CUSTOMS, EXCISE, ETC. (MISCELLANEOUS PROVISIONS) (AMENDMENT) DECREE 1987



Decree No. 1

[16th January 1987]

Commencement.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:—

1. The duty prescribed in Schedule I to the Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986 is hereby amended as prescribed in the Schedule to this Decree.

Amendment of Schedule 1 of 1986 No. 32.

2.—(1) In Tariff No. 24.02B in Schedule II to the Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986 delete the word "cigarettes" appearing therein.

Amendment of Schedules II and III 1986 No. 32.

- (2) Schedule III of the Customs, Excise, etc. (Miscellaneous Provisions) Decree 1986 is hereby amended as follows, that is—
 - (a) for the word "excluding" appearing in item 8 thereof, there shall be substituted the word "including";
 - (b) immediately after Tariff No. 15.07 appearing in item 16 thereof, there shall be inserted "Tariff Nos. 15.10 and 15.12."
- 3. For item 7 of Schedule 6 to the Finance Act 1981 (which contains the list of goods prohibited from exportation) there shall be substituted the following, that is—

Amendment of 1981 No. 2.

- "7. Unprocessed or unsawn timber except Gmelina."
- 4. This Decree may be cited as the Customs, Excise, Etc. (Miscellaneous Provisions) (Amendment) Decree 1987 and shall be deemed to have come into operation on 1st January 1987.

Citation and commencement.

SCHEDULE

40.11 In sub-headings A-E 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—

Rate of Duty

	Rate of Duty		
Tariff Description	Fiscal Entry	Full	
(2)	(3)	(4)	
A. of a kind used on motor cars (including station wagons and racing cars) with a cross section not above 185mm B. of a kind used on tractors and other farming equipment C. other	5% 5% 10%	Free Free Free	

48.01	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—

											Rate	of Duty
			Ta	riff Des	scription	n					Fiscal	Full
				(2)	là						Entry (3)	(4)
	В.	Newspri				••		••		••	45%	Free Free
	C. D.	Kraft Pa	iper	• • •	• •	• •	• •	• • •	••	• •	40% 25%	Free.
73.13	En	In sub-he try" and duty app	"Ful	l" and	substitu	ute resp	ries in ectively	column y the fo	ns "Ta ollowing	riff D g sub	escription headings	" "Fiscal and rates of Duty
n 20.00		n.		95							1 Table 1	
W				. 7	ariff D	escriptio	m				Fiscal Entry	Full
,	· ·			ti.		(2)					(3)	(4)
	A.	Corrugat	ed she	ets .					••		15%	Free
		Galvanis Other	ed she	ets	••	••	• •	•••	••	••	10% 10%	Free.
	En	try" and	'Full"	and in	sert 10%	agains	st the n	nain hea	iding.		Description	
	En	try" and	'Full'' eadings	and ins	sert 10% d B, de	% agains	et the n	nain hea ies in	iding. Colun	nns "	Tariff De	
602	En "F	try" and ' In sub-he iscal Entr n sub-he ull" and s	'Full'' eadings y'' and ading ubstitu	and ins A and I "Full 84.06E	sert 10% d B, de " and i delete	agains elete the insert 10 the colu	st the need the entre of the en	nain hearies in inst the Tariff 1	ding. Colun main l Descrip	nns " neadin tion"	Tariff De	escription
4.03 602 4.06B	En "F	try" and ' In sub-he iscal Entr in sub-he	'Full'' eadings y'' and ading ubstitu	and ins A and I "Full 84.06E	sert 10% d B, de " and i delete	agains elete the insert 10 the colu	st the need the entre of the en	nain hearies in inst the Tariff 1	ding. Colun main l Descrip	nns " neadin tion"	Tariff Dog. "Fiscal Ies of duty	escription'
602	En "F	try" and ' In sub-he iscal Entr n sub-he ull" and s	'Full'' eadings y'' and ading ubstitu	and ins A and Full 84.06E	sert 10% d B, de " and i delete ectively	agains elete the insert 10 the colu	st the n e entr of aga umns " lowing	nain hearies in inst the Tariff 1	ding. Colun main l Descrip	nns " neadin tion"	Tariff Dog. "Fiscal I es of duty Rate Fiscal	escription' Entry' and applicable
602	En "F	try" and ' In sub-he iscal Entr n sub-he ull" and s	'Full'' eadings y'' and ading ubstitu	and ins A and Full 84.06E	sert 10% d B, de " and i delete ectively	of against a aga	st the n e entr of aga umns " lowing	nain hearies in inst the Tariff 1	ding. Colun main l Descrip	nns " neadin tion"	Tariff Deg. "Fiscal I es of duty Rate	escription' Entry' and applicable of Duty
602	En "F the	try" and ' In sub-he iscal Entr n sub-he ull" and sereto, that	"Full" adings y" and ading ubstitutis—	and ins s A and d "Full 84.06F ite respe	sert 10% d B, de B, de B delete ectively	of against all a against a	st the n e entr of aga umns " lowing	nain hearies in inst the Tariff 1	ding. Colun main l Descrip	nns " neadin tion"	Tariff Dog. "Fiscal I es of duty Rate Fiscal Entry (3)	Entry" and applicable of Duty Full (4) Free
602 4.06B	En "F the "I. 2. "F	try" and in sub-he iscal Entre in sub-he ull" and sereto, that Complete Spare Paris In sub-liscal Entre iscal Entre iscal Entre iscal Entre is sub-liscal Entre is sub	"Full" eadings y" and ading ubstitu is— rts and neading y" and	and ins s A and d "Full 84.06E ite respo d CKD gs 85.03 d "Full	sert 10% d B, de " and i a delete ectively " ariff D 3 A and " and " and " and "	6 agains elete the insert 10 the cold the following (2) B, dele substitu	et the ner e entre % agar amns "lowing on mete the te resp	nain hearies in inst the Tariff I sub-he	ding. Colum main l Descrip ading a	nns "neadin tion" nd rat	Tariff Dog. "Fiscal I es of duty Rate Fiscal Entry (3)	Entry" and applicable of Duty Full (4) Free Free escription
602 4.06B	En "F the "I. 2. "F	try" and in sub-he iscal Entre in sub-he ull" and sereto, that Complete Spare Pare In sub-le	"Full" eadings y" and ading ubstitu is— rts and neading y" and	and ins s A and d "Full 84.06E ite respo d CKD gs 85.03 d "Full	sert 10% d B, de " and i a delete ectively " ariff D 3 A and " and " and " and "	6 agains elete the insert 10 the cold the following (2) B, dele substitu	et the ner e entre % agar amns "lowing on mete the te resp	nain hearies in inst the Tariff I sub-he	ding. Colum main l Descrip ading a	nns "neadin tion" nd rat	Tariff Dog. "Fiscal I es of duty Rate Fiscal Entry (3) 10% 5% Tariff Dog sub-he	Entry" and applicable of Duty Full (4) Free Free escription
602	En "F the "I. 2. "F	try" and in sub-he iscal Entre in sub-he ull" and sereto, that Complete Spare Paris In sub-liscal Entre iscal Entre iscal Entre iscal Entre is sub-liscal Entre is sub	"Full" eadings y" and ading ubstitu is— rts and neading y" and	and ins A and Yell 84.06E tie respect A CKD gs 85.03 d "Full cable ti	sert 10% d B, de " and i a delete ectively " ariff D ariff D " and hereto,	6 agains elete the insert 10 the cold the following (2) B, dele substitu	et the ner entry against the ner entry agains "lowing" on	nain hearies in inst the Tariff I sub-he	ding. Colum main l Descrip ading a	nns "neadin tion" nd rat	Tariff Dog. "Fiscal I es of duty Rate Fiscal Entry (3) 10% 5% Tariff Dog sub-her	Entry" and applicable of Duty Full (4) Free Free escription adings and
602 4.06B	En "F the "I. 2. "F	try" and in sub-he iscal Entre in sub-he ull" and sereto, that Complete Spare Paris In sub-liscal Entre iscal Entre iscal Entre iscal Entre is sub-liscal Entre is sub	"Full" eadings y" and ading ubstitu is— rts and neading y" and	and ins A and Yell 84.06E tie respect A CKD gs 85.03 d "Full cable ti	sert 10% d B, de " and i a delete ectively " ariff D ariff D " and hereto,	6 agains elete the insert 10 the cold the following (2) B, delete the substitute that is—	et the ner entry against the ner entry agains "lowing" on	nain hearies in inst the Tariff I sub-he	ding. Colum main l Descrip ading a	nns "neadin tion" nd rat	Tariff Dog. "Fiscal I es of duty Rate Fiscal Entry (3) 10% 5% Tariff Dog sub-her	Entry" and applicable of Duty Full (4) Free Free escription adings an of Duty
602 4.06B	En "F the 1. 2. "F rat	try" and in sub-he iscal Entre in sub-he ull" and sereto, that Complete Spare Paris In sub-liscal Entre iscal Entre iscal Entre iscal Entre is sub-liscal Entre is sub	"Full" eadings y" and ading ubstitu is— rts and neading y" and	and ins s A and d "Full 84.06E ite respect	sert 10% d B, de " and i B delete ectively " ariff D B A and " and hereto, " ariff D B A a	6 agains elete the insert 10 the cold the following (2) B, delete the substitute that is— Description (2)	et the ner entry agains "lowing" on ete the teresp	nain hearies in inst the Tariff I sub-he	ding. Colum main l Descrip ading a	nns "neadin tion" nd rat	Tariff Dog. "Fiscal I es of duty Rate Fiscal Entry (3) 10% 5% Tariff Dog sub-her Rate Fiscal Entry	Entry" and applicable of Duty Full (4) Free Free escription adings and of Duty Full Full

87.01B	In sub-heading 87.01B delete the enteries in col Entry and "Full" and substitute respectively the folloapplicable thereto, that is— "B. Agricultural Tractors				
87.02D&E	In sub-headings 87.02D&E, delete the columns "T and "Full" and substitute respectively the following applicable thereto, that is—				
	(1) Complete	••	••	10%	Free
	(a) For local assembly in Lagos			10%	Free
	(b) For local assembly in Ibadan and Enugu			7.5%	Free
	(c) For local assembly in Kaduna, Kano and Bau	chi		5%	Free
87.06	E. Buses In heading 87.06 delete the rate of duty and substitu	ite 5%.	••	10%	Free
	General Concessionary Rate of Duty (GCR)			(e)
	Agricultural Machinery and Equipment import	ed exclus	sively		
	for use in agriculture or for use in processing agriducts	133	··	5%	
MAD	E at Lagos this 16th day of January 1987.	*			

Major-General I. B. Babangida, President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria

EXPLANATORY NOTE

(This Note does not form part of the above Decree but is intended to explain its purport)

The Decree amends the Customs, Excise, etc. (Miscellaneous Provisions) Decree 1986 to reduce the rates of duty payable on certain goods with effect from 1st January, 1987 and to prohibit exportation of unprocessed or unsawn timber except gmelina.