

L.N. 27 of 1978

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

Customs Tariff (Duties and Exemptions) (Amendment) Order 1978

Commencement : 15th May 1978

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.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (Amendment) Order 1978.

Amendment
of Schedule
1 to the
Customs
Tariff (Con-
solidation)
Decree 1973,
1973 No. 6.
Citation.

SCHEDULE

Section 1

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

Tariff No. (1)	<i>Extent of Amendment</i> (2)
03.01 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff No. (1)	<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
		<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
03.01 A and B	<p>"A. Caught and landed by canoes Free</p> <p>B. Caught and landed by vessels owned or chartered by Nigerians or by vessels owned by or operated for Nigerian registered companies 5%</p> <p>C. Other 15%</p>	Free	Free
03.03 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following		

SCHEDULE—continued

sub-headings and rates of duty applicable thereto, that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		"A. Fresh, chilled or frozen :	
(1)	Caught and landed by canoes	Free	Free
(2)	Caught and landed by vessels owned or chartered by Nigerians or by vessels owned by or operated for Nigerian registered companies	5%	Free
(3)	Other	15%	Free
B.	Other	15%	Free".

33.06D

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

35.01

In heading 35.01, 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. Glues and adhesives :	
(1)	Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2)	Other	66 $\frac{2}{3}$ %	Free
B.	Other	33 $\frac{1}{3}$ %	Free".

35.02

In heading 35.02, 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. Glues and adhesives :	
(1)	Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2)	Other	66 $\frac{2}{3}$ %	Free
B.	Other	33 $\frac{1}{3}$ %	Free".

SCHEDULE—continued

35.03

In heading 35.03, 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. Glues and adhesives :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	66 $\frac{2}{3}$ %	Free
B. Other	33 $\frac{1}{3}$ %	Free".

35.04

In heading 35.04, 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. Glues and adhesives :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	66 $\frac{2}{3}$ %	Free
B. Other	33 $\frac{1}{3}$ %	Free".

35.05

In heading 35.05, 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. Glues and adhesives :		
(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
(2) Other	66 $\frac{2}{3}$ %	Free
B. Other	33 $\frac{1}{3}$ %	Free".

35.06
A and B

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

SCHEDULE—continued

sub-headings and rates of duty applicable thereto, that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
"A. Glues and adhesives :			
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
	(2) Other	66 $\frac{2}{3}$ %	Free
B.	Other	33 $\frac{1}{3}$ %	Free".

39.01
A and B

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. Glues and adhesives :			
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
	(2) Other	66 $\frac{2}{3}$ %	Free
B.	Other	10%	Free".

39.02
E and F

In sub-headings E and F, 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)
"E. Glues and adhesives :			
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free
	(2) Other	66 $\frac{2}{3}$ %	Free
F.	Other	33 $\frac{1}{3}$ %	Free".

40.13
and B

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

SCHEDULE—continued

and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Gloves	10%	Free
B. Other (including rain coats)	each N3.00 or 100%	Free"

44.11
A and B

In sub-headings A and B, delete rates of duty in the columns "Fiscal Entry" and "Full" and substitute the following rates of duty against the main headings, in the columns "Fiscal Entry" and "Full", that is :—

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

44.28D

In sub-heading 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)

"D. Splints and skillets	10%	Free
E. Other	20%	Free".

68.02

In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

B

68.08

In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

A

68.09

In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

A

68.10

In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

A

68.11

In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

B

68.12

In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

C

68.13

In sub-heading D, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. metre N1.08 or 66 $\frac{2}{3}$ %".

D

73.10

In sub-heading A (4), delete the rate of duty in the column "Fiscal Entry" and substitute "35 $\frac{1}{10}$ %".

A (4)

73.10

In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "35 $\frac{1}{10}$ %".

C

SCHEDULE—continued

85.06B

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. Ceiling fans	75%	Free
C. Other	50%	Free".

87.02D

In sub-heading 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)
"D. Lorries and trucks including pick-ups :		
(1) Assembled	20%	Free
(2) Imported CKD (completely knocked down) :		
(a) For local assembly by a manufacturer approved in that behalf by the Commissioner	5%	Free
(b) Other	10%	Free

87.02F

In sub-heading F, delete the entries in the column "Tariff Description" and substitute "Other, including caravans and four-wheel drive vehicles".

Made at Lagos this 15th day of May 1978.

A. L. CIROMA,
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)

This Order amends the Customs Tariff (Duties and Exemptions) Order 1978, amongst other things, by clarifying the rates of duty imposed on glues and adhesives.

L.N. 28 of 1978

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

Excise Tariff (Duties) (Amendment) Order 1978

Commencement : 15th May 1978

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. Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to excise duty); is hereby amended to the extent set out in the Schedule to this Order.

Amendment
Schedule 1
to the Excise
Tariff (Con-
solidation)
Decree 1973.
1973 No. 7.

2. This Order may be cited as Excise Tariff (Duties) (Amendment) Order 1978.

Citation.

SCHEDULE

- (i) In item 9 (4), *delete* the rate of duty in the column "Rate of Duty" and *substitute* "the litre 3.43k."
- (ii) *Delete* item 36 and *re-number* items 37-43 as "36-42."

MADE at Lagos this 15th day of May 1978.

A. L. CIROMA,
Secretary to the Federal Military Government

L.N. 29 of 1978

CUSTOMS AND EXCISE MANAGEMENT ACT 1978
(1958 No. 55)

Import Prohibition (Amendment) Order 1978

Commencement : 15th May 1978

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, Major-General James Johnson Oluleye, Federal Commissioner for Finance, hereby make the following Order :—

Amendment
of L.N. 16
of 1978.

1. The Import Prohibition Order 1978 is hereby amended as follows :—

(a) by deleting section 1 (4) and substituting therefor the following new provisions, that is—

“(4) Notwithstanding the provisions of subsections (1) and (3) of this section, prohibited goods specified in Schedule 4 to this Order may be allowed if :—

(a) imported by sea—

(i) the relevant Bill of Lading shows that the goods had been shipped before 1st April 1978 ; or

(ii) the importation is covered by established Irrevocable Letter of Credit opened in Nigeria before 16th March 1978 ;

and the carrying vessel arrives in Nigeria's territorial waters on or before 30th June 1978 ;

(b) imported by air—

(i) the relevant Air Way Bill or Consignment Note is dated 1st April 1978 ; or

(ii) the importation is covered by established Irrevocable Letter of Credit opened in Nigeria before 16th March 1978 ;

and the carrying aircraft arrives in Nigeria on or before 14th April 1978”.

(b) in Schedule 1, Part II,

(i) in item 33, *delete* “70.19B” and *substitute* “70.19D” ;

(ii) in item 50, *delete* “Chapter 64 and 62.05” and *substitute* “Headings 64.01 to 64.04.” ;

(iii) item 53, *add* “No. 02.06” ;

(iv) item 56, *add* the following headings : “Nos. 61.01 and 61.02.”

(c) in Schedule 3, Part II, amend as follows :—

(i) item 5, Line 3, after the word, “Doors” *insert* “Match splints and skillets” ;

(ii) item 17, Line 3 *delete* “(85.15)” and *substitute* “(85.15A and 92.11A)” ;

(iii) item 22, *delete* the item and *substitute* the following items :

“22 Insulated electric wire (Tariff No. 85.23A (2) and B).

23 Copper or aluminium electric wire, uninsulated, other than those imported by a manufacturer approved in that behalf by the Commissioner. (Tariff Nos. 74.03 and 76.02E)” ;

(iv) *renumber* items 23 to 26 as 24 to 27 ;

(v) item 24 as renumbered, *delete* “(87.02)” and *substitute* “(87.02D).”

(d) after item 27 as renumbered, *insert* new item 28—

Column I—Articles

Column II—Exception

“28 Passenger motor cars of engine capacity of 2500cc and under. } Except under import Licence.”

(e) in Schedule 4, after item 9 *add* the following new items, that is—

- “10. Cornflakes, rice crisps and similar cereals (Tariff No. 19.05).
 11. Structural (Scaffolding) pipes.
 12. Radio receiving sets, record players, tape-recorders, video cassette recorders, tape decks and stereo sets (Tariff Nos. 85.15A and 92.11A).
 13. Television sets (Tariff No. 85.15A).
 14. Air-conditioners (Tariff No. 84.12) and domestic Refrigerators (Tariff Nos. 84.15B).
 15. Paints (Tariff Nos. 32.09 and 32.10).
 16. Copper or aluminium electric wire whether or not insulated. (74.03, 76.02E and 85.23A (2)).
 17. Motor-cycles (Tariff No. 87.09).
 18. Built-up commercial vehicles (lorries and trucks including pick-ups. (Tariff No. 87.02D)”.

This Order may be cited as the Import Prohibition (Amendment) Order 1978. Citation.

MADE at Lagos this 15th day of May 1978.

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 purpose)*

This Order amends the Import Prohibition Order 1978, amongst other things, by increasing the number of items in Schedule 4 of the Order.

CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(1958 No. 55)

Export Prohibition (Amendment) Order 1978

Commencement : 15th May 1978

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 :—

Amendment
of
L.N. 17 of
1978.

1.—(1) The Export Prohibition Order 1978 is hereby amended as follows :—

(a) in Schedule 1, by *deleting* item 12 of the Schedule and *substituting* therefor the following new item, that is—

“12—Undressed hides and skins” ;

(b) by inserting in section 1 (1) immediately after the word “prohibited”, the following words that is—

“provided that the exportation of hides and skins (whether or not dressed) may be allowed up to 30th June 1978 where Irrevocable Letters of Credit have been opened before 1st April 1978”.

Citation.

2. This Order may be cited as Export Prohibition (Amendment) Order 1978.

MADE at Lagos this 15th day of May 1978.

MAJOR-GENERAL J. J. OLULEYE,
Federal Commissioner for Finance

L.N. 31 of 1978

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

**Customs Tariff (Duties and Exemptions) (Amendment) (No. 2)
Order 1978**

Commencement : 22nd May 1978

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 (Consolidation) Decree 1973. 1973 No. 6. Citation.

2. This Order may be cited as the Customs (Tariff Duties and Exemption) (Amendment) (No. 2) Order 1978.

SCHEDULE

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

<i>Tariff No.</i> (1)	<i>Extent of Amendment</i> (2)
10.06	In heading 10.06, delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 10k or 20%".
17.01	In heading 17.01, delete the rate of duty in the column "Fiscal Entry" and substitute "the kg. 5k".

MADE at Lagos this 22nd day of May 1978.

A. L. CIROMA,
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 reduces the rate of duty on rice and sugar from the kg. 20k or 40 per cent to "the kg. 10k or 20 per cent" and from the kg. 10k to "the kg. 5k," respectively.

L.N. 32 of 1978

CUSTOMS AND EXCISE MANAGEMENT ACT 1978

(1958 No. 55)

Import Prohibition (Amendment) (No. 2) Order 1978

Commencement : 22nd May 1978

In exercise of the powers conferred upon me by section 22 of the Customs and Excise Management Act 1958 and of all other powers in that behalf lawfully available to me, I hereby make the following Order:

Supplement to Official Gazette No. 27, Vol. 65, 15th June, 1978—Part B

L.N. 33 of 1978

PUBLIC OFFICERS (SPECIAL PROVISIONS) DECREE 1976
(1976 No. 10)

In exercise of the powers conferred by section 8 of the Investigation of Assets (Public Officers and Other Personnel) Decree 1968, as affected by section

L.N. 32 of 1978

CUSTOMS AND EXCISE MANAGEMENT ACT 1978

(1958 No. 55)

Import Prohibition (Amendment) (No. 2) Order 1978

Commencement : 22nd May 1978

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, Major-General James Johnson Oluleye, Federal Commissioner for Finance, hereby make the following Order :—

Amendment of L.N. 16 of 1978.

1. The Import Prohibition Order 1978 is hereby amended as follows :—

(a) in Schedule 1, Part II, delete item 53 ;

(b) in Schedule 3, Part II, after item 28 as renumbered, insert a new item 29—

Column I—Articles

Column II—Exeptions

“29. Chilled or frozen meat of all kinds (including poultry) but excluding importations from neighbouring countries (Tariff Nos. 02.01 to 02.04 and 02.06)”

Except under Import Licence.

Citation.

2. This Order may be cited as the Import Prohibition (Amendment) (No. 2) Order 1978.

MADE at Lagos this 22nd day of May 1978.

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 purpose)

Chilled or frozen meat is transferred from the absolute prohibition list and placed under import licence.

L.N. 33 of 1978

PUBLIC OFFICERS (SPECIAL PROVISIONS) DECREE 1976
(1976 No. 10)

INVESTIGATION OF ASSETS (PUBLIC OFFICERS AND
OTHER PERSONS) DECREE 1968
(1968 No. 37)

Public Officers (Forfeiture of Assets) Order 1978

Commencement : 4th July 1977

In exercise of the powers conferred by section 8 of the Investigation of Assets (Public Officers and Other Persons) Decree 1968, as affected by section 4 of the Public Officers (Special Provisions) Decree 1976, and of all other powers enabling it in that behalf, the Supreme Military Council hereby makes the following Order :—

1. The properties set out in the second column of Part I of the Schedule to this Order, being assets of the persons named in the first column of the said Part of that Schedule are hereby forfeited to, and shall vest in, the Federal Military Government free of all encumbrances and without any further assurance apart from this Order.

Forfeiture and vesting of assets of public officers specified in the Schedule.
2. The registrar of companies and any other person performing the duty of registration of companies and any person who has the duty to keep the register of members of any company in accordance with the Companies Decree 1968 shall, within fourteen days of the making of this Order, register in the name of the Federal Military Government the stocks and shares forfeited in pursuance of this Order.

Registration of personalty forfeited.
1968 No. 51.
3. Any person in charge of registration of lands, instruments or deeds shall within fourteen days of the making of this Order remove the names of the public officers or other persons in whose names the landed properties forfeited in pursuance of this Order are registered and substitute therefor the name of the Federal Military Government and ensure that the registration is effected free of all encumbrances as provided in this Order.

Registration of realty forfeited.
4. The public officers specified in the first column of Part II of the Schedule hereto are hereby adjudged, pursuant to section 9 of the Investigation of Assets (Public Officers and Other Persons) Decree 1968, as affected by the Public Officers (Special Provisions) Decree 1976, liable to make to the Federal Military Government reparation to the extent of the amount specified against their names in the second column.

Reparation by public officers.
1968 No. 37.
1976 No. 10.
5. This Order may be cited as the Public Officers (Forfeiture of Assets) Order 1978 and shall be deemed to have come into force on 4th July 1977.

Citation and commencement.

SCHEDULE

PART I

(Section 1)

PROPERTIES FORFEITED

<i>Name of Officer</i>	<i>Description of Property</i>
1. Dr J. E. Adetoro	.. (a) 4A Adenuga Kajero Street, Akoka, Yaba (b) 4 Tudun Wada Road, Kaduna (Certificate of Occupancy No. 0013031) (c) 10 Tudun Wada Road, Kaduna (Certificate of Occupancy No. 007298)
2. Mr P. C. Asiodu 2 uncompleted semi-detached houses situate at Umude Quarters, Asaba
3. Mr J. H. Bassey (a) Jeb's Limited (b) Motor Engineering Services (c) Calabar Enterprises (d) Sparks Advertising Limited (e) 12 Inyang Ekeng Street, Calabar (f) 110 Bode Thomas Street, Surulere, Lagos (g) 50 Goldy Street, Calabar (h) 16 Edgerly Street, Calabar (i) Property at Old Ekeng Road, Calabar (j) Property at Ediba Street, Calabar (k) Plot 58 Macaulay Street, Umuahia (l) Plot 8, Marian Extension, Calabar (m) 89 Palm Street, Calabar (n) 28 Enenbong Street, Calabar (o) 72 Eagerton Street, Calabar (p) Property at Anantigha, Calabar (q) 56 White House Street, Calabar
4. Mr V. I. Bello 7 Mariabe Street, Benin City
5. Alhaji I. M. Damcida 4,000 shares in Globe Fishing Industries Limited
6. Alhaji O. Ahmadu-Suka	(a) 2 Semi-detached 2-storey houses at Plot 56 Joseph Shyngle Road, Surulere (b) 2 detached 2-storey houses at 7/9 African Church Close, Ilupeju, Lagos (c) Undeveloped land at Plot KN. 720, Kano

SCHEDULE —continued

7. Chief Anthony Enahoro .. (a) Bek Group of Nigeria Limited
 (b) Bek Properties Limited
 (c) Bek Farm Limited
 (d) Bek Fish Limited
 (e) 29 Oregbemi Estate, Benin City
 (f) 3 Link Reservation, Ibadan
 (g) Plot 697, Victoria Island, Lagos
 (h) Farm at Rigachikun, Kaduna State
8. Mr F. A. Ijewere .. (a) 40,000 shares in G. Cappa Limited
 (b) Ebako and Company and the following
 properties of Ebako and Company—
 (i) 1/3 Moloney Street, Lagos
 (ii) 59 Balogun Street, Lagos
 (iii) 69 Balogun Street, Lagos
 (iv) Plot 108 Victoria Island, Lagos
 (v) 58-66 Calcutta Crescent, Apapa
 (vi) 15-17 Maduiké Street, South-West
 Ikoyi
 (vii) 1A and 1B Forcados Street, Apapa
 (c) Smeaton Nigeria Limited.

PART II

Section 4

<i>Name of Officer</i>	<i>Amount</i>
1. Mr V. I. Bello	₦ 59,776
2. Mr F. A. Ijewere	₦ 186,641

MADE at Lagos, this 2nd day of June 1978.

A. L. CIROMA,
 Secretary to the Federal Military Government

L.N. 34 of 1978

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

Customs Ports (Designation) (Amendment) Order 1978

Commencement : 1st October 1977

In exercise of the powers conferred by section 12 (1) 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 :—

Amendment
of L.N. 3 of
1976.

1. The Customs Ports (Designation) Order 1976 is hereby amended in Schedule 1 thereof by inserting in the heading of the Schedule immediately after the word "APAPA" the words "AND TIN CAN ISLAND".

Citation and
commence-
ment.

2. This Order may be cited as the Customs Ports (Designation) (Amendment) Order 1978 and shall be deemed to have come into effect on 1st October 1977.

MADE at Lagos this 7th day of June 1978.

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 amends the Customs Ports (Designation) Order 1976 by including Tin Can Island as one of the ports comprising the Lagos Ports complex.

L.N. 35 of 1978

NOTICE OF TERMINATION OF DOUBLE TAXATION RELIEF
ARRANGEMENT

**Notice of Termination of Double Taxation Relief
Arrangement between her Majesty's Government of the United Kingdom
and the Federal Military Government of the Federal Republic of Nigeria**

WHEREAS there exists by virtue of the Double Taxation Relief (Taxes on Income) (United Kingdom) Order-in-Council 1948, a Double Taxation Relief Arrangement between the United Kingdom and the Federal Republic of Nigeria for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS Article 16 of the said Arrangement provides for revocation as follows :—

“This Arrangement shall continue in effect indefinitely but either of the Governments may, on or before the 30th day of September in any calendar year after the year 1947 give notice of termination to the other Government and, in such event, this Arrangement shall cease to be effective—

(a).....

(b) in the Federal Republic of Nigeria as respects income tax for any year of assessment beginning on or after the 1st day of April in the calendar year next following that in which such notice is given”:

Now, THEREFORE, in accordance with the said Article 16, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between the United Kingdom and the Federal Republic of Nigeria.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal
Military Government of the
Federal Republic of Nigeria*

NOTICE OF TERMINATION OF DOUBLE TAXATION
RELIEF ARRANGEMENT

**Notice of Termination of Double Taxation Relief Arrangement
between the Government of the United States of America and
the Federal Military Government of the Federal Republic of Nigeria**

WHEREAS there exists by virtue of the Income Tax (Double Taxation Relief) (U.S.A.) Order 1958 a Double Taxation Relief Arrangement between the United States of America and the Federal Republic of Nigeria for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS Article XXIV of the said Arrangement provides for termination as follows :—

“(1) The present Convention shall continue in effect indefinitely but either of the Contracting Parties may, on or before the 30th day of June in any year after the year 1946 give to the other Contracting Party, through diplomatic channels, notice of termination and in such event, the present Convention shall cease to be effective—

(a)

(b) (i) as respects Nigeria income tax for any year of assessment beginning on or after the 6th day of April in the year next following that in which such notice is given ;

(ii) as respects Nigerian surtax, for any year of assessment beginning on or after 6th April in the year in which such notice is given ; and

(iii) as respects Nigerian excess profits tax for any chargeable accounting period beginning on or after the first day of April in the year next following that in which such notice is given and for the unexpired portion of any chargeable accounting period current at that date.” :

NOW, THEREFORE, in accordance with the said Article XXIV, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between the United States of America and the Federal Republic of Nigeria.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal Military
Government of the Federal Republic of Nigeria*

L.N. 37 of 1978

**NOTICE OF TERMINATION OF DOUBLE TAXATION RELIEF
ARRANGEMENT****Notice of Termination of Double Taxation Relief Arrangement
between the Federal Military Government of the Federal Republic of
Nigeria and the Government of Denmark**

WHEREAS there exists between the United Kingdom and Denmark a Double Taxation Relief Arrangement dated 27th day of March, 1950 ; AND WHEREAS that Arrangement was extended to the Federal Republic of Nigeria by virtue of the Income Tax (Double Taxation Relief) (Denmark) Order-in-Council 1955 for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS paragraph 1 (c) of the Second Schedule to the Order-in-Council provides for termination of the Arrangement as follows :—

“The extension shall continue in effect indefinitely but may be terminated as respects the Federation of Nigeria by written notice of termination given on or before the 30th day of June in any calendar year not earlier than the year 1957 by either of the High Contracting Parties to the Convention to the other High Contracting Party through the diplomatic channel and in such event the extension shall cease to have effect in the Federation of Nigeria as respects tax for the year next following the date of such notice and for subsequent years of assessment.” :

NOW, THEREFORE, in accordance with the said paragraph 1 (c), the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between Nigeria and Denmark contained in the First Schedule to the Income Tax (Double Taxation Relief) (Denmark) Order-in-Council 1955.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal Military
Government of the Federal Republic of Nigeria*

L.N. 38 of 1978

NOTICE OF TERMINATION OF DOUBLE TAXATION RELIEF
ARRANGEMENT

**Notice of Termination of Double Taxation Relief Arrangement
between the Federal Military Government of the Federal Republic of
Nigeria and the Government of Sweden**

WHEREAS there exists between the United Kingdom and Sweden a Double Taxation Relief Arrangement dated 30th day of March, 1949 ; AND WHEREAS the said Arrangement was extended to Nigeria by the Income Tax (Double Taxation Relief) (Sweden) Order-in-Council 1954 :

AND WHEREAS paragraph 1 (c) of the Second Schedule to the said Order-in-Council provides for termination of the Arrangement as follows :—

“The extension shall continue in effect indefinitely but may be terminated as respects the Federation of Nigeria by written notice of termination given on or before the 30th June in any calendar year by either of the High Contracting Parties to the Convention to the other High Contracting Party through the diplomatic channel and in such event the extension shall cease to have effect in the Federation of Nigeria as respects tax for the year of assessment beginning in the calendar year next following the date of such notice and for subsequent years of assessment.” :

NOW, THEREFORE, in accordance with the said paragraph 1 (c), the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between Nigeria and Sweden contained in the First Schedule to the Income Tax (Double Taxation Relief) (Sweden) Order-in-Council 1954.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal
Military Government of the
Federal Republic of Nigeria*

L.N. 39 of 1978

NOTICE OF TERMINATION OF DOUBLE TAXATION RELIEF
ARRANGEMENT

**Notice of Termination of Double Taxation Relief Arrangement
between the Federal Military Government of the Federal Republic of
Nigeria and the Government of New Zealand**

WHEREAS there exists by virtue of the Double Taxation Relief (Taxes on Income) Order-in-Council 1951, a Double Taxation Relief Arrangement between the Federal Military Government of the Federal Republic of Nigeria and the Government of New Zealand for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS Article 17 of the said Arrangement provides for termination as follows :—

“This Arrangement shall continue in effect until terminated by the Government of Nigeria or the Government of New Zealand.....” :

NOW, THEREFORE, in accordance with the said Article 17, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between the Federal Republic of Nigeria and New Zealand.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal
Military Government of the Federal
Republic of Nigeria*

NOTICE OF TERMINATION OF DOUBLE TAXATION
RELIEF ARRANGEMENT

**Notice of Termination of Double Taxation Relief Arrangement
between the Federal Military Government of the Federal
Republic of Nigeria and the Government of Norway**

WHEREAS there exists between Her Majesty's Government of the United Kingdom and the Government of Norway a Double Taxation Relief Arrangement dated 2nd day of May, 1951 with a view to affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS that Arrangement was extended to Nigeria by virtue of the Income Tax (Double Taxation Relief) (Norway) Order-in-Council 1956 which provides for termination in Article XXII of the First Schedule thereto as follows :—

“The extension shall continue in effect indefinitely but may be terminated as respects the Federation of Nigeria by written notice of termination given on or before the 30th June in any calendar year not earlier than the year 1957 by either of the Contracting Parties through the diplomatic channel and in such event the extension shall cease to have effect in the Federation of Nigeria as respects tax for the year of assessment beginning in the calendar year next following the date of such notice and for subsequent years of assessment, and will cease to have effect in Norway with respect to Norwegian tax for the taxable year beginning on or after the 1st January in the calendar year in which notice is given.” :

NOW, THEREFORE, in accordance with the said Article XXII, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between Nigeria and Norway contained in the First Schedule to the Income Tax (Double Taxation Relief) (Norway) Order-in-Council 1956.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal
Military Government of the Federal
Republic of Nigeria* A

L.N. 41 of 1978

**NOTICE OF TERMINATION OF DOUBLE TAXATION RELIEF
ARRANGEMENT****Notice of Termination of Double Taxation Relief Arrangement
between The Federal Military Government of the Federal Republic of
Nigeria and the Government of Sierra Leone**

WHEREAS there exists by virtue of the Double Taxation Relief (Sierra Leone) Order-in-Council 1950, a Double Taxation Relief Arrangement between Nigeria and Sierra Leone for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS Article 16 of the Arrangement provides for termination of the Arrangement as follows :—

“This Arrangement shall continue in effect indefinitely but either of the Governments may, on or before the thirtieth day of September in any calendar year after the year 1950, give notice of termination to the other Government and, in such event, this Arrangement shall cease to be effective for any year of assessment beginning on or after the first day of April in the calendar year next following that in which such notice is given.” :

NOW, THEREFORE, in accordance with the said Article 16, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between Nigeria and Sierra Leone contained in the Schedule to the Double Taxation Relief (Sierra Leone) Order-in-Council 1950.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the
Federal Military Government of the
Federal Republic of Nigeria*

L. N. 42 of 1978

NOTICE OF TERMINATION OF DOUBLE TAXATION
RELIEF ARRANGEMENT

**Notice of Termination of Double Taxation Relief Arrangement
between the Government of the Gambia and the Federal
Military Government of the Federal Republic of Nigeria**

WHEREAS there exists by virtue of the Double Taxation Relief (Gambia) Order-in-Council 1950, a Double Taxation Relief Arrangement between Nigeria and the Gambia for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS Article 16 of the Arrangement provides for termination of the Arrangement as follows :—

“This Arrangement shall continue in effect indefinitely but either of the Governments may, on or before the thirtieth day of September in any calendar year after the year 1950, give notice of termination to the other Government and, in such event, this Arrangement shall cease to be effective—

(a) in the Gambia for any year of assessment beginning on or after the first day of January in the calendar year next following that in which such notice is given,

(b) in Nigeria for any year of assessment beginning on or after the first day of April in the calendar year next following that in which such notice is given.” :

NOW, THEREFORE, in accordance with the said Article 16, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of termination of the Double Taxation Relief Arrangement between Nigeria and the Gambia contained in the Schedule to the Double Taxation Relief (Gambia) Order-in-Council 1950.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal
Military Government of the Federal
Republic of Nigeria*

L.N. 43 of 1978

NOTICE OF TERMINATION OF DOUBLE TAXATION RELIEF
ARRANGEMENT

**Notice of Termination of Double Taxation Relief Arrangement
between the Government of the Republic of Ghana and the Federal
Military Government of the Federal Republic of Nigeria**

WHEREAS there exists by virtue of the Double Taxation Relief (Gold Coast) Order-in-Council 1950 a Double Taxation Relief Arrangement between the Republic of Ghana and the Federal Republic of Nigeria for the purpose of affording relief from double taxation in relation to taxes imposed under the laws of both countries :

AND WHEREAS Article 16 of the said Arrangement provides for revocation as follows :—

“This Arrangement shall continue in effect indefinitely but either of the Governments may, on or before the 30th day of September in any calendar year after the year 1950, give notice of termination to the other Government and, in such event, this Arrangement shall cease to be effective for any year of assessment beginning on or after the first day of April in the calendar year next following that in which such notice is given.” :

NOW, THEREFORE, in accordance with the said Article 16, the Federal Military Government of the Federal Republic of Nigeria hereby gives notice of the termination of the Double Taxation Relief Arrangement between the Republic of Ghana and the Federal Republic of Nigeria.

GIVEN at Lagos this 25th day of April 1978.

MAJOR-GENERAL J. J. OLULEYE,
*Federal Commissioner for Finance,
for and on behalf of the Federal
Military Government of the
Federal Republic of Nigeria*

L. N. 44 of 1978

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

Customs Tariff (Duties and Exemptions) (Amendment) (No. 3)
Order 1978

Commencement : 12th June 1978

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 :—

Amendment of Schedule 1 to the Customs Tariff (Consolidation) Decree 1973. 1973 No. 6.

Citation.

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.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) (Amendment) (No. 3) Order 1978.

SCHEDULE

Section 1

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

Tariff No.
(1)

Extent of Amendment
(2)

87.02C

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. Components for passenger cars of Tariff No. 87.02A imported CKD (Completely knocked down) by a manufacturer approved in that behalf by the Commissioner :		
(1) For cars not exceeding 1,800 cc. engine capacity	15%	Free
(2) For cars exceeding 1,800 cc. but not exceeding 2,000 cc. engine capacity	40%	Free".

MADE at Lagos this 12th day of June 1978.

A. L. CIROMA,
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 reduces the rate of import duty on components imported CKD for local assembly of passenger cars.

L.N. 45 of 1978

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

Import Prohibition (Amendment) (No. 3) Order 1978

Commencement: 12th June 1978

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, Major-General James Johnson Oluleye, Federal Commissioner for Finance, hereby make the following Order :—

1. The Import Prohibition Order 1978 is hereby amended by the *deletion* of item 13 of Part II of Schedule 1 to that Order and by the *substitution* thereof of the following new item 13—

Amendment
of L.N.
16 of 1978.

“13. Eggs in the shell, including those for hatching but excluding those imported by recognised hatcheries approved in that behalf by the Commissioner”.

2. This Order may be cited as the Import Prohibition (Amendment) (No. 3) Order 1978.

Citation.

MADE at Lagos this 12th day of June 1978.

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 removes from prohibition the importation of eggs for hatching by recognised hatcheries approved by the Federal Commissioner for Finance.

NEWSPAPERS (PROHIBITION OF CIRCULATION)
DECREE 1967
(1967 No. 17)

Prohibition of Circulation ("Newbreed") Order 1978

Commencement : 14th June 1978

In exercise of the powers conferred by section 1 (1) of the Newspapers Prohibition of Circulation Decree 1967, and of all other powers enabling me in that behalf, I, Lt-General Olusegun Obasanjo, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, hereby make the following Order :—

Prohibition
of circulation
of Newbreed.

1. The circulation in Nigeria or any part thereof of the newspaper known as "Newbreed" and published by New Breed Organisation Limited is hereby prohibited for a period of two years commencing on the date of this Order.

Citation.

2. This Order may be cited as the Prohibition of Circulation ("Newbreed") Order 1978.

MADE at Lagos this 14th day of June 1978.

LT-GENERAL O. OBASANJO,
*Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria*