Supplement to Official Gazette Extraordinary No. 24, Vol. 70, 13th May, 1983—Part B S.I. 28 of 1983

## PROVISIONS) ACT 1982

(1982 No. 2)

Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) (No. 2) Order 1983

Commencement: See section 3 (1)

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, as amended by the Finance Act 1981 (which, *inter alia*, prescribes tariff description of imported goods and rates of import duty thereon) 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.

- (2) Schedule 2 to the said Act as amended aforesaid (which grants exemptions in respect of import duties) is hereby amended to the extent set out in Schedule 2 to this Order.
- 2. There shall, as from the commencement of this Order, be imposed extra customs duty on all goods, not being goods specified in Schedule 1 to this Order, at the following rates, that is to say—

General increase in customs duties.

- (a) on goods which immediately before the commencement of this Order were either imported free of duty or attracting duty of less than 100%, an additional duty of 5%: Provided that the foregoing provisions of this paragraph shall not apply to books;
- (b) on goods which immediately before the commencement of this Order, were attracting duty of 100% or more, additional duty of 10%.
- 3.—(1) This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) (No. 2) Order 1983 and shall be deemed to have come into effect immediately upon the expiration of the Orders mentioned in subsection (3) below.

Citation, etc. repeal.

(2) This Order shall be read as one with the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1983 and the Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) Order 1983; but if the provisions of this Order are inconsistent with the provisions of the aforesaid Order, the provisions of that other Order shall prevail over this Order and the provisions of this Order shall, to the extent of the inconsistency, be void.

S.I. 3 of 1983.

S.I. 6 of 1983.

(3) 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, which have expired, are hereby revoked.

S.I. 4 of 1982. S.I. 10 of 1982. S.I. 14 of 1982.

## **SCHEDULES**

## SCHEDULE 1

Section 1 (1)

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

#### PART I

00.00	PARTI	, A	or I
03.02	In sub-heading 'A', delete the rate of duty and substitute 5	0%.	1 2
09.02	In heading 09.02, delete the entries in "Tariff Description," "Full" and substitute the following, respectively, that is:—	"Fiscal En	try" and
"A & B		Rate of	Duty
	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)
1943 33	Tea		3.7
Yan Si	A. Bulk Tea for blending imported by a manufacturer apprehat that behalf by the Minister		
	B. Other	30%	Free
10.06	T-1-1-1000 11-1	50%	Free"
11.01	In heading 10.06, delete the rate of duty and substitute 15k in sub-heading A(2), delete the rate of duty in the column substitute "the tonne \text{N}20.00 or 30%".	he kg. or 3 "Fiscal En	0%. try" and
17.01	In heading 17.01, delete the rate of duty in the column	Figural For	
	substitute "10k kg. or 30%".	Piscai Em	ry and
17.02B	In sub-heading 17.02B, delete the rate of duty and substitution.	te "20k th	e kg. or
20.02	In sub-heading A, delete the rate of duty and substitute "1 kg.".	00%" or '	"70k the
21.02B	In sub-heading B, delete the entry in the column "Fiscal Er"75%".	try" and s	ubstitute
<b>25.2</b> 3	In heading 25.23, delete the rate of duty and substitute "20	0/2	
33.06B	In sub-heading B, delete the entries in the column "Tariff substitute:	Descripti	
39.01B	"B. Dentifrices; mouth washes; medicated dusting lotions and creams for baby care accepted as such by the Box In sub-heading B, delete the entries in the columns "Te "Fiscal Entry" and "Full" and substitute respectively the following rates of duty applicable thereto, that is:—	ard".	
		Rate of 1	Derfor -
	Tariff Description	. Tuite Uj I	- Lacy

	Tariff Description	Kate of	Duty -
*	(2)	Fiscal Entry (3)	Full (4)
"B	B. (1) Polyvinyl Acetate Resins (PVA) in liquid (2) Finished Alkyd Resins (3) Other Artificial Resins in granules, flakes or powder	20%	Free Free Free".

Rate of Duty

#### SCHEDULE 1-continued

2	0	M	C
J	7.	·VZ	

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

	Rate o	f Duty
Tariff Description	Fiscal	Full
(2)	Entry (3)	(4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".
In sub-heading C, delete the entries in the columns "T "Fiscal Entry" and "Full" and substitute respectively the follow	ariff Des	cription",

39.03C

and the rates of duty applicable thereto, that is :-

:0		Entry	T. MIT
_	(2)	(3)	(4)
	(1) Polyvinyl Acetate Resins (PVA) in liquid	20%	Free
	(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

Tariff Description

39.04C

In sub-heading C, 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 :-

				Rate of Duty			
	- Ta	riff Descrip	tion	a	* *	Fiscal	Full
	9	(2)	3			Entry (3)	(4)
"C. (1) Poly		tate Resins				20%	Free
powder	•• ••		granu	 	6.1	10%	Free."

39.05C

In sub-heading C, 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 :-

	**	***	+			E		Rate o	f Duty
5		Tariff	Descri	ption				Fiscal	Full
_			(2)	iti Iti				Entry (3).	(4)
**	C. (1) Polyvin	yl Acetat	e Resir	s (PVA)	in liqu	id	•••	20%	Free
	(2) Other A powder	Artificial 1	Resins	in granu	les, flai	kes or		10%	Free'

39	.06C
"	.000

In sub-headings C, 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:—

v.		¥/			- 2°3	154 188		Rat	e of Duty
			Tariff Descripti	ion			*	Fiscal Entry	Fui
2	10		(2)	15	* . *		is .	(3)	(4
;	"C. (1)	Polyvinyl A	cetate Resins	(PVA)	in liqu	iid .		20%	Free
	(2)	Other Artif	ficial Resins in	granul	es, flak	es or		10%	Free".
K	In su "Fiscal respecti	chury an	K, delete the e d "Full" and	entries renun	in the	column L and	ns "'] M'	Fariff D	eenrintin.
		*		12				Rate	e of Duty
		Tariff D	escription	Ē v			· ·	Fisca Entry	
5 <i>III</i>	- 1	(2)	#04 #8			* *		(3)	(4)
L.	that behaden in sufficient	If by the Mi b-heading I Entry" and "	L, delete the er 'Full" and subs	ntries i	n the	column		10% ariff De	Free scription
L	that behaden in sufficient	If by the Mi b-heading I Entry" and "	nister .	ntries i	n the	column		ariff De owing su	scription b-headin
L	that behaden in sufficient	If by the Mi b-heading I Entry" and "	nister L, delete the en 'Full' and subs applicable the	ntries i titute re ereto, th	n the	column		ariff De owing su Rate o	scription b-headin
L	that behaden in sufficient	If by the Mi b-heading I Entry" and "	nister L, delete the enforce 'Full' and substantial applicable the	ntries i titute re ereto, th	n the	column		Rate o	scription b-headin
L	In su "Fiscal and the	If by the Minb-heading I Entry" and 'rate of duty	L, delete the en 'Full' and substapplicable the Tariff Descrip	ntries i	n the especti	column		ariff De owing su  Rate of Fiscal	scription b-headin
L	In su "Fiscal and the	If by the Minb-heading I Entry" and 'rate of duty	nister L, delete the enforce 'Full' and substantial applicable the	ntries i	n the especti	column	s "T	Rate o	scription b-headin f Duty Full
L	In su "Fiscal and the "L. Oth	If by the Minb-heading I Entry" and 'rate of duty	L, delete the en 'Full' and substapplicable the Tariff Descrip	ntries i	n the espectinat is:	column vely, the	s "Te folio	Rate of Fiscal Entry (3)	scription b-headin f Duty Full (4) Free".
	"In su "Fiscal and the "L. Oth In su Entry" a	If by the Mindsheading Intry" and 'rate of duty  er including Ind substitute	L, delete the en 'Full' and substapplicable the Tariff Descrip	ntries intitute refereto, the strion bottles	n the espection is:	column vely, the	s "Te follo	Rate of Fiscal Entry (3)	scription b-headin f Duty Full (4) Free".
	In su "Fiscal and the "L. Oth In su Entry" a In hes substitute In sul "Fiscal I	lf by the Milb-heading I Entry" and "rate of duty rate of duty b-headings I and substitute ading 48.10, "10%".	L, delete the er 'Full' and substapplicable the Tariff Descrip (2) baby feeding  3 (2) and (3), d "75k per kg"	ntries intitute received, the ereto, the ereto, the ereto, the ereto of the ereto of dutintries intitute received.	e rates ively.  y in the	column vely, the	y in t	Rate of Fiscal Entry (3)  Fiscal Entry (3)	scription b-headin f Duty Full (4) Free". on "Fisc

		- Th.		800 H					Rate	of Duty
			Tariff	Descri	iption	19	12		Fiscal Entry	Fu
	it			(2)			100		(3)	(4)
* *	"C. Pre-Prin with or w	ited Pap	ers an	d Form	ns of a	ll sizes	inter-l	eaved	40%	Free
1	D. Others	••	••			***	••	••	25%	Free".
.01 and B	In sub-heation", "Fisc the rates of d	al Entry	" and	"Full"	' and s	ubstitut	e the fe	colum ollowi	ns "Tarif ng sub-h	f Descri
, i			*					9	Rate o	f Duty
		2 E	Tariff	Descri	ption		W		Fiscal Entry	Full
#/C	5 % e			(2) 🐍					(3)	(4)
	"A. Importe	d by a m	nanufa	cturer a	DDrov	ed in th	at beh	alf		
	by the M	Minister	••	· .	•	••	••	••	the kg. 75k or	
	•	9	ě.						30%	Free
20 M	B. Other	••	••	••	••	••	••	• •	the kg.	
02		••			ē	5822	. A	20	or 100%	Free"
	In sub-hetion", "Fisca the rates of d	l Entry	' and '	"Full"	and su	bstitute	the fo	colun llowir	or 100% ons "Taring sub-he	ff Desc adings
	tion", "Fisca	l Entry	and blicable	'Full" there	and su	bstitute	the fo	colun llowir	or 100% or sub-he	ff Descradings a
.03 and B	tion", "Fisca	l Entry	and blicable	"Full"	and su	bstitute	the fo	colun llowir	or 100% or sub-he  Rate of  Fiscal	ff Descradings a
	tion", "Fisca	l Entry	and blicable	'Full" there	and su	bstitute	the fo	colun llowir	or 100% or sub-he	ff Descradings a
	the rates of d	l Entry luty app	and blicable	Pull" theret  Descri (2)	and su	bstitute is:—	the fo	llowir	or 100% or sub-he  Rate of  Fiscal  Entry	ff Descradings a f Duty Full
	tion", "Fisca	d by a n	and blicable Tariff	Pull" theret  Descri (2)	and su	bstitute is:—	the fo	llowir	or 100% nns "Taring sub-he  Rate of  Fiscal Entry (3)	ff Descradings a f Duty Full
	"A. Imported	d by a n	and blicable Tariff	Pull" theret  Descri (2)	and su	bstitute is:—	the fo	llowir	or 100% nns "Taring sub-he Rate of Fiscal Entry (3) the kg. 75k or	ff Descriptions of Duty  Full (4)
	"A. Imported by the M	d by a n	and blicable Tariff	Pull" theret  Descri (2)	and su	bstitute is:—	the fo	llowir	or 100%  Ins "Taring sub-he  Rate of  Fiscal Entry (3)  the kg. 75k or 30%	ff Descradings a f Duty Full
	"A. Imported	d by a n	and blicable Tariff	Pull" theret  Descri (2)	and su	bstitute is:—	the fo	llowir	or 100% nns "Taring sub-he  Rate of  Fiscal Entry (3)  the kg. 75k or 30% the kg.	ff Description of Duty  Full (4)  Free
	"A. Imported by the M	d by a n	and blicable Tariff	Pull" theret  Descri (2)	and su	bstitute is:—	the fo	llowir	or 100%  Ins "Taring sub-he  Rate of  Fiscal Entry (3)  the kg. 75k or 30%	ff Description of Duty  Full (4)  Free
	"A. Imported by the M  B. Other  In sub-heation", "Fisca	d by a n dinister	and licable  Tariff  nanufa	theref  Descri (2)  cturer   B, delet "Full"	and sate, that	red in t	the fo	half	or 100%  Ins "Taring sub-he  Rate of  Fiscal Entry (3)  the kg. 75k or 30% the kg. N1.20 of 100%  Ins "Taring sub-he  With foll sub-he  Taring sub-he  Rate of  Rate	ff Description of Duty  Full (4)  Free  Free  Free  Free  Free  Free
and B	"A. Imported by the MB. Other	d by a n Minister	rand description and larger and l	theref  Descri (2)  cturer  B, delet "Full" uty app	and sate, that	red in t	the fo	half	or 100%  Ins "Taring sub-he  Rate of  Fiscal Entry (3)  the kg. 75k or 30% the kg. N1.20 of 100%  Ins "Taring sub-he  With foll sub-he  Taring sub-he  Rate of  Rate	ff Description of Duty  Full (4)  Free  Free
and B	"A. Imported by the M  B. Other  In sub-heation", "Fisca	d by a n Minister	rand description	theref  Descri (2)  cturer   B, delet "Full"	and sate, that	red in t	the fo	half	or 100%  nns "Taring sub-he  Rate of  Fiscal Entry (3)  the kg. 75k or 30% the kg. №1.20 or 100%  nns "Taring the following the	ff Description of Duty  Full (4)  Free  Free

20	ne	~
39.	.vo	L

In sub-headings C, 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:—

and	the rates of duty applicable there	to, that is :			6 AFI
n n g	2 C	(8 ± ±		Rat	e of Duty
L.	Tariff Description			Fiscal	Full
	(2)	1851 - 151 152		Entry (3)	(4)
"C.	(1) Polyvinyl Acetate Resins (PV	A) in liquid		20%	Free
	(2) Other Artificial Resins in gran	nules, flakes or		4004	
,		•• ••	••	10%	Free".
"Fisc respec	sub-heading K, delete the entrical Entry" and "Full" and restrively.	number 'L a	nd M		'K and I
	Tariff Description	Sec. 18	a <sub>e</sub>	Fisca	
	(2)	•		(3)	(4)
Umbr	ella handles imported by a manuf	acturer approv	ed in		
100	half by the Minister	·		10%	Free
1.190	sub-heading L, delete the entried al Entry" and "Full" and substitut the rate of duty applicable thereto	e respectively.	nns "' the fol	lowing su	scription" b-headings
	Tariff Description	(£		Fiscal	Full
	(2)			Entry (3)	(4)
"L. O	ther including baby feeding bott	les		50%	Free".
In Entry	sub-headings B (2) and (3), delete and substitute "75k per kg" responseding 48 10. delete the rate of	the rates of dectively.		43	

48.10

In heading 48.10, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".

49.11C

In sub-heading C, 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 :-

41			*		Rate	of Duty
e (*)		Tariff Descripti	on .		Fiscal Entry	Full
,es					(3)	(4)
*	"C. Pre-Printed with or with	Papers and Forms out carbon	of all sizes	inter-leaved	40%	Free
	D. Others				25%	Free".
51.01 A and B	tion, Fiscal E	gs A and B, <i>delete</i> the Entry" and "Full" ar applicable thereto,	d substitute	n the colum the follow	ins "Tari ing sub-h	ff Descrip eadings an
			41 24		Rate	of Duty
	** ** ** **	Tariff Description	on		Fiscal Entry	Full
	· · · · · · · · · · · · · · · · · · ·	(2)		A.*	(3)	(4)
	"A. Imported by	y a manufacturer app	roved in th	at behalf		
	by the Min	ister		••	the kg. 75k or	
( <b></b> ( )					30%	Free
	B. Other	•• • •	••	••. ••	the kg. ₩1.20	
			(6)		or 100%	6 Free".
51.03 A and B	tion, Fiscal El	ngs A and B, delete to htry" and "Full" and applicable thereto,	1 <i>substitute</i>	in the colur the followin	ng sub-he	iff Descrip adings and of Duty
	10 And 10	Tariff Description	on .		Fiscal	Full
10 13 37 13		(2)		1.	Entry (3)	(4)
S	"A. Imported by	a manufacturer app	roved in the	hat hehalf		
	by the Mini	ister			the kg. 75k or	
		N 125		9	30%	Free
	B. Other		••	••	the kg. №1.20 c	0.75
	iii			24	100%	Free".
52.01 A and B	tion", "Fiscal E	gs A and B, delete the ntry" and "Full" and rates of duty applications	d substitut	e respective	ly the foll	ff Descrip- owing sub-
* "		Tariff Descriptio	57	B 5	Rate of	Duty
				\$1.00 PT	Fiscal Entry	Full
	1.7	(2)		11.0	(3)	(4)

	A THE REAL PROPERTY AND ADDRESS OF THE PARTY A					- The same of the				
	"A. Impor	ted by a n	nanufacture	er appre	oved in	that he	half			
	by the	Minister		FF	1.		MIGIL	46-1-		
				••	••	• •	••	the k	g	•
	1/2							75k o	r F	ree
	-	9			181	25		30%	4	
	B. Other	•• •				592		46- 4	_	
	1		5005 Ref.	100.00		• •		the k		
20 20			31					₩1.20		ree"
		140					75	or 10	0%	
.02A	In sub-he	ading A, d	elete the rat	te of du	tv of ar	nd <i>substi</i>	tute 5	0/		
.05B								5031		
.OJD	in sub-ne	ading B, a	lelete the en	tries in	the col	umns "	Fiscal	Entry	" and	"F.
				ollowin	g sub-	heading	s and	the r	atea	of d
	applicable t	hereto, tha	t is :—		•		- H.	· LLC I	acco i	or a
					ng Tun			Rate o	of Dur	far
		Te	vriff Descrif	btion		*			y Du	y
	. 1	200	,					721	-	
	ŧ			100				Fiscal	Fi	ull
			(2)					Entry		
* 2 . 4			\ <del>-</del> /					(3)	(4	)
	"B. Other	Distanting Section 1985								
		orted by a			ia Especial (11 <b>a</b> 11	* 85 <b>2</b> 11				
8 9.7	hehe	of the last	manufactu	irer app	proved	in that		13. 2001 - 2001		4
12	Della	at by the l	viinister	••	• •	• •	••	the kg		
		532	32				14	75k or		
	1		*1 0			10 51		30%	Fr	ee".
09C								/0		
si	In heading 5: litute 112.00 p In sub-hea	iding B. da	elete the ent	ries in i	the sele	m. 41	"Full	" colur		
si		ding B, de	elete the ent	ries in i	the sele	m. 41	"Full	" colur Entry' the ra	and tes o	"Ful f du
si	In sub-hea	iding B, dete respecti hereto, tha	elete the ent	ries in tollowing	the sele	m. 41	"Full	" colur Entry' the ra		"Ful f du
si	In sub-hea	iding B, dete respecti hereto, tha	elete the ent vely the fo t is:—	ries in tollowing	the sele	m. 41	Full iscal and	" colur Entry' the ra Rate	and ates o	"Ful f du
si	In sub-hea	iding B, dete respecti hereto, tha	elete the ent vely the fo t is:—	ries in tollowing	the sele	m. 41	Full iscal and	" colur Entry' the ra Rate	and tes o	"Ful f du
si	In sub-hea	iding B, dete respecti hereto, tha	elete the ent vely the fo t is:—	ries in tollowing	the sele	m. 41	Full iscal and	Entry' the ra Rate Fiscal Entry	and of Di	"Full du
51 95B	In sub-hea and substitut applicable th	iding B, dete respecti hereto, tha	elete the ent vely the fo t is:—	ries in tollowing	the sele	m. 41	Full iscal and	" colur Entry' the ra Rate	and ates o	"Full du
51 05B	In sub-hea and substitut applicable th	ding B, de te respectinereto, tha	elete the ent vely the fo t is:—  off Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full iscal and	Entry' the ra Rate Fiscal Entry	and of Di	"Ful f du uty
51 05B	In sub-hea and substitut applicable th	ding B, de te respectinereto, tha	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full iscal and	Entry' the ra Rate Fiscal Entry	and of Di	"Ful f du uty
51 05B	In sub-hea and substitut applicable th	ding B, de te respectinereto, tha	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full Piscal and	Entry' the ra Rate Fiscal Entry (3)	and of Di	"Full du
51 05B	In sub-hea and substitut applicable th	ding B, de te respectinereto, tha	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full iscal and	Entry' the ra Rate Fiscal Entry (3)	and of Di	"Full du
51 05B	In sub-hea and substitut applicable th	ding B, de te respectinereto, tha	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full iscal and	Entry' the ra Rate Fiscal Entry (3)	of Di	"Ful f du uty
51 05B	In sub-hea and substitut applicable the "B. Other (1) Imporbehal	ading B, dete respectine to, that  Tariy  atted by a if by the M	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full Piscal and and	Entry' the ra Rate Fiscal Entry (3) he kg. 5k or	and of Di	"Ful f du uty
51 05B	In sub-hea and substitut applicable th	ading B, dete respectine to, that  Tariy  atted by a if by the M	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full Fiscal and and	Entry' the ra  Rate Fiscal Entry (3)  he kg. 5k or	of Di	"Ful f du uty
51 05B	In sub-hea and substitut applicable the "B. Other (1) Imporbehal	ading B, dete respectine to, that  Tariy  atted by a if by the M	elete the ent vely the for t is:—  ff Description  (2)	ries in tollowing	the colu	m. umns "I headings	Full Fiscal and and the first state of the first st	Entry' the ra  Rate Fiscal Entry (3)  he kg. 5k or 0% he kg.	rand of Do Ful (4)	"Ful f du uty
95B	In sub-hea and substitut applicable th "B. Other (1) Impo- behal	reading B, defe respectine to, that  Tariy  Tariy  The by a 1 f by the M	elete the ent vely the for t is:—  ff Description  (2)  manufactur  linister	ries in tollowing	the coluge sub-l	m.  umns "I headings  n that	Full Piscal and and the first state of the first st	Entry' the ra Rate Fiscal Entry (3) he kg. 5k or 0% he kg.	ful (4)	"Full f du
95B	In sub-head and substitut applicable the "B. Other (1) Imporbehalt (2) Other	ading B, deference to, that  Tariy  orted by a 1 f by the M	elete the ent vely the for t is:—  of Description  (2)  manufactur  linister	ries in tollowing	the coluge sub-l	m.  umns "I headings  n that	Full Piscal and and the first state of the first st	Entry' the ranker Rate  Fiscal Entry (3)  he kg. 5k or 0% he kg. 61.20 r 100%	Free	"Full f du
6B	In sub-head and substitute applicable the applicable to t	ading B, deference to, that  Tarigue  T	elete the ent vely the for is:—  ff Description  (2)  manufactur  linister	ries in tollowing	the coluge sub-l	m.  umns "I headings  n that	Full Piscal and and the first state of the first st	Entry' the ranker Rate  Fiscal Entry (3)  he kg. 5k or 0% he kg. 61.20 r 100%	Free	"Full f du
6B	In sub-head and substitute applicable the applicable to t	ading B, deference to, that  Tarigue  T	elete the ent vely the for is:—  ff Description  (2)  manufactur  linister	ries in tollowing	the coluge sub-l	m.  umns "I headings  n that	Full Piscal and and the first state of the first st	Entry' the ranker Rate  Fiscal Entry (3)  he kg. 5k or 0% he kg. 61.20 r 100%	Free	"Full f du
6B	In sub-head and substitut applicable the "B. Other (1) Imporbehalt (2) Other	respective respective reto, that	elete the ent vely the for the is:—  of Description  (2)  manufactur linister  ete the entricity the follows:—	ries in to allowing on er approver appr	the coluge sub-l	m.  umns "I headings  n that	Full Piscal and and the first state of the first st	Entry' the ra Rate Fiscal Entry (3) he kg. 5k or 0% he kg. 1.20 r 100% he rate	Free Free of of the first of th	"Full' duty
51 05B	In sub-head and substitute applicable the applicable to t	respective respective reto, that	elete the ent vely the for the is:—  of Description  (2)  manufactur linister  ete the entricity the follows:—	ries in to allowing on er approver appr	the coluge sub-l	m.  umns "I headings  n that	Full Piscal and and the first state of the first st	Entry' the ranker Rate  Fiscal Entry (3)  he kg. 5k or 0% he kg. 61.20 r 100%	Free Free of of the first of th	"Full' duty
6B	In sub-head and substitute applicable the applicable to t	respective respective reto, that	elete the ent vely the for the is:—  (2)  manufactur  linister  tte the entri	ries in to allowing on er approver appr	the coluge sub-l	m.  umns "I headings  n that	Full Fiscal and the scal E and the scal E	Entry' the ra  Rate  Fiscal Entry (3)  he kg. 5k or 0% he kg. i1.20 r 100% chtry' a he rate  Rate of	Free Free of Dun	"Full' full' duty
6B	In sub-head and substitute applicable the applicable to t	respective respective reto, that	elete the ent vely the for the is:—  of Description  (2)  manufactur linister  ete the entricity the follows:—	ries in to allowing on er approver appr	the coluge sub-l	m.  umns "I headings  n that	Full Fiscal and and the scal E and the Fi	Entry' the ra  Rate Fiscal Entry (3)  he kg. 5k or 0% he kg. 1.20 r 100% he rate Rate Rate	Free Free of of the first of th	"Full' full' duty
6B	In sub-head and substitute applicable the applicable to t	respective respective reto, that	elete the ent vely the for the is:—  of Description  (2)  manufactur linister  ete the entricity the follows:—	ries in to allowing on er approver appr	the coluge sub-l	m.  umns "I headings  n that	Full Fiscal and the scal E and the E	Entry' the ra  Rate  Fiscal Entry (3)  he kg. 5k or 0% he kg. i1.20 r 100% chtry' a he rate  Rate of	Free Free of Dun	"Full' duty

	"B. Other:		
	(1) Imported by a manufacturer approved in that		
- AV	behalf by the Minister		
81		. the kg	
88		75k o	Free
	(2) Other	30%	
9		. the kg	
E 6 0770		₩1.20	Free".
56.07B	In sub-heading 56.07B, delete the entries in "Tariff Descripe and "Full" and substitute the following, that is	or 100	%
(4)	and "Full" and substitute the following, that is:	ouon, 1	iscai Enti
	77 gr 1988 1	Dat	C D .
	Tariff Description	- Au	of Duty
1	· and an analysis of the second secon	Fiscal	Full
	(0)	Entry	7 411
	(2)	(3)	/4\
	R Page alast Court	(4)	· ( <del>4</del> )
10	B. Base cloth for the manufacture of lace and embroidery		
20 \$1	approved in the behalf by the Minister	50k th	e Free
		sq. me	
59.03	In cub booding D(1) 11.		
59.11	In sub-heading B (1), delete the rate of duty and substitute.  In heading 59.11, delete the entries in "Tariff Description."	"the sq.	metre 21
	In heading 59.11, delete the entries in "Tariff Description and "Full" and substitute the following respectively	n," "Fis	cal Entr
E	and "Full" and substitute the following, respectively:		
383	그 전 및 전 및에 그 선생님 이렇게 되었다.	Rate	of Duty
7	Tariff Description		9 2
		Fisco	l Full
	(2)	Fisca Entr	l Full
	(2)	Entr	γ
		Fisca Entr	Full (4)
	A. Rubberised textile fabrics imported by	Entr	γ
-	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister	Entry (3)	(4)
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister	Entry (3)	γ
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister 8	(3) 50k the	(4)
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister s  B. Other	50k the eq. metre or 50%	(4)
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister 8	50k the eq. metre or 50% the sq.	(4)
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister s  B. Other	50k the eq. metre or 50% the sq. metre	(4)
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister s  B. Other	50k the eq. metre or 50% the sq. metre	(4) Free
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister	50k the eq. metre or 50% the sq. metre \$1.00 or 100%	(4) Free
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other	50k the eq. metre or 50% the sq. metre \$1.00 or 100%	(4) Free
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other	50k the eq. metre or 50% the sq. metre \$1.00 or 100%	(4) Free
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:—	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an	(4) Free Free scription'd the rate
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:—	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an	(4) Free
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an	(4)  Free  Free  Scription'' d the rates of Duty
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:—	50k the eq. metre or 50% the sq. metre 100% Tariff Deadings an Rate of Fiscal	(4) Free Free scription'd the rate
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:—	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an Rate of Fiscal Entry	Free Free Scription's d the rates of Duty Full
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other	50k the eq. metre or 50% the sq. metre 100% Tariff Deadings an Rate of Fiscal	(4)  Free  Free  Scription'' d the rates of Duty
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an Rate of Fiscal Entry	Free Free Scription's d the rates of Duty Full
	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister	50k the eq. metre or 50% the sq. metre 100% Tariff De adings an Rate of Fiscal Entry (3)	Free Free Scription's d the rates of Duty Full (4)
8.14B	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:  Tariff Description  (2)  "B. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02  C. Other	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an Rate of Fiscal Entry (3)	Free  Gription' d the rates of Duty  Full (4)  Free
8.14B	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:  Tariff Description  (2)  "B. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02  C. Other  In sub-heading A (2), delete the entry in the columns (2)	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an Rate of Fiscal Entry (3)	Free  Free  Gription'd the rate of Duty  Full  (4)  Free
8.14B	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:  Tariff Description  (2)  "B. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02  C. Other  In sub-heading A (2), delete the entry in the columns (2)	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an Rate of Fiscal Entry (3)	Free  Gription' d the rates of Duty  Full (4)  Free
8.14B 	A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister  B. Other  In sub-heading B, delete the entries in the columns "Tiscal Entry" and Full" and substitute the following sub-heading applicable thereto, that is:  Tariff Description  (2)  "B. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02  C. Other	50k the eq. metre or 50% the sq. metre 1.00 or 100% Tariff Deadings an Rate of Fiscal Entry (3)	Free  Free  Gription' d the rate of Duty  Full (4)  Free Free". cription"

SCHEDULE 1—continued		
In sub-heading B, delete the entries in the column "Tari substitute the following sub-heading applicable thereto, that	iff Descript	ion" a
"B. Wire rod not exceeding 6 mm in diameter, imported for		nanufa
In sub-heading A, delete the rate of duty and substitute	50/~	
그렇게 하는 아이들이 얼마를 다 살아보는 아이들이 얼마를 하는 것이 없는 아이들이 살아보는 사람들이 하는 사람들이 되었다. 그 아이들이 얼마를 하는 것이 없는 사람들이 아이들이 살아보다 하는 것이 없다.		
In sub-heading B. delete the entries in the columns "	Tariff Desc	ription ub-hea
Tariff Description	Rate of	f Duty
- wy z con pack	Fiscal	Full
(2)	(3)	(4)
"B. Fabricated Structural Steel	40%	Free
In sub-heading A, delete the rate of duty "Free" in the c	30% column "Fig	Free scal En
In sub-headings A. B and C. delete the entries in column	ne "Tariff"	Descri
tion", "Fiscal Entry" and "Full" and substitute respective sub-headings and rates of duty applicable thereto, that is:	vely, the fo	ollowi
Tariff Description		
		Full
(2)		(4)
"A Cooker minimum 11		
that he half by the Minister	Tree T	2
D 77		ree ree
B. Kerosene cookers and stoves	004 1	
B. Kerosene cookers and stoves C. Kerosene cookers and stoves imported CKD (completely knocked down) by a manufacturer of kerosene cookers	66¾% 1 y	
C. Kerosene cookers and stoves 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 "D. Other	y 10% F	ree
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 "D. Other  In sub-heading A, delete the entries in column, "Tarif	10% F 10% F	ree ree".
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 "D. Other  In sub-heading A, delete the entries in column, "Tarif substitute the following sub-heading, that is:—  "A. With a circumscribed diameter exceeding 9 mm imported	10% F 10% F 10% F	ree ree". on", as
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 "D. Other  In sub-heading A, delete the entries in column, "Tarif substitute the following sub-heading, that is:—  "A. With a circumscribed diameter exceeding 9 mm imported approved in that behalf by the Minister".	10% F 10% F T Description	ree ree". on", an
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 "D. Other  In sub-heading A, delete the entries in column, "Tarif substitute the following sub-heading, that is:—  "A. With a circumscribed diameter exceeding 9 mm imported approved in that behalf by the Minister".  In sub-heading B (1), delete the entries in the columns "Tiescal Entry" and "Fiscal Entry" and substitute respectively, the foll	10% F 10% F T Description I by a manu	ree ree". on", as
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 "D. Other  In sub-heading A, delete the entries in column, "Tarif substitute the following sub-heading, that is:—  "A. With a circumscribed diameter exceeding 9 mm imported approved in that behalf by the Minister".  In sub-heading B (1), delete the entries in the columns "Total substitute the columns substitute the columns "Total substitute the columns substitute the colum	10% F 10% F T Description I by a manu	ree ree". on", and ifactural ription headin
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 "D. Other  In sub-heading A, delete the entries in column, "Tarif substitute the following sub-heading, that is:—  "A. With a circumscribed diameter exceeding 9 mm imported approved in that behalf by the Minister".  In sub-heading B (1), delete the entries in the columns "Tiescal Entry" and "Fiscal Entry" and substitute respectively, the foll	10% F 10% I 10% I The Description I by a manufariff Description I wing sub-l	ree ree". on", and afacturation iption headin
	"B. Wire rod not exceeding 6 mm in diameter imported for turer approved in that behalf by the Minister".  In sub-heading A, delete the rate of duty and substitute. In sub-heading A, insert the words "in diameter" at In sub-heading B, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively, the fings and the rate of duty applicable thereto, that is:—  Tariff Description  (2)  "B. Fabricated Structural Steel C. Other In sub-heading A, delete the rate of duty "Free" in the cry" and substitute "50%.  In sub-headings A, B and C, delete the entries in column tion", "Fiscal Entry" and "Full" and substitute respectively sub-headings and rates of duty applicable thereto, that is:—  Tariff Description  (2)  "A. Cooker grips imported by a manufacturer approved in that behalf by the Minister	"B. Wire rod not exceeding 6 mm in diameter imported for use by a returer approved in that behalf by the Minister".  In sub-heading A, delete the rate of duty and substitute 5%.  In sub-heading A, insert the words "in diameter" after 8 cm.  In sub-heading B, delete the entries in the columns "Tariff Desc "Fiscal Entry" and "Full" and substitute respectively, the following strings and the rate of duty applicable thereto, that is:  Tariff Description  "B. Fabricated Structural Steel

2.2	* * ** *	rates of	Descr			, ,		Rate	of Duty	
		. ~		-	V 2		1.5	Fiscal Entry		Ш
		- 3	(2)					(3)	(4)	
84.08B	B. Camera and	Cinemetog	raph, 1	notors	and p	arts the	reof -			
888	(1) Imported	d by a mai	nufactu	ired in	film i	ndustry	appr	oved in		
	(2) Other	y me mm	uster	••••	•••	•••	•••	1	<b>no</b> / 1	Fre
85.01A	In sub-head Description", following sub-							the colu	mns "T	ari
	following sub-	headings a	ind the	rates	of du	v appli	cable	thereto, t	hat is	th
			T Descr		¥	-		Rate	of Duty	
	, a							Fiscal		!
	M M		. (2	2)	•	8	•	Entry		
¥1 gard	"/1\ -£ 110 T							(3)	(4)	
***	"(1) of 110 K	VA or hig	ther im	portec	i by a	user ap	prove	d in	1300 E2	
10.00	and potter D	A CITE TATH	USICE					E0/	Fre	e ·
d' 8	(2) Compone that behalf b	v the Min	icter by	manı	ifactur	ers app	proved	l in		8
	(3) Other			٠	•		•	10%	-	
85.03C	În sub-headir	ng C, dela	ete the	entric	s in t	he colu	mns	25% "Tariff D	Fre	e".
	((T))			- 120 DEC						
	riscai Entre	and "H	'ull ' ai	nd sub	chiluta	1000/ -			100	
770000000000000000000000000000000000000	In sub-headi				stitute	100%		(90)	**************************************	
A, B	In sub-heading Description"	Tieral E	1, B 21	nd C,	stitute delete t	100% he entr	ies in	the colu	nns "Ta	rif
770 min 20 20 20 10 10 10 10 10 10 10 10 10 10 10 10 10	In sub-heading Description"	Tieral E	1, B 21	nd C,	stitute delete t	100% he entr	ies in	the column tute respondence, the	mns "Ta ectively at is :-	rif
A, B	In sub-headi	Fiscal E	ntry" nd rat	and C, and es of	stitute delete t	100% he entr	ies in	the colu	mns "Ta ectively at is :-	rif
A, B	In sub-heading Description"	Tieral E	ntry" nd rat	and C, and es of	stitute delete t	100% he entr	ies in	the column tute responsereto, the Rate of	mns "Ta ectively at is :-	rif
A, B	In sub-heading Description"	Fiscal E	n, B at Entry" nd rat	and C, and es of	stitute delete t	100% he entr	ies in	the column tute respense to the Rate of Fiscal	mns "Ta ectively at is :-	rif
A, B	In sub-heading Description"	Fiscal E	ntry" nd rat	and C, and es of	stitute delete t	100% he entr	ies in	the column fute respendence, the Rate of Fiscal Entry	mns "Ta ectively at is :- f Duty Full	rif
A, B	In sub-heading Description, following sub-heading	Fiscal E eadings a	n, B at Entry" nd rat	and C, and es of	stitute delete t	100% he entr	ies in	the column tute respense to the Rate of Fiscal	mns "Ta ectively at is :-	rif
A, B	In sub-headin Description", following sub-headin A. (i) CKD and I. Imported b	Fiscal E eadings at Tariff L	nd rat Descript	and C, and es of	stitute delete t "Full' duty	100%. he entr and applica	ies in substit	the column fute respendence, the Rate of Fiscal Entry	mns "Ta ectively at is :- f Duty Full	rif
A, B	In sub-heading Description, following sub-heading	Fiscal E eadings at Tariff L	nd rat Descript	and C, and es of	stitute delete t "Full' duty	100%. he entr and applica	ies in substit	the column that respective respec	mns "Ta ectively at is :- f Duty Full (4)	rif
A, B and C	In sub-headin Description", following sub-headin A. (i) CKD and I. Imported by the Minister	Fiscal E eadings at Tariff L	nd rat Descript	and C, and es of	stitute delete t "Full' duty	100%. he entr and applica	ies in substit	the column that respective respec	mns "Ta ectively at is :- f Duty Full	rif
A, B and C	In sub-headin Description", following sub-headin A. (i) CKD and I. Imported b	Fiscal E eadings at Tariff L	nd rat Descript	and C, and es of	stitute delete t "Full' duty	100%. he entr and applica	ies in substit	the column that respective respec	mns "Ta ectively at is :- f Duty  Full (4)	rif
A, B and C	In sub-headin Description", following sub-headin A. (i) CKD and I. Imported by the Minister	Fiscal E eadings at Tariff L	nd rat Descript	and C, and es of	stitute delete t "Full' duty	100%. he entr and applica	ies in substit	the column the respective respect	rmns "Ta ectively sat is :- f Duty  Full (4)  Free  Free	rif
A, B and C	In sub-heading Description", following sub-heading sub	Fiscal E eadings at Tariff L Parts. y a manufer	nd rat Descript	and C, and es of	stitute delete t "Full' duty	100% he entred and applicate that he control	ies in substitute the thickness in substitute the substitute the thickness in substitute the thickness in substitute the thickness in substitute the substi	Fiscal Entry (3) 50% 150%	rmns "Ta ectively sat is :- f Duty  Full (4)  Free Free Free	riff the
A, B and C	In sub-headin Description", 'following sub-headin  A. (i) CKD and I. Imported b by the Ministe  A (3) ii Other  B. Fans	Fiscal E eadings at Tariff L Parts. y a manufer	nd rat Descript  (2)  acturer	and C, and es of tion	stitute delete t "Full' duty	100% he entred and applicate that be a that be	ies in substitute the thickness in substitute the substitute the thickness in substitute the thickness in substitute the thickness in substitute the substi	Fiscal Entry (3) 50% 150%	rmns "Ta ectively sat is :- f Duty  Full (4)  Free Free Free.	riff the
A, B and C	In sub-heading Description", "following sub-heading sub-heading sub-heading sub-heading sub-heading the Minister A (3) ii Other B. Fans  In sub-heading cription", "Fiscal	Parts. y a manufer	A, B are antry" and rate (2)  acturer  B, del	and C, and es of tion	stitute delete t "Full' duty  oved in	100% he entred and applicate that be seen in the sees	ies in substitute the the color in substitute the color in substitute the	Fiscal Entry (3) 50% 150%	rmns "Ta ectively sat is :- f Duty  Full (4)  Free Free Free.	riff the
A, B and C	In sub-heading Description", "following sub-heading sub-heading sub-heading sub-heading sub-heading the Minister A (3) ii Other B. Fans  In sub-heading cription", "Fiscal	Parts. y a manufer	A, B are antry" and rate (2)  acturer  B, del	and C, and es of tion	stitute delete t "Full' duty  oved in	100% he entred and applicate that be seen in the sees	ies in substitute the the color in substitute the color in substitute the	Fiscal Entry (3) 50% 150%	rmns "Ta ectively sat is :- f Duty  Full (4)  Free Free Free.	riff the
A, B and C	In sub-headin Description", 'following sub-headin  A. (i) CKD and I. Imported b by the Ministe  A (3) ii Other  B. Fans	Parts. y a manufer	A, B are antry" and rate (2)  acturer  B, del	and C, and es of tion	stitute delete t "Full' duty  oved in	100% he entred and applicate that be seen in the sees	ies in substitute the the color in substitute the color in substitute the	Fiscal Entry (3) 50% 150% turns "Tively, the is:—	Free Free Free Free Free Free Free Free	riff the
A, B and C	In sub-heading Description", "following sub-heading sub-heading sub-heading sub-heading sub-heading the Minister A (3) ii Other B. Fans  In sub-heading cription", "Fiscal	Parts. y a manufer  gs A and l Entry" the rates	(2) Factures  B, del and "F of dut	and C, and es of tion  rappro	stitute delete t "Full' duty  oved in e entri nd sub icable	100% he entred and applicate that be seen in the sees	ies in substitute the the color in substitute the color in substitute the	Fiscal Entry (3) 50% 150% tively, the is:— Rate of Fiscal Entry (3)	Free Free Free Free Free Free Free Free	riff the
and C	In sub-heading Description", "following sub-heading sub-heading sub-heading sub-heading sub-heading the Minister A (3) ii Other B. Fans  In sub-heading cription", "Fiscal	Parts. y a manufer  gs A and l Entry" the rates	A, B are antry" and rate (2)  acturer  B, del	and C, and es of tion  rappro	stitute delete t "Full' duty  oved in e entri nd sub icable	100% he entred and applicate that be seen in the sees	ies in substitute the the color in substitute the color in sub	Fiscal Entry (3) 50% 150% turns "Tively, the is:—	Free Free Free Free Free Free Free Free	riff the

2 44	12								4
	"A. Suitabl	e for use	in road n	notor vehi	cles and	narte			
e (d <sup>2</sup>	thereof B. Other	 	·· ·	 		•••		10% 50%	Free".
.14B d C	In sub-head Entry" and "F that is :—	ing B, de ull" and s	lete the ubstitute	entries in the followi	columning sub-	s "Tari heading	ff Des	scription of duty a	" "Fisca applicabl
*	"B. Component knocked dow	s of low m) by a r	d speake nanufacti	rs and an	mplifiers ved in t	impor	ted (	CKD (c the Mir	ompletel ister.
	C. Other, in D. Parts for	cluding p	ublic add		ms	•••		50% 33½%	Free
.15	In sub-her Description' headings and	dings 85 , "Fiscal l rates of	.15A, B, Entry" duty :	and C, de	elete the	entries substitu	- 4	1	wa
				<b>©</b>		*		Rate of	Duty
77 E	* "		Tarif	f Descripti	on	2		Fiscal	Full
10.2%	8	ti. s	*	(2)		<u> </u>	-	Entry (3)	(4)
19B	C. Imported behalf by	the Mini	ster		••	••	. 5	0%	Free"
	"Fiscal Entry	" and "	Full 2	nd substitu	ute resp	ectively	the	following	ription",
	In sub-head "Fiscal Entry headings and	rates of d	uty appli	nd <i>substiti</i> icable ther	ute resp eto, that	ectively is :—		followin	
	"Fiscal Entry headings and	" and " rates of d	uty appii	nd substitution icable there	eto, that	ectively is :—	2	Rate of . Fiscal	
	"Fiscal Entry headings and	rates of d	uty appii	icable ther	eto, that	ectively is :—	2	Rate of	Duty
	"B. Compone of electric c	nts CKD	Tariff  (compleakers im	Description (2) etely knock ported by	eto, that	: is ;—		Rate of . Fiscal Entry (3)	Duty Full (4)
	"B. Compone	nts CKD	Tariff  (compleakers im	Description (2) etely knock ported by	eto, that	: is ;—	5	Rate of . Fiscal Entry (3)	Duty Fulf (4) Free
	"B. Compone of electric ci approved in	nts CKD	Tariff  (compleakers im	Description (2) etely knock ported by	eto, that	: is ;—		Rate of . Fiscal Entry (3)	Duty Full (4)
d C	"B. Compone of electric capproved in C. Other	nts CKD ircuit bre that beh	Tariff  (compleakers im	Description (2) etely knock ported by	eto, that	: is ;—	5	Rate of . Fiscal Entry (3)	Duty Full (4) Free

87.01 A and B

87.02A

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:—

	Rat	e of Duty
Tariff Description	Fisc Ent	
(2)	(3)	
"A. Tractors designed solely for hauling trailers (Retractors)	oad .	
(i) Assembled (ii) Components imported CKD (completely knock down)	100% ced	Free
(a) For local assembly in Lagos by an assembler approved in that behalf by the Minister	20%	Free
(b) For local assembly in Ibadan by an assemble approved in that behalf by the Minister		Free
(c) For local assembly in Enugu by an assembler approved in that behalf by the Minister	8%	Free
(d) For local assembly in Kano by an assembler approved in that behalf by the Minister	5%	Free
(e) For local assembly in Bauchi by an assemb approved in that behalf by the Minister	15,000	Free
Agricultural tractors:—  (i) Assembled	25%	Free
(ii) Components imported CKD (completely knockedown) by an assembler approved in that behalf is the Minister	ed by	rice
	5%	Free".
In sub-heading A, delete the entries in the "Tariff Described "Full" and substitute respectively the following substy applicable thereto, that is:—	-headings a	nd rates
Tariff Description	Rate	of Duty
/AX	Fiscal Entry	Full
(2)	(3)	(4)
A. Passenger cars including station wagons, estate and four-wheel drive cars or Cost and Freight or capacity;—	cars engine	
(1) Not exceeding N5,000 or 1,800cc whichever is higher	the 50%	Free
(ii) Exceeding 145,000 or 1,800cc but not exceeding		5

# 17	a	Rate of	Duty
	Tariff Description	Fiscal Entry	Full
*	(2)	(3)	(4)
	(iii) Exceeding N10,000 or 2,000cc but not exceed N15,000 or 2,500cc whichever is the higher	300%	Free
87.02C	(iv) Exceeding N15,000 or 2,500cc	500%	Free".
87.02C	Components for passenger cars of Tariff No. 87. (completely knocked down) by a manufacturer approved Minister.	02A imp	orted CKD schalf by the
	(1) For local assembly in Lagos		
•	(a) Not exceeding 1,800cc or N5,000	25%	
	(b) Exceeding 1,800cc or N5,000 but not exceedin 2,000cc or N10,000	g 37.5%	
	(2) For local Assembly in Kaduna	•,•,•	
5	(a) Not exceeding 1,800cc or N5,000	15%	× 0
70 at	(b) Exceeding 1,800cc or N5,000 but not exceed 2,000cc or N10,000	eding 27.5%	
87.02D	In sub-heading D, line 1, delete the words "Road Tractors" and insert a colon after the word "Van".		Agricultural
87.02D1 (B 87.02D (2)	In sub-heading B, delete the rate of duty in column substitute 100%.  In sub-heading 87.02D (2) delete the entries in the column tion", "Fiscal Entry" and "Full" and substitute respect sub-headings and the rates of duty applicable thereto, tha	mns "Tar	ië Deserie
F1 10		W 7520 0 00	of Duty
v <sub>ss</sub>	Tariff Description	Fiscal	Full
	(2)	Entry (3)	(4)
	2. Imported CKD (Completely Knocked Down)—		
	(a) For local assembly in Lagos by an assembler approved in that behalf by the Minister	20%	Free
	(b) For local assembly in Ibadan by an assembler approved in that behalf by the Minister	10%	Free
	(c) For local assembly in Enugu, Ilorin and Umuahia by an assembler approved in that behalf by the Minister	8%	Free
	(d) For local assembly in Kano by an assembler approved in that behalf by the Minister	5%	Free
	(e) For local assembly in Bauchi, Maiduguri, Minna and Gusau by an assembler approved in that behalf by the Minister	5%	Free,

In heading 87.06, delete the entries in the columns "Fiscal Entry" and "Full" and substitute the following sub-headings and the rates of duty applicable thereto, that is:—

1,00	Tariff Description	Rate	of Duty
	(2)	Fiscal Entry (3)	Full (4)
	"A. Brake lining and disc pads suitable for motor vehic of Tariff No. 87.02	les	
87.09	In sub-headings A and D delete the	60%	Full".
	In sub-headings A and B, delete the entries in the col tion", "Fiscal Entry" and "Full" and substitute the fol thereto, that is:—	umns "Tar lowing duty	iff Descr applicat
*	Tariff Description	Rate of	Duty
* **		Fiscal Entry	Full
	(2)	(3)	(4)
	"A. Imported CKD by a manufacturer approved in that behalf by the Minister		
37.10	B. Assembled motor cycles, auto cycles and cycles In heading 87.10, delete the entries in the columns "Fis and substitute respectively the following sub-headings applicable thereto, that is:—	. 20% . 50% scal Entry"; and the rat	Free Free and "Fu es of du
	Tariff Description	Rate of	
	,,	Fiscal	77.11
			Full
æ	(2)	Entry (3)	(4)
7.12	"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Ministe B. Other In sub-headings A and B, delete the entries in columns "Fiscal Entry" and "Full" and the following respective In heading 87.12, delete the entries in "Tariff Description and "Full" and substitute the following respectively, that is	Entry (3)  r 5% 20% "Tariff Des ly, that is: on," "Fisca	Free Free". cription
7.12	"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Ministe B. Other In sub-headings A and B, delete the entries in columns "Fiscal Entry" and "Full" and the following respective In heading 87.12, delete the entries in "Tariff Descriptions"	Entry (3)  r 5% 20% "Tariff Des	Free Free". cription
7.12	"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Ministe B. Other In sub-headings A and B, delete the entries in columns "Fiscal Entry" and "Full" and the following respective In heading 87.12, delete the entries in "Tariff Description and "Full" and substitute the following respectively, that is Tariff Description	Entry (3)  r 5% 20% "Tariff Des ly, that is: on," "Fisca	Free Free". cription
7.12 & B	"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Ministe B. Other In sub-headings A and B, delete the entries in columns "Fiscal Entry" and "Full" and the following respective In heading 87.12, delete the entries in "Tariff Description and "Full" and substitute the following respectively, that is Tariff Description  (2)	Entry (3)  r 5% 20% "Tariff Des ly, that is: on," "Fiscal s:— Rate of Fiscal Entry (3)	Free Free". cription I Entry  Full  (4)
7.12 7.12 & B	"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Ministe B. Other In sub-headings A and B, delete the entries in columns "Fiscal Entry" and "Full" and the following respective In heading 87.12, delete the entries in "Tariff Description and "Full" and substitute the following respectively, that is Tariff Description	Entry (3)  r 5% 20% "Tariff Des ly, that is: on," "Fiscal s:— Rate of Fiscal Entry (3)	Free Free". cription, I Entry  Full  (4)

B 102		æ	3 2
ti N g	SCHEDULE 1—continued		
87.13	In heading 87.13, delete the rate of duty in the column substitute "10%".	nn "Fisca	Entry" as
87.14B	In sub-heading B, delete the rate of duty in the column substitute "50%".	nn "Fisca	l Entry" as
87.14C	In sub-heading C, delete the rate of duty in the column substitute "50%".		
89.03	In heading 89.03, delete the words "fire boats" in line 1 and words "fire floats".	1 substitute	there for th
90.04A	In sub-heading A, delete the entry in the columns "T substitute the following sub-headings applicable thereto, the "A. Spectacles for correcting vision imported by hosp opticians accepted as such by the Board."  In sub-headings A and B. delete the contribution of the sub-headings A and B. delete the contribution of the sub-headings A.	at is ;— , oitals and	recognise
90.26	In sub-headings A and B, delete the entries in the colution", "Fiscal Entry" and "Full" and substitute respessib-headings and rates of duty applicable thereto, that is:	mns "Tar ctively th	riff Descrip e followin
±#8	j e 2 e ee e	Aute	of Duty
	Tariff Description	Fiscal Entry	Full
	(2)	(3)	(4)
¥	"A. Components of electricity supply meters imported (Completely knocked description)	CKD	
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind weed for a second secon	=0/	Free
91.01	assembler approved in that hehalf by the Minister	5% 331% 10% mns "Tar.	Free
91.01	assembler approved in that behalf by the Minister.  B. Water meters and other meters of a kind used for non-industrial purposes  C. Other	5% 331% 10% mns "Tar ng, that is Rate of	Free Free". iff Descrip-
91.01	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non-industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the following the substitute of	5% 331% 10% mns "Tar. ng, that is Rate o	Free Free". iff Descrip-
91.01	assembler approved in that behalf by the Minister.  B. Water meters and other meters of a kind used for non-industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the following  Tariff Description  (2)  "B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister	5% 331% 10% mns "Tar. ng, that is Rate of Fiscal Entry (3)	Free Free". iff Descrip- f Duty Full
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the following  Tariff Description  (2)  (3)  (4)  (5)  (6)  (7)  (8)  (9)  (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91,02, delete the entries in the columns "Fiscal and substitute respectively, the following sub-heading and substitute respectively.	5% 331% 10% mns "Taring, that is Rate of Fiscal Entry (3) 50%	Free Free". iff Descrip- if Duty Full (4) Free Free".
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the following  Tariff Description  (2)  (B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91.02, delete the entries in the columns (12)	331% 10% mns "Tar ng, that is Rate of Fiscal Entry (3)  50% 1 Entry" a rates of of	Free Free". iff Descrip- if Duty Full (4) Free Free".
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the following  Tariff Description  (2)  (3)  (4)  (5)  (6)  (7)  (8)  (9)  (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91,02, delete the entries in the columns "Fiscal and substitute respectively, the following sub-heading and substitute respectively.	5% 331% 10% mns "Taring, that is Rate of Fiscal Entry (3) 50% 50% 1 Entry" a rates of c	Free Free".  iff Descrip-  if Duty  Full  (4)  Free Free".  and "Full" luty appli-
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the followin  Tariff Description  (2)  "B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91.02, delete the entries in the columns "Fiscal and substitute respectively, the following sub-headings and cable thereto, that is:—	331% 10% mns "Taring, that is Rate of Fiscal Entry (3)  50% 50% 1 Entry" a rates of c	Free Free". iff Descrip- if Duty  Full  (4)  Free Free". ind "Full" inty appli- if Duty
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the followin  Tariff Description  (2)  "B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91.02, delete the entries in the columns "Fiscal and substitute respectively, the following sub-headings and cable thereto, that is:—  Tariff Description  (2)  A. Components accepted as such by the Board imported for local assembly by a user approved in the the latest of the local interval in the columns of the local interval in the columns in the columns of the local interval in	5% 331% 10% mns "Taring, that is Rate of Fiscal Entry (3) 50% 50% 1 Entry" a rates of c Rate of Fiscal Entry	Free Free". iff Descrip- f Duty  Full  (4)  Free Free". ind "Full" inty appli- f Duty  Full
	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the followin  Tariff Description  (2)  "B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91.02, delete the entries in the columns "Fiscal and substitute respectively, the following sub-headings and cable thereto, that is:—  Tariff Description  (2)  "A. Components accepted as such by the Board imported for local assembly by a user approved in that behalf by the Minister.	5% 331% 10% mns "Taring, that is Rate of Fiscal Entry (3) 50% 50% 1 Entry" a rates of c Rate of Fiscal Entry	Free Free". iff Descrip- f Duty  Full  (4)  Free Free". ind "Full" inty appli- f Duty  Full
91.01	assembler approved in that behalf by the Minister  B. Water meters and other meters of a kind used for non- industrial purposes  C. Other  In sub-heading B (1) and (2), delete the entries in the colution", "Fiscal Entry" and "Full" and substitute the followin  Tariff Description  (2)  "B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister  (2) Other  In heading 91.02, delete the entries in the columns "Fiscal and substitute respectively, the following sub-headings and cable thereto, that is:—  Tariff Description  (2)  A. Components accepted as such by the Board imported for local assembly by a user approved in the the latest of the local interval in the columns of the local interval in the columns in the columns of the local interval in	331% 10% mns "Tarng, that is Rate of Fiscal Entry (3)  50% 1 Entry" a rates of c  Rate of Fiscal Entry (3)	Free Free". iff Descrip- if Duty  Full  (4)  Free Free". ind "Full" luty appli- if Duty  Full  (4)

92.13

In heading 91.04, 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 :-

S W			122.0						£0	Rate o	f Duty
10 M	Tariff Description							F		Fiscal	Full
W so		đ	1	(2)	20	. , , .				Entry (3)	(4)
	"A	for local as by the Min	ts accep	ted as	such by user app	the Boa	rd, in	porte	d f		•
#050 t	B.	Other	uster		••	••	••	••	10%	75k	Free
1.11	I	n sub-headi	ng 91.1	1, dele	te the	entries i	n the	colum	or s	0%	Free."
2.11	Tr	headings 0	11 A .						· · · · · · · · · · · · · · · · · · ·		my and
and B	tion head	headings 92 ", "Fiscal Endings and rate	ntry" and tes of d	na B, nd "Fu uty 2p	<i>delete</i> the ll" and plicable	ne entrie substitu thereto	s in the test of t	e colu ective is :	mns ly, th	"Tariff e follow	Descrip- ving sub-
-			Vi.	×	· 100	2		Ţ		Rate of	Duty

		T: C D			July
		Tariff Description	2	Fiscal	Full
F		(2)		Entry (3)	(4)
"A. B1	Gramopho CKD impo	ones, record players, rted by a manufact	tape recorders and tap		% Fre

B1 CKD imported by a manufacturer approved in that behalf by the Minister 50% In sub-headings 92.13A and B. delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute 50% against the main

PART II—GENERAL CONCESSIONARY RATES OF DUTY Immediately after item 8, insert the following new items, that is :-

		9 2 3		W (4)	Rate of	Duty
. W		Tariff Description	n i		Fiscal	Full
"9. Alkyd		(2)	10 NF	(4) D	Entry (3)	(4)
Resin	Givcerol, Xvie	als including, Soya, fall, Tobacco, and Sune and Fatty acids in ported by a manufactionister.	THIOMET OILS	white spir	n- it	

6 y 5		Rate (	of Duty
* 1	Tariff Description	Fiscal	- Full
	(2)	Entry (3)	(4)
11. Iron and Steel Industry (Steel Mill)	Raw materials for the iron and steel industry including Iron ore, Metal scrap, Magnesite, Aluminium wire, Hydraulic Oil, Casting flux, Nozzle bricks, Flourspar, Femanganese, Simangenese, etc., excluding those materials which are currently duty-free	5%	Free
12. Auto- motive Com- ponents Industry	Trovo is that behalf by the Minister	5%	Free."
8 3		(t)	€ <sub>3</sub> 5

#### SCHEDULE 2

Section 1 (2)

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF (CONSOLIDATION) ACT 1973, AS AMENDED

In Schedule 2 to the Customs Tariff (Consolidation) Act 1973-

1. In paragraph 3 (2), immediately after "recorders" in the last line thereof, insert the following :-

"Video cassettes (recorded and unrecorded), video cassettee recorders and players".

2. (a) delete item 12 thereof:

Provided that the foregoing provisions of this paragraph shall not affect the provisions of a contract which came into force between the Government and a firm before 21st April 1982, where an exemption from the payment of customs duty on the goods is part of the terms of the contract;

(b) renumber items 13 to 35 to read items 12 to 34.

3. For item 20, subtitute the following:

"20 Naval, Military, Air Force, Police Department or Customs and Excise and the Prisons Department. Importations :--

(1) All goods imported officially for the use of the Nigerian Army, Nigerian Navy, Nigerian Air Force, the Nigerian Police, the Department of Customs and Excise and the Prisons Department (other than alcoholic and non-alcoholic drinks, tobacco goods and products of the food industry) and as appropriate, any parts of any such goods.

(2) Accoutrements, Equipments and Uniforms, the property of officers of the Nigerian Army, the Nigerian Navy, the Nigerian Air Force, the Nigeria Police, the Department of Customs and Excise and the Prisons Department imported by such officers for their Personal use on Dury as required by the regulations of their respective services: Provided that the foregoing provisions of this paragraph shall not apply to goods which the Minister is satisfied are produced locally to the required standard and are readily obtainable."

Made at Lagos 13th day of May, 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)

The order amongst other things amends Part I of Schedule 1 to the Customs Tariff (Consolidation) Act 1973, as amended, to provide for the following changes in the Customs Tariff. The Order shall be read as one with the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1983 and the Economic Stabilisation (Temporary Provisions) (Customs Duties) (Amendment) Order 1983; and in case of any conflict, those other Orders shall prevail.

1992	PART I OF S	guet, those other Orgers st
Tariff No. (1)	Commodity Description (2)	Effect of the (
03.02	Stockfish	Increases the rate of 50% and places it under
09.02	Bulk Tea	Increases the rate of 10% to 30% and for a duty of 50%.
10.05	Maize	Increases the rate of
10.06	Rice	Increases the rate of
11.01	Cereal Flour	kg or 20% to 15k per kg of Increases the rate of 110.00 per tonne to 3 tonne.
17.01	Beet and Cane-sugar	Increases the rate of kg to 10k per kg a alternative rate of valorem.
17.02	Other Sugar	Increases the duty or 25% ad valorem to 2
20.02	Tomato paste and puree	ad valorem.  Increases the rate of c
21.02E	Extracts, essences or concentrates of coffee, tea or mate and preparations with a basis of those concentrates: roasted coffee, substitutes, extracts, essences and concentrates thereof	50k per kg. to 100% or 70
25.23		Increases the rate of to 75%.
	Cement	Introduces a new rate ad valorem.
33.06B	All lotions and creams for baby care accepted as such by the Board	Reduces the rate of cand creams for baby cand 33%.
39.01B (1)	Polyvinyl Acetate (PVA) in liquid	Restricts 20% rate of
B. (2)	Alkyd Resins	Acetate (PVA) in liquid, Introduces a new rate for finished Alkyd Resins
B, (3)	Other artificial Resins in granules, flakes or powder	Reduces the rate of d
39.02C (1) 39.06C (1) 39.02C (2)	Polyvinyl Acetate Resins (PVA) in liquid Other Artificial Resins in granu-	Restricts 20% rate of Acetate (PVA) in liquid. Reduces the rate of de
39.06C (2)	les, flakes, or powder	10%.

	(3)
•	Increases the rate of duty from 30% to 50% and places it under licence.
	Increases the rate of AUS duty from 10% to 30% and for others, imposes a duty of 50%.
•	Increases the rate of duty to 55% advalorem.
	Increases the rate of duty from 10k per kg or 20% to 15k per kg or 30%.
10	N10.00 per tonne to 30% or N20.00 per tonne.
	Increases the rate of duty from 5k per
	kg to 10k per kg and provides for alternative rate of duty of 30% ad valorem.
	Increases the duty from 10k per kg or 25% ad valorem to 20k per kg. or 60% ad valorem.
	Increases the rate of duty from 75% or 50k per kg. to 100% or 70k per kg.
900	e a e e e e e e e e e e e e e e e e e e
	Increases the rate of duty from 66% to 75%.
	Introduces a new rate of duty of 20% ad valorem.
	Reduces the rate of duty of all lotions
	and creams for baby care from 200% to 33%.
(#)	Restricts 20% rate of duty to Polyvinyl Acetate (PVA) in liquid.
	Introduces a new rate of 30% ad valorem
	for finished Alkyd Resins.

Reduces the rate of duty from 20% to

Restricts 20% rate of duty to Polyvinyl

Reduces the rate of duty from 20% to

Effect of the Order

Introduces a new rate of 50% ad valorem

Furniture makers are now included in

or 50k the sq. metre for approved manu-

facturer of lace and Embroidery.

the list of approved users.

55.09C

56.07B

73.10B

Base cloth for the manufacture

Wire rods imported by approved

of lace and Embroidery

	/ C 37		D IU
	Tariff No	• Commodity Description	Effect of the Order
	(1)	(2)	(3)
	73.12A	Hoop and Strip of iron or stee hot rolled or cold rolled importe by approved manufacturer of pipe	Introduces a duty of 50% for AUS.
		and tubes	<b></b>
	73.17A		
	73.18A	Tubes and pipes of cast iron	The words "in diameter" are inserted after 8 cm.
	73.32A	Bolts and Nuts (including bolt	
12	76.02A	ends and screw studs)	Introduces a rate of duty of 5%.
	* 1	Wrought bars and rods imported by approved users	Reduces the circumscribed diameter from 180 mm to "9 mm".
	84.08B	Camera and cinematograph motors and parts	Introduces a new AUS rate of 15% and for others 50%.
	85.06ABC	Electric Fans	Increases the rate of duty for all types of fans from 75% to 150% and components
	05.45		from 10% to 50%.
	85.15	Electronics: radio gramophones, radio receiving sets, television sets	Increases the rate of duty from 75% to 150%, components and parts from 200/
	85.14	CKD Components imported by approved users	Introduces Approved Users' Concession for CKD (completely knocked down) comp
	73.10A (2)	Wire Rods imported for the manufacture of nails by a manufacture	ponents at 20% ad valorem.
* 1	. He	approved in that behalf by the	"Wire Rods" are now substituted for
	73.21B	Fabricated Structural Steel	Creates a separate sub-heading for fabricated structural steel and increases the
	73.36C	Kerosene stoves and parts thereo	duty from 30% to 40%.  Creates a sub-heading for CKD com-
	-		for approved manufacturers at 100/
	84.06B (1)	Outboard Engines	Creates Approved Users' Concession as
			manufactures imported by approved
	84.08B (2)	Camera and cinematograph motors and parts thereof	Increases the rate of duty from 50% to 100%.
2	35.01A (1)	Generators and generating sets	(i) KVA replaces volts.
	1000		(11) Introduces Approved Users' Conces-
			sion at 10% for components imported by approved manufacturers.
			(iii) Reduces the rate of duty from 500/
	5.09	Electrical lighting and signalling	w 25%.
P	and B E	dupment, etc.	them more explicit and seemed
		Samuel 101 use III 1030 INDION	for more vehicles at 10%.
8		merce and bank mercol	
-		CKD (completely knocked down) nponents of electricity supply	Creates Approved II Co.
	me		Creates Approved User Status of 5% for ocal assemblers.

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
87.01A	Tractors	Increases the rate of duty on tractors for hauling trailer to 100% ad valorem.
87.01B	Others	Introduces the duty of 25% on other tractors.
87.02D (1) (b)	Pick-up and delivery panel vans	Increases the rate of duty from 20% to 100% ad valorem.
87.02 A	Passengers Cars including sta- tion wagons, estate and four-wheel drive cars	Introduces the use of both cost and freight value and engine capacity, whichever is the higher. Removes cars exceeding N15,000 or 2500 cc from the prohibition list and imposes 500% ad valorem duty.
78.02 C	Components for passenger cars imported CKD	Introduces new rates for assemblers.
87,02 D	Lorries, trucks, pick-ups and delivery vans, road tractors and agricultural tractors	- Deletes "road tractors and agricultural tractors" from heading 87.02D.
87.02D (2)	Trucks imported CKD	Introduces new rates for assemblers.
87.06A	Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02	Creates a separate sub-heading for brake lining and disc pads suitable for vehicles of Tariff No. 87.02 and imposes 60% duty.
87.10 87.12A	Bicycles and Tricycles	Introduces a new rate of duty of 5% for approved manufacturers and increases the rate of duty on others from 10% to 20% ad valorem.  Introduces a concessionary AUS of 5%
87.12B	cycles and bicycles	and 20% for others.
87.13	Baby Carriage and pasts thereof	Introduces a new rate of duty of 10% ad valorem.
87.14 B	Wheelbarrows	Increases the rate of duty on wheel-barrows from 30% to 50% ad valorem.
87.14 C	Axles and bogies including springs	Reduces the rate of duty from 10% to 5% ad valorem.
89.03	Light vessels, fire boats, dredgers of all kinds, etc.	Amends "fire boats" to read "fire floats'.
87.0 <del>9</del>	Motor-cycles Auto-cycles and cycles	Increases the rate of duty on CKD 10% to 20% and assembled from 25% to 50% ad valorem.
85.03 C	Batteries	Increases the rate of duty from 60% to 100%.
85.06	Electric fans and parts	Introduces a uniform increased rate of duty on all fans and increases the rate of duty on components and parts.
90.04 A	Spectacles for correcting vision	Replaces the phrase "licensed opticians" with "recognised opticians accepted by the Board".

a concessionary rate of 5%.

	Tariff N			B 109
	(1)	o. Commodity Description	Effect of t	he Order
	. (-)	(2)	- J	3)
	91.01-04	Watches and Cl. 1		•
	72.01.01	Watches and Clocks	Increases the rate	of duty from 75k each
			or 20% to 100%	and CKD and parts
	2.0		from 10% to 50%.	and parts
	91.11	Other clocks and watch parts		71
	10 gr	water parts	increases the rate	of duty from 10%
	92.11	^	to 50%.	
	72.11	Gramophones, record players,	Increases the rate	of duty on assembled
	9	tape recorders and tape decks	ones from 75% to	150% and CKD and
	- 1	# F	parts from 20% to	500% and CKD and
	92.13	Other parts and accessories of		
120		apparatus falling within head-	Abolishes sub-he	adings A and B and
		ing No. 92.11	minorinces a diff.	of 50% against the
	400 200	11 1* 14 14 14 14 14 14 14 14 14 14 14 14 14	main neading.	11.
	In re	espect of other items in Schedule 1 not rently imported free of duty or attra	ar a	
	items cur	rently imported free of duty or attract a surcharge duty of 5% while all items	anected by the above	Tariff changes, on all
	imposed a	Surcharge duty of 50/ Lil11 .	200 mm 100/0	rate of duty, there is
	above nav	e imposed thereon a question 1 .	Case at actual time	or rate of duty and
	national o	bligations under the HATEGOO	I 10%. But in keeping	with Nigeria's inter-
	duty) are	obligations under the UNESCO Convexempted from the 5% surcharge.	vention, books (current	atly imported free of
	•,	surcharge.		,
		PART II CEMERAL CONCERN		
	100 m	PART II—GENERAL CONCESS	IONARY RATES O	F DUTY
	Alkyd	Raw materials including some		
	Resin	flower, tung, tall, tobacco and sunfli	ower oils white arising	20
			the manufacture or	1/4
	20	behalf by the Minister	urer approved in that	Ø
-		-	• •	Introduces
	_0 20	N Na	S 9	a conces-
	- 1 a a a		* ** **	sionary
				rate of
(1)			5 14 6	10%.
	Yarn for	Yarn falling under the following Ta	riff Headings 51 204	9
	Manu-			M M
				No.
	lace and		by the Mi-	
	embroidere	d	by the Minister	Introduces
	textile		*	a conces-
	fabrics		(i)	sionary
	80 K		*	rate of 12k
	*		4	the kg. or
		fi # # ff 22	0 8	5%.
1	Iron and	Raw materials for the in-		10.5
		Raw materials for the iron and stee	industry including	20.
		TOTAL CASE MICIAI DITAIN MINORANCE	A leasen in	
		J une On Casting Fine Norma	haiska Di	9
			ding those materials	8 N E
•	/	which are duty free at present		Introduces
			A 1100 A 1200 A	

Automotive component industry

Introduces a concessionary rate of duty of 5%.

## SCHEDULE 2

Schedule 2 to the Act is amended.

(a) To delete item 12 (which exempts from duty goods imported under a contract between certain firms and the Government where such exemption is a term of the contract) but saves contracts already enjoying such exemption before 20th April, 1982;

(b) substitutes item 20 to grant exemption in respect of goods imported by the Armed and disciplined Forces of the Federation in respect of their official accourrements and goods imported by officers of such forces for their Personal Use On Duty, but not where such goods are produced locally to required standard or are readily obtainable.

# PROVISIONS) ACT 1982

(1982 No. 2)

## Economic Stabilisation (Temporary Provisions) (Excise Duties) (Amendment) Order 1983

Commencement : See Section 2(1)

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 amended by the Finance Act 1981, which inter alia, prescribes tariff description of goods liable to excise duty and rates of duty thereon), is hereby further amended to the extent set out in Schedule 1 to this Order.

Amendment of Schedules to 1973 No. 7. 1981 No. 2.

- (2) Schedule 2 to the said Act (which exempts certain goods from excise duty), as amended aforesaid, is hereby further amended to the extent set out in Schedule 2 to this Order.
- 2.—(1) This Order may be cited as the Economic Stabilisation (Temporary Provisions) (Excise Duties) (Amendment) Order 1983 and shall be deemed to have come into effect immediately upon the expiration of the Order mentioned in subsection (3) below.

Citation, repeal, etc.

(2) This Order shall be read as one with the Economic Stabilisation (Temporary Provisions) (Excise Duties) Order 1983; but if the provisions of this Order are inconsistent with the provisions of the aforesaid Order, the provisions of that Order shall prevail over this Order and the provisions of this Order shall, to the extent of the inconsistency, be void.

S.I.4 of 1983,

(3) The Economic Stabilisation (Temporary Provisions) (Excise Duties) Order 1982, which has expired, is hereby revoked.

## SCHEDULES SCHEDULE 1

Section 1 (1)

## AMENDMENT OF SCHEDULE 1 TO THE EXECISE TARIFF (CONSOLIDATION) ACT 1973

- (a) In Excise Tariff No. 12, delete the existing rate of duty and substitute 5%.
- (b) In Excise Tariff No. 13, delete the existing rate of duty and substitute 5%.
- (c) In Excise Tariff No. 42, delete the existing rate of duty and substitute 10%.

(d) Immediately after Excise Tariff No. 51, insert the following new Excise Tariff numbers with their respective rates of duty, that is:—

Excise Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Unity of Quantity
52	Paper napkins, Serviettes, Toilet paper and similar	5%	- •	-
53	Tissue paper Electric Fans	5%		
53 54 55	Locks Motor-cycle	5% 5%		
	Auto-cycle and Bicycle	5%	-	

#### SCHEDULE 2

Section 1(2)

#### Amendment of Schedule 2 to the Excise Tariff (Consolidation) Act 1973

- (a) Delete item 3 of Schedule 2 thereto and renumber items 4 to 11 as items 3 to 10.
- (b) Insert the following new item 11, that is :-

"11. machinery and equipment manufactured locally for use exclusively in agriculture or for use in processing agricultural products."

MADE at Lagos this 13th day of May, 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)

The Order prescribes new rates of excise duty in respect of some manufactured goods including the following:—

(a)	Paper napkins,	serviet	tes, toil	et pape	r and si	imilar ı	products			5%
	Electric fans				**	-		133		5%
(c)	Locks							 ji.		5%
(d)	Motor-cycles,	auto-cy	cles and	d bicyc	les					5%.

The Order shall be read as one with the Economic Stabilisation (Temporary Provisions) (Excise Duties) Order 1983, and in case of any conflict, the latter Order shall prevail.