

L.N. 15 of 1977

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

Customs Tariff (Duties and Exemptions) Order 1977

Commencement : 1st April 1977

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 to 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 1977.

Citation.

SCHEDULE

Section 1

PART I

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

<i>Tariff No.</i> (1)	<i>Extent of Amendment</i> (2)
10.03	Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
11.02B	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
12.06	Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
16.04A	In sub-heading A, delete the entries in the column "Tariff Description" and substitute "A. Prepared or preserved fish imported in airtight cans".
22.08	Delete the rate of duty in the column "Fiscal Entry" and substitute "the litre ₦7.00 or 150%".

SCHEDULE—continued

PART I—continued

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

22.09 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. Brandy, bitters, liqueurs, gin, rum, schnapps and whisky	the litre ₹7.00	Free
B. Other	the litre ₹7.00 or 150%	Free".

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

28.03 Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
28.45 Delete the rate of duty in the column "Fiscal Entry" and substitute "5%".
29.04 Delete the rate of duty in the column "Fiscal Entry" and substitute "Free".
29.15 Delete the rate of duty in the column "Fiscal Entry" and substitute "Free".
35.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
39.02 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. Artificial Resins :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	Free	Free
(2) Other	10%	Free".

39.03 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. Artificial Resins :		
Imported by a manufacturer approved in that behalf by the Commissioner	Free	Free
(2) Other	10%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

39.04 C 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 :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"C. Artificial Resins :

(1) Imported by a manufacturer approved in that behalf by the Commissioner Free

(2) Other 10% Free

D. Other 33½% Free".

39.05

C

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 :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"C. Artificial Resins :

(1) Imported by a manufacturer approved in that behalf by the Commissioner Free

(2) Other 10% Free".

39.06

C

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 :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"C. Artificial Resins :

(1) Imported by a manufacturer approved in that behalf by the Commissioner Free

(2) Other 10% Free".

40.02

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 :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"A. Synthetic rubber latex imported by a manufacturer approved in that behalf by the Commissioner 10%

B. Other 30% Free".

SCHEDULE—continued

PART I—continued

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

- 40.05 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. Sheets of unvulcanised synthetic rubber imported by a manufacturer approved in that behalf by the Commissioner | 33 $\frac{1}{3}$ % | Free |
| | B. Other | 66 $\frac{2}{3}$ % | Free". |
| 40.07 | Delete the rate of duty in the column "Fiscal Entry" and substitute "10%". | | |
| 40.08
C | In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "10%". | | |
| 40.11B (3) | In sub-heading B (3), delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 55k". | | |
| 41.08 | 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, that is :— | | |

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

- | | | | |
|-------------------------|--|--------------------|--------|
| | "A. Patent leather, imitation patent leather and metallised leather imported by a manufacturer approved in that behalf by the Commissioner | 20% | Free |
| | B. Other | 66 $\frac{2}{3}$ % | Free". |
| 48.13 | Delete the rate of duty in the column "Fiscal Entry" and substitute "50k the sq. metre or 100%". | | |
| 51.04
A and B
(3) | In sub-headings A and 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)

- | | | | |
|--|---|------------------|------|
| | "A. Imported for use exclusively for the production of imitation leather, by a manufacturer approved in that behalf by the Commissioner | the sq. metre 1k | Free |
|--|---|------------------|------|

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)	Rate of Duty	
	Tariff Description (2)	Fiscal Entry (3)	Full (4)
	B. Imported for the manufacture of umbrellas by a manufacturer approved in that behalf by the Commissioner	10%	Free
	C. Other, including brocade, damask, madras and suitings	the sq. metre ₹1.00 or 100%	Free".
53.03	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
53.05	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
53.09	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
55.07	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the sq. metre ₹1.00 or 100%".		
55.08	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the sq. metre ₹1.00 or 100%".		
55.09	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 :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Commissioner	33 $\frac{1}{3}$ %	Free
	B. Imported for use exclusively in the production of imitation leather, carpets or linoleum by a manufacturer approved in that behalf by the Commissioner	the sq. metre 1k.	Free
	C. Other, including brocade, damask, madras and suitings	the sq. metre ₹1.00 or 100%	Free"

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

56.01 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 approved in that behalf by the Commissioner	the kg. Free	
	7k. (Net thread weight)	
B. Other	the kg. 30k. (Net thread weight) or 50% Free".	

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for use exclusively in the production of imitation leather by a manufacturer approved in that behalf by the Commissioner	the sq. metre 1k.	Free
B. Other, including brocade, damask, madras and suitings	the sq. metre ₹1.00 or 100% Free".	

57.10 In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the square metre ₹1.00 or 100%".

57.11 In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "the square metre ₹1.00 or 100%".

57.12 Delete the rate of duty in the column "Fiscal Entry" and substitute "the square metre ₹1.00 or 100%".

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

58.05 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. Other :		
(1) Imported for the manufacture of typewriter ribbons by a manufacturer approved in that behalf by the Commissioner	5%	Free
(2) Imported for the manufacture of zip fasteners by a manufacturer approved in that behalf by the Commissioner	10%	Free
(3) Other	the sq. metre ₹1.00 or 100% Free".	

58.07 In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and
C *substitute* "the square metre ₹1.00 or 100%".

59.01 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "15%".

59.03 In sub-heading B (2), *delete* the rate of duty in the column "Fiscal Entry"
B (2) and *substitute* "the square metre ₹1.00 or 100%".

59.07 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the square
metre ₹1.00 or 100%".

59.08 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and
B *substitute* "the square metre ₹1.00 or 100%".

59.09 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the square
metre ₹1.00 or 100%".

59.11 *Delete* the rate of duty in the column "Fiscal Entry" and *substitute* "the square
metre ₹1.00 or 100%".

59.12 In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and
B *substitute* "the square metre ₹1.00 or 100%".

59.17 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
A *substitute* "the square metre ₹1.00 or 100%".

60.01 In sub-heading B (2), *delete* the rate of duty in the column "Fiscal Entry" and
B (2) *substitute* "the sq. metre ₹1.00 or 100%".

60.03 *Delete* the rate of duty in the column "Fiscal Entry" and *Substitute* "the pair 20k
or 75%".

60.04 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
A *substitute* "each ₹3.00 or 100%".

SCHEDULE—continued

PART I—continued

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

60.05 In sub-headings A, B, C and D, 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) "each ₦3.00 or 100% Free".	Full (4)
60.06 A (2), B (1) and (2)	(i) In sub-heading A(2), delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre ₦1.00 or 100%". (ii) In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "the pair 20k or 75%". (iii) In sub-heading B (2), delete the rate of duty in the column "Fiscal Entry" and substitute "each ₦3.00 or 100%".	

61.01 In sub-headings B, C, D and E, 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. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law ; professional robes for medical doctors prescribed by their own international organisations	-10% each ₦3.00	Free
C. Other, including jackets, trousers, suits, cardigans, jerseys, pullovers and sweaters	₦3.00 or 100% Free".	

61.02 A, B, C and D In sub-headings A, 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)
"A. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law ; professional robes for medical doctors prescribed by their own international organisations	10%	Free

SCHEDULE—continued

PART I—continued

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

Rate of Duty

Tariff Description

Fiscal
Entry
(3)Full
(4)

"B. Other, including jackets, trousers, suits, blouses, cardigans,
jerseys, pull-overs and sweaters each

₹3.00 or
100% Free".

61.03 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

Fiscal
Entry
(3)Full
(4)

(2)

—

"each
₹3.00 or
100% Free".

61.04 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

Fiscal
Entry
(3)Full
(4)

(2)

—

"each
₹3.00 or
100% Free".

61.05 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 :—

Rate of Duty

Tariff Description

Fiscal
Entry
(3)Full
(4)

(2)

—

"₹1.00
the sq.
metre or
100% Free".

SCHEDULE—continued

PART I—continued

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

61.06 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)
	—	₹1.00 the sq. metre or 100%	Free
61.10 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the pair 20k or 75%".		
62.01	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the sq. metre 50k or 75%".		
64.01 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the pair ₹4.00 or 100%".		
64.02 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the pair ₹4.00 or 100%".		
64.03 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the pair ₹4.00 or 100%".		
64.04 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the pair ₹4.00 or 100%".		
66.01	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "each ₹1.50 or 75%".		
69.01 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".		
69.02 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".		
69.03	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".		
70.04	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
70.05	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
70.06	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		
73.10 B	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".		
73.13 C	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".		

SCHEDULE—continued

PART I—continued

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

73.14 In sub-headings B and C, *delete* the rates of duty in the columns "Fiscal Entry" B and C and *substitute* "10%" respectively.

73.17 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. Imported for the manufacture of bicycle frames by a manufacturer approved in that behalf by the Commissioner	Free	Free
C. Other :		
(1) Not exceeding 7 centimetres in diameter	20%	Free
(2) Other	10%	Free".

73.18 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. Imported for the manufacture of bicycle frames by a manufacturer approved in that behalf by the Commissioner	Free	Free
C. Other :		
(1) Not exceeding 7 centimetres in diameter	20%	Free
(2) Other	10%	Free

73.23 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. Imported for the manufacture of bicycle frames by a manufacturer approved in that behalf by the Commissioner	Free	Free
C. Other :		
(1) Not exceeding 7 centimetres in diameter	20%	Free
(2) Other	10%	Free

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Component parts imported for the manufacture of pressure cans by a manufacturer approved in that behalf by the Commissioner	5%	Free
C. Other	50%	Free".

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

SCHEDULE—continued

PART I—continued

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

- 73.36 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 :—

Rate of Duty

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"B. Kerosene cookers	25%	Free
	C. Other	10%	Free".
73.38 A	In sub-heading A, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> "Articles of a kind commonly used as domestic utensils, including galvanised buckets and enamelware".		
75.02 A	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "5%".		
76.02 A	In sub-heading A, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> "A. with a circumscribed diameter exceeding 180mm imported by a manufacturer approved in that behalf by the Commissioner".		
76.04 B	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 10%.		
76.16 C	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> 10%.		
82.10	<i>Delete</i> the rates 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 :—		

Rate of Duty

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Knife blades imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
B.	Other	50%	Free".

82.11 In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and
A *substitute* "each 1k or 66 $\frac{2}{3}$ %".

83.13 *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 :—

Rate of Duty

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Crown Corks	100%	Free
	B. Other	66 $\frac{2}{3}$ %	Free".

SCHEDULE—continued

PART I—continued

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

83.15 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 rate 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)

84.61 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. Pressure can valves	10%	Free
D. Other	33 $\frac{1}{3}$ %	Free".

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

(ii) C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and
substitute "75%".

85.06 In sub-heading A, delete the rate of duty in the columns "Fiscal Entry", and
A "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. Parts :

(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	33 $\frac{1}{3}$ %	Free".

85.20 In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and
B and C (i) substitute "each 15k or 66 $\frac{2}{3}$ %".

(ii) In sub-heading C, 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)

- 85.24 A In sub-heading A, delete "and electrodes" from the column "Tariff Description".
- 87.02 (i) 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. Passenger cars including station wagons, estate cars and four-wheel drive cars of engine capacity :

(1) Not exceeding 1,800 cc.	25%	Free
(2) Exceeding 1,800 cc. but under 2,000 cc.	40%	Free
(3) Of between 2,000 cc. and 2,500 cc.	150%	Free
(4) Exceeding 2,500 cc.	200%	Free".

- (ii) In sub-heading E, delete the entries in the column "Tariff Description" and substitute "E. Other, including caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles".

- 87.12 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. Parts and accessories of motor-cycles and bicycles imported by a manufacturer approved in that behalf by the Commissioner 5% Free

B. Other 10% Free".

- 92.12 A. In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "each 50k or 66 $\frac{2}{3}$ %".

- 98.02 In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".

- 98.08 Delete the rate of duty in the column "Fiscal Entry" and substitute "75%".

SCHEDULE—continued

PART I—continued

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

GENERAL CONCESSIONARY RATES OF DUTY

2. Sports equipment (Tariff No. appropriate to the Sports equipment imported.) In item 2, delete the entries in the column "Tariff Description", and substitute "Sports equipment excluding canvas shoes and shirts, accepted as such by the Board".

In item 6, 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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"6. Parts for assembling airconditioning machines, refrigerators and television sets.	Parts accepted by the Board and imported by a local assembler of air-conditioning machines, refrigerators and television sets approved in that behalf by the Commissioner 5%	Free."

PART II

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

For item "(16)" of paragraph 4, there shall be substituted the following new items :—

Article (1)	Goods to be manufactured (2)
"(16) Raw materials accepted as such by the Board for the manufacture of components	Radio, radio-gramophones and television sets".
"(17) Raw materials classified in Chapters 10 to 30 of Schedule 1 and accepted as such by the Board.	Livestock feeds".

MADE at Lagos this 1st day of April 1977.

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 purpose)

The Order has, essentially, the following effect :—

(A) PART I OF THE SCHEDULE

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
10.03	Barley	Reduces the rate of duty from 40% to 20%.
11.02B	Wheat and meslin (husked)	Reduces the rate of duty from 40% to 20%.
12.06	Hops	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 20%.
22.08 } 22.09 }	Potable Spirituous beverages	Increases the rate of duty from "the litre ₹4.62" to "the litre ₹7.00".
28.03	Carbon Black	Reduces the rate of duty from 10% to 5%.
28.45	Silicates ; Commercial Sodium and Potassium Silicates	Reduces the rate of duty from 10% to 5%.
29.04	Acyclic Alcohols (Ethylene Glycol)	Abolishes the import duty of 10%.
29.15	Polycarboxylic Acids (terephthalic acid)	Abolishes the import duty of 5%.
35.01	Adhesives	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10%.
39.02C } 39.03C } 39.04C } 39.05C } 39.06C }	Artificial Resins	Introduces duty-free Concession for Approved Manufacturers.
40.02A	Synthetic Rubber Latex ..	Reduces the rate of duty from 30% to 10% for approved manufacturers.
40.05A	Sheets of unvulcanised synthetic rubber	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 33 $\frac{1}{3}$ % for approved manufacturers.
40.07	Vulcanised rubber thread and cord and textile thread covered or impregnated with vulcanised rubber	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10% <i>ad valorem</i> .
40.08C	Plates, sheets, strips, rod and profile shapes of unhardened vulcanised rubber	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10%.
40.11B(3)	Rubber tyres of a sectional width exceeding 102mm and less than 305mm	Increases the rate of duty from 35k the kg. to 55k the kg.
41.08	Patent leather, imitation patent leather, and metallised leather	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 20% for approved manufacturers.
48.13	Carbon Papers	Increases the rate of duty from 66 $\frac{2}{3}$ % to 100% or 50k per kg.
53.03	Waste or Sheep's or Lamb's Wool or of other animal hair (fine or coarse) carded or combed	Reduces the rate of duty from the kg. 7k to "10%".
53.05	Sheep's or Lamb's Wool or other animal hair (fine or coarse), carded or combed	Reduces the rate of duty from the kg. 7k to "10%".

SCHEDULE—*continued*EXPLANATORY NOTE—*continued*

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
53.09	Yarn of horse hair or coarse animal hair not put up for retail sale	Reduces the date of duty from 50% to 10%.
56.01	Man-made fibres (discontinuous) not carded, combed or otherwise prepared for spinning	Introduces Approved User concession of 7k per kg. and subjects other importations to 30k the kg. or 50% duty.
58.05C	Narrow woven fabrics and other narrow fabrics	Reduces the rate of duty from 10% to 5% for approved manufacturers of Type-writer ribbons.
59.01	Textile Flock and Dust ..	Reduces the rate of duty from 40% to 15%.
51.04B (3)	Other Man-made fibres (continuous), including woven fabrics of monofil or strip	Increases the rate of duty from the sq. metre 50k or 75% to "the sq. metre ₹1.00 or 100%".
55.07	Cotton gauze	
55.08	Terry towelling and similar terry fabrics of cotton	
55.09B (3)	Other woven fabrics of cotton	
56.07B (2)	Other woven fabrics of man-made fibres (discontinuous or waste)	
57.10B } 57.11 }	Other woven fabrics of jute or of the other textile bast fibres of heading No. 57.03	
57.12	Woven fabrics of paper yarn	
58.05C (2)	Other narrow woven fabrics ..	
58.07C	Other woven chenille fabrics ..	
59.03	Bonded fibre fabrics	
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books, etc.	
59.08B	Textile fabrics impregnated, coated, etc.	
59.11	Rubberised textile fabrics, etc.	
59.12B 1 59.17A	Textile fabrics otherwise impregnated, etc. Other textile fabrics	
60.03 60.06 B(1) 61.10A	Socks and Stockings	Increases the rate of duty from each 10k or 60% to each 20k or 75%.
60.04	Shirts and other knitted under-garments	Increases the rate of duty from each ₹1.50 or 50% to each ₹3.00 or 100%.
60.05	Jackets, Trousers, Suits, Blouses, and other knitted outer garments	

EXPLANATORY NOTE—*continued.*

Tariff No. (1)	Commodity Description. (2)	Effect of the Other (3)
61.01B 61.02A	Professional robes for medical doctors prescribed by their international organisations	Extends the 10% duty concession prescribed for the professional robes to medical doctors.
61.01C 61.02B	Outer garments including Jackets, trousers, suits cardigans, jersey pullover and sweaters	Introduces a uniform duty of ₹3 each or 100%.
61.03A 61.03B 61.04A 61.04B	Under garments	Increases the rate of duty from ₹1.50 each or 50% and 38k each or 50% to ₹3.00 each or 100%.
61.05 61.06	Handkerchiefs Shawls, Scarves, Mufflers and Veils	Introduces a uniform rate of ₹1.00 the sq. metre or 100% as applicable to all textile fabrics.
64.01B 64.02B 64.03B 64.04B	Footwear other than Babies Footwear	Increases the rate of duty from ₹3.00 the pair or 50% <i>ad valorem</i> to ₹4.00 the pair or 100% <i>ad valorem</i> .
66.01	Umbrellas	Increases the rate of duty from 50k each or 40% <i>ad valorem</i> to ₹1.50 each or 75% <i>ad valorem</i> .
69.01A 69.02A	Heat-insulating and refractory bricks	Reduces the rate of duty from 10% <i>ad valorem</i> to 5% <i>ad valorem</i> .
69.03	Other refractory goods ..	Reduces the rate of duty from 33½% <i>ad valorem</i> to 5% <i>ad valorem</i> .
70.04 70.05 70.06	Glass Sheets	Reduces the rate of duty from 33½% <i>ad valorem</i> to 5% <i>ad valorem</i> .
73.10B	Bars and rods of iron or steel	Reduces the rate of duty from 10% to 5%.
73.13C	Printed tinplate	Increases the rate of duty from 5% to 10%.
73.14 B and C	Iron or steel wire	Reduces the rates of duty from 15% and 20% respectively to 10% uniform rate of duty.
73.17B 73.18B	Tubes and Pipes Tubes and Pipes and Blanks	Creates duty-free approved user concession for approved local manufacturers.

EXPLANATORY NOTE—continued

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
73.23	Component parts for the manufacture of pressure can	Reduces the rate of duty from 50% to 5% for approved manufacturers.
73.25A	Multistrand wire	Reduces the rate of duty from 10% to 5%.
73.36B	Kerosene cookers	Increases the rate of duty from 10% to 25%.
73.38A	Galvanized buckets and enamelware	Clarifies the rate of duty on galvanised buckets and enamelware.
75.02A	Wrought bars, rods, angles and shapes and sections of nickel wire	Reduces the rate of duty from 10% to 5%.
76.02A	Wrought bars rods, angles and shapes of aluminium	Subjects the duty approved user concession to those with a circumscribed diameter exceeding 180mm.
76.04B	Aluminium foil	Reduces the rate of duty from 20% to 10%.
76.16C	Aluminium slugs	Reduces the rate of duty from 66 $\frac{2}{3}$ % to 10%.
82.10	Knife blades	Reduces the rate of duty from 50% to 10% for approved local manufacturers.
82.11A	Razor blade	Increases the rate of duty from $\frac{1}{2}$ k or 50% to 1k or 66 $\frac{2}{3}$ %.
83.13	Crown corks	Increases the rate of duty from 66 $\frac{2}{3}$ % to 100%.
83.15 85.24	{ Electrodes	Abolished Approved user concessionary rate of 5%.
84.61C	Pressure can valves	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10%.
85.03	Primary cells and primary batteries	Reduces the rate of duty from 20% to 10% for parts and increases the rate of duty on complete ones from 40% to 75%.
85.06	Parts of Electro-mechanical domestic appliances, with self-contained electric motor	Reduces the rate of duty from 33 $\frac{1}{3}$ to 10% for approved local manufacturers.
85.20	Electric bulbs	Increases the rate of duty from 50% to 15k each or 66 $\frac{2}{3}$ %.
87.02 A (3)	Passenger cars of between 2,000cc and 2,500cc engine capacity	Increases the rate of duty from 100% to 150%.
87.12	Parts and accessories of motor-cycles and bicycles	Reduces the rate of duty from 10% to 5% from approved local manufacturers.
92.12A	Gramophone records ..	Introduces an alternate rate of duty of 50k each.
98.02B	Slide (zip) fasteners	Increases the rate of duty from 40% to 50%.
98.08	Typewriter ribbons	Increases the rate of duty from 33 $\frac{1}{3}$ % to 75%.

(B) PART II OF THE SCHEDULE

The Order abolishes the duty on raw materials classified in Chapters 10 to 30 of the Customs Tariff imported for the manufacture of livestock feeds by approved manufacturers.

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

Import Prohibition Order 1977

Commencement : 1st April 1977

In exercise of the power conferred by section 22 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Major-General James Johnson Oluleye, Federal Commissioner for Finance, hereby make the following Order :—

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

Absolute prohibition of importation of certain goods.

(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 I of Parts I and II of Schedule 3 to this Order is prohibited except as provided in Column 2 thereof.

(4) Notwithstanding the provisions of subsections (1) and (3) of this section, prohibited or restricted goods specified in Schedule 4 to this Order and in respect of which the importers have entered into actual financial commitments prior to the date of this Order, may be allowed, provided the said importers submit evidence of such financial commitment to the Central Bank of Nigeria within 14 days from the date of this Order, and obtain therefrom a confirmation.

2. Subject to section 1 of this Order, but without prejudice to any other enactment, goods of all descriptions specified in Schedule 5 to this Order, and all other goods may be imported without a licence.

Goods not subject to import 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 :—

Import licensing.

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

(b) 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.

4.—(1) This Order may be cited as the Import Prohibition Order 1977.

(2) The Import Prohibition Order 1976, the Import Prohibition (Amendment) Order 1976 and the Import Prohibition (Amendment) Order 1977 are hereby revoked.

Citation,
and revoca-
tion.

L.N. 16 of
1976.

L.N. 73 of
1976.

L.N. 10 of
1977.

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 purposes 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 consumption.
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.
16. Pistols disguised in any form.
17. Second-hand clothing.

SCHEDULE 1—*continued*

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 barely, 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 spirits :—

(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 prescribed ;

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

(j) whisky, i.e. a spirit :—

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

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

SCHEDULE 1—*continued*

(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.

21. All passenger cars of engine capacity exceeding 2,500cc.

PART II

ABSOLUTE PROHIBITION—(TRADE)

1. Basketwork, wickerwork and other articles of plaiting materials, made directly to shape including coir door mats; 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 fruits.

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—fresh or dried, whole or sliced, cut or powdered; sago pitch.

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.

13. Eggs in the shell other than for hatching.

14. Vegetables, fresh or chilled.

15. Pastry, biscuits and cakes (Tariff No. 19.08).

16. Fresh or dried edible nuts, including coconuts, other than kolanuts and nuts used for extracting oil.

17. Fresh fruits.

18. Fruits temporarily preserved.

19. 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. 20.01, 20.03, 20.04, 20.06 and 20.07).

SCHEDULE 1—*continued*

20. Potatoes fresh or chilled.
21. Potatoes other than fresh or chilled.
22. Tomatoes fresh or chilled.
23. Vegetables other than fresh or chilled.
24. Vegetable products, fresh or chilled.
25. Vegetables, roots, and tubers preserved or prepared excluding tomato puree and paste.
26. Sugar confectionery and other sugar preparations including flavoured or coloured syrups and mollasses (Tariff Nos. 17.04 and 17.05).
27. 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).
28. Woven labels and badges excluding badges used by approved international organisations.
29. Towels (Tariff Nos. 59.03A and 62.02A).
30. Other made-up articles of textile (Tariff Nos. 62.03/62.05).
31. Travel goods of all kinds including shopping bags, handbags, brief-cases and wallets (Tariff No. 42.02).
32. Stoppers and closures of common glass (Tariff No. 70.10).
33. Ornaments and other fancy glassware of a kind used for domestic purposes (Tariff Nos. 70.19D and 70.21A).
34. Other articles of glass (Tariff No. 70.21).
35. Domestic articles and wares made of plastic materials excluding babies' feeding bottles (Tariff No. 39.07C).
36. Enamelware and galvanised buckets (Tariff No. 73.38A).
37. Bottled beer (Tariff No. 22.03).
38. Bottled stout (Tariff No. 22.03).
39. Furniture made of stone or of plaster or of asbestos-cement (Tariff Nos. 68.11 and 68.12).
40. Evian and similar waters (Tariff No. 22.01).
41. Carbon papers.
42. Lace, tulle (excluding tulle gras) and net fabrics (Tariff No. 58.08 and 58.09).
43. Real madras cloth ("George").
44. Empty beer bottles.

SCHEDULE 2 - Section 1 (2)

COUNTRIES FROM WHICH IMPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

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

SCHEDULE 3

Section 1 (3)

PART I

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

Column I—Articles

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.

(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) above.

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

3. Ammonium Nitrate, pure

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

5. Calcium Carbide

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

7. Gold Coin

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

9. Naval, Military, Air Force or Civil Accoutrements or uniforms or any dress having the appearance of or bearing 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.

Column II—Exceptions

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.

Except books for use in schools.

Except under licence from the Federal Government Chemist.

Except such as may be licensed under the Liquor Act.

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

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.

Except under licence from the Commissioner.

Except under licence from the Federal Commissioner for Works.

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.

SCHEDULE 3—continued

Column I—Articles

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 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.

11. Percussion Caps

12. Reel-Fed Rotary Ticket Printing Presses ..

13. Spirits :

(a) of all descriptions

(b) in casks or drums

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

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

(e) Spirits imported for medical or scientific purposes.

14. Tear Gas

15. Terne-Plate and all goods made of terne-plate

16. Machines for duplicating keys

17. Salk Anti-Poliomyelitis Vaccine

Column II—Exceptions

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.

Except those adapted for use with cap guns.

Except under licence from the Commissioner.

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

(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) Except under licence from the Director.

(d) Except under licence from the Director.

Except under licence from the Director.

Except under licence from the Commissioner.

Except under licence from the Import Licensing Authority.

Except under licence from the Inspector-General of Police and subject to such conditions as he may see fit to impose.

Except under licence from the Chief Medical Adviser to the Government of the Federation.

SCHEDULE 3—*continued*

18. Petroleum products including—
- (i) gas or diesel oils ; Except under licence from the Federal Commissioner for Petroleum Resources.
- (ii) illuminating oils including kerosine and other
- (iii) lubricating oils ;
- (iv) motor spirits, benzine, bensoline, naphtha, gasoline, petrol and petroleum shale and coal tar spirits.
19. Armoured vehicles Except under licence from the Permanent Secretary, Ministry of Defence.
20. Eaves-dropping equipment ; probe microphones ; mini-sized dynamic microphones ; contact microphones ; pocket sized tape recorders ; lie detectors ; door step microphones ; pocket wireless transmitting and receiving sets, pocket electronic stethoscope ; wireless telephone and space monitoring sets ; micro-cameras ; and all forms of mini-transmitters. } Except under licence from the Commissioner.
21. Photocopying machines capable of reproducing in colour. }

PART II

PROHIBITION—(TRADE)

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER LICENCE

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

1. Unmanufactured tobacco ; tobacco refuse
2. Other manufactured tobacco
3. Packaging containers excluding those made of glass ;
4. Stockfish (Tariff No. 03.02A)
5. 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) } Except under import Licence
6. Beer of all kinds including Stout, Porter Ale imported in containers other than bottles or cans. Tariff No. 22.03).
7. Duplicating paper ;
8. Kraft paper (glazed or unglazed).
9. Paperboard, including liner and corrugated board ; } Except under Import Licence.
10. Bed linen, table linen, toilet linen, kitchen linen, curtains, pillow cases and other furnishing articles, but excluding mosquito nets : Tariff No. 62.02).
11. Passenger motor cars of engine capacity of 2500 cc and under } Except under Import Licence.
12. Bicycle tyres and tubes

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

- | | | | |
|--|----|----|----|
| 13. Carpets, carpeting and rugs | .. | .. | .. |
| 14. Typewriter ribbons | .. | .. | .. |
| 15. Furniture | .. | .. | .. |
| 16. Matches | .. | .. | .. |
| 17. Common salt | .. | .. | .. |
| 18. Canned beer and canned stout | .. | .. | .. |
| 19. 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) | .. | .. | .. |
| 20. Brandy, bitters, liqueurs, rum, whisky, schnapps, gin and other potable spirits excluding potable spirits imported at high strength for local bottling by a manufacturer approved in that behalf by the Commissioner (Tariff Nos. 22.08 and 22.09) | .. | .. | .. |

Except under Import Licence.

SCHEDULE 4

GOODS WHICH MAY BE RELEASED AS STIPULATED IN SECTION 1 (4).

1. Galvanised buckets
2. Carbon Papers
3. Empty beer bottles
4. All passenger cars of engine capacity of 2,000cc. and above
5. Carpets
6. Typewriter ribbons
7. Matches
8. Common Salt
9. Furniture
10. Canned beer and canned stout.

SCHEDULE 5

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

1. Goods belonging to the Nigerian Army, Navy or Air Force ;
2. Bonafide commercial travellers' samples or patterns, being the property of commercial travellers who are or are to be in Nigeria at or within a reasonable time after the time of importation of the samples or patterns ;
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 1977.

MAJOR-GENERAL J. J. OLULEYE,
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 Parts I and II of Schedule 1 of the Order is absolutely prohibited.

2. It also prescribes that the goods listed in Schedule 3 of the Order must not be imported except under licence or as permitted in the Schedule.

L.N. 17 of 1977

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

Export Prohibition Order 1977

Commencement : 1st April 1977

In exercise of the powers conferred by section 45 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf I, Major-General James Johnson Oluleye, Federal Commissioner for Finance, hereby make the following Order :—

Absolute prohibition of exportation of certain goods.

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

(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.

Exportation of other goods permitted.

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

Citation and revocation.
L.N. 17 of 1976.

3.—(1) This Order may be cited as the Export Prohibition Order 1977.

(2) The Export Prohibition Order 1976 is 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 excluding Black Wood Ebony—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 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 1977.

MAJOR-GENERAL J. J. OLULEYE,
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 licence.