

L.N. 72 of 1976

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

## Customs Tariff (Duties and Exemptions) (Amendment) Order 1976

Commencement : 1st October 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. 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 the Schedule to this Order.

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

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

Citation.

### SCHEDULE

(Section 1)

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

Tariff No.  
(1)

Extent of Amendment  
(2)

48.01 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 :—

Rate of Duty

Tariff No. (1)	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
48.15	"A. Photocopying Paper .. .. .	33½%	Free
	B. Other .. .. .	40%	Free".
	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. Photocopying Paper .. .. .	33½%	Free
	C. Other .. .. .	66½%	Free".

SCHEDULE—continued

Tariff No.

Extent of Amendment

(1)

(2)

56.05 Delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 10k or 5%".

57.12 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 sq. metre 50k or 75%	Free".

59.05 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. Nylon Fishing Net	the kg. ₦3.00 or 40%	Free
B. Other	40%	Free".

64.01 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. Babies' footwear	25%	Free
B. Other	the pair ₦3.00 or 50%	Free".

## SCHEDULE—continued

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

64.02 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. Babies' footwear .. .. .	25%	Free
B. Other .. .. .	the pair Free". ₦3.00 or 50%	

64.03 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. Babies' footwear .. .. .	25%	Free
B. Other .. .. .	the pair Free". ₦3.00 or 50%	

64.04 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. Babies' footwear .. .. .	25%	Free
B. Other .. .. .	the pair Free". ₦3.00 or 50%	

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

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

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

A.

MADE at Lagos this 1st day of October 1976.

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

## EXPLANATORY NOTE

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

The Order has essentially, the following effect :—

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
48.01A	Photocopying Paper .. ..	Reduces the rate of duty from 40% to 33½% <i>ad valorem</i> .
48.15B	Photocopying Paper .. ..	Reduces the rate of duty from 66½% to 33½% <i>ad valorem</i> .
56.05	Yarn of man-made Fibres discontinuous or waste (waste yarn) .. ..	Reduces the rate of duty from 15k the kg. or 5% <i>ad valorem</i> to 10k the kg. or 5% <i>ad valorem</i> (whichever is the higher).
57.12A	Woven Fabrics of Paper Yarn .. ..	Abolishes the Approved User concessionary rate of duty.
59.05	Nylon Fishing Net .. ..	Introduces an alternative rate of duty of ₹3.00 per kg.
64.01 to 64.04	Babies' Footwear .. ..	Reduces the rate of duty from ₹3.00 the pair or 50% to 25% <i>ad valorem</i> .
70.07 } 70.08 }	Glass Sheets .. ..	Reduces the rate of duty from 33½% to 10% <i>ad valorem</i> .
85.04A	Parts for electric-Accumulators .. ..	Reduces the rate of duty from 20% to 10% <i>ad valorem</i> .

L.N. 73 of 1976

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

## Import Prohibition (Amendment) Order 1976

*Commencement : 1st October 1976*

In exercise of the powers conferred upon me 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. Subject to section 2 of this Order, the Import Prohibition Order 1976 (which, *inter alia*, prescribes the description of goods the importation of which is prohibited or subject to import licence) is hereby amended as follows :—

Amendment  
of the  
Import  
Prohibition  
Order 1976.  
L.N. 16 of  
1976.

(a) for Part III of Schedule 1 thereto, there shall be substituted the following :—

### "SCHEDULE 1

#### PART III

#### ABSOLUTE PROHIBITION—(TRADE)

1. Pastry, biscuits and cakes (Tariff No. 19.08).
2. Fresh or dried edible nuts, including coconuts, other than kolanuts and nuts used for extracting oil.
3. Fresh fruits.
4. Fruits temporarily preserved.
5. Fruits preserved and fruit preparation excluding concentrated fruit comminutes and fruit juices unfermented and not containing alcohol imported by a manufacturer approved in that behalf by the Commissioner (Tariff Nos. 20.06 and 20.07).
6. Potatoes fresh or chilled.
7. Potatoes other than fresh or chilled.
8. Tomatoes fresh or chilled.
9. Other vegetables fresh or chilled.
10. Vegetables other than fresh or chilled.
11. Vegetable products fresh or chilled.
12. Roots and tubers fresh or dried.
13. Vegetables, roots and tubers preserved or prepared excluding tomato puree and paste.
14. Sugar confectionery and other sugar preparations including flavoured or coloured syrups and mollasses (Tariff Nos. 17.04 and 17.05).
15. Chocolate and chocolate preparations including chocolate confectionery (Tariff No. 18.06).

SCHEDULE 1—*continued*

## PART III

16. Textile fabrics of all types including woven, knitted, pile, coated, narrow, embroidery, imitation leather with textile backing, elastic or rubberised, excluding :

(a) trimmings and linings ; and

(b) importations for local manufacture of goods by a manufacturer approved in that behalf by the Commissioner (Chapters 50 to 60 and Tariff Nos. 43.04c and 70.20B).

17. Woven labels and badges.

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

19. Other made up articles of textiles (Tariff Nos. 62.03/62.05).

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

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

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

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

24. Domestic articles and wares made of plastic materials excluding babies' feeding bottles (Tariff No. 39.07G and M).

25. Enamelware (Tariff No. 73.38A).

26. Bottled Beer.

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

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

(b) for Part III of Schedule 3 thereto, there shall be substituted the following :—

Certain  
goods  
subject to  
import  
licence.

### "SCHEDULE 3

#### 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 No. 44.19 to 44.28) excluding Flush Doors.

2. Beer of all kinds including Stout, Porter and Ale but excluding Canned Beer, Canned Stout and Bottled Beer (Tariff No. 22.03).

3. 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 Commissioner (Tariff No. 22.09).

4. Tulle and net fabrics and Lace (Tariff Nos. 58.08 and 58.09).

5. Bed linen, Table linen, Toilet linen and Kitchen linen ; Curtains and other furnishing articles including pillow cases (Tariff No. 62.02).

6. Stockfish (Tariff No. 03.02A). .. ..

Except under Import Licence"

2. The Director of Customs and Excise may demand from an importer the production of—

Production  
of certain  
documents.

(a) confirmed letters of credit ;

(b) pro forma invoices ;

(c) confirmatory certification by importer's banks ; and

(d) any other relevant documents.

3. The importation of goods specified in Part III of Schedule 1 and Part III of Schedule 3 of the Import Prohibition Order 1976 (as substituted by this Order) in respect of which payments have been made or contracts have been entered into and validated prior to 1st April, 1976 may be allowed, provided that such goods had landed in Nigeria not before 22nd September, 1976.

Concession.

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

Citation.

MADE at Lagos this 1st day of October 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 purpose)*

The Order has essentially, the following effects :—

1. It abolishes the prohibition on the following goods :—

(a) concentrated fruit juices unfermented and not containing alcohol imported by approved manufacturers ;

(b) other fine bakers' wares ;

(c) dried fruits ;

(d) plastic babies' feeding bottles ;

(e) textiles fabrics imported by approved manufacturers ;

(f) vitaminised malt extract drinks ;

(g) textile trimmings and linings ;

(h) hat bodies including hat bodies of wool, felt and fur felt ; and

(i) tableware and other articles of a kind commonly used for domestic or toilet purposes of porcelain, china or other kinds of pottery or of glass.

2. It removes the following goods from the import licence list :—

(a) wooden flush doors ;

(b) furniture and furnishings ;

(c) carpets, linoleum and similar floor or wall coverings ;

(d) felts and felt articles ;

(e) blankets, travelling rugs and coverlets ; and

(f) canned beer and canned stout.

3. It removes from absolute prohibition and subjects to import licence, bed linen, table linen, toilet linen, kitchen linen, curtains and other furnishing articles including pillow cases.