissioner .. .. . | the sq. metre<br>1k.           | Free   |
| (2) Imported for the manufacture of umbrellas by a manufacturer approved in that behalf by the Commissioner .. .. .                             | 10%                            | Free   |
| (3) Other .. .. .   | the sq. metre<br>50k or<br>75% | Free". |

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

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

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

56.05 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 :—

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

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

56.06 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 of Duty

Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

"10% Free".

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

Rate of Duty

Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

"A. Imported for the manufacture of carpets, imitation leather and linoleum by a manufacturer approved in that behalf the sq. Free  
by the Commissioner .. .. . metre 1k  
B. Other .. .. . the sq. Free".  
metre  
50k or  
75%

59.05 In sub-headings A and B, *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 :—

Rate of Duty

Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

"40% Free".

60.05 In sub-heading 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

Tariff Description

Fiscal  
Entry

Full

(2)

(3)

(4)

"B. Jackets ; trousers ; suits .. .. . Each Free".  
₹1.50  
or 50%

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

60.05 In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and  
C *substitute* "Each ₹1.50 or 50%".

61.01 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, in the columns "Tariff Description", "Fiscal  
Entry" and "Full", that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Jackets ; trousers ; suits .. .. .	Each ₹1.50 or 50%	Free".

61.02 In sub-heading B, *delete* the entries in the columns "Tariff Description",  
B "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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Jackets ; trousers ; suits .. .. .	Each ₹1.50 or 50%	Free".

61.02 In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and  
C *substitute* "Each ₹1.50 or 50%".

61.03 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
A *substitute* "Each ₹1.50 or 50%".

61.04 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
A *substitute* "Each ₹1.50 or 50%".

62.02 In sub-heading A, *delete* the entries in the columns "Tariff Description",  
A "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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Towels—bath, face, hand .. .. .	"the square metre 50k	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(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",  
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)

"50% Free".

- 64.02 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

Tariff Description

(2)

Fiscal Entry (3)	Full (4)
------------------------	-------------

"50% Free".

- 64.03 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 :—

Rate of Duty

Tariff Description

(2)

Fiscal Entry (3)	Full (4)
------------------------	-------------

"50% Free".

- 64.04 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

Tariff Description

(2)

Fiscal Entry (3)	Full (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  
A *substitute* "20%".

## SCHEDULE—continued

Tariff No.

Extent of Amendment

(1)

(2)

68.09 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
68.10 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
68.11 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
68.12 C	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
68.13 D	In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
69.01 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
69.02 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
69.04 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
69.05 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
69.07 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
69.08 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
70.10 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively, the following sub-headings and rates of duty applicable thereto, that is :—

## Rate of Duty

Tariff Description

(2)

Fiscal  
Entry  
(3)Full  
(4)

"A. Imported by a manufacturer approved in that behalf by the Commissioner .. .. . 10% Free	
B. Other .. .. . 50% Free".	
70.16 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
70.19 C	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
70.20 C	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
73.17 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</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. Imported by a user approved in that behalf by the Commissioner .. .. . Free Free	
B. Other .. .. . 10% Free".	

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

73.18 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, in the columns "Tariff Description", "Fiscal  
Entry" and "Full", that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
73.19	"A. Imported by a user approved in that behalf by the Com- missioner .. .. .	Free	Free
	B. Other .. .. .	10%	Free".
Delete the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			

73.20 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, in the columns "Tariff Description", "Fiscal  
Entry" and "Full", that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
73.24	"A. Imported by a user approved in that behalf by the Com- missioner .. .. .	Free	Free
	B. Other .. .. .	10%	Free".

73.24 In sub-heading A, *delete* the entries in the columns "Tariff Description",  
A "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)
73.31	"A. Imported by a user approved in that behalf by the Com- missioner .. .. .	Free	Free".

73.31 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)
73.31		"20%	Free".

SCHEDULE—*continued*PART I—*continued*Tariff No.  
(1)Extent of Amendment  
(2)

- 73.36 Delete the rate of duty in column "Fiscal Entry" and substitute "10%".  
 73.40 In sub-heading E, delete the entries in the columns "Tariff Description",  
 E "Fiscal Entry" and "Full" and substitute 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)
"E. Other :		
(1) Bicycle tyre triangles .. .. .	10%	Free
(2) Other .. .. .	50%	Free".

- 74.07 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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for water supply, sewerage, drainage or irrigation by a user approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	10%	Free".

- 74.08 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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for water supply, sewerage, drainage or irrigation by a user approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	10%	Free".

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

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

- (1) (2)
- 75.04 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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	10%	Free".
76.01 <i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "Free".		
76.03 In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", A "Fiscal Entry" and "Full" and <i>substitute</i> respectively, the following sub-headings and rates of duty applicable thereto, that is :—		

Rate of Duty

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a user approved in that behalf by the Commissioner .. .. .	10%	Free".
76.06 In sub-headings A, B and C, <i>delete</i> the entries in columns "Tariff Description", A, B "Fiscal Entry" and "Full" and <i>substitute</i> respectively, the following sub-headings and C and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—		

Rate of Duty

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for irrigation by a user approved in that behalf by the Commissioner .. .. .	Free	Free
B. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof, by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
C. Other .. .. .	33½%	Free".
76.07 In sub-headings A, B and C, <i>delete</i> the entries in the columns "Tariff Description", A, B "Fiscal Entry" and "Full" and <i>substitute</i> respectively, the following sub-headings and C and rates of duty applicable thereto, in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—		

Rate of Duty

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

## SCHEDULE—continued

## PART I—continued

Tariff No.  
(1)Extent of Amendment  
(2)

- B. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof, by a manufacturer approved in that behalf by the Commissioner .. .. . 10% Free
- C. Other .. .. . 33½% Free".

76.10 Delete the entries in the columns "Fiscal Entry" and "Full" and substitute 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 by a user approved in that behalf by the Commissioner .. .. .	10%	Free
B. Other .. .. .	50%	Free".

81.04 In sub-heading B, delete the entries in the columns "Tariff Description",  
B "Fiscal Entry" and "Full" and substitute 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)
"B. Other :		
(1) Imported by a user approved in that behalf by the Commissioner .. .. .	5%	Free
(2) Other .. .. .	30%	Free".

83.01 Delete the entries in the columns "Fiscal Entry" and "Full" and substitute 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 by a user approved in that behalf by the Commissioner .. .. .	10%	Free
B. Other .. .. .	50%	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

- 83.02 Delete the entries in the columns "Fiscal Entry" and "Full" and substitute 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 by a user approved in that behalf by the Commissioner .. .. . | 10% | Free   |
| B. Other .. .. .   | 50% | Free". |

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

- 83.07 Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

- 83.09 Delete the entries in the columns "Fiscal Entry" and "Full" and substitute 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 by a user approved in that behalf by the Commissioner .. .. . | 10% | Free   |
| B. Other .. .. .   | 40% | Free". |

- 84.06 In sub-heading D(3), delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

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

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

- |   |     |        |
|---|-----|--------|
| "A. Industrial and parts for industrial machinery .. .. . | 5%  | Free   |
| B. Other .. .. .  | 10% | Free". |

SCHEDULE—*continued*PART I—*continued*Tariff No.  
(1)Extent of Amendment  
(2)

84.12 In sub-heading B, *delete* the entries in the columns "Tariff Description",  
B "Fiscal Entry" and "Full" and *substitute* 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)
"B. Other ..		
(1) Parts .. .. .	5%	Free
(2) Other .. .. .	40%	Free".

84.63 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 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. Stern tubes and propeller shafts .. .. .	5%	Free
B. Parts and accessories for industrial machinery ..	5%	Free
C. Parts for automobile air-conditioning .. .. .	5%	Free
D. Other .. .. .	30%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Radio-gramophones, radio receiving sets (including combined transmitting and receiving sets) and tele- vision sets .. .. .	40%	Free
B. Parts for A .. .. .	10%	Free
C. Components (excluding cabinets) imported CKD (com- pletely 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- sioner .. .. .	10%	Free

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)	(2)		
D.	Cabinets imported for A		
	(1) Wooden .. .. .	100%	
	(2) Plastic .. .. .	66½%	
	(3) Other .. .. .	33½%	
E.	Other		
	(1) Imported by a user approved in that behalf by the Commissioner .. .. .	Free	Free
	(2) Other .. .. .	75%	Free".

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

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

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

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

90.01 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
B *substitute* "25%".

90.02 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
B *substitute* "25%".

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

90.07 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
B *substitute* "25%".

90.08 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "25%".

90.09 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "25%".

90.10 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
B *substitute* "25%".

90.14 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
A *substitute* "25%".

90.16 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
A *substitute* "25%".

90.25 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
A *substitute* "25%".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

		Rate of Duty	
Tariff Description		Fiscal	Full
(2)		Entry (3)	(4)
"B. Other :			
(1)	Components accepted as such by the Board imported for local assembly by a user approved in that behalf by the Commissioner .. .. .	10%	Free
(2)	Other .. .. .	each 75k or 50%	Free".
91.11	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".		
97.06	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".		
98.01	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and		
A	substitute "Free".		

## 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)Goods to be manufactured  
(2)

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

For the local manufacture of  
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 :—

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% <i>ad valorem</i> .
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% <i>ad valorem</i> .
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 33 $\frac{1}{3}$ % to 5% <i>ad valorem</i> .
10.05 } 10.06 }	M maize } Rice }	Reduces the rate of duty from 20% to 10% <i>ad valorem</i> .
16.04	Prepared or preserved fish	} Reduces the rate of duty from 75% to 10% <i>ad valorem</i> .
	Prepared or preserved molluscs	
17.02B.	Other sugars and sugar syrups	} Reduces the rate of duty from 40% to 10% <i>ad valorem</i> .
19.01	Malt extract	
19.02	Preparations of flour meal, starch or malt extract	
19.05	Prepared foods obtained by the swelling or roasting of cereals	
04.01 } 04.02 } 13.01 }	Milk and Cream Milk and Cream Raw vegetable for dyeing and tanning	} Abolishes import duty
25.01A	Raw salt imported by an approved user	
25.03 } 25.20A }	Sulphur Gypsum imported by an approved user	
25.24 } 28.02 }	Asbestos Sulphur, sublimed or precipi- tated ; colloidal sulphur	
30.01	Organic therapeutic glands or other organs dried	
30.02	Antisera, microbial vaccines toxins, microbial cultures	
37.01A	Lithographic sheet film	

## EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (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% <i>ad valorem</i> .
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 33 $\frac{1}{3}$ %.
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 preparations, and washing preparations	Provides for a concessionary rate of 10% for approved users and a lower uniform rate of 30% in other cases.
34.05A	Polishes, polishing creams, scouring powders and similar preparations containing detergents	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 33 $\frac{1}{3}$ % to 30%.
25.27 27.12	Natural steatite Petroleum Jelly	
27.13 33.04	Paraffin wax Mixtures of odoriferous substances	} Reduces the rate of duty from 40% and 33% to 10%.
33.05	Aqueous distillates	
37.01B	Photographic Plates and films ..	Reduces the rate of duty from 50% and 33 $\frac{1}{3}$ to 25%.

## EXPLANATORY NOTE—continued

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (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 in a form suitable for use in photography	Reduces the rate of duty from 50%, 40% and 33 $\frac{1}{3}$ % respectively to 10%.
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 $\frac{2}{3}$ % 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 $\frac{1}{3}$ % to 10%.
55.05B	Embroidery }	Reduces the rate of duty from 88k per kg. or 33 $\frac{1}{3}$ % to 10%.
55.06B	Yarns }	
56.05	Yarns of man-made fibre ..	Reduces the rate of duty from ₹1.21k per kg. or 33 $\frac{1}{3}$ %, 18k per kg. to 10%.
56.06		
68.02B		
68.03A		
68.08A		
68.09A	Tiles of Asphalt and vegetable fibre, asbestos and ceramic	Reduces the rate of duty from 66 $\frac{2}{3}$ % and 50% to 20% flat.
68.10A		
68.11B		
68.12C		
68.13D		
69.01B		
69.02B		
69.04A		
69.07A		
69.08A		
70.16A	Shirts and blouses .. ..	Introduces a flat rate of ₹1.50 each or 50%.
70.19C		
60.05C		
61.02C		
61.03A		
61.04A		
64.04A		
90.01B		
90.02B		
90.07B		
90.08	Cameras, Projectors, parts and accessories	Reduces duty from 100% to 25%.
90.09		
90.10B		
90.14A		
90.16A		
90.25A		

## EXPLANATORY NOTE—continued

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (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 33½% to 10%.
70.20	Glass fibre, etc. .. .	Reduces duty from 33½% to 10%.
73.17 } 73.18 } 73.20 }	Tubes, pipes, blanks and fittings of iron .. .	Creates approved user concessional for local manufacture of bicycles and reduces duty on others from 33½% 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 66⅔% to 10%.
73.40E	Other articles of iron or steel	Creates a concessional 10% duty for bicycle triangles and reduces duty on others from 66⅔% 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 66⅔% to 50%.
81.04	Other base metal .. .	Imposes a 5% duty for approved users and reduces duty from 33½% to 30% for others.
83.01 } 83.02 }	Locks, padlocks, fittings and mountings of base metal ..	Creates a 10% duty for approved users and reduces duty from 66⅔% to 50% for others.
83.05 } 83.06 }	Fittings for loose-leaf binders, lamps and light fittings	Reduces duty from 66⅔% 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 33½% to 10%.

EXPLANATORY NOTE—*continued*

<i>Tariff No.</i>	<i>Commodity Description</i>	<i>Effect of the Order</i>
(1)	(2)	(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 covers	Increases duty from each 20k or 40% to each ₹1.00 or 40%.

L.N. 14 of 1975

# 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

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

Citation.

## SCHEDULE

### NEW SCHEDULE 1 TO THE EXCISE TARIFF (CONSOLIDATION) DECREE 1973

#### SCHEDULE 1

(Section 1)

#### GOODS LIABLE TO EXCISE DUTY

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
1	BATTERIES, Motor vehicle only	<i>ad valorem</i> 5%.
2	BEER :	
	(1) Unfermented (wort) ..	the hectolitre of specific gravity of not more than 1030° N5.00. For each additional degree of specific gravity 1k per hectolitre.
	(2) Fermented :	
	(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 .. ..	the hectolitre of specific gravity of not more than 1065° N15.00. For each additional degree of specific gravity 15k per hectolitre.
3	CARPETS .. ..	<i>ad valorem</i> 5%.
4	GAMING AND AMUSEMENT MACHINES	<i>ad valorem</i> 50%.
5	GRAMOPHONE RECORDS :	
	(1) Long playing .. ..	each 30k.
	(2) Other .. ..	each 10k.

## SCHEDULE—continued

## PART I—continued

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
6	OILS (petroleum and mineral) :	
	(1) Gas or diesel oils suitable for use in internal combustion engines :	
	(a) for use in the Nigerian Coal Corporation, the Nigerian Railway Corporation, the National Electric Power Authority, the Nigerian Electricity Supply Corporation Limited or the Nigerian Ports Authority other than in road vehicles .. ..	the litre 2k the litre 3.43k.
	(b) Other .. ..	
	(2) Illuminating, including kerosine and other refined burning oils .. ..	the litre 2.2k. the litre 2k.
	(3) Lubricating .. ..	
	(4) Motor spirits and products 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 valorem</i> 33½% whichever is the higher. <i>ad valorem</i> 10%.
7	PETROLEUM GAS LIQUIFIED	
8	RADIO-GRAMOPHONES, RADIO RECEIVING SETS AND TELEVISION SETS .. ..	<i>ad valorem</i> 5%.
9	SEWING MACHINES, DOMESTIC	<i>ad valorem</i> 5%.
10	SPIRITS, POTABLE :	
	(1) Locally distilled and produced from crude gin	the litre 26k.
	(2) Other .. ..	the litre 6k for each 1% or fraction of 1% by volume of pure alcohol.
11	TOBACCO PRODUCTS :	
	A Cigarettes :	
	(1) Where the weight of one thousand cigarettes does not exceed 908 grammes and the price does not exceed ₦2.50 per thousand. .. ..	<i>ad valorem</i> 10%.

## SCHEDULE—continued

## PART I—continued

Tariff No. (1)	Tariff Description (2)	Rate of duty (3)
	(2) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds ₦2.50 per thousand but does not exceed ₦5.00 per thousand .. .. .	<i>ad valorem</i> 20%.
	(3) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds ₦5.00 per thousand but does not exceed ₦12.50 per thousand .. .. .	<i>ad valorem</i> 30%.
	(4) Where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds ₦12.50 per thousand .. .. .	<i>ad valorem</i> 40%.
12	B. Snuff .. .. . WINE, STILL, APERITIFS .. .. .	the kg. ₦8.82. 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)

This Order has the following effect :—

Full Tariff Item No.	Description of Goods	Effect of the Order
1	Aerated waters, whether flavoured or not including lemonade	Abolishes excise duty on these goods
2	Batteries other than those for motor vehicles	
4	Biscuits .. .. .	
5	Blanket .. .. .	
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	
21	Netting, fencing, etc. .. .. .	
23	Paint .. .. .	
28	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 ₦17.39 per hectolitre to ₦15 per hectolitre on lager and from ₦17.60 to ₦15 per hectolitre on stout.
24	Petroleum gas, liquified .. .. .	Reduces duty from 33½% to 10%.
26	Sewing machines, domestic .. .. .	Reduces the rate of duty from each ₦6.00 or 20% to 5%.

L.N. 15 of 1975

**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 :—

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

(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.

Citation.

**SCHEDULE**

*Order 1*

**ABSOLUTE PROHIBITION—(TRADE)**

<i>Item No.</i>	<i>Description</i>
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.

## 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 Tariff Item No.	Description of Goods	Effect of the Order
1	Aerated waters, whether flavoured or not including lemonade	Abolishes excise duty on these goods
2	Batteries other than those for motor vehicles	
4	Biscuits .. .. .	
5	Blanket .. .. .	
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	
21	Netting, fencing, etc. .. .. .	
23	Paint .. .. .	
28	Socks and stockings .. .. .	
31	Textile fabrics (piece goods) of all materials	
32	Travelling trunks, Travel bags, etc.	Reduces duty from ₹17.39 per hectolitre to ₹15 per hectolitre on lager and from ₹17.60 to ₹15 per hectolitre on stout.
33	Tyres, Pneumatic, of all kinds including retreaded	
3	Beer .. .. .	
24	Petroleum gas, liquified .. .. .	Reduces duty from 33 $\frac{1}{3}$ % to 10%.
26	Sewing machines, domestic .. .. .	Reduces the rate of duty from each ₹6.00 or 20% to 5%.

L.N. 15 of 1975

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Amendment  
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Citation.

## SCHEDULE

Order 1

## ABSOLUTE PROHIBITION—(TRADE)

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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)

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