

S.I. 28 of 1983

ECONOMIC STABILISATION (TEMPORARY 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

- 03.02 In sub-heading 'A', delete the rate of duty and substitute 50%.
- 09.02 In heading 09.02, delete the entries in "Tariff Description," "Fiscal Entry" and "Full" and substitute the following, respectively, that is:—
- "A & B

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
Tea		
A. Bulk Tea for blending imported by a manufacturer approved in that behalf by the Minister	30%	Free
B. Other	50%	Free"
10.06 In heading 10.06, delete the rate of duty and substitute 15k the kg. or 30%.		
11.01 In sub-heading A(2), delete the rate of duty in the column "Fiscal Entry" and substitute "the tonne ₹20.00 or 30%".		
17.01 In heading 17.01, delete the rate of duty in the column "Fiscal Entry" and substitute "10k kg. or 30%".		
17.02B In sub-heading 17.02B, delete the rate of duty and substitute "20k the kg. or 60%".		
20.02 In sub-heading A, delete the rate of duty and substitute "100%" or "70k the kg."		
21.02B In sub-heading B, delete the entry in the column "Fiscal Entry" and substitute "75%".		
25.23 In heading 25.23, delete the rate of duty and substitute "20%".		
33.06B In sub-heading B, delete the entries in the column "Tariff Description" and substitute :		
"B. Dentifrices ; mouth washes ; medicated dusting powders and all lotions and creams for baby care accepted as such by the Board".		
39.01B In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—		

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Finished Alkyd Resins	30%	Free
(3) Other Artificial Resins in granules, flakes or powder	10%	Free".

SCHEDULE 1—continued

39.02C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

39.03C

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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free'

SCHEDULE 1—continued

- 39.06C 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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

- 39.07K L, M In sub-heading K, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and renumber 'L and M' to read 'K and L' respectively.

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
39.07K Umbrella handles imported by a manufacturer approved in that behalf by the Minister	10%	Free

- 39.07L In sub-heading L, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings and the rate of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"L. Other including baby feeding bottles	50%	Free".

- 40.11B In sub-headings B (2) and (3), *delete* the rates of duty in the column "Fiscal Entry" and *substitute* "75k per kg" respectively.

- 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 :—

SCHEDULE 1—continued

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"C. Pre-Printed Papers and Forms of all sizes inter-leaved with or without carbon	40%	Free
	D. Others	25%	Free".
51.01 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-headings and the rates of duty applicable thereto, that is :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free
	B. Other	the kg. N1.20 or 100% Free".	
51.03 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> the following sub-headings and the rates of duty applicable thereto, that is :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Imported by a manufacturer approved in that behalf by the Minister	the kg. 75k or 30%	Free
	B. Other	the kg. N1.20 or 100%	Free".
52.01 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—		

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

SCHEDULE 1—continued

- 39.06C 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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. (1) Polyvinyl Acetate Resins (PVA) in liquid ..	20%	Free
(2) Other Artificial Resins in granules, flakes or powder	10%	Free".

- 39.07K L, M In sub-heading K, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and renumber 'L and M' to read 'K and L' respectively.

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
39.07K Umbrella handles imported by a manufacturer approved in that behalf by the Minister	10%	Free

- 39.07L In sub-heading L, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively, the following sub-headings and the rate of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"L. Other including baby feeding bottles	50%	Free".

- 40.11B In sub-headings B (2) and (3), *delete* the rates of duty in the column "Fiscal Entry" and *substitute* "75k per kg" respectively.

- 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 :—

SCHEDULE 1—continued

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Pre-Printed Papers and Forms of all sizes inter-leaved with or without carbon	40%	Free
D. Others	25%	Free".

51.01
A and B

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

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

51.03
A and B

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

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

52.01
A and B

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

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

SCHEDULE 1—continued

"A. Imported by a manufacturer approved in that behalf by the Minister

the kg.
75k or 30% Free

B. Other

the kg.
₹1.20 or 100% Free".

55.02A

In sub-heading A, delete the rate of duty of and substitute 5%.

55.05B

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

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

"B. Other

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

the kg.
75k or 30% Free".

55.09C

In heading 55.09, delete the entries in the "Fiscal" and "Full" columns and substitute ₹2.00 per square metre or 200% *ad valorem*.

56.05B

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

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

"B. Other

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

the kg.
75k or 30% Free

(2) Other.. .. .

the kg.
₹1.20 or 100% Free".

56.06B

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

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

"B. Other :

- (1) Imported by a manufacturer approved in that behalf by the Minister

the kg.
75k or Free

- (2) Other.. .. .

30%
the kg.
₹1.20 Free".
or 100%

56.07B In sub-heading 56.07B, delete the entries in "Tariff Description," "Fiscal Entry" and "Full" and substitute the following, that is :—

*Tariff Description**Rate of Duty**Fiscal Entry**Full*

(2)

(3)

(4)

- B. Base cloth for the manufacture of lace and embroidery approved in the behalf by the Minister

50k the Free
sq. metre
or 50%

59.03

In sub-heading B (1), delete the rate of duty and substitute "the sq. metre 2k".

59.11

In heading 59.11, delete the entries in "Tariff Description," "Fiscal Entry" and "Full" and substitute the following, respectively :—

*Tariff Description**Rate of Duty**Fiscal Entry**Full*

(2)

(3)

(4)

- A. Rubberised textile fabrics imported by a manufacturer approved in that behalf by the Minister

50k the Free
sq. metre

- B. Other

or 50%
the sq.
metre Free
₹1.00 or
100%

68.14B

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

*Tariff Description**Rate of Duty**Fiscal Entry**Full*

(2)

(3)

(4)

- "B. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02

60% Free

- C. Other

33½% Free".

73.10A (2)

In sub-heading A (2), delete the entry in the column "Tariff Description" and substitute the following sub-heading, that is :—

"(2) Wire rods imported for the manufacture of nails by a manufacturer approved in that behalf by the Minister"

SCHEDULE 1—continued

73.10B In sub-heading B, delete the entries in the column "Tariff Description" and substitute the following sub-heading applicable thereto, that is :—

"B. Wire rod not exceeding 6 mm in diameter, imported for use by a manufacturer approved in that behalf by the Minister".

73.12A In sub-heading A, delete the rate of duty and substitute 5%.

73.17A In sub-heading A, insert the words "in diameter" after 8 cm.

73.18A In sub-heading A, insert the words "in diameter" after 8 cm.

73.21B In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings and the rate of duty applicable thereto, that is :—

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

"B. Fabricated Structural Steel	40%	Free
C. Other	30%	Free".

73.32A In sub-heading A, delete the rate of duty "Free" in the column "Fiscal Entry" and substitute "5%".

73.36A In sub-headings A, B and C, delete the entries in 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. Cooker grips imported by a manufacturer approved in that behalf by the Minister	Free	Free
B. Kerosene cookers and stoves	66½%	Free
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	10%	Free
"D. Other	10%	Free".

76.02A In sub-heading A, delete the entries in column, "Tariff Description", and substitute the following sub-heading, that is :—

"A. With a circumscribed diameter exceeding 9 mm imported by a manufacturer approved in that behalf by the Minister".

84.06B (1) In sub-heading B (1), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings and the rates of duty applicable thereto, that is :—

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

Outboard

"B. (1) (a) Components of outboard engines imported by a manufacturer approved in that behalf by the Minister	10%	Free
(b) Other	25%	Free".

SCHEDULE 1—continued

84.08

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

Tariff Description

Rate of Duty

Fiscal Entry (3)	Full (4)
---------------------	-------------

(2)

84.08B B. Camera and Cinemetograph, motors and parts thereof —

(1) Imported by a manufactured in film industry approved in that behalf by the Minister 15% Free

(2) Other 50% Free

85.01A

In sub-heading A (1) and (2), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description

Rate of Duty

Fiscal Entry (3)	Full (4)
---------------------	-------------

(2)

"(1) of 110 KVA or higher imported by a user approved in that behalf by the Minister 5% Free

(2) Components imported by manufacturers approved in that behalf by the Minister 10% Free

(3) Other 25% Free"

85.03C

In sub-heading C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute 100%.

85.06

A, B and C

In sub-heading 85.06 A, B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description

Rate of Duty

Fiscal Entry (3)	Full (4)
---------------------	-------------

(2)

A. (i) CKD and Parts.

i. Imported by a manufacturer approved in that behalf by the Minister 50% Free

A (3) ii Other 50% Free

B. Fans 150% Free.

85.09A and B

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

Rate of Duty

Tariff Description

Fiscal Entry (3)	Full (4)
---------------------	-------------

(2)

SCHEDULE 1—continued

"A. Suitable for use in road motor vehicles and parts thereof 10% Free"							
B. Other 50% Free"							

85.14B
and C

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

"B. Components of loud speakers and amplifiers imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Minister.

C. Other, including public address systems	50%	Free
D. Parts for C	33½%	Free"

85.15

In sub-headings 85.15A, B, and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-headings and rates of duty :—

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

A. Radio-gramophones, radio receiving sets (including combined transmitting and receiving sets) and television sets.	150%	Free
B. Parts for A	50%	Free
C. Imported CKD by a manufacturer approved in that behalf by the Minister	50%	Free"

85.19B
and C

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Components CKD (completely knocked down) of electric circuit breakers imported by an assembler approved in that behalf by the Minister 5% Free"		
C. Other	10%	Free
D. Parts :		
(1) For A.	33½%	Free
(2) For C.	10%	Free"

SCHEDULE 1—continued

87.01
A and B

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Tractors designed solely for hauling trailers (Road tractors)		
(i) Assembled	100%	Free
(ii) Components 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 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 assembler approved in that behalf by the Minister	5%	Free
B. Agricultural tractors :—		
(i) Assembled	25%	Free
(ii) Components imported CKD (completely knocked down) by an assembler approved in that behalf by the Minister	5%	Free".

87.02A

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Passenger cars including station wagons, estate cars and four-wheel drive cars or Cost and Freight or engine capacity :—		
(i) Not exceeding ₦5,000 or 1,800cc whichever is the higher	50%	Free
(ii) Exceeding ₦5,000 or 1,800cc but not exceeding ₦10,000 or 2,000cc whichever is the higher ..	75%	Free

SCHEDULE 1—continued

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	(iii) Exceeding ₦10,000 or 2,000cc but not exceeding ₦15,000 or 2,500cc whichever is the higher	300%	Free
	(iv) Exceeding ₦15,000 or 2,500cc	500%	Free
87.02C	Components for passenger cars of Tariff No. 87.02A imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Minister.		
	(1) For local assembly in Lagos		
	(a) Not exceeding 1,800cc or ₦5,000	25%	
	(b) Exceeding 1,800cc or ₦5,000 but not exceeding 2,000cc or ₦10,000	37.5%	
	(2) For local Assembly in Kaduna		
	(a) Not exceeding 1,800cc or ₦5,000	15%	
	(b) Exceeding 1,800cc or ₦5,000 but not exceeding 2,000cc or ₦10,000	27.5%	
87.02D	In sub-heading D, line 1, delete the words "Road Tractors, Agricultural Tractors" and insert a colon after the word "Van".		
87.02D1 (B)	In sub-heading B, delete the rate of duty in column "Fiscal Entry" and substitute 100%.		
87.02D (2)	In sub-heading 87.02D (2) delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively, the following sub-headings and the rates of duty applicable thereto, that is :—		

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

SCHEDULE 1—continued

87.06

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 :—

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

"A. Brake lining and disc pads suitable for motor vehicles of Tariff No. 87.02

B. Other 60% Full
 10% Full".

87.09

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

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

"A. Imported CKD by a manufacturer approved in that behalf by the Minister ..

B. Assembled motor cycles, auto cycles and cycles .. 20% Free
 50% Free".

87.10

In heading 87.10, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

"A. Imported CKD (completely knocked down) by a manufacturer approved in that behalf by the Minister ..

B. Other 5% Free
 20% Free".

87.12

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

87.12

A & B

In heading 87.12, delete the entries in "Tariff Description," "Fiscal Entry" and "Full" and substitute the following respectively, that is :—

Tariff Description

Rate of Duty

Fiscal Entry	Full
(3)	(4)

(2)

87.12

Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11—

A. Parts and accessories of motor-cycles imported by a manufacturer approved in that behalf by the Minister ...

B. Other ... 5% Free

C. Other, including brocade, damask, madras and suitings ... 20% Free

... 50k Free

the sq.
metre
or 50%

SCHEDULE 1—continued

- 87.13 In heading 87.13, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
- 87.14B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".
- 87.14C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".
- 89.03 In heading 89.03, delete the words "fire boats" in line 1 and substitute there for the words "fire floats".

- 90.04A In sub-heading A, delete the entry in the columns "Tariff Description" and substitute the following sub-headings applicable thereto, that is :—
"A. Spectacles for correcting vision imported by hospitals and recognised opticians accepted as such by the Board."

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

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

- "A. Components of electricity supply meters imported CKD (Completely knocked down) by an assembler approved in that behalf by the Minister .. 5% Free
- B. Water meters and other meters of a kind used for non-industrial purposes 33½% Free
- C. Other 10% Free".
- 91.01 In sub-heading B (1) and (2), delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following, that is :—

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

- "B. (1) CKD Imported by a manufacturer approved in that behalf by the Minister 50% Free
- (2) Other 50% Free".

- 91.02 In heading 91.02, delete the entries in the columns "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. Components accepted as such by the Board imported for local assembly by a user approved in that behalf by the Minister. 50% Free
- B. Other each 75k or 50% Free".

SCHEDULE 1—continued

B 103

91.04

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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Components accepted as such by the Board, imported for local assembly by a user approved in that behalf by the Minister	10%	Free
B. Other	each 75k or 50%	Free."

91.11

In sub-heading 91.11, delete the entries in the column "Fiscal Entry" and substitute 50%.

92.11
A and B

In headings 92.11 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. Gramophones, record players, tape recorders and tape decks	150%	Free
B1 CKD imported by a manufacturer approved in that behalf by the Minister	50%	Free."

92.13

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 heading.

PART II—GENERAL CONCESSIONARY RATES OF DUTY

Immediately after item 8, insert the following new items, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"9. Alkyd Resin	10%	Free".
Raw materials including, Soya, Coconut, Castor, Sunflower, Tung, Tall, Tobacco, and Sunflower Oils, White spirit Glycerol, Xylene and Fatty acids for the manufacture of Alkyd Resin imported by a manufacturer approved in that behalf by the Minister.	10%	Free".
10. Yarn for manu- facture of Lace and Em- broidered textile fabrics	the kg 12k or 5%	Free
Yarn falling under the following Tariff Headings :— 51.01A, 51.03A, 52.01A, 55.05B, 55.06B, 56.05B, 56.06B imported by a manufacturer approved in that behalf by the Minister	the kg 12k or 5%	Free

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (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, Feman-ganese, Simanganese, etc., excluding those materials which are currently duty-free	5%	Free
12. Auto-motive Components Industry.	Raw materials input imported by a manufacturer approved in that behalf by the Minister	5%	Free."

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 cassette 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, substitute 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 DUTY 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.

PART I OF SCHEDULE 1

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
03.02	Stockfish	Increases the rate of duty from 30% to 50% and places it under licence.
09.02	Bulk Tea	Increases the rate of AUS duty from 10% to 30% and for others, imposes a duty of 50%.
10.05	Maize	Increases the rate of duty to 55% <i>ad valorem</i> .
10.06	Rice	Increases the rate of duty from 10k per kg or 20% to 15k per kg or 30%.
11.01	Cereal Flour	Increases the rate of duty from 15% or ₦10.00 per tonne to 30% or ₦20.00 per tonne.
17.01	Beet and Cane-sugar	Increases the rate of duty from 5k per kg to 10k per kg and provides for alternative rate of duty of 30% <i>ad valorem</i> .
17.02	Other Sugar	Increases the duty from 10k per kg or 25% <i>ad valorem</i> to 20k per kg. or 60% <i>ad valorem</i> .
20.02	Tomato paste and puree	Increases the rate of duty from 75% or 50k per kg. to 100% or 70k per kg.
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	Increases the rate of duty from 66% to 75%.
25.23	Cement	Introduces a new rate of duty of 20% <i>ad valorem</i> .
33.06B	All lotions and creams for baby care accepted as such by the Board	Reduces the rate of duty of all lotions and creams for baby care from 200% to 33%.
39.01B (1)	Polyvinyl Acetate (PVA) in liquid	Restricts 20% rate of duty to Polyvinyl Acetate (PVA) in liquid.
B. (2)	Alkyd Resins	Introduces a new rate of 30% <i>ad valorem</i> for finished Alkyd Resins.
B. (3)	Other artificial Resins in granules, flakes or powder	Reduces the rate of duty from 20% to 10%.
39.02C (1)	Polyvinyl Acetate Resins (PVA) in liquid	Restricts 20% rate of duty to Polyvinyl Acetate (PVA) in liquid.
39.06C (1)	Other Artificial Resins in granules, flakes, or powder	Reduces the rate of duty from 20% to 10%.

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
39.07K	Umbrella handles	Introduces a new AUS duty of 10%.
39.07M	Other, including baby feeding bottles	Reduces the rate of duty on plastic baby feeding bottles from 75% to 50%.
40.11B	Tyres for cars of sectional width exceeding 102mm to 304mm and similar sizes	Increases the rate of duty from 55k per kg to 75k per kg.
48.10	Cigarette paper	Increases the rate of duty from 5% <i>ad valorem</i> to 10% <i>ad valorem</i> .
49.11C	Pre-Printed papers and forms of all sizes inter-leaved with or without carbon	Increases the rate of duty from 10% to 40%.
51.01A, B and E	Yarn of man-made fibres ..	Introduces a new rate of duty of ₹2.00 per square metre or 200% <i>ad valorem</i> .
51.03A	Yarn of man-made fibres continuous and discontinuous and cotton	Increases the duty from the kg 25k or 10% to the kg. 75k or 30%.
52.01A	yarn of all types imported by	
55.05B (1)	approved manufacturers	
55.06B (1)		
56.05B (1)		
55.02A	Cotton Linters	Introduces a duty of 5% <i>ad valorem</i> for AUS.
51.01B		
51.03B	Yarn of man-made fibre continuous and discontinuous and cotton	Increases the duty from the kg. 50% to the kg. ₹1.20 or 100%.
52.01B	yarn of all types	
55.05B (2)		
55.06B (2)		
56.05B (2)		
59.06B (2)		
55.09 C	Real Madras or George ..	Introduces a new rate of duty of ₹2.00 the sq. metre or 200% <i>ad valorem</i> .
56.07B	Base Cloth for the manufacture of lace and embroidery including damask, madras and suiting	Introduces an AUS duty of 50k the sq. metre or 50% and a rate of ₹1 the sq. metre or 100% for others.
59.03	Fabrics for the production of imitation Leather	Increases the rate of duty for AUS from 1k the sq. metre to 2k the sq. metre.
59.11	Rubberised Textile fabrics imported by a manufacturer approved by the Minister	50k the square metre or 50%.
68.14	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.
55.09C	Base cloth for the manufacture of lace and Embroidery	Introduces a new rate of 50% <i>ad valorem</i> or 50k the sq. metre for approved manufacturer of lace and Embroidery.
56.07B		
73.10B	Wire rods imported by approved users	Furniture makers are now included in the list of approved users.

Tariff No.	Commodity Description	Effect of the Order
(1)	(2)	(3)
73.12A	Hoop and Strip of iron or steel, hot rolled or cold rolled imported by approved manufacturer of pipes and tubes	Introduces a duty of 50% for AUS.
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 ends and screw studs)	Introduces a rate of duty of 5%.
76.02A	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 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 20% and 10% respectively to 50% <i>ad valorem</i> .
85.14	CKD Components imported by approved users	Introduces Approved Users' Concession for CKD (completely knocked down) components at 20% <i>ad valorem</i> .
73.10A (2)	Wire Rods imported for the manufacture of nails by a manufacturer approved in that behalf by the Minister	"Wire Rods" are now substituted for "Flat bars".
73.21B	Fabricated Structural Steel ..	Creates a separate sub-heading for fabricated structural steel and increases the duty from 30% to 40%.
73.36C	Kerosene stoves and parts thereof	Creates a sub-heading for CKD components of kerosene cookers and stoves for approved manufacturers at 10% <i>ad valorem</i> .
84.06B (1)	Outboard Engines	Creates Approved Users' Concession at 10% for components imported by approved manufacturers.
84.08B (2)	Camera and cinematograph motors and parts thereof	Increases the rate of duty from 50% to 100%.
85.01A (1)	Generators and generating sets	(i) KVA replaces volts. (ii) Introduces Approved Users' Concession at 10% for components imported by approved manufacturers. (iii) Reduces the rate of duty from 50% to 25%.
85.09	Electrical lighting and signalling Equipment, etc.	Re-arranges the sub-headings to render them more explicit and accommodate parts for more vehicles at 10%.
A and B	A. Suitable for use in road motor vehicles and parts thereof	
85.19B	CKD (completely knocked down) components of electricity supply meters	Creates Approved User Status of 5% for local 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% <i>ad valorem</i> .
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% <i>ad valorem</i> .
87.02 A	Passengers Cars including station 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% <i>ad valorem</i> 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	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% <i>ad valorem</i> .
87.12A	Parts and accessories of motor-	Introduces a concessionary AUS of 5% and 20% for others.
87.12B	cycles and bicycles	
87.13	Baby Carriage and parts thereof	Introduces a new rate of duty of 10% <i>ad valorem</i> .
87.14 B	Wheelbarrows	Increases the rate of duty on wheelbarrows from 30% to 50% <i>ad valorem</i> .
87.14 C	Axles and bogies including springs	Reduces the rate of duty from 10% to 5% <i>ad valorem</i> .
89.03	Light vessels, fire boats, dredgers of all kinds, etc.	Amends "fire boats" to read "fire floats".
87.09	Motor-cycles Auto-cycles and cycles	Increases the rate of duty on CKD 10% to 20% and assembled from 25% to 50% <i>ad valorem</i> .
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".

Tariff No. (1)	Commodity Description (2)	Effect of the Order (3)
91.01-04	Watches and Clocks.	Increases the rate of duty from 75k each or 50% to 100% and CKD and parts from 10% to 50%.
91.11	Other clocks and watch parts . .	Increases the rate of duty from 10% to 50%.
92.11	Gramophones, record players, tape recorders and tape decks	Increases the rate of duty on assembled ones from 75% to 150% and CKD and parts from 20% to 50% <i>ad valorem</i> .
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	Abolishes sub-headings A and B and introduces a duty of 50% against the main heading.

In respect of other items in Schedule 1 not affected by the above Tariff changes, on all items currently imported free of duty or attracting less than 100% rate of duty, there is imposed a surcharge duty of 5% while all items currently attracting 100% rate of duty and above have imposed thereon, a surcharge duty of 10%. But in keeping with Nigeria's international obligations under the UNESCO Convention, books (currently imported free of duty) are exempted from the 5% surcharge.

PART II—GENERAL CONCESSIONARY RATES OF DUTY

Alkyd Resin	Raw materials including soya, castor, coconut, sunflower, tung, tall, tobacco and sunflower oils, white spirit glycerol, xylene and fatty acids for the manufacture of Alkyd Resin imported by a manufacturer approved in that behalf by the Minister	Introduces a concessionary rate of 10%.
Yarn for Manufacture of lace and embroidered textile fabrics	Yarn falling under the following Tariff Headings 51.30A, 52.01A, 55.05B, 55.06, 56.55B, 56.06B for the manufacture of lace and embroidered textile materials imported by a manufacturer approved in that behalf by the Minister . .	Introduces a concessionary rate of 12k the kg. or 5%.
Iron and Steel Industry (Steel Mill)	Raw materials for the iron and steel industry including Iron Ore, Metal Scrap, Magnesite, Aluminum wire, Hydraulic Oil, Casting Flux, Nozzle bricks, Flourspar, Femanganese, Simanganese, etc., excluding those materials which are duty free at present	Introduces a concessionary rate of 5%.

Automotive
component
industry

Raw materials imported by a manufacturer approved in
that behalf by the Minister

Introduces
a concess-
ionary
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 accoutrements 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.

S.I. 29 of 1983

ECONOMIC STABILISATION (TEMPORARY 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 EXCISE 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 Tissue paper	5%	—	—
53	Electric Fans	5%	—	—
54	Locks	5%	—	—
55	Motor-cycle 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, serviettes, toilet paper and similar products	5%
(b) Electric fans	5%
(c) Locks	5%
(d) Motor-cycles, auto-cycles and bicycles	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.