

S.I. 1 of 1983

**ECONOMIC STABILISATION (TEMPORARY PROVISIONS)
ACT 1982**

(1982 No. 2)

**Economic Stabilisation (Temporary Provisions)
(Import Prohibition) Order 1983**

Commencement : 1st January 1983

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.— (1) Schedule 1 to the Finance Act 1981 (which deals with absolute prohibition of the importation of certain goods), as amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1982, the Economic Stabilisation (Temporary Provisions) (Import Prohibition) (Amendment) Order 1982 and the Economic Stabilisation (Temporary Provisions) (Import Prohibition) (Amendment No. 2) Order 1982, is hereby further amended to the extent set out in Schedule 1 to this Order.

Amendment
of Schedule 3
to 1981 No. 2
S.I. 6 of 1982
S.I. 11 of
1982
S.I. 15 of
1982.

(2) Schedule 3 to the aforesaid Act (which relates to goods that could be imported subject to prescribed conditions), as amended aforesaid, is hereby further amended to the extent set out in Schedule 2 to this Order.

S.I. 11 of
1982.

(3) For subsection (4) of section 1 of the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1982, as inserted by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) (Amendment) Order 1982, there shall be substituted the following new subsection, that is—

“(4) Notwithstanding the foregoing provisions of this section, prohibited goods specified in the Schedule to this Order may be allowed if—

(a) where imported by sea—

(i) the relevant bill of lading shows that the goods had been shipped before 1st January 1983, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 16th December 1982 ;

and the carrying vessel arrives in Nigeria's territorial waters on or before 30th March 1983 ;

(b) where imported by air—

(i) the relevant air way bill is dated before 1st January 1983, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st January 1983 ;

and the carrying aircraft arrives in Nigeria on or before 30th January 1983 ; and

(c) where imported by land—

(i) the relevant bill of lading shows that the goods had been transported before 1st January 1983, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st January 1983 ;
and the goods arrive at a customs border on or before 30th March 1983."

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983. Citation.

SCHEDULES

SCHEDULE 1

Section 1 (1)

GOODS THE IMPORTATION OF WHICH IS 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 any such material is intended to be used, is likely in the opinion of the President 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.
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 his absolute discretion by the Director and which are not deemed to be injurious spirits within the meaning of any enactment or law relating to liquor or liquor licensing ;

(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 his absolute discretion by the Director ;

(d) gin, i.e. a spirit—

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

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

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

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

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

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

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

(f) perfumed spirits ;

(g) rum, i.e. a spirit—

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

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

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

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

(j) whisky, i.e. a spirit—

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

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

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

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

21. All passenger cars whose value (C and F) exceed ₦15,000.

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 Heading Nos. 46.01 or 46.02 in the Customs Tariff.

2. Floor mops.

3. Bread, ship's biscuit 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 furskins, heads, paws, tails and the like) and articles of furskins.

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 and 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, curb 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, including those for hatching but excluding those imported by recognised hatcheries approved in that behalf by the Minister.

14. Vegetables, fresh or chilled.

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

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

17. Fresh fruits.

18. Fruits temporarily preserved.

19. Fruits, preserved, and fruit preparations and fruit juices, excluding concentrated fruit comminutes and fruit juices unfermented and not containing alcohol imported by a manufacturer approved in that behalf by the Minister (Tariff Nos. 20.01, 20.03, 20.04, 20.06 and 20.07).

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 ;

(b) importation excluding jute fabrics for local manufacture of goods by a manufacturer approved in that behalf by the Minister (Chapters 50-60 and Tariff Nos. 43.04c and 70.20) ;

(c) Tracing cloth.

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 and 62.05).

31. Travel goods of all kinds including shopping bags, handbags, brief-cases and wallets but excluding spectacle cases (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 70.21).

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

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

36. 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 grass) and net fabrics (Tariff Nos. 58.08 and 58.09)

43. Fresh milk (Tariff No. 04.01).

44. Flavoured or coloured beet sugar (Tariff No. 17.02).

45. Macaroni and spaghetti (Tariff Nos. 19.03 and 21.07D).

46. Beer and stout (Tariff No. 22.03).
47. Vitaminised malt extract drinks (Tariff No. 22.02B)
48. Footwear, excluding soles, heels, industrial footwear, gloves, boots and apparel for all disciplined forces imported by manufacturers and users approved in that behalf by the Minister.
49. Carpets, carpeting and rugs (Tariff Nos. 58.01 and 58.02).
50. Furniture, excluding medical, dental, surgical or veterinary furniture (Tariff Nos. 94.01 and 94.03).
51. Matches (Tariff No. 36.06).
52. Jewellery and imitation jewellery (Chapter 71).
53. Men's and boy's outer and under garments of all kinds ; women's, girl's and infant's outer and under garments of all kinds including headties, but excluding sports jerseys, track suits, industrial protective gloves, medical gloves imported by hospitals, apparel imported by Approved Users, professional and academic robes accepted as such by the Board (Tariff Nos. 39.07B, 40.13, 43.03A, 43.04A, 60.05, 60.06B, (2), 61.01 - 61.06 and 70.20A).
54. Household candles (Tariff No. 34.06).
55. Pearls, precious stones and semi-precious stones.
56. Christmas cards and other greeting cards.
57. Calendars, almanacs and diaries.
58. Tooth-picks.
59. Rice in packets or in containers of less than 50 kilogrammes.
60. Artificial flowers or fruits or parts thereof (Tariff No. 67.02).
61. Fireworks (Tariff No. 36.05).
62. Toothpaste (Tariff No. 33.06B).
63. Bicycle tyres and tubes sizes 28 x 1½, 26 x 1½, and 26 x 1½.
64. Gaming machines.
65. Chilled or frozen poultry of all kinds including chickens, duck, goose, turkey and guinea fowl and any part of such poultry.
66. Primary cells and batteries (1.5 volts) of size "D" UMI, "R20" and all other batteries of a size similar to those aforesaid as specified in Tariff No. 83.03C.
67. Components of all the above goods imported unassembled or disassembled.

SCHEDULE 2

Section 1 (2)

GOODS CONDITIONALLY PROHIBITED

PART 1

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

Column I—Articles

Column II—Exceptions

1. (a) Advertisements or notices as such or contained in periodicals or books or as labels on packets, bottles, boxes or other enclosures, relating to the treatment of any venereal disease or any disease or condition in respect of which section 56 (1) of the Poisons and Pharmacy Act prohibits advertisements or relating to aphrodisiacs.	Except advertisement in publications of a technical character for circulation amongst— (a) registered medical or veterinary practitioners ; (b) selling dispensers or chemists and druggists ; (c) the governing body or managers of hospitals, nursing homes or mental hospitals.
(b) Any packet, box, bottle or other enclosure containing any drug or preparation with which there is any advertisement or notice or on which there is any label, which advertisement, label or notice is prohibited under paragraph (a) above.	
2. All goods which bear a design in imitation of any currency or banknote or coin in current use in Nigeria or elsewhere.	Except books for use in schools.
3. Ammonium nitrate, pure	Except under licence from the Director of Food and Drugs Administration, Federal Ministry of Health.
4. Apparatus which in the opinion of the Director is suitable for the distillation of alcohol or the rectification or redistillation of spirits.	Except such as may be licenced under any enactment or law relating to liquor or liquor licensing.
5. Calcium carbide	Except when enclosed in substantially closed metal vessels with screw press or on lever opening themselves clearly marked in conspicuous characters with the words "Calcium Carbide-Dangerous if not kept dry".
6. Cyanide of potassium and all poisonous cyanides and their preparations.	Except under licence from the Chief Inspector of Mines or the Inspector-General of Police, and subject to such conditions as they may see fit to impose.
7. Gold coin	Except under licence from the Minister.
8. Raw and rolled precious metals	Except by a manufacturer of jewellery approved in that behalf by the Minister and approved to be imported by the Minister charged with responsibility for mines and minerals.
9. Motor vehicles fitted with or adapted for solid tyres and parts thereof including solid tyres.	Except under licence from Minister charged with responsibility for Federal highways.

Column I—Articles

10. Naval, Military, Air Force or civil accoutrements or uniforms or any dress having the appearance of or bearing any resemblance of 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 of authority under the Government of the Federation or of a State therein.

11. Firearms of all descriptions and ammunition.

12. 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 or by reason of the fact that it has jaws, if the jaws are not capable of being opened to a greater width than 10 cm. measured at the widest part.

13. Percussion caps

14. Reel-fed rotary ticket printing presses.

15. 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.

Column II—Exceptions

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.

Except for the Nigerian Armed Forces or those imported with the approval of the Minister charged with responsibility for police affairs.

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 Minister.

(a) Except in a ship of more than 100 tonnes registered 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 Minister shall from time to time determine.

(c) Except under licence from the Director.

(d) Except under licence from the Director.

Column I—Articles

Column II—Exceptions

(e) Spirits other than potable spirits mentioned in paragraph 19 (1) of Part I of Schedule 1 to this Order imported for medical or scientific purposes.

(e) Except under licence from the Director.

16. Tear gas

Except under licence from the Minister.

17. Terne-plate and all goods made of terne-plate.

Except under licence from the Import Licensing Authority.

18. Machines for duplicating keys

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

19. Salk anti-poliomyelitis vaccine

Except under licence from the Director of Medical Services, Federal Ministry of Health.

20. Petroleum products including—

- (i) gas or diesel oils ;
- (ii) illuminating oils including kerosine and others ;
- (iii) lubricating oils ;
- (iv) motor spirits, benzine, bensoline, naphtha, gasoline petrol and petroleum shale and coal tar spirits.

Except under licence from the Minister charged with responsibility for petroleum.

21. Armoured vehicles

Except under licence from the Minister of Defence.

22. 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 Minister.

23. Photocopying machines capable of reproducing in colour.

PART II

PROHIBITION—(TRADE)

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER IMPORT LICENCE

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

1. Unmanufactured tobacco, tobacco refuse (Tariff No. 24.01).
2. Other manufactured tobacco (Tariff No. 24.02).
3. Packaging containers excluding those made of glass.
4. Manufactured articles of wood of all types whether or not for domestic or decorative use including flushdoors (Tariff Nos. 44.19 to 44.28)
5. Stout imported in tanks for blending by a manufacturer approved in that behalf by the Minister (Tariff No. 22.03).
6. Duplicating paper (Tariff No. 48.01)
7. Pre-printed papers and forms with or without carbon papers inserted.
8. Kraft paper (glazed or unglazed) excluding kraft paper imported by a manufacturer approved in that behalf by the Minister. (Tariff No. 48.01).
9. Paper board, including liner and corrugated board excluding paper board imported by a manufacturer approved in that behalf by the Minister (Tariff Nos. 48.01-48.07).
10. Bed linen, table linen, toilet linen, kitchen linen, curtains, pillow cases, and other furnishing articles but excluding mosquito nets (Tariff Nos. 62.02 and 94.04).
11. Typewriter ribbons (Tariff No. 98.08) excluding computer ribbons.
12. All non-alcoholic beverages including all, soft drinks and waters (Tariff Nos. 20.07, 21.07B 22.01 and 22.02).
13. Cornflakes, rice crispies and similar cereals (Tariff No. 19.05).
14. Structural scaffolding pipes.
15. Radio receiving sets, record players, tape recorders, video cassette recorders, tape decks and stereo sets (Tariff Nos. 85.15A and 92.11A).
16. Television sets (Tariff No. 85.15).
17. Air-conditioners (Tariff No. 84.12) and domestic refrigerators (Tariff No. 84.15).
18. Paints (Tariff Nos. 32.09 and 32.10).
19. Cigars and Cheroots (Tariff No. 24.02)
20. Copper or aluminium electric wire, un-insulated, other than those imported by a manufacturer approved in that behalf by the Minister (Tariff Nos. 74.03 and 76.02E).
21. Motorcycles (Tariff No. 87.09).
22. Lorries, trucks, including tankers, tippers, pick-ups and four-wheel drive vehicles (Tariff Nos. 87.02D and 87.02F).

Except under Import Licence.

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

23. Chilled or frozen meat of all kinds but excluding importations from neighbouring countries (Tariff Nos. 02.01 to 02.04 and 02.06, 05.04 and 16.01).

24. Frozen beef.

25. Computers and similar data processing machines.

26. All Passenger cars.

27. Jams and marmalades.

28. Tomato puree and tomato paste.

29. Tapestries and all floor coverings excluding linoleum of all types in rolls.

30. Mats and mattings.

31. Mattresses, mattress supports and cushions.

32. Gramophone records (complete).

33. Recorded tapes.

34. Toys.

35. Sporting goods.

36. Salted or dried meat.

37. Salted, dried or smoked fish.

38. Tarpaulins.

39. Loudspeakers, amplifiers and microphones.

40. Soups of all descriptions.

41. Spices.

42. Cameras, projectors, photographic and all cinematographic goods, excluding unexposed films and chemicals for developing and printing films.

Except under Import Licence

43. Ceramic products other than industrial ceramic products accepted as such by the Board including ceramic sinks, water basins, bidets, water closets, pans, urinals, baths, wall tiles and the like sanitary fixtures.

44. Musical instruments and parts and accessories of musical instruments.

45. Clocks and watches.

46. Brandy, bitters, gin, liqueurs, rum, schnapps, spirits and whisky in bottles or cans.

47. Wines of all kinds including cider and perry in bottles or cans.

48. Binoculars and sunglasses and the like other than medical.

49. Socks and stockings.

50. Ties, bow ties and cravats.

51. Primary cells and batteries (1.5 volts), size "D", "UMI", "R.20" and all batteries of physical size similar to "U2 Size D". (Tariff No. 85.03C).

52. Polythylene and regenerated cellulose film (Chapter 39).

53. Blankets (62.01).

54. Corrugated asbestos roofing sheets (68.12B).

Column I—Articles

55. Tubes and pipes of cast iron or steel (not exceeding 8 cm in diameter) (Tariff Nos. 73.17C and 73.18C).

56. Corrugated galvanised or coated roofing sheets (Tariff No. 73.13A).

57. Paper napkins, paper serviettes and similar tissue paper (Tariff No. 48.21).

58. Cosmetics and perfumery (Tariff No. 33.06).

59. Sewing thread of all kinds.

60. Trailers (Tariff No. 87.14B).

61. Sewing machines (Tariff No. 84.41).

62. Jute fibre and similar vegetable fibre (Tariff Nos. 57.03 and 57.04).

63. Wheat and meslin (mixed wheat and rye) (Tariff No. 10.01).

64. Rye (Tariff No. 10.02).

65. Barley (Tariff No. 10.03).

66. Oats (Tariff No. 10.04).

67. Rice in containers of 50kgs and above (Tariff No. 10.06) provided that Import Licences on Rice shall be awarded only to Federal, State and Local Government Agencies.

68. Buchwheat, millet, canary seed, grain sorghum and other cereals (Tariff No. 10.07).

69. Butter (Tariff No. 04.03).

70. Cheese (Tariff No. 04.04).

71. Radio broadcasting and television transmission and reception apparatus and television cameras (Tariff No. 85.15).

72. Electric filament lamps (domestic type bulbs) (Tariff No. 85.20).

73. Galvanised or coated flat sheets.

74. Asbestos flat sheets.

75. Structures and parts of structures (Tariff No. 76.08).

76. Starch.

77. Empty Beer bottles.

78. Umbrella Handles.

79. Plastic Pipes (Tariff Nos. 39.02 (D) and 39.07).

80. Concentrated malt Extracts.

81. Auto-cycles.

82. Yarn of man-made fibre, continuous and discontinuous.

83. Motor Tyres for cars and similar sizes of sectional width exceeding 102 mm to 304mm.

84. Cotton yarn of all types.

85. Cereal Flour (Tariff No. 11.01).

86. Nails.

87. Bolts and nuts (including bolt ends and screw studs).

88. Processed harite and bentonite.

89. Assembled road and agricultural tractors (Tariff No. 87.01).

90. Vegetable oil.

Column II—Exceptions

Except under Import Licence

Column I—Articles

Column II—Exceptions

91. Real Madras (Tariff No. 55.09D).
92. Cement (Tariff No. 25.23).
93. Tea (Tariff No. 09.02).
94. Stockfish (including fish dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process) (Tariff No. 03.02).
95. Fishing Nets (Tariff No. 59.05).
96. Furniture Fabrics.
97. Jute and other vegetable fibres (Tariff Nos. 57.03, 57.04.)
98. Asbestos Cement Pipes.
99. Sugar (Tariff Nos. 17.01, 17.02).
100. Delivery and Panel Vans.
101. Louvre window frames (Tariff No. 73.21B).
102. Insulated Electric wire and cables (Tariff No. 85.23).
103. Printing Ink (Tariff No. 32.13).
104. Paper labels (Tariff No. 48.19).
105. Ladies sanitary pads and children disposable nappies made of tissue paper (Tariff No. 48.21C).
106. Spades and shovels (Tariff No. 82.01C).
107. Wheel barrows (Tariff No. 87.14B).
108. Soap and detergents (Tariff No. 34.01).
109. Automotive lead/acid batteries or electric accumulators (Tariff No. 85.04).
110. Finished Alkyd Resins (Tariff No. 39.01).
111. Saw Mill Equipment (Tariff No. 82.02).
112. Arc-welding electrodes (Tariff No. 85.24).
113. Sticks imported for use in the confectionary industry (Tariff No. 44.28C).
114. Prefabricated buildings of wood (including flush doors and sashes).
115. Fabricated building materials other than glass.
116. All building bricks, other than glass bricks.
117. Roofing tiles (Tariff Nos. 44.19 to 44.28).
118. Baby Food.
119. Frozen Fish.
120. Maggi Cubes.
121. Maize.
122. Tinned Fish.
123. Glassware.
124. Insecticides.
125. Kerosine Stoves.
126. Lamps and Lantern.
127. Mosquito Coils.
128. Paper.
129. Petroleum Products.
130. Plastic goods.
131. Sporting Goods.
132. Stationery (No licence required by FEDECO.)

Except under Import Licence.

Column I—Articles

133. Calculators.
134. Baby Goods.
135. Magazine (49.02 Magazine only).
136. Combs.
137. Crash Helmets.
138. Electrical Accessories.
139. Fans and Parts (85.06A only).
140. Flash Light.
141. Kitchen Ware.
142. Mosquito Nets.
143. Shoe Parts.
144. Special types of Dentrifices.
145. Hats and Caps.
146. Locksets.
147. Plates and Plate Circles.
148. Polish.
149. Ropes and Twine.
150. Water Filter.
151. Zippers.
152. Lampholders.
153. Bags.
154. Beads.
155. Belts.
156. Brushes.
157. Buckets.
158. Buttons.
159. Catridges.
160. Cookers.
161. Cutlery.
162. Disinfectant.
163. Enamelware.
164. Flasks.
165. Aircraft and Parts.
166. Engines and Parts.
167. Industrial Machinery.
168. Laboratory Equipment.
169. Matchet.
170. Catering Equipment.
171. Compressors and Parts.
172. Concrete Mixer.
173. Construction Equipment.
174. Kitchen Equipment.
175. Meters.
176. Moulding Machine.
177. Photocopying Equipment.
178. Photocopying Machine.
179. Printing Equipment.
180. Storage Equipment.
181. Textile Machinery.
182. Typewriter.
183. Diesel Engine and Parts
184. Sewage Plants and Parts
185. Dye Stuff.
186. Enamel Frits.

Column II—Exceptions

Except under Import Licence.

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

189. Electric Fittings.
190. Glass Sheets.
191. Tin Plate.
192. Wire.
193. Rubber soles.
194. Shoe soles.
195. Acid.
196. Aluminium Foil.
197. Brass Fittings.
198. Cable.
199. Copper.
200. Carbon.
201. Caustic Soda.
202. Cotton Wool.
203. Electrodes. ..
204. Iron Angles.
205. Light Fittings.
206. Louvre Glass.
207. Lime. ..
208. Lubricating oil.
209. Leather. ..
210. Metal Fittings.
211. Sockets and Plugs.
212. White Tallow.
213. Printing Materials.
214. Petroleum Derivatives.
215. PVC compounds.
216. Plastic Sheets.
217. Reinforcing Bars.
218. Steel Angles.
219. Day-old Chicks.
220. Safety glass consisting of toughened or laminated glass shaped or not (Tariff No. 70.08).
221. Caustic soda solid or liquid (Tariff No. 28.17).
222. Industrial salt (Tariff No. 25.01B).
223. Crown Corks (Tariff No. 83.13A).
224. Margarines (Tariff No. 15.13).
225. Buses (Tariff No. 87.02 (E)).
226. Electrical motors of less than 500 watts (Tariff No. 85.01 (B2)).
227. Knives with cutting blades serated or not (including prunning knives falling within heading No. 82.06 and blades thereof (Tariff No. 82.09)).
228. Essential Oils (Tariff No. 33.01A).
229. Groundnut Oil (Tariff No. 15.07B).
230. Lanolin BP (Wool grease and fatty substances derived therefrom including Lanolin) (Tariff No. 15.05).
231. White petroleum jelly (Tariff No. 27.12).
232. Other articles of plastic nature (Tariff No. 39.07 (M)).
233. Milk powder (Tariff No. 04.02).
234. Waxes (Tariff No. 27.13).

Except under Import Licence.

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

235. Comminuted juices (Natural yeast and other food preparations) (Tariff No. 21.06 and 21.07 (D)).

236. Zinc dust (Other articles of Zinc) (Tariff No. 79.06).

237. Ball, roller or needle roller bearings (Tariff No. 84.62)

238. Springs of iron or steel (Tariff No. 73.35 (B)).

239. Malleable iron chain belling (Tariff No. 73.29 (B)).

240. Electric Industrial heating apparatus (Tariff No. 85.12).

241. Oscillator (Other electrical line telephonic and telegraphic apparatus) (Tariff No. 85.13 (B2))

242. Bailing wire/Cable (Other stranded wire and cable of iron and steel) (Tariff No. 73.25 (B)).

243. Other copper wire and cables (Tariff No. 74.10B).

244. Other stranded aluminium wire and cables (Tariff No. 76.12 (B)).

245. Other insulated electric wire and cables (Tariff No. 85.23B).

246. Coils—(Other electrical starting and ignition equipment for internal combustion engines).

247. Metal lining (Other gauze cloth, grill, netting, fencing reinforcement and similar materials of iron or steel wire, expanded metal of iron or steel (Tariff No. 73.27 (C)).

248. Tooth brushes.

249. Nail Files (Tariff No. 82.13).

250. Bearings and bushings (Other machinery parts not electrical) (Tariff No. 84.65B).

251. Leather (Tariff No. 41.02).

252. Articles of iron or steel (Chapter 73).

253. Components of the above goods imported unassembled or dis-assembled excluding those components imported under Approved User Licence.

Except under Import Licence.

MADE at Lagos this 1st day of January 1983.

SHEHU SHAGARI,
President of the Federal Republic
of Nigeria

EXPLANATORY NOTE

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

The above Order contains in Schedule I thereto a list of goods which are absolutely prohibited from being imported into the country and in Schedule 2, a list of goods conditionally prohibited as well as those goods prohibited from being imported except under import licence.

S.I. 2 of 1983

ECONOMIC STABILISATION (TEMPORARY PROVISIONS)

ACT 1982

(1982 No. 2)

Economic Stabilisation (Temporary Provisions)

(Export Prohibition) Order 1983

Commencement : 1st January 1983

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) Schedule 6 to the Finance Act 1981 (which relates to goods absolutely prohibited from exportation) is hereby amended to the extent set out in Part A of the Schedule to this Order.

Amendment
of Schedules
6, 7 and 8 to
1981 No. 2.

(2) Schedule 7 to the Finance Act 1981 (which relates to countries to which exportation of goods is absolutely prohibited) is hereby amended to the extent set out in Part B to the Schedule to this Order.

S.I. 7 of 1982

(3) Schedule 8 to the Finance Act 1982 as amended by the Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1982 (which relates to licencing of exportation of certain goods) is hereby further amended to the extent set out in Part C of the Schedule to this Order.

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1983.

Citation.

SCHEDULE

Section 1 (1)

PART A

**GOODS THE EXPORTATION OF WHICH IS ABSOLUTELY PROHIBITED
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.
8. Milk.
9. Sugar.
10. Flour.
11. All imported food items.

PART B

Section 1(2)

COUNTRIES TO WHICH EXPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa ;
2. Namibia (South-West Africa).

PART C

Section 1(3)

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 Goldsmith's 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. Beniseed	
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. Gari	
33. Yam-tuber and flour (elubo)	
34. Hides and skins undressed	

} Except under Export Licence.

MADE at Lagos this 1st day of January 1983.

SHEHU SHAGARI,
*President of the Federal
Republic of Nigeria*

S.I. 3 of 1983

**ECONOMIC STABILISATION (TEMPORARY
PROVISIONS) ACT 1982**

(1982 No. 2)

**Economic Stabilisation (Temporary Provisions)
(Customs Duties) Order 1983**

Commencement : 1st January 1983

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) Schedule 1 to the Customs Tariff (Consolidation) Act 1973 (which *inter alia* prescribes tariff description of imported goods and rates of duty thereon), as amended by the Finance Act 1981, the Economic Stabilisation (Temporary Provisions (Customs Duties) Order 1982, the Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) Order 1982 and the Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) (No. 2) Order 1982 is hereby further amended to the extent set out in Schedule 1 to this Order.

Amendment
of Schedules
to 1973
No. 6.
1981 No. 2.
S.I. 4 of
1982.
S.I. 10 of
1982.
S.I. 14 of
1982.

(2) Schedule 2 to the Act amended as aforesaid is amended to the extent set out in Schedule 2 to this Order.

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1983.

Citation.

SCHEDULES

SCHEDULE 1

Section 1 (1)

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

PART I

11.08 In sub-heading 11.08 *delete* the rate of duty and *substitute* 100%.

28.17 In sub-heading A, *delete* the entries in the Columns "Tariff Description" and rate of duty and *substitute* respectively the following sub-headings and rate of duty applicable thereto as follows :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Sodium hydroxide (caustic soda in solid or liquid form) imported by manufacturer approved in that behalf by the Minister	10%	Free

32.13
A & B

In sub-headings 32.13A & 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. Printing Ink	50%	Free
	B. Special Printing Ink for bank note	30%	Free
	C. Others	60%	Free

34.01 In sub-heading 34.01 *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. Toilet soap and detergents	100%	Free
	B. Other	30%	Free

34.023 In sub-heading 34.02B *delete* the rate of duty and *substitute* 100%.

39.01B In sub-heading 39.01B *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.—(1) Polyvinyl Acetate Resins (PVA) in liquid	20%	Free
	(2) Alkyd, Polyester, Polyamides Acrylics, Phenolics, eposey, resins in liquid, pastes, solutions solids or powder	50%	Free
	(3) Other Artificial Resins in granules, flakes or powder	5%	Free
	C. Other	50%	Free

44.28C In sub-heading 44.28C *delete* the rate of duty and *substitute* 200%.

48.19 In sub-heading 48.19 *delete* the entries in the columns Tariff Descriptions, 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. Paper labels	200%	Free
	B. Others	71½%	Free

48.21C In sub-heading 48.21C *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. Ladies sanitary pads and children disposable nappies made of tissue paper	100%	Free
D. Others	25%	Free

55.06B

In sub-heading 55.06B *delete* the entries in the columns Tariff Description, Fiscal Entry and Full and *substitute* respectively, the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
B. Other		
(1) Imported by manufacturer approved in that behalf by the Minister the kg.	75k or 30%	Free
(2) Other the kg	₹1.20 or 100%	Free

55.09C

In sub-heading 55.09C *delete* the entries in 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. Real Madras or George	the sq. metre ₹2.00 or 200 %	Free
D. Other, including brocade, damask, and suitings	₹1.00 or 100%	

62.01

In sub-heading 62.01 *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. Blankets	100%	Free
B. Others	each 50k or 75%	Free

- 62.03A In sub-heading 62.03A *delete* the rate of duty and *substitute* 50% or each 25k.
 68.14B In sub-heading 68.14B *delete* the entries in the column Tariff Description and *substitute* the following :—
 “Brake linings and disc pads suitable for motor vehicles of Tariff Nos 87.01 and 87.02
 70.11A In sub-heading 70.11A *delete* the entries in the column Tariff Description and *substitute* the following :—
 “Empty glass envelopes (without filament) imported for the manufacture of electric filament lamps by a manufacturer approved in that behalf by the Minister”.

- 73.12A In sub-heading 73.12A *delete* the entries in the column Tariff Description and *substitute* the following :—
 “Imported by a manufacturer of pipes, tubes and bailing hoop approved in that behalf by the Minister.
 73.12C In sub-heading 73.12C *delete* the rate of duty and *substitute* 50%.
 73.13 In sub-headings 73.13A, B, C, D, and E *delete* the entries in the columns
 A,B,C, Tariff Description, Fiscal Entry and Full and *substitute* respectively the following
 D and E sub-headings and rates of duty applicable there to, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Corrugated galvanised roofing sheets	the sq. metre 20k or 30%	Free
B. Sheets and plates imported by manufacturer approved in that behalf by the Minister	10%	Free
C. Flat galvanised or coated Iron Sheets	the sq. metre 20k or 30%	Free
D. Other	20%	Free

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Cooker grips imported by a manufacture approved in that behalf by the Minister	5%	Free
B. Kerosene cookers and stoves	66 $\frac{2}{3}$ %	Free
C. Kerosene cookers and stoves imported (CKD) (completely knocked down) by a manufacture of kerosene cookers and stoves approved in that behalf by the Minister	10%	Free
D. Other	50%	Free

- 76.03 In sub-headings 76.03 A, B (1) B (2) and C *delete* the rate of duty and *substitute* the following respectively :—
 A, B (1), A. 15% B (1) 100% B (2) 50% C. 50%
 B (2), and C

80.03
A and B

In sub-headings 80.03 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 by approved manufacturer for the local manufacture of domestic refrigerators, domestic air-conditioners or parts thereof	25%	Free
B. Printed or coated sheets of tin imported by approved manufacturer for the local manufacture of containers ..	25%	Free
C. Other	71½%	Free

82.01C

In sub-heading 82.01C *delete* the rate of duty and *substitute* 50%.

82.09

In heading 82.09, *delete* the entries in "Fiscal Entry" and "Full" and insert the following new sub-headings, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Knife blades imported by a manufacturer approved in that behalf by the Minister	15%	Free
B. Other	55%	Free

84.15 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. CKD (completely knocked down) and parts	50%	Free
B. Other	100%	Free

84.48 A, B and C

In sub-headings 84.48A, B and C *delete* the entries in the columns Tariff Description, "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. CKD (completely knocked down) of machine tools imported by a local assembler approved in that behalf by the Minister	5%	Free
B. Tool holder		
(1) For hand tools	25%	Free
(2) For Machine tools	15%	Free
C. Parts and accessories of machines tools, parts for B ..	10%	Free
D. Other, including parts	38½%	Free

- 85.04B In sub-heading 85.04B *delete* the rate of duty and substitute 75%.
- 85.06 In sub-headings 85.06A, B and C *delete* the entries in the Columns Tariff Description, Fiscal Entry and Full and *substitute* respectively the following sub-headings and rates of duty applicable there to, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. CKD and parts :		
(i) Imported by a manufacturer approved in that behalf by the Minister	50%	Free
(ii) Electric motors for fans	10%	Free
(iii) Other	50%	Free
B. Fans	150%	Free
C. Other	50%	Free

85.24 B and C *Delete* sub-heading 85.24B and renumber sub-heading 85.24C to read 85.24B.

87.06A In sub-heading 87.06A *delete* the entries in the columns Tariff Description and *substitute* the following :—

“Break linings and disc pads suitable for Motor vehicles of Tariff Nos. 87.01 and 87.02”.

87.10B In sub-heading 87.10B *delete* the rate of duty and *substitute* 100%

87.12B In sub-heading 87.12B *delete* the rate of duty and *substitute* 50%

87.14B In sub-heading 87.14B *delete* the rate of duty and *substitute* 100%

PART II—GENERAL CONCESSIONARY RATES DUTY

Immediately after item 11 insert the following new item, that is

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
12. Raw material for the manufacture of pencils Cedar wood, slates pencil lead, vanish and lacquer, stamping foil, erasers, steel caps and ferrules aluminium caps and steel screws	10%	Free

SCHEDULE 2

AMENDMENT TO SCHEDULE 2 TO THE CUSTOMS TARIFF CONSOLIDATION ACT 1973

In paragraph 4 (17) of Schedule 2, immediately after “Feeds” insert the following

‘Concentrates, premixes, feed additives and fish meal’.

MADE at Lagos this 1st day of January 1983.

SHEHU SHAGARI,
President of the Federal Republic
of Nigeria

EXPLANATORY NOTE

This note does not form part of the above order but is intended to explain its effect.

This order amongst other things amends Part I of Schedule I to the Customs Tariff (Consolidation) Act 1973 to provide for the following changes in the Customs Tariff :—

SCHEDULE 1—PART I

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
11.08	Starches	Increases the rate of duty from 33½% to 100%.
32.13	Printing Ink, special printing ink for bank note	Increases the rate of duty of printing ink from 25% to 50% and creates a separate sub-heading for special printing ink for Bank Note and imposes 30% duty. Increases the rate of duty for other from 33½% to 60% <i>ad valorem</i> .
34.01	Toilet soap and detergents ..	Creates a separate sub-heading for toilet soap and detergents and imposes 100% duty.
34.02B	Other	Increases the rate of duty from 30% to 100%
39.01B(2)	Alkyd, polyester, polyamides Acrylics, phenolics, eposey, resins in liquid, pastes solutions solids or powder	Introduces new Tariff Description and increases rate of duty from 30% to 50%.
39.01B(3)	Other artificial resins in granules, flakes or powder	Reduces rate of duty from 10% to 5%.
44.28C	Sticks imported for use in confectionary industry	Increases the rate of duty from 25% to 200%
48.19	Paper or Paper labels whether or not printed or gummed	Creates a separate sub-heading for paper labels and imposes 100% duty.
48.21C	Ladies sanitary pads and children disposable nappies made of tissue paper	Creates a separate sub-heading and imposes 100% duty.
55.06B	Cotton yarns	Increases the duty from 60k the kg or 50% to ₹1.20k the kg or 100%
55.09C	Real Madras or George	Creates a separates sub-heading and imposes ₹2.00 the sq metre or 200% duty.
62.01	Blankets	Creates a separate sub-heading for blankets and imposes 100% duty.
62.03A	Sacks and bags of jute	Increases the duty from each 10k to 50% <i>ad valorem</i> .
68.14B	Friction materials	Introduces new Tariff Description.
70.11A	Glass Envelopes	Introduces new Tariff Description.

73.12A	Hoop and strip of iron or steel hot rolled or cold rolled	Introduces new Tariff Description
73.12C	Other	Increases the rate of duty from 15% to 50%
73.13B	Sheets and plates	Creates a new sub-heading for AUS and introduces a new rate of duty at 10%
73.21B	Fabricated Structural Steel ..	Increases the rate of duty from 40% to 60%
73.36A&B	Stoves	Introduces a new rate of duty for sub-heading A at 5% and increases the rate of duty for sub-heading D from 10% to 50%
76.03	Wrought plates, sheets and strip of aluminium	Increases the rates of duty from 10% to 15% for A, from 66 $\frac{2}{3}$ % to 100% for B(1) ; from 33 $\frac{1}{3}$ % to 50% for B(2) ; and from 20% to 50% for C.
80.03	Wrought plates, sheets and strip of tin	Creates new rate of duty as follows :—A—25% B—25% and C—71 $\frac{1}{2}$ %
82.01C	Other	Increases the rate of duty from 20% to 50%
84.15AB&CD	Refrigerator and refrigerating Equipment (electrical and other)	Cancelles previous Tariff Description and introduces new ones and new rates of duty.
84.48A	Accessories and parts	Creates a separate sub-heading for AUS and imposes 5% duty. Creates new rates of duty as follows :—B(1)—25% ; B(2)—15% ; C—10% and D—38 $\frac{1}{2}$ %.
85.04B	Other	Increases the rate of duty from 40% to 75%
85.06C	Other	Introduces a new sub-heading C at 50%.
87.14(B)	Wheel Barrow	Increases the rate of duty from 50% to 100%
82.09(A)	Knives with Cutting blade ..	Introduces 15% rate of duty for approved manufacturers.

S.I. 4 of 1983

**ECONOMIC STABILISATION (TEMPORARY PROVISIONS)
ACT 1982**

(1982 No. 2)

**Economic Stabilisation (Temporary Provisions)
(Excise Duties) Order 1983**

Commencement : 1st January 1983

In exercise of the powers conferred upon me by section 1 (1) of the Economic Stabilisation (Temporary Provisions) Act 1982, and of all other powers enabling me in that behalf, I, Shehu Usman Aliyu Shagari, President of the Federal Republic of Nigeria and Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) Schedule 1 to the Excise Tariff (Consolidation) Act 1973, as substituted by the Customs Tariff (Duties) Orders 1978 is hereby further amended as follows :—

Amendment
of Schedule
to 1973
No. 7.
L.N. 15
of 1978.

(a) in Excise Tariff No. 8A of Schedule I thereto *delete* the entries in the column Tariff Descriptions and Rate of Duty and *substitute* respectively the following :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
1. Where the weight of one thousand Cigarettes does not exceed 1200 grammes and the retail selling price does not exceed ₦17.50 per thousand	20%	
2. Where the weight of one thousand cigarettes exceeds 1,200 grammes and the retail selling price exceeds ₦17.50 per thousand	70%	

(b) in item 29, *delete* the entry in tariff description and rate of duty and insert the following sub-headings and the rates of duty applicable thereto :

<i>Tariff Description</i>	<i>Rate of Duty</i>
(a) Footwear	10k the pair or 5% <i>ad valorem</i>
(b) Thongs and PVC Shoes	5% <i>ad valorem</i>

(2) In Schedule 3 to the Excise Tariff (Consolidation) Act 1973 (which prescribes the value of goods for excise purposes) for paragraph (4) (b) (1) thereof, there shall be substituted the following new sub paragraph :—

“In the case of cigarettes—

(1) the manufacturer's net ex-factory price excluding excise.”

2. This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Excise Tariff), Order 1983.

MADE at Lagos this 1st day of January 1983.

**SHEHU SHAGARI,
President of the Federal
Republic of Nigeria**