

Supplement to Official Gazette Extraordinary No. 5, Vol. 70, 24th January, 1983—Part B

S.I. 5 of 1983

ECONOMIC STABILISATION (TEMPORARY PROVISIONS)

ACT 1982

(1982 No. 2)

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

Commencement : 24th 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 3 to the Finance Act 1981 (which relates to goods that could be imported subject to prescribed conditions) as amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 is hereby further amended to the extent set out in the Schedule to this Order.

Amendment
of Schedule 3
to 1981 No. 2.
S.I. 1 of
1983.

(2) For subsection (4) of section 1 of the Economic Stabilisation (Temporary Provisions) (Import Prohibition) (Amendment) Order 1982, as amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983, there shall be substituted the following new subsection, that is—

S.I. 11 of
1982.

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

S.I. 1 of
1983.

(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 on or before 31st 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 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."

(3) Delete item 21 of Part I of Schedule 1 to the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 and insert in Part II of the said Order (which deals with Absolute Prohibition (Trade) the following new items, that is—

(a) "67. Any passenger car whose value (C. and F.) exceeds ₦15,000 or with engine capacity exceeding 2,500cc.";

(b) Renumber item "67" as item "68".

Citation.

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

SCHEDULE

GOODS CONDITIONALLY PROHIBITED

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 including cylinders but 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. 44.11 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) Tariff No. 48.01).
9. Paper and paper board, including liner and corrugated board. (Tariff Nos. 48.01-48.07).
10. Bed linen, table linen, toilet linen, kitchen linen, curtains, pillow cases and other furnishing, articles (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 crisp 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, (Tariff Nos. 74.03 and 76.02E).
21. Motorcycles and Autocycles (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 (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. Any Passenger car whose value (C and F) does not exceed ₹15,000 or with engine capacity not exceeding 2,500cc.
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 and blank audio and video tapes and catridges.
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.
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, walltiles 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. Polythylene and regenerated cellulose film (Chapter 39).
52. Blankets (Tariff No. 62.01).
53. Corrugated asbestos roofing sheets (68.12B).

Except Under Import Licence

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

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

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

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

57. Cosmetics and perfumery (Tariff No. 33.06)

58. Sewing thread of all kinds

59. Trailers (Tariff No. 87.14B).

60. Sewing machines (Tariff No. 84.41).

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

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

63. Rye (Tariff No. 10.02).

64. Barley (Tariff No. 10.03).

65. Oats (Tariff No. 10.04).

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

67. Buckwheat, millet, canary seeds, grain sorghum and other cereals (Tariff No. 10.07).

68. Butter (Tariff No. 04.03).

69. Cheese (Tariff No. 04.04).

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

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

72. Galvanised or coated flat sheets.

73. Asbestos flat sheets.

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

75. Starch.

76. Empty Beer bottles.

77. Umbrellas.

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

79. Concentrated malt Extracts.

80. Cycles and Tricycles (Tariff No. 87.10).

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

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

83. Cotton yarn of all types

84. Cereal Flour (Tariff No. 11.01).

85. Nails.

86. Bolts and nuts (including bolt ends and screw tuds).

87. Processed barite and bentonite.

88. Assembled road and agricultural

Except under Import Licence.

Column I—Articles

tractors (Tariff No. 87.01).

89. Vegetable oil (Tariff No. 15.07).

90. Real Madras (Tariff No. 55.09D).

91. Cement (Tariff No. 25.23).

92. Tea (Tariff No. 09.02).

93. Stockfish (including fish dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process).
(Tariff No. 03.02).

94. Fishing Nets (Tariff No. 59.05).

95. Furniture Fabrics.

96. Asbestos Cement Pipes.

97. Sugar (Tariff Nos. 17.01, 17.02).

98. Delivery and Panel Vans.

99. Louvre window frames (Tariff No. 73.21B).

100. Insulated electric wire and cables
(Tariff No. 85.23).

101. Printing Ink (Tariff No. 32.13).

102. Paper labels (Tariff No. 48.19).

103. Ladies sanitary pads and children
disposable nappies made of tissue paper
(Tariff No. 48.21C).

104. Spades and shovels (Tariff No. 82.01C).

105. Wheel barrows (Tariff No. 87.14B).

106. Soap and detergents (Tariff No. 34.01
and 34.02).107. Automotive lead/acid batteries or elec-
tric accumulators (Tariff No. 85.04).

108. Finished Alkyd Resins (Tariff No. 39.01).

109. Saw Mill Equipment (Tariff No. 82.02).

110. Arc-welding electrodes (Tariff No. 85.24).

111. Sticks imported for use in the confec-
tionery Industry (Tariff No. 44.28C).112. Prefabricated buildings of wood includ-
ing flush doors and sashes.113. Fabricated building materials other than
glass.114. All building bricks, other than glass
bricks.

115. Roofing tiles (Tariff Nos. 44.19 to 44.28).

116. Baby food.

117. Frozen fish.

118. Sauces; mixed condiments and mixed sea-
sonings in solid or liquid (Tariff No. 21.04)

119. Maize.

120. Tinned Fish.

121. Glassware. (Tariff No. 70.13).

122. Insecticides.

123. Kerosine Stoves.

124. Lamps and Lantern.

125. Mosquito Coils.

126. Petroleum Products.

127. Stationery (Chapter 48) No Licence
required by FEDECO.*Column II—Exceptions*

Except under import Licence

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

128. Calculators.
129. Baby goods. (Tariff Nos. 33.06, 39.07M, 70.13, 87.13, 97.01).
130. Magazine (Tariff No. 49.02).
131. Combs.
132. Crash Helmets.
133. Fans and parts (Tariff No. 85.06).
134. Flash light.
135. Kitchen Ware, Kitchen and Catering Equipment (Tariff Nos. 73.36, 73.38, 74.17, 76.15, 79.06, 80.06, 82.08, 82.09, 82.14, 85.06 and 85.12).
136. Mosquito Nets.
137. Shoe Parts.
138. Special types of Dentrifices.
139. Hats and Caps.
140. Locksets.
141. Plates and Plate Circles.
142. Polish.
143. Ropes and Twine.
144. Water Filter.
145. Zippers.
146. Lampholders
147. Beads.
148. Belts.
149. Buttons.
150. Cookers
151. Cutlery.
152. Disinfectant.
153. Enamelware (Except enamelware buckets)
154. Flasks.
155. Aircraft and Parts.
156. Engines and Parts.
157. Industrial Machinery.
158. Laboratory Equipment. (Tariff Nos. 69.03, 69.09, 70.17, 84.14, 84.17, 85.11, 90.10, 90.25, 94.03).
159. Matchet.
160. Compressors and Parts.
161. Concrete Mixer.
162. Construction Equipment (excluding caterpillars, cranes, dumpers, earthmoving machines, excavators, fork lifts, loaders, rollers, lifts, pumps and their parts).
163. Meters.
164. Moulding Machine.
165. Photocopying Equipment and Apparatus
166. Printing Equipment.
167. Storage Equipment.
168. Textile Machinery.
169. Typewriter.
170. Diesel Engine and Parts.
171. Sewage Plants and Parts.

Except under Import Licence.

172. Dye Stuff.
173. Enamel Frits.
174. Generators and Parts.
175. Cocoa Powder.
176. Electric Fittings, appliances and accessories.
177. Glass Sheets.
178. Tin Plate.
179. Acid.
180. Aluminium Foil.
181. Brass Fittings.
182. Carbon.
183. Cotton Wool.
184. Iron Angles.
185. Light Fittings.
186. Louvre Glass.
187. Lime.
188. Lubricating oil.
189. Leather (Chapter 41).
190. Metal Fittings.
191. Sockets and Plugs.
192. White Tallow.
193. Printing Materials.
194. Petroleum Derivatives.
195. PVC compounds.
196. Plastic Sheets.
197. Reinforcing Bars.
198. Steel Angles.
199. Day-old Chicks.
200. Safety glass consisting of toughened or laminated glass shaped or not (Tariff No. 70.08).
201. Caustic soda solid or liquid (Tariff No. 28.17).
202. Industrial salt (Tariff No. 25.01A).
203. Crown Corks (Tariff No. 83.13A).
204. Margarine (Tariff No. 15.13).
205. Buses (Tariff No. 87.02 E).
206. Electrical motors of less than 500 watts (Tariff No. 85.01 B).
207. Knives with cutting blades serrated or not (including pruning knives falling within heading No. 82.06 and blades thereof (Tariff No. 82.09).
208. Essential Oils (Tariff No. 33.01A).
209. Lanolin BP (Wool grease and fatty substances derived therefrom including Lanolin (Tariff No. 15.05).
210. White Petroleum Jelly (Tariff No. 27.12).
211. Other articles of plastic nature (Tariff No. 39.07M).
212. Milk preserved, concentrated or sweetened (Tariff No. 04.02).
213. Waxes (Tariff No. 27.13).
214. Comminuted juices (Natural yeast and other food preparations) (Tariff No. 21.06 and 21.07D).

Except under Import Licence.

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

- 215. Zinc dust (Other articles of Zinc) (Tariff No. 79.06).
- 216. Ball, roller or needle roller bearings (Tariff No. 84.62).
- 217. Springs of iron or steel (Tariff No. 73.35 B).
- 218. Malleable iron chain belling (Tariff No. 73.29 B).
- 219. Electric Industrial heating apparatus (Tariff No. 85.12).
- 220. Oscillator (Other electrical line telephonic and telegraphic apparatus) (Tariff No. 85.13 B)(2).
- 221. Bailing wire/cable (Other stranded wire and cable of iron and steel) (Tariff No. 73.25 B).
- 222. Other copper wire and cables (Tariff No. 74.10 B).
- 223. Other stranded aluminium wire and cables (Tariff No. 76.12 B).
- 224. Other insulated electric wire and cables (Tariff No. 85.23 B).
- 225. Coils—(Other electrical starting and ignition equipment for internal combustion engines).
- 226. 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).
- 227. Tooth brushes.
- 228. Nail Files (Tariff No. 82.13).
- 229. Bearings and bushings (Other machinery parts not electrical (Tariff No. 84.65B).
- 230. Articles of iron or steel (Chapter 73).
- 231. Components and parts of the above goods imported unassembled or dis-assembled.

Except under Import Licence.

MADE at Lagos this 24th 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)*

It should be noted that goods mentioned in Schedule I to the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 are those already prohibited by previous enactments. The items numbered 1 to 231 in Part II of the Schedule to this Order replace the items numbered 1 to 253 contained in Schedule 2 to the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 so as to remove duplications in the items thereto and to amplify the extent of some items by specifying the tariff numbers to which they relate.

S.I. 6 of 1983

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

1982 No. 2

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

Commencement : 24th 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. 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 Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1983 is hereby amended to the extent set out in the Schedule to this Order.

Amendment
of Schedule
1 to 1973
No. 6 S.I. 3
of 1983

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

- 34.01 In heading 34.01 *delete* the entries in sub-headings A and B and insert against the main heading 100%.
- 34.02B In sub-heading 34.02B *delete* the rate of duty and *substitute* 100%.
- 73.36 In sub-headings C and D *delete* the entries in the columns Tariff Description
C and D 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)
C. Kerosene cookers and stoves imported (CKD) (completely knocked down) by a manufacturer of kerosene cookers and stoves approved in that behalf by the Minister ..	50%	Free
D. Other	10%	Free

84.15.
A and B

In sub-headings 84.15 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. Industrial	10%	Free
B. Components imported CKD (completely knocked down) and parts Imported by an assembler approved in that behalf by the Minister	50%	Free
C. Other	100%	Free
D. Parts		
(1) Industrial	10%	Free
(2) Other	100%	Free

85.06
A, B
and C

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 imported by a manufacturer approved in that behalf by the Minister	10%	Free
(iii) Other	50%	Free
B. Fans	150%	Free
C. Other	50%	Free

87.12B

In sub-heading 87.12B *delete* the rate of duty and *substitute* 100%.

PART II—GENERAL CONCESSIONARY RATES DUTY

Immediately after item 12 insert the following new item, that is

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
13. Raw material for the manufacture of pencil 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 "Schedule I" insert the following:—

"Including Concentrates, premixes, feed additives and fish meal."

MADE at Lagos this 24th 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 :—

34.01	Soap and detergents ..	Imposes 100% duty on soap and detergents.
48.19	Paper or Paper Board Labels whether or not printed or gummed	Creates a separate sub-heading for paper Labels and imposes 200% duty.
73.36C	Stoves	Increases the rate of duty for sub-heading C from 10% to 50%.
84.15 A and B	Refrigerators, Refrigerating Equipment (Electrical and Others)	Increase the rates of duty for sub-headings A, B, C, D (i) and D (ii) to 10%, 50%, 100%; 10% and 100% respectively.
87.12B	Bicycles and accessories	Increases the rate of duty from 50% to 100%.

S.I. 7 of 1983

ECONOMIC STABILISATION (TEMPORARY PROVISIONS) ACT 1982

(1982 No. 2)

Economic Stabilisation (Temporary Provisions) (Export Prohibition) (Amendment) Order 1983

Commencement : 24th 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. Part C of the Schedule to the Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1983 is hereby amended by the inclusion immediately after item 34 thereto the following items which were included by the Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1982, that is—

Amendment of
S.I. 2 of
1983,
S.I. 7 of
1982.

"35. Wheat offals

36. Dried brewers grains,"

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

Citation

MADE at Lagos this 24th day of January 1983.

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

EXPLANATORY NOTE

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

The above Order includes items 35 and 36 to the Economic Stabilisation (Temporary Provisions) (Export Prohibition) Order 1983 to complete the list of goods already placed on export prohibition list by previous enactments.