

L.N. 14 of 1976

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

## Customs Tariff (Duties and Exemptions) Order 1976

Commencement : 1st April 1976

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 (Con-  
solidation)  
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) Order 1976. Citation.

## SCHEDULE

## PART I

(Section 1)

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

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Bulk Tea for blending imported by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	10%	Free".
11.01	In sub-heading A (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and	
(i) A (1)	<i>substitute</i> "Free".	
(ii) A (2)	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and	
	<i>substitute</i> "₹10.00 or 15%".	

## SCHEDULE—continued

## PART I—continued

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

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

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

"A. Groundnuts imported by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	40%	Free".

- 15.07 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, that is :—

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

"B. Groundnut oil, Cottonseed oil and similar cooking oils ..	20%	Free
C. Other :		
(1) Fluid .. .. .	the litre 3k or 33 $\frac{1}{3}$ %	Free
(2) Solid .. .. .	the kg. 33k	Free".

- 16.01 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, that is :—

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

"A. Baby food accepted as such by the Board for bulk importation and packing by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
B. Baby food accepted as such by the Board .. .. .	5%	Free
C. Other .. .. .	10%	Free".

## SCHEDULE—continued

## PART I—continued

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

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Prepared or preserved Fish (Sardines) imported in airtight cans .. .. .	5%	Free
B. Other .. .. .	10%	Free".

- 21.07 In sub-heading C, delete the entries in the columns "Tariff Description",  
C "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)
"C. Baby foods other than milk foods accepted as such by the Board .. .. .	5%	Free
D. Other .. .. .	40%	Free".

- 22.01 In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and  
A substitute "200%".

- 22.07 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. Sparkling .. .. .	the litre	Free
B. Cider and Perry .. .. .	₹3.18	Free
C. Other .. .. .	33k	Free".
	the litre	₹1.05

## SCHEDULE—continued

## PART I—continued

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

22.08 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)
—	"the litre ₹4.62 or 100%	Free".

24.01 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and B *substitute* "the kg. ₹4.25".

25.07 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. Bentonite :

(1) Unprocessed or semi-processed, imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other .. .. .	15%	Free
B. Fire clay .. .. .	10%	Free
C. Other .. .. .	33½%	Free".

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

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

## "A. Unprocessed or semi-processed barium sulphate (Barytes):

(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other .. .. .	15%	Free
B. Other .. .. .	10%	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

(1)

Extent of Amendment

(2)

25.32

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Pozzolana imported by a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
B. Other .. .. .	33½%	Free".

27.10  
B, C  
and D

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Motor spirit including products ordinarily used as such (petrol, gasoline, petroleum, benzine and petroleum naphtha) ; jet fuels (aviation turbine fuel) ; Kerosine (including kerosine jet fuels) ; Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines) .. .. .	Free	Free".

(ii) Re-number the present sub-headings E, F and G as C, D and E respectively.

27.11

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

28.17

A

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Sodium hydroxide (caustic soda) imported by a manufacturer approved in that behalf by the Commissioner .. .. .	5%	Free
B. Other .. .. .	25%	Free".

## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

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

"A. Ammonium chloride imported for the manufacture of tubes and pipes by a manufacturer approved in that behalf by the Commissioner .. .. .

B. Other .. .. . 5% Free

28.42

(i) A (1) In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "5%".

(ii) A (2) In sub-heading A (2), delete the rate of duty in the column "Fiscal Entry" and substitute "25%".

32.08 Delete the rate of duty in the columns "Fiscal Entry" and "Full" and insert  
A and B 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. Enamel frit imported for the manufacture of enamelware by a manufacturer approved in that behalf by the Commissioner .. .. .

B. Other .. .. . 10% Free

39.07 In sub-heading G, delete the entries in the column "Tariff Description" and  
G substitute "Articles used for domestic purposes".

39.07 In sub-heading L, delete the entries in the columns "Tariff Description", "Fiscal  
L 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)

"L. Plastic ceiling boards and acoustic ceiling tiles .. .. .

M. Other .. .. . 33½% Free

50% Free



## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

- 40.11B In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"B. Of a sectional width exceeding 102 mm and less than 305 mm :		
	(1) Designed exclusively for and in the pattern for tractors	Free	Free
	(2) For passenger car and similar sizes .. .. .	the kg 55k	Free".
	(3) Other .. .. .	the kg. 35k	Free".
41.08	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".		
41.10	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".		
44.28D	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".		
48.04	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".		
48.07	<i>Delete</i> the rate of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> respectively the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Imported solely for the manufacture of coffee by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
	B. Other .. .. .	20%	Free".
51.01	<i>Delete</i> the rate of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> respectively the following sub-headings and rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Imported for the manufacture of fishing nets by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
	B. Other .. .. .	20%	Free".
56.05	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg. 15k or 5%".		
56.06	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the kg. 15k or 5%".		

## SCHEDULE—continued

## PART I—continued

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

57.09 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, that is :—

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

— "the Free"  
square  
metre 25k  
or 33 $\frac{1}{3}$ %

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

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

— "the Free".  
square  
metre 25k  
or 33 $\frac{1}{3}$ %

58.05 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, that is :—

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

"B. Bias binding .. .. . 20% Free

C. Other :

(1) Imported for local manufacture of typewriter  
ribbons or zip fasteners by a manufacturer approved  
in that behalf by the Commissioner .. .. . 10% Free

(2) Other .. .. . the  
square  
metre 50k  
or 75% Free".



## SCHEDULE—continued

## PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

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

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

- "B. Thermo plastic coated, imported for use in footwear manufactured by a manufacturer approved in that behalf by the Commissioner .. .. . 20% Free
- C. Other .. .. . 40% Free"

- 59.13 Delete the rate of duty in the column "Fiscal Entry" and substitute "the square metre 20k or 40%".

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

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

- "A. Wicks imported by a manufacturer approved in that behalf by the Commissioner .. .. . Free Free
- B. Other .. .. . 40% Free"

- 61.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "each ₹1.50 or 50%".

- 61.05 Delete the rate of duty 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. Where no side exceeds seventy-seven centimetres .. 75% Free
- B. Other .. .. . To be Free".  
duty at  
the rate  
applicable  
to the  
corres-  
ponding  
consti-  
tuent  
textile  
fabric

## SCHEDULE—continued

## PART I—continued

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

61.06 Delete the rates of duty 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. Where no side exceeds seventy-seven centimetres ..	75%	Free
B. Other .. .. .	To be dutied at the rate applicable to the corres- ponding consti- tuent textile fabric	Free".

61.09 In sub-heading 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 :—

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

"C. Brassiere cups and lacra imported by a manufacturer approved in that behalf by the Commissioner .. 20% Free

D. Other .. .. . 40% Free"

64.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "the pair ₹3.00 or 50%".

64.02 Delete the rate of duty in the column "Fiscal Entry" and substitute "the pair ₹3.00 or 50%".

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64.04 Delete the rate of duty in the column "Fiscal Entry" and substitute "the pair ₹3.00 or 50%".

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

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

## SCHEDULE—continued

## PART I—continued

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

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer of pipes and tubes approved in that behalf by the Commissioner .. .. .	Free	Free
"B. Strips imported by a bicycle manufacturer approved in that behalf by the Commissioner .. .. .	5%	Free
"C. Other .. .. .	10%	Free".

- 73.13 In sub-heading B, delete the entries in the column "Tariff Description" and substitute "B. Imported by a manufacturer approved in that behalf by the Commissioner".

- 73.17 In sub-heading A, delete the entries in the column "Tariff Description" and substitute "A. Imported for executing only public water schemes by Government agencies approved in that behalf by the Commissioner".

- 73.18 In sub-heading A, delete the entries in the column "Tariff Description" and substitute "A. Imported for executing only public water schemes by Government agencies approved in that behalf by the Commissioner".

- 73.20 In sub-heading A, delete the entries in the column "Tariff Description" and substitute "A. Imported for executing only public water schemes by Government agencies approved in that behalf by the Commissioner".

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

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

- |                                                                                    |      |        |
|------------------------------------------------------------------------------------|------|--------|
| "A. Imported by a manufacturer approved in that behalf by the Commissioner .. .. . | Free | Free   |
| B. Other .. .. .                                                                   | 50%  | Free". |

## SCHEDULE—continued

## PART I—continued

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

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Cooker grips imported by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	10%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	66 $\frac{2}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a Coffee manufacturer approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	20%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by a manufacturer of tubes and pipes approved in that behalf by the Commissioner .. .. .	Free	Free
B. Other .. .. .	5%	Free".

## PART I—continued

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

## Rate of Duty

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

Tariff Description

(2)

83.15 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
B *substitute* "33½%".

84.12 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 :—

## Rate of Duty

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

Tariff Description

(2)

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

"A. Burner valves imported by a manufacturer approved in  
that behalf by the Commissioner .. .. . Free Free  
B. Other .. .. . 33½% Free".

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

(ii) C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and  
*substitute* "40%".

85.04 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and  
(i) A *substitute* "20%".

(ii) B. In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and  
*substitute* "40%".

85.15 In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and  
C *substitute* "5%".

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

## Rate of Duty

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

Tariff Description

(2)

"A. Designed solely for hauling trailers .. .. . 10% Free  
B. Other .. .. . Free Free".

## SCHEDULE—continued

## PART I—continued

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

87.02

(i) A (3) In sub-headings A (3) and A (4), *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. (3) Exceeding 2,000 cc but not exceeding 2,500 cc ..	100%	Free
A. (4) Exceeding 2,500 cc .. .. .	200%	Free".

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

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

"B. Ambulances :

(1) Imported by hospitals and clinics approved by Governments of the Federation .. .. . Free Free

(2) Other .. .. . 10% Free".

(iii) D (1) In sub-heading D (1), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

(iv) D (2) (a) In sub-heading D (2) (a), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "Free".

87.03 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "15%".

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

87.06 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 :—

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

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



## SCHEDULE—continued

## PART I—continued

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

87.14 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. Trailers imported by the Nigerian Ports Authority exclusively for its own use with tractors of heading No. 87.07	10%	Free
B. Other .. .. .	15%	Free".

89.01 In sub-heading B (1), *delete* the rate of duty in the column "Fiscal Entry"  
(i) B (1) and *substitute* "33½%".

(ii) B (4) In sub-heading B (4), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "20%".

90.24 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)

92.11B In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings and rates of duty applicable thereto, that is :—

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

"B. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of record players, record changers, gramophones, cassettes and tape recorders and players :

(1) By a manufacturer approved in that behalf by the Commissioner .. .. .	10%	Free
(2) Other .. .. .	30%	Free".



## SCHEDULE—continued

## PART I—continued

Tariff No.

(1)

Extent of Amendment

(2)

## General Concessionary Rates of Duty

(i) Number the main items in the General Concessionary Rate of Duty as follows :—

- 1 Baggage
- 2 Sports Equipment
- 3 Chemicals
- 4 Agricultural, forestry, mining, etc.
- 5 Paper (Tariff No. appropriate to the paper imported), etc.

(ii) In item 5 as numbered, *delete* the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following new headings and rates of duty applicable thereto, that is :—

## Rate of Duty

## Tariff Description

(2)

Fiscal  
Entry

(3)

Full

(4)

5 Paper  
Tariff No.  
appropriate  
to the  
paper  
imported

Paper of all kinds falling within Tariff Nos. 48.01 to 48.13 not locally available and imported by a user approved in that behalf by the Commissioner .. ..

10%

Free".

(iii) After item 5 *insert* new items 6 and 7 :—"6 Parts for  
assembling  
of air-  
condition-  
ing  
machines

Parts accepted by the Board and imported by a local assembler of air-conditioning machines approved in that behalf by the Commissioner .. ..

5%

Free.

## Rate of Duty

## Tariff Description

(2)

Fiscal  
Entry

(3)

Full

(4)

7 Film  
Industry  
equip-  
ment

Editing tables, processing machines, film projectors, lighting components imported by a manufacturer in the film industry approved in that behalf by the Commissioner .. ..

15%

Free".

## SCHEDULE—continued

## PART II

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

(a) After item "(14)" of paragraph 4, there shall be *inserted* the following new items—

Article (1)	Goods to be manufactured (2)
"(15). Carboys, bottles, jars, pots, tubular containers and similar containers of glass, of a kind used for the conveyance or packing of goods; stoppers and other closures, of glass.	For the local manufacture of pharmaceutical products.
(16). Raw materials for the manufacture of components	Radio, radio-gramophones and television sets accepted as such by the Board".
(b) In sub-paragraph 2 of paragraph 25, <i>delete</i> "N100.00" and <i>substitute</i> "N300.00".	
(c) After paragraph 34, there shall be <i>inserted</i> the following :—	
"35. Machinery and equipment imported exclusively for use in agriculture by a user approved in that behalf by the Commissioner".	

MADE at Lagos this 1st day of April, 1976.

A. A. AYINLA  
Secretary to the  
Federal Ministry of Commerce

## EXPLANATORY NOTE

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

The Order has essentially, the following effect—

## (A) PART I OF THE SCHEDULE

Tariff No. (1)	Commodity Description (2)
03.02	Stockfish
09.02A	Bulk Tea for Blending
11.01A	Cereal Flour for making messlin
12.01A	Groundnuts

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
15.07B	Groundnut oil, cotton seed oil and other cooking oils	Reduces the rate of duty from 3k the Bp to 33½% to 20%.
16.01A	Baby food imported in bulk for packing	Creates duty-free concession for approved local manufacturers.
16.04A	Prepared or preserved fish (sardines) imported in air-tight cans	Reduces the rate of duty from 30% <i>ad valorem</i> .
21.07	Baby foods other than milk foods	Reduces the rate of duty <i>ad valorem</i> .
22.01	Aerated waters including table waters, fresh water	Increases the rate of duty from 100% to 200% <i>ad valorem</i> .
22.07B	Sparkling wine other than that of fresh grapes	Brings the rate of duty in line with those of fresh grapes.
22.08A and B	Ethyl alcohol or neutral spirits of any strength	Imposes uniform rate of duty of ₦4.62 the litre or 100%.
24.01A	Leaf Tobacco .. ..	Reduces the rate of duty from ₦4.41 the kg. to ₦4.25 the kg.
25.07	Bentonite .. ..	Creates approved user concessionary rate of 10% and reduces the duty for others from 33½% to 15% <i>ad valorem</i> .
25.11A	Unprocessed or semi-processed Barium Sulphate (barytes)	Creates approved user concessionary rate of 10% and increases the rate of duty from 10% to 15% <i>ad valorem</i> for others.
25.32A	Pozzolana .. ..	Creates approved user concessionary rate of duty at 10%.
27.10B, C and D	Motor spirit including products ordinarily used as such (petrol, gasoline, petroleum, benzine and petroleum naptha); jet fuels (aviation turbine fuel); kerosine (including kerosine jet fuels); distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines)	Abolishes the import duty.
27.11	Petroleum gases and other gaseous hydrocarbon	Abolishes the import duty.
28.17 A and B	Caustic Soda, caustic potash, and their peroxides	Reduces the concessionary rate of duty on caustic soda from 10% to 5% and imposes a flat rate of 25% on the other products.
28.42	Soda Ash and other carbonates and percarbonates	
28.30	Ammonium chloride ..	Creates duty-free concession for approved manufacturers of tubes and pipes.
32.08	Enamel frit .. ..	Creates duty-free concession for approved manufacturers of enamelware.
39.07L	Plastic ceiling boards and acoustic ceiling tiles	Reduces the rate of duty from 50% to 33½% <i>ad valorem</i> .
40.11B	Rubber Tyres .. ..	Specifies the duty-free liability on tyres designed exclusively for tractors and reduces the duty on motor vehicle tyres other than for cars to 35k the kilogramme.

*Effect of the Order*  
(3)

			Reduces the rate of duty from 66 $\frac{2}{3}$ % to 20%.
		slabs	Reduces the rate of duty from 66 $\frac{1}{3}$ % to 20%.
44.28D	Shanks of wood	.. ..	Reduces the rate of duty from 50% to 20%.
48.04	Composite paper or paper board		Reduces the rate of duty from 40% to 20%.
48.07	Coated or impregnated paper and paper board		Creates duty-free concession for approved manufacturers of coffee and reduces the duty on other importations from 40% to 20%.
51.01	Man-made fibre yarn	.. ..	Creates duty-free concession for approved manufacturers of fishing nets.
56.05	Yarn of man-made fibres		Reduces the rate of duty from 10% to 5%.
56.06	(discontinuous)		
57.09	Woven fabrics of true hemp	}	Reduces the rate of duty from the square metre 50k or 75% to "the square metre 25k or 33 $\frac{1}{3}$ %" and abolishes the Approved User Scheme.
57.11	Woven fabrics of vegetable textile fibres		
58.05B	Cotton tapes and Bias binding		Extends the Approved User concession to zip-fastener manufacturers, creates a separate sub-heading for bias binding and imposes 20% duty on it.
59.02B	Thermo plastic coated felt	.. ..	Reduces the rate of duty from 40% to 20% for approved footwear manufacturers.
59.13	Elastic textile fibres	.. ..	Reduces the rate of duty from 50k the square metre or 75% to 25k the square metre or 40%.
59.14	Wicks	.. ..	Introduces duty-free concession for approved manufacturers of cookers.
61.01D	Cardigans, jerseys ; pullovers ; sweaters		Aligns the rate of duty to the rate applicable to similar knitted commodities.
61.05	Handkerchiefs	}	Subjects those where no side exceeds seventy-seven centimetres to 75% <i>ad valorem</i> duty.
61.06	Scarves		
61.09C	Brassiere cups and lacra	.. ..	Reduces the rate of duty from 40% to 20%.
64.01 to 64.04	Footwear	.. ..	Introduces an alternate rate of duty of ₹3.00 per pair.
64.05C	Parts of footwear	.. ..	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 20%.
73.10B	Wire rod	.. ..	Reduces the rate of duty from 15% to 10% for approved manufacturers.

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
73.12A	Hoop and Strip of iron or steel	Creates duty free concession for local manufacture of pipes and tubes.
73.12B	Strips .. .. .	Reduces the rate of duty for approved bicycle manufacturers from 10% to 5%.
73.13B	Steel Sheet .. .. .	Abolishes import duty for all approved manufacturers.
73.17A } 73.18 } 73.20A }	Tubes and Pipes .. .. .	Introduces duty free concession for importations for executing only public water schemes by approved Government agencies.
73.32 } 73.36 } 74.15 }	Iron Screws and nut Cooker Grips Copper nuts	Creates duty free concession for all approved manufacturers.
76.04	Alluminium foil .. .. .	Creates duty free concession for approved coffee manufacturers, and reduces duty for other importations from 50% to 20% <i>ad valorem</i> .
79.01	Zinc ingots unwrought .. .. .	Creates duty free concession for all approved manufacturers of tubes and pipes.
83.15B	Electrodes .. .. .	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 33 $\frac{1}{3}$ %.
84.61 B	Burner valves .. .. .	Creates duty free concession for all approved manufacturers.
85.03 } B and C } 85.04 } A and B }	Primary cells and primary batteries Electric Accumulators	Reduces the rate of duty from 75% to 40% <i>ad valorem</i> and reduces the rate on parts from 33 $\frac{1}{3}$ % to 20% <i>ad valorem</i> .
85.15	Components imported CKD (completely knocked down) for the assembly of radio-gramophones, radio receiving sets and television sets	Reduces the rate of duty from 10% to 5% for approved local assemblers.
87.01	Tractors .. .. .	Creates a sub-heading for Tractors designed solely for hauling trailers as in Tariff No. 87.02D without change of duty.
87.02 A (3) and A (4)	Passenger motor cars .. .. .	Increases the rate of duty from 75% to 100% on vehicles exceeding 2,000cc but not exceeding 2,500cc engine capacity and increases duty from 100% to 200% on vehicles exceeding 2,500cc engine capacity.
87.02B	Ambulances .. .. .	Clarifies the rate of duty on ambulances imported other than by Governments in the Federation.

## EXPLANATORY NOTE—continued

<i>Tariff No.</i> (1)	<i>Commodity Description</i> (2)	<i>Effect of the Order</i> (3)
87.02D	Trucks and lorries.. ..	Reduces the rate of duty from 15% to 10% and abolishes the duty on those imported CKD by approved local assemblers.
87.03	Special purpose motor lorries and vans	Reduces the rate of duty from 33½% to 15%.
87.04B	Chassis fitted with engines	Reduces rate of duty from 20% to 10%.
87.12	Parts and accessories of motor cycles and cycles	Increases the rate of duty from 5% to 10%.
89.01B(1)	Pleasure craft ; and Touring launches and commercial craft	} Reduces the rate of duty from 50% to 33½%.
89.01B(4)	Other boats and vessels ..	
90.24	Instruments and apparatus for use in road motor vehicles	Reduces the rate of duty from 33½% to 10%.

## (B) PART II OF THE SCHEDULE

The Order abolishes the duty on carboys, bottles, jars and similar containers of glass imported for the manufacture of pharmaceutical products, as well as on raw materials imported for the manufacture of components of radios, radio-gramophones and television sets by approved manufacturers.

2. It also increases the amount of passengers' allowance for gifts and unused personal effects from ₦100.00 to ₦300.00 and abolishes the duty on machinery and equipment imported exclusively for use in agriculture by approved users.



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

## **Excise Tariff (Duties and Exemptions) Order 1976**

*Commencement : 1st April 1976*

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 (Con-  
solidation)  
Decree 1973.  
1973 No. 7.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) Order 1976.

Citation.

## **SCHEDULE**

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

#### **"SCHEDULE 1"**

#### **GOODS LIABLE TO EXCISE DUTY**

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Rate of Duty</i> (3)
1.	SUGAR CONFECTIONERY ..	<i>ad valorem</i> 5%.
2.	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA, including chocolate confectionery .. ..	<i>ad valorem</i> 5%.
3.	PASTRY, BISCUITS, CAKES AND OTHER FINE BAKERS' WARES ..	<i>ad valorem</i> 5%.
4.	NON-ALCOHOLIC BEVERAGES OF ALL TYPES, including all soft drinks, lemonades and waters .. ..	the hectolitre ₦1.00.
5.	BEER :	
	(1) Unfermented (Wort) ..	the hectolitre of specific gravity of not more than 1030° ₦5.00. For each additional degree of specific gravity 1k per hectolitre.
	(2) Fermented :	
	(a) Lager .. ..	the hectolitre of specific gravity of not more than 1040° ₦15.00. For each additional degree of specific gravity 1k per hectolitre.



## SCHEDULE—continued

## PART I—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
	(b) Stout .. ..	the hectolitre of specific gravity of not more than 1065° N15.00. For each additional degree of specific gravity 15k per hectolitre.
6.	WINE, Still, Aperitifs ..	the litre 70k.
7.	SPIRITS :	
	(1) Potable and locally produced from crude gin ..	the litre 10k.
	(2) Industrial alcohol or denatured spirits ..	<i>ad valorem</i> 2%.
	(3) Other .. ) .. ..	the litre 6k for each 1% or fraction of 1% by volume of pure alcohol.
8.	TOBACCO PRODUCTS :	
	A Cigarettes :	
	(1) Where the weight of one thousand cigarettes does not exceed 908 grammes and the price does not exceed N2.50 per thousand ..	<i>ad valorem</i> 10%.
	(2) Where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds N2.50 per thousand but does not exceed N7.50 per thousand .. ..	<i>ad valorem</i> 20%.
	(3) Where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds N7.50 per thousand but does not exceed N12.50 per thousand .. ..	<i>ad valorem</i> 30%.
	(4) Where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds N12.50 per thousand .. ..	<i>ad valorem</i> 40%.
	B. Snuff .. ..	the kg. N8.82
	C. Cigars .. ..	<i>ad valorem</i> 5%.

## SCHEDULE—continued

## PART I—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
9.	OILS (Petroleum and Mineral) other than Crude :	
	(1) Gas or diesel oils suitable for use in internal combustion engines :	
	(a) for use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the National Electric Power Authority, the Nigerian Electric Supply Corporation Ltd. or the Nigerian Ports Authority other than in road vehicles .. ..	the litre 2k
	(b) Other.. ..	the litre 3·43k
	(2) Illuminating, including kerosine and other refined burning oils .. ..	the litre 2·2k
	(3) Lubricating .. ..	the litre 2k
	(4) Motor spirits and products ordinarily used as such ; benzine, benzoline, 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> 33 $\frac{1}{3}$ % whichever is the higher
10.	PETROLEUM GAS, Liquefied .. ..	<i>ad valorem</i> 10%.
11.	TRAVEL GOODS (for example trunks, suitcases, hat-boxes, travelling bags and rucksacks), shopping bags, handbags, satchets, brief-cases, wallets, purses, toilet-cases, tool- cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles,	

## SCHEDULE—continued

## PART I—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
	collars, foot-wear, brushes) and smaller containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric .. .. .	<i>ad valorem</i> 5%
12.	TEXTILE FABRICS OF ALL TYPES, woven, knitted, coated or impregnated, inclu- ding embroidery, lace and imitation leather (leather- ette) with textile backing .. .. .	<i>ad valorem</i> 5%
13.	CARPETS, CARPETING AND RUGS .. .. .	<i>ad valorem</i> 5%
14.	TRAVELLING RUGS AND BLAN- KETS, bed linen, toilet linen and kitchen linen, curtains and other furnishing articles .. .. .	<i>ad valorem</i> 5%
15.	ARTICLES OF A KIND COM- MONLY USED FOR DOMESTIC PURPOSES, including enamel- ware, chinaware, porcelain- ware, glassware and plastic- ware .. .. .	<i>ad valorem</i> 3%
16.	SEWING MACHINES, Domestic .. .. .	<i>ad valorem</i> 5%
17.	ELECTRIC ACCUMULATORS (Batteries) Motor vehicles only .. .. .	<i>ad valorem</i> 5%
18.	RADIOGRAMOPHONES, RADIO RECEIVING SETS AND TELE- VISION SETS .. .. .	<i>ad valorem</i> 5%
19.	GRAMOPHONES RECORDS (1) Long Playing .. .. .	each 30k
	(2) Other .. .. .	each 10k
20.	FURNITURE .. .. .	<i>ad valorem</i> 5%
21.	GAMING AND AMUSEMENT MACHINES .. .. .	<i>ad valorem</i> 50%

MADE at Lagos this 1st day of April 1976.

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

## EXPLANATORY NOTE

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

The Order has the following effect :—

Full Tariff No.	Description of Goods	Effect of the Order
(1)	(2)	(3)
1	Sugar Confectionery	Re-introduces duty at a uniform rate of 5% <i>ad valorem</i>
3	Pastry, Biscuits, Cakes and other Bakers' wares	
11	Travel goods, (bags, boxes, cases and similar containers of leather, plastic sheeting or textile fabric)	
12	Textile fabric of all types	
14	Rugs, Blankets, Domestic linen and furnishing articles	
20	Furniture .. .. .	Introduces excise duty at the rates of 5% <i>ad valorem</i> , ₹1.00 per litre and 3% <i>ad valorem</i> , respectively.
2	Chocolate and other food preparations containing cocoa .. .. .	
4	Soft drinks, Lemonades and aerated waters .. .. .	
15	Enamelware, chinaware porcelainware, glassware, plasticware .. .. .	
7	Spirits .. .. .	Reduces duty from 26k per litre to 10k per litre on potable spirits distilled from locally produced crude gin, and introduces excise duty of 2% <i>ad valorem</i> on industrial alcohol.
8	Tobacco Products .. .. .	Reduces duty on lower categories of cigarettes.

L.N. 16 of 1976

# CUSTOMS AND EXCISE MANAGEMENT ACT 1958

## (1958 No. 55)

### Import Prohibition Order 1976

*Commencement : 1st April 1976*

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, Asumoh Ete Ekukinam, Federal Commissioner for Finance, hereby make the following Order :—

1.—(1) The importation of the goods specified in Parts I, II and III of Schedule 1 to this Order is absolutely prohibited.

(2) The importation of any goods from any of the countries specified in Schedule 2 to this Order is absolutely prohibited.

(3) The importation of the goods specified in Column 1 of Parts I, II and III of Schedule 3 to this Order is prohibited except as provided in Column 2 thereof.

(4) Notwithstanding the provisions of subsections (1) and (3) above, prohibited goods specified in Part III of Schedule 1 and in Part III of Schedule 3 loaded on board ships or aircraft for exportation to Nigeria prior to 8th April 1976 may be allowed.

2. Subject to section 1 of this Order, but without prejudice to any other enactment, goods of all descriptions specified in Schedule 4 to this Order, and all other goods may be imported without a licence.

3.—(1) The Import Licensing Authority may, in respect of goods which may be imported only under a licence, by notice in the *Gazette*, give directions relating to the grant of special licences, and in particular and without prejudice to the generality of this provision, any such direction may provide for :—

- (a) the form and manner in which applications shall be made ;
- (b) the information to be furnished with such applications ; and
- (c) the form and duration of licences.

(2) The Import Licensing Authority may—

(a) refuse to grant a licence without assigning any reason for such refusal ;

(b) at any time revoke or modify any licence granted or deemed to have been granted under this section.

(3) In this section :—

“Import Licensing Authority” means such persons as may be designated by the Commissioner responsible for matters relating to trade, by notification in the *Gazette* from amongst the Officers appointed to carry out duties in relation to trade in the Federation or such other person or persons as that Authority may from time to time, by notice in the *Gazette*, appoint to act on its behalf ;

“licence” means either—

(a) a general licence notified in the *Gazette* authorising importers generally to import goods of the description specified in such licence ; or

Absolute prohibition of importation of certain goods.

Goods not subject to import licence.

Import licensing.

(b) a specific licence granted to an importer authorising him to import from a territory or territories specified in the licence goods of a description and quantity so specified ; or

(c) a special licence granted to an importer authorising him to import goods generally or with specified exceptions from a territory or territories specified in the licence.

Citation, etc.

4.—(1) This Order may be cited as the Import Prohibition Order 1976.

L.N. 20 of  
1974.

(2) The Import Prohibition Order 1974 is hereby revoked.

## SCHEDULES

### SCHEDULE 1

(Section 1 (1))

#### GOODS ABSOLUTELY PROHIBITED

#### PART I

#### ABSOLUTE PROHIBITION—(OTHER THAN TRADE)

1. Air pistols.
2. Airmail photographic printing paper.
3. Base or counterfeit coin of any country.
4. Beads composed of inflammable celluloid or other similar substances.
5. Blank invoices.
6. Coupons for foreign football pools or other betting arrangements.
7. Cowries.
8. Exhausted tea or tea mixed with other substances. For the purpose of this item "exhausted tea" means any tea which has been deprived of its proper quality strength or virtue by steeping, infusion, decoction or other means.
9. Implements appertaining to the reloading of cartridges.
10. Indecent or obscene prints, paintings, books, cards, engravings or any indecent or obscene articles.
11. Manillas.
12. Matches made with white phosphorous.
13. Materials of any description with a design which, considering the purpose for which the material is intended to be used, is likely in the opinion of the Head of the Federal Military Government to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
14. Meat, vegetables or other provisions declared by a health officer to be unfit for human food.
15. Piece goods and all other textiles including wearing apparel, hardware of all kinds, crockery and china, or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on the Koran.

## SCHEDULE 1—continued

16. Pistols disguised in any form.
17. Second-hand clothing.
18. Silver or metal alloy coins not being legal tender in Nigeria.
19. Spirits :—

## (1) Other than :—

(a) alcoholic bitters, liqueurs, cordials and mixtures admitted as such in its absolute discretion by the Director and which are not deemed to be injurious spirits within the meaning of the Liquor Act ;

## (b) brandy, i.e. a spirit :—

(i) distilled in grape-growing countries from fermented grape juice and from no other materials ; and

(ii) stored in wood for a period of three years ;

(c) drugs and medicinal spirits admitted as such in its absolute discretion by the Director ;

## (d) gin, i.e. a spirit :—

(i) produced by distillation from a mixed mash of cereal grains only saccharified by the *diastase* of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the *Gazette* and in containers labelled with the name and address of the owner of the brand ; or

(ii) produced by distillation at least three times in a pot-still from a mixed mash of barley, rye and maize saccharified by the *diastase* of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable materials ;

## (e) methylated or denatured spirits, i.e.

(i) mineralised methylated spirits mixed as follows :—

To every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part by volume of crude pyridine and to every 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (methylviolet) and so in proportion for any quantity less than 455 litres ; and

(ii) industrial methylated spirits imported under licence from the Director and mixed as follows :—

To every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also one-half of one part by volume of the mixture ; and

(iii) Spirits denatured for a particular purpose in such manner as the Director in any special circumstance may permit ;

## (f) perfumed spirits ;

## (g) rum, i.e. a spirit :—

(i) distilled direct from sugar-cane products in sugar-cane growing countries, and

(ii) stored in wood for a period of three years ;

(h) spirits imported for medical or scientific purposes ; subject to such conditions as the Director may prescribe ;

(i) spirits totally unfit for use as potable spirits admitted to entry as such in its absolute discretion by the Director ; and



SCHEDULE 1—*continued*

(j) whisky, i.e. a spirit :—

(i) obtained by distillation from a mash of cereal grains saccharified by the diastase of malt, and

(ii) stored in wood for a period of three years ;

(2) Containing more than forty-eight and one-half *per centum* of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Director in his discretion, may allow to be imported subject to such conditions as he may see fit to impose.

20. Weapons of any description which in the opinion of the Director are designed for the discharge of any noxious liquid, gas or other similar substance, and any ammunition containing or in the opinion of the Director designed or adapted to contain any noxious liquid, gas or other similar substance.

## PART II

## ABSOLUTE PROHIBITION—(TRADE)

1. Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within Tariff heading No. 46.01 or 46.02 in the Customs Tariff.

2. Floor mops.

3. Bread, ships' biscuits and other ordinary bakers' wares not containing sugar, honey, eggs, fats, cheese or fruit.

4. Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.

5. Cigarettes.

6. Fur clothing that is, furskins, raw, tanned or dressed (including pieces or cuttings of tanned or dressed furskin, heads, paws, tails and the like) and artificial fur, articles of furskins or artificial fur.

7. Live poultry, that is, fowls, ducks, geese, turkeys and guinea fowls (excluding Day-Old Chicks).

8. Stone, sand, gravels excluding refractory bricks and industrial grinding stone.

9. Household utensils of wood excluding ice cream or confectionery sticks.

10. Vegetable roots and tubers—manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith.

11. Wood in the rough, roughly squared or half squared, but not further manufactured.

12. Worked monumental or building stone (including road and paving setts, curbs and flagstones) and articles thereof (including articles of agglomerated slate and mosaic cubes), other than goods falling within Chapter 69 of the Customs Tariff, excluding tiles and worked marble imported for the construction of the National Arts Theatre.

13. Eggs in the shell other than for hatching.

14. Vegetables, fresh or chilled, including potatoes and others.

SCHEDULE 1—*continued*

## PART III

## ABSOLUTE PROHIBITION—(TRADE)

1. Pastry, biscuits, cakes and other fine baker's wares (Tariff No. 19.08).
2. Fresh or dried edible nuts, including coconuts, other than nuts used for extracting oil.
3. Fresh fruits.
4. Dried fruits, including artificially dehydrated.
5. Fruits temporarily preserved.
6. Fruits preserved and fruit preparation.
7. Potatoes fresh or chilled.
8. Potatoes other than fresh or chilled.
9. Tomatoes fresh or chilled.
10. Other vegetables fresh or chilled.
11. Vegetables other than fresh or chilled.
12. Vegetable products fresh or dried.
13. Roots and tubers fresh or dried.
14. Vegetables, roots and tubers preserved or prepared excluding tomato puree and paste.
15. Sugar confectionery and other sugar preparations including flavoured or coloured syrups and mollasses (Tariff Nos. 17.04 and 17.05).
16. Chocolate and chocolate preparations including chocolate confectionery—(Tariff No. 18.06).
17. Pile and chenille fabrics of all types (Tariff Nos. 58.04 and 58.05A).
18. Woven and knitted fabrics of cotton of all types (Tariff Nos. 55.07, 55.08, 55.09 and 60.01).
19. Woven or knitted fabrics of man-made fibres (continuous and discontinuous) (Tariff Nos. 51.04, 56.07, and 60.01).
20. Woven or knitted fabrics of metal thread or of metallised yarn (Tariff Nos. 52.02 and 60.01).
21. Woven or knitted fabrics of wool (Tariff Nos. 53.11, 53.12, 53.13 and 60.01).
22. Woven or knitted fabrics of vegetable textile materials and of paper yarn excluding importations for local manufacture of linoleum, tarpaulin, imitation leather or umbrella by a manufacturer approved in that behalf by the Commissioner (Tariff Nos. 57.09, 57.10, 57.11 and 57.12).
23. Other woven or knitted fabrics of all types including of flax and ramie, glass fibre or artificial fur. (Tariff Nos. 43.04, 54.05, 58.07, 60.01, 60.06 and 70.20B).
24. Narrow woven fabrics (Tariff No. 58.05) excluding importation for local manufacture of typewriter ribbons and footwear by manufacturer approved in that behalf by the Commissioner.
25. Woven labels and badges (Tariff No. 58.06).
26. Embroidery in the piece, in strips or in motifs (Tariff No. 58.10).
27. Coated, impregnated or laminated textile fabrics and products (Tariff Nos. 59.07, 59.08, 59.09, 59.11 and 59.12).
28. Elastic textile fabrics and trimmings of elastic (Tariff No. 59.13).
29. Hat bodies, including hat bodies of wool, felt and fur felt (Chapter 65).

SCHEDULE 1—*continued*

30. Towels (Tariff Nos. 59.03A and 62.02).

31. Bed linen, table linen, toilet linen and kitchen linen ; curtains and other furnishing articles including pillow cases (Tariff No. 62.02).

32. Other made up articles of textile materials (Tariff No. 62.03/62.05).

33. Travel goods of all kinds including shopping bags, handbags, brief-cases and wallets (Tariff No. 42.02).

34. Stoppers and closures of common glass (Tariff No. 70.10).

35. Ornaments and other fancy glassware of a kind used for domestic purposes (Tariff Nos. 70.19D, 70.20A and 70.21A).

36. Other articles of glass (Tariff No. 70.21).

37. Domestic articles and wares made of plastic materials (Tariff No. 39.07G and M).

38. Table ware and other articles of a kind commonly used for domestic or toilet purposes of porcelain, china or other kinds of pottery or of glass (Tariff Nos. 69.11, 62.12 and 70.13).

39. Enamelware (Tariff No. 73.38A).

40. Bottled Beer.

41. Furniture made of stone or of plaster or of asbestos-cement (Tariff Nos. 68.11 and 68.12).

42. All non-alcoholic beverages including all soft drinks and waters excluding fresh water (Tariff Nos. 20.07, 21.07B, 22.01 and 22.02).

## SCHEDULE 2

(Section 1 (2))

## COUNTRIES FROM WHICH IMPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa ;
2. Southern Rhodesia ;
3. Namibia (South-West Africa).

## SCHEDULE 3

## PART I

## PROHIBITION (OTHER THAN TRADE)

## GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

*Column I—Articles**Column II—Exceptions*

1. (a) Advertisements or notices as such or contained in periodicals or books or as labels on packets, bottles, boxes or other enclosures, relating to the treatment of any venereal disease, or any disease or condition in respect of which section 56 (1) of Poisons and Pharmacy Act prohibits advertisements or relating to aphrodisiacs.

Except advertisement in publications of a technical character for circulation amongst :—

(a) registered medical or veterinary practitioners ;

(b) selling dispensers or chemists and druggists ;

(c) the governing body or managers of hospitals, nursing homes or mental hospitals.

(b) Any packet, box, bottle or other enclosure containing any drug or preparation with which there is any advertisement or notice or on which there is any label, which advertisement, label or notice is prohibited under paragraph (a).

2. All goods which bear a design in imitation of any currency or banknote or coin in current use in Nigeria or elsewhere.

Except books for use in schools.

3. Ammonium Nitrate, pure .. .. .

Except under licence from the Federal Government Chemist.

4. Apparatus which in the opinion of the Director is suitable for the distillation of alcohol or the rectification or redistillation of spirits.

Except such as may be licensed under the Liquor Act.

5. Calcium Carbide .. .. .

Except when enclosed in substantially closed metal vessels with screw press on or lever openings themselves clearly marked in conspicuous characters with the words "Calcium Carbide—Dangerous if not kept dry".

6. Cyanide of potassium and all poisonous cyanides and their preparations.

Except under licence from the Chief Inspector of Mines or the Inspector-General of Police, and subject to such conditions as they may see fit to impose.

7. Gold Coin .. .. .

Except under licence from the Commissioner.

8. Motor vehicles and parts thereof fitted or adapted for solid tyres, and solid tyres.

Except under licence from the Federal Commissioner for Works.

SCHEDULE 3—*continued**Column I—Articles**Column II—Exceptions*

9. Naval, Military, Air Force or Civil Accoutrements or uniforms or any dress having the appearance of or bearing any of the regimental or other distinctive marks of any such uniform, or which may in the opinion of the proper officer be used to convey the impression that a person wearing the dress holds any office or authority under the Government of the Federation or of a State therein.

Except such as are imported by serving members of Nigerian Armed Forces or with the authority of the Commander-in-Chief of the Armed Forces.

10. Nets, gins, traps, snares, spring guns, missiles containing explosives, apparatus for setting guns and all similar or other mechanical engines or appliances including any parts thereof or accessories thereto designed, calculated or intended to be used or capable of being used to capture, injure or destroy any animal: Provided that no gin or trap or similar article shall be deemed hereby to be prohibited from being imported solely by reason of the fact that it has jaws; if the jaws are not capable of being opened to a greater width than 1.6cm. measured at the widest part: Provided further that the decision of the Board shall be conclusive in any dispute which may arise as to what is to be considered a prohibited import within the meaning of this item.

Except such articles as may be imported with the approval of the Director on specific occasions if required for scientific purposes on condition that they are either destroyed or exported from Nigeria after they have been used for the scientific purposes aforesaid.

11. Percussion Caps .. .. .

Except those adapted for use with cap guns.

12. Reel-Fed Rotary Ticket Printing Presses ..

Except under licence from the Commissioner.

13. Spirits :

(a) of all descriptions .. .. .

(a) Except in a ship of more than 100 tons register or in an aircraft.

(b) in casks or drums .. .. .

(b) Except under licence granted by the Director and subject to the payment of 5k per liquid litre for every one per cent of pure alcohol in excess of 43 per cent, or such other fees as the Commissioner shall from time to time determine.

(c) Denatured, other than methylated spirits as defined in Schedule 1, totally unfit for use as potable spirits.

(c) Except under licence from the Director.

(d) Methylated, industrial as defined in subparagraph (ii) of paragraph (e) of item 19 of Schedule 1.

(d) Except under licence from the Director.

(e) Spirits imported for medical or scientific purposes.

Except under licence from the Director.



## SCHEDULE 3—continued

## Column I—Articles

## Column II—Exceptions

14. Tear Gas .. .. .	Except under licence from the Commissioner.
15. Terne-Plate and all goods made of terne-plate	Except under licence from the Import Licensing Authority.
16. Machines for duplicating keys .. ..	Except under licence from the Inspector-General of Police and subject to such conditions as he may see fit to impose.
17. Salk Anti-Poliomyelitis Vaccine .. ..	Except under licence from the Chief Medical Adviser to the Government of the Federation.
18. Any gambling or gaming machine or other mechanical device designed or capable of being operated automatically or by means of a lever or other device <del>whatsoever, by any person</del> after the insertion of a coin or token.	Except under licence from the Commissioner.
19. Petroleum Products including— (i) Gas or diesel oils ; (ii) Illuminating oils including kerosine and other refined burning oils ; (iii) Lubricating oils ; (iv) Motor spirits, benzine, bensoline, naphtha, gasoline, petrol and petroleum shale and coal tar spirits.	Except under licence from the Federal Commissioner for Petroleum and Energy
20. Armoured vehicles .. .. .	Except under licence from the Permanent Secretary, Ministry of Defence.

## PART II—PROHIBITION—(TRADE)

## GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER A LICENCE

## Column I—Articles

## Column II—Exceptions

1. Unmanufactured tobacco ; tobacco refuse .	} Except under Import Licence
2. Other manufactured tobacco ;	
3. Packaging containers excluding those made of glass ;	
4. Duplicating paper ;	
5. Kraft paper (glazed or unglazed) ;	
6. Paperboard, including liner and corrugated board ;	
7. Bicycle tyres and tubes ;	
8. Passenger motor cars of engine capacity of less than 2,000 cc.	

SCHEDULE 3—*continued*

## PART III—PROHIBITION—(TRADE)

## GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER A LICENCE

*Column I—Articles**Column II—Exceptions*

1. Manufactured articles of wood of all types whether or not for domestic or decorative use (Tariff Nos. 44.19 to 44.28)
2. Other furniture excluding medical, dental or surgical furniture (Tariff Nos. 94.01 and 94.03)
3. Beer of all kinds including stout, Porter and Ale excluding bottled beer (Tariff No. 22.03)
4. Bottled beer ;
5. Brandy, Bitters, Liquors, Rum, Whisky, Schnapps and Gin excluding potable spirits imported at high strength for local bottling by manufacturers approved in that behalf by the Federal Commissioner for Finance (Tariff No. 22.09)
6. Tulle and net fabrics and Lace (Tariff Nos. 58.08 and 58.09)
7. Carpets, Linoleum and similar floor or wall coverings (Chapter 39, Tariff Nos. 48.12, 58.01 and 59.10)
8. Felts and felt articles excluding roofing felt (Tariff No. 59.02)
9. Blankets, travelling rugs and coverlets (Tariff No. 62.01)

} Except under Import Licence

## SCHEDULE 4

(Section 2)

## SPECIAL GOODS WHICH MAY BE IMPORTED WITHOUT A LICENCE FROM THE IMPORT LICENSING AUTHORITY

1. Goods belonging to the Nigerian Army, Navy or Air Force ;
2. Bonafide commercial travellers' samples or patterns, the property of commercial travellers who are or are to be in Nigeria at or within a reasonable time after the time of importation ;
3. Personal effects which are the property of passengers and are contained in their baggage, and which the Board of Customs and Excise may in its discretion accept as such ;
4. Nigerian returned goods.

MADE at Lagos this 1st day of April 1976.

A. E. EKUKINAM,  
Federal Commissioner for Finance

## EXPLANATORY NOTE

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

The Order provides that the importation of all goods set out in Part III of Schedule 1 of the Order is absolutely prohibited.

2. It also prescribes that the goods listed in Part III of Schedule 3 of the Order must not be imported except under a licence.



**L.N. 17 of 1976**

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

**EXPORT PROHIBITION ORDER 1976**

*Commencement : 1st April 1975*

In exercise of the powers conferred on me by section 45 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Asumoh Ete Ekukinam, Federal Commissioner for Finance, hereby make the following Order :—

1.—(1) The exportation of the goods specified in Schedule 1 to this Order is absolutely prohibited.

Absolute prohibition of exportation of certain goods.

(2) The exportation of the goods specified in Column I of Schedule 2 to this Order is prohibited except as provided in Column II thereof.

(3) The exportation of any goods to any of the countries specified in Schedule 3 to this Order is absolutely prohibited.

2. Subject to section 1 of this Order, but without prejudice to any other enactment, all other goods may be exported without a licence.

Exportation of other goods permitted.

3.—(1) This Order may be cited as the Export Prohibition Order 1976.

Citation, etc.

(2) The Export Prohibition Order 1959 and the Export—Open General Licence (Goods and Produce of Nigerian Origin) No. 2 of 1960 are hereby revoked.

**SCHEDULE 1**

(Section 1 (2) )

**GOODS ABSOLUTELY PROHIBITED  
FOR EXPORTATION**

**ABSOLUTE PROHIBITION—(TRADE)**

1. Beans.

2. Cassava—tuber.

3. Groundnut oil.

4. Maize.

5. Palm Oil.

6. Rice.

7. Timber—Sawn or unsawn (in logs, in the rough, roughly squared or half-squared or sawn into any shape).

## SCHEDULE 2

(Section 1 (2) )

## GOODS PROHIBITED FROM BEING EXPORTED EXCEPT UNDER A LICENCE

## Column I—Articles

## Column II—Exceptions

1. Cigarettes
2. Columbite
3. Gold, raw, as defined in the Goldsmiths' Act, 1948 (No. 81 of 1948)
4. Goods manufactured outside Nigeria
5. Goods made wholly or partly of imported components (excluding imported containers or containers manufactured wholly or partly of imported materials used for the purpose of conveying goods made in Nigeria)
6. Petroleum products
7. Tantalite
8. Tobacco
9. Benniseed
10. Raw cocoa beans
11. Raw cotton
12. Cotton seed
13. Groundnuts
14. Palm kernels
15. Soya beans
16. Copra
17. Grape-fruit
18. Lemons ;
19. Cotton Linters
20. Cotton seed cake
21. Cotton seed oil ;
22. Cotton seed meal
23. Groundnut cake
24. Groundnut meal
25. Palm kernel cake
26. Palm kernel meal
27. Palm kernel oil .. .. .
28. Zirconium .. .. .
29. Slag resulting from the processing of Tin ..
30. Raw Coffee .. .. .
31. Cassava flour .. .. .
32. Garri .. .. .
33. Yam-tuber and flour (elubo) .. ..

Except under Export Licence.

## SCHEDULE 3

(Section 1 (3))

## COUNTRIES TO WHICH EXPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa ;
2. Rhodesia (Zimbabwe) ;
3. Namibia (South West Africa).

MADE at Lagos this 1st day of April 1976.

A. E. EKUKINAM,  
*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 re-issues and up-dates the list of goods which are prohibited from being exported or which may be exported without a licence.