Supplement to Official Gazette Extraordinary No. 29, Vol. 74, 25th May, 1987—Part A

CUSTOMS, EXCISE, ETC. (MISCELLANEOUS PROVISIONS)
(AMENDMENT) (No. 2) DECREE 1987



Decree No. 11

[26th February 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, as amended by the Customs, Excise, Etc. (Miscellaneous Provisions) (Amendment) Decree 1987, is hereby further amended as prescribed in Schedule I to this Decree.

Amendment of Schedule I to 1986 No. 32. 1987 No. 1.

2. Schedule II to the Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986 as amended is further amended to the extent set out in Schedule II to this Decree.

Amendment of Schedule II to 1986 No. 32.

3. Schedule III to the Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986 (which relates to goods absolutely prohibited) is amended as set out in Schedule III to this Decree.

Amendment of Schedule III to 1986 No. 32.

4. This Decree may be cited as the Customs, Excise, Etc. (Miscellaneous Provisions) (Amendment) (No. 2) Decree 1987 and shall be deemed to have come into force on 26th February 1987.

Citation and commencement.



B. Other

SCHEDULES

SCHEDULE I

(Section 1)

Free.

20%

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF

03.01

In sub-headings A, B, & 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—

- 1		Rate of Duty
	Tariff Description	Fiscal Full Entry
8	(2)	(3) (4)
	A. Caught (within or without the territorial waters of Nigeria) and landed by vessels owned by Nigerian companies or citizens, and registered in Nigeria other than those caught and landed by canoes	• '\ ,
U3 U3	B. Other	50k the Free kg
03.03	In sub-headings A, B, & C delete the entries in the cription", "Fiscal Entry" and "Full" and substitute resp sub-headings and the rates of duty applicable thereto, that	ectively the following
	Tariff Description	Rate of Duty
1000	(2)	Fiscal Full Entry (3) (4)
	A. Caught (within or without the territorial waters of Nigeria) and landed by vessels owned by the Nigeria companies or citizens, and registered in Nigeria other than those caught and landed by canoes	n r . 10k the Fre
e	B. Other	kg . 50k the Free kg
11.08	In heading 11.08, delete the rate of duty and insert the	word "prohibited"
15.03	In heading 15.03, delete the entries in the column "Full" and substitute the following sub-headings and the ble thereto, that is—	s "Fiscal Entry" and rates of duty applica
		Rate of Duty
<u></u>	Tariff Description	

15.13	In	heading	g 15.13,	delete	the	entries	in	the	colum	ins '	Fisca	d Ent	ry"	and
	"Fu	ll" and	substitut	e the	fol	owing	sub	-hea	dings	and	the	rates	of	duty
3			ereto, tha											

		Rate	of Duty
76	Tariff Description	Fiscal	Full
	(2)	Entry (3)	(4)
	A. Margarine	100% 40%	Free.
9.02	In heading 19.02, delete the entries in the columns "Fiscal and substitute the following sub-headings and the rates thereto, that is—	Entry" of duty	and "Full applicabl
		Rate of	Duty
* *	Tariff Description	Fiscal Entry	Full
<i>3</i> 8	(2)	(3)	(4)
	A. Custard Powder	60% 30%	Free Free.
28.19 34.01 & 34.02	In heading 27.12, delete the rate of duty and substitute 15 In heading 28.19, delete the rate of duty and substitute 25 In headings 34.01 and 34.02, delete the respective rates of 50% respectively.	5%. duty an	d substitu
28.19 34.01 & 34.02 & 35.06 36.06 38.19	In heading 28.19, delete the rate of duty and substitute 25. In headings 34.01 and 34.02, delete the respective rates of	5%. duty an %. 0%. Tariff De	scription' gs and th
28.19 34.01 & 34.02 35.06 36.06 38.19	In heading 28.19, delete the rate of duty and substitute 25 In headings 34.01 and 34.02, delete the respective rates of 50% respectively. In heading 35.06, delete the rate of duty and substitute 30 In heading 36.06, delete the rate of duty and substitute 50 In heading 38.19, delete the entries in the columns "I "Fiscal Entry" and "Full" and substitute the following su	5%. 6 duty and 6%. 6 Cariff De 6 b-headin	escription' gs and the of Duty
28.19 84.01 & 84.02 & 85.06 86.06 88.19	In heading 28.19, delete the rate of duty and substitute 25 In headings 34.01 and 34.02, delete the respective rates of 50% respectively. In heading 35.06, delete the rate of duty and substitute 30 In heading 36.06, delete the rate of duty and substitute 50 In heading 38.19, delete the entries in the columns "Tiscal Entry" and "Full" and substitute the following sure rates of duty applicable thereto, that is— Tariff Description	6%. 6 duty and 6%. 6 Cariff Deb-headin Rate Fiscal Entry	escription' gs and the of Duty Full
28.19 34.01 & 34.02 \$ 35.06 36.06 38.19	In heading 28.19, delete the rate of duty and substitute 25 In headings 34.01 and 34.02, delete the respective rates of 50% respectively. In heading 35.06, delete the rate of duty and substitute 30 In heading 36.06, delete the rate of duty and substitute 50 In heading 38.19, delete the entries in the columns "Tiescal Entry" and "Full" and substitute the following surates of duty applicable thereto, that is— Tariff Description (2)	5%. 6 duty and 6%. 6 Cariff Deb-headin Rate Fiscal	escription' gs and the
35.06 36.06 38.19 A E 39.01 39.01–39.06	In heading 28.19, delete the rate of duty and substitute 25 In headings 34.01 and 34.02, delete the respective rates of 50% respectively. In heading 35.06, delete the rate of duty and substitute 30 In heading 36.06, delete the rate of duty and substitute 50 In heading 38.19, delete the entries in the columns "Tiescal Entry" and "Full" and substitute the following surates of duty applicable thereto, that is— Tariff Description (2)	Guty and W. O. O. Cariff Debheadin Rate Fiscal Entry (3) 20% 10% 0%. and 39.066 der form	of Duty Full (4) Free Free.

48.16	A. B. C.	Of a kin wagons above 1 Of a kin ment	and ra 85mm.	on mo	(2) otor cars	s (incl				Fiscal (3)	F (4	ull
4 8.16	В.	wagons above 1 Of a kir	and ra 85mm.	cing ca	otor cars	s (incl					•)
48.16	C.	ment		on tra	••	••	ss secti	on not	 in-	30%	Free	
48.16		Other	••	••		••	••		··	5% 10%	Free Free.	
50.04 50.05	Ir	heading	g 48.16	, delete	the rate	of du	ity and	substitu	te 609	/α•	æ	8
50.07 51.01 51.03			*						(4) (4)			10
52.01 53.06 53.07 53.08 53.09 53.10 54.03	22.0	headin 9, 53.10 titute 60°	, 54.0.	and	54.04,	7, 51. delet	01, 51. e the	03, 52. respect	01, 5: ive ra	3.06, 53 ates of	.07, 53 duty	.08, and
and 54.04 J 55.01- 55.04	In respe	heading	55.01-	55.04,	delete th	e resp	ective 1	rates of	duty	and subs	titute 6	0%
55.05 and 55.06	In 80%	heading respecti	s 55.05 vely.	and 5	5.06, <i>del</i>	lete the	e respec	tive rat	es of	duty and	1 substit	ute
56.05 56.06 57.06 57.07 and 58.07	In of d	heading ity and	s 56.05 substitu	, 56.06 ite 60%	5, 57.06, % respec	57.07 ctively	and 5	8.07 de	lete th	te respe	ctive ra	tes
58.01 and 58.02	In prob	heading ibited' r	s 58.01 especti	and 58 vely.	3.02, del	ete the	respec	tive rate	es of c	luty and	substit	ute
73.13	Desc	sub-heaription" ings and	FISC	ai Ent	ry and	i "Fu	ll' and	substit	ute th	e colum e folllo	ns "Ta wing st	riff 1b-

à	Tar	iff Descr	intinu			8	Rate o	of Duty
~		95 2000	*prion	9			Fiscal Entry	Full
 Ā		(2)					(3)	(4)
A.	Corrugated sheets	••	• •			••	20%	Free
В.	Galvanised Sheets	• •	• •		• •	••	20%	Free
C.	Other		• •	••	• •		10%	Free.

Free

60%

76.02	In heading 76.02, delete the entries in the columns "Fiscal Entry" and "Full"
	and insert the following sub-headings and the rates of duty applicable
1.5	thereto, that is —

	Tariff Description	Rate	of Duty
		Fiscal Entry.	Full
	(2)	(3)	(4)
	A. Bars and Rods	. 10%	Free
	B. Other	. 15%	Free
34.11	In sub-headings 84.11A and B, delete the entries in Description" "Fiscal Entry" and "Full" and substitute headings and the rates of duty applicable thereto,	the column	ns "Tari owing sul
	Tariff Description	Rate	of Duty
	A s	Fisca	
10	(2)	Entry (3)	, (4)
	A. Compressors	. 10%	Free
,	B. Other and parts thereof:		
	(1) Complete	. 15%	Free
	(2) CKD and Spare parts	. 10%	Free.
34.12	In sub-headings 84.12A and B, delete the entries in Description", "Fiscal Entry" and "Full" and insert the and the rates of duty applicable thereto, that is —	the colum following su	ns "Tar ıb-headin
	Tariff Description	Rate	of Duty
		Fisca	
	(2)	Entry (3)	(4)
,	A. Complete	. 60%	Free
	B. CKD and Spare parts	. 55%	Free.
4.15	In sub-headings 84.15A and B, delete the entries in Description", "Fiscal Entry" and "Full" and insert the and the rates of duty applicable thereto, that is —	the 'colum	ns "Tar
14	Tariff Description	Rate of	Duty
	Langs Description	Fisca	
		Entra	•
- T	(2)	Entry (3)	(4)

A. Complete ..

A	B. CKD and Spare parts	55% I	rec.
85.03	In sub-heading 85.03A, delete the rate of duty and substitu	te 40%.	
85.20	In heading 85.20, delete the entries in the columns "Fiscal and insert the following sub-headings and the rates of duty that is —	Entry" an	d "Full therete
		Rate of	Duty
	Tariff Description	Fiscal Entry	Full
1 1	(2)	(3)	(4)
	A. Components	10%	Free
**	B. Other	50%	Free.
87.02A	Immediately after item (6) of 87.02A there shall be inserted	d-	
31		0%".	
87.02C	In sub-headings 87.02C (1) & (2), delete the entries in the Description" Fiscal Entry", and "Full" and substitute the folloand the rates of duty applicable thereto, that is—	owing sub-	heading
	Tariff Description	- Kate of	Duty
· ·	(2)	Fiscal Entry (3)	Full (4)
	C. (1) For local assembly in Lagos —		
	(a) Not exceeding 1600cc	15%	Free
	(b) Exceeding 1600cc but not exceeding 1800cc.	20%	Free
er v	(c) Exceeding 1800cc but not exceeding 2000cc.	25%	Free
- 4	(d) Exceeding 2000cc but not exceeding 2500cc.	55%	Free
# #	(e) Over 2500cc	185%	Free
	(2) For local assembly in Kaduna —		taja 1
	(a) Not exceeding 1600cc	10%	Free
	1/1/11/OL CACCEUMP 1000CC.		
		•	Free
9	(b) Exceeding 1600cc but not exceeding 1800cc.	15%	Free
a	(b) Exceeding 1600cc but not exceeding 1800cc.(c) Exceeding 1800cc but not exceeding 2000cc.	15% 20%	Free
	(b) Exceeding 1600cc but not exceeding 1800cc.	15%	
	 (b) Exceeding 1600cc but not exceeding 1800cc. (c) Exceeding 1800cc but not exceeding 2000cc. (d) Exceeding 2000cc but not exceeding 2500cc. (e) Over 2500cc	15% 20% 50% 180%	Free Free Free
	 (b) Exceeding 1600cc but not exceeding 1800cc. (c) Exceeding 1800cc but not exceeding 2000cc. (d) Exceeding 2000cc but not exceeding 2500cc. (e) Over 2500cc. D. Lorries, Trucks, Pick-ups, Delivery Vans and Four Wheelers 	15% 20% 50% 180% el Drive vel	Free Free Free hicles:—
	(b) Exceeding 1600cc but not exceeding 1800cc. (c) Exceeding 1800cc but not exceeding 2000cc. (d) Exceeding 2000cc but not exceeding 2500cc. (e) Over 2500cc	15% 20% 50% 180%	Free Free Free
	(b) Exceeding 1600cc but not exceeding 1800cc. (c) Exceeding 1800cc but not exceeding 2000cc. (d) Exceeding 2000cc but not exceeding 2500cc. (e) Over 2500cc. D. Lorries, Trucks, Pick-ups, Delivery Vans and Four Whee (1) Complete	15% 20% 50% 180% d Drive vel 15%	Free Free Free hicles:—
	(b) Exceeding 1600cc but not exceeding 1800cc. (c) Exceeding 1800cc but not exceeding 2000cc. (d) Exceeding 2000cc but not exceeding 2500cc. (e) Over 2500cc. D. Lorries, Trucks, Pick-ups, Delivery Vans and Four Whee (1) Complete	15% 20% 50% 180% el Drive vel 15%	Free Free hicles: Free Free
	(b) Exceeding 1600cc but not exceeding 1800cc. (c) Exceeding 1800cc but not exceeding 2000cc. (d) Exceeding 2000cc but not exceeding 2500cc. (e) Over 2500cc. D. Lorries, Trucks, Pick-ups, Delivery Vans and Four Whee (1) Complete	15% 20% 50% 180% d Drive vel 15%	Free Free Free hicles:—

SCHEDULE—continued

GENERAL CONCESSIONARY RATES OF DUTY (GCR)

The General Concessionary Rates of Duty (GCR) is hereby amended as follows, that is—

- (a) in item 1, delete the rate of duty and substitute 5%;
- (b) delete item 2;
- (c) re-number items 3 to 5 to read items 2-4.

SCHEDULE II

(Section 2)

EXCISE DUTY

32.09:	Delete 5% and substitute Free.
33.06C:	Delete 20% and substitute 15%.
36.06:	Delete 5% and substitute Free.
85.20:	Delete 5% and substitute Free.
87.01:	Delete 5% and substitute Free.
87.02:	Delete 5% and substitute Free.
87.03:	Delete 5% and substitute Free.
87.04:	Delete 5% and substitute Free.
87.05:	Delete 5% and substitute Free.
87.06 :	Delete 5% and substitute Free.
87.09B:	Delete 5% and substitute Free.
87.10:	Delete 5% and substitute Free.
87.12:	Delete 5% and substitute Free.

SCHEDULE III

(Section 3)

1. Immediately after (d) in item 7 of Schedule III, there shall be inserted the words, "Made up Fishing Nets (59.05)".

MADE at Lagos this 4th day of May 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 further amends the Customs, Excise, Etc. (Miscellaneous Provisions), (Amendment) Decree 1987 to reduce import and excise duties payable on certain goods.