

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]

Commence-
ment.

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
commence-
ment.



SCHEDULES

SCHEDULE I

(Section 1)

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—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (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	10k the kg	Free
B. Other	50k the kg	Free.

03.03

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—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Caught (within or without the territorial waters of Nigeria) and landed by vessels owned by the Nigerian companies or citizens, and registered in Nigeria other than those caught and landed by canoes	10k the kg	Free
B. Other	50k the kg	Free.

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 columns "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. Tallow stearin or tallow oil	30%	Free
B. Other	20%	Free.

- 15.13 In heading 15.13, *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
(2)								(3)	(4)
A.	Margarine	..	..	..	..	..	..	100%	Free
B.	Other	..	..	..	..	..	..	40%	Free.

- 19.02 In heading 19.02, *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
(2)								(3)	(4)
A.	Custard Powder	..	..	..	..	..	..	60%	Free
B.	Other	..	..	..	..	..	..	30%	Free.

- 27.12 In heading 27.12, *delete* the rate of duty and *substitute* 15%.
- 28.19 In heading 28.19, *delete* the rate of duty and *substitute* 25%.
- 34.01 & 34.02 In headings 34.01 and 34.02, *delete* the respective rates of duty and *substitute* 50% respectively.
- 35.06 In heading 35.06, *delete* the rate of duty and *substitute* 30 %.
- 36.06 In heading 36.06, *delete* the rate of duty and *substitute* 50%.
- 38.19 In heading 38.19, *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)
A.	Finished Bentonite and Barite	..	..	..	..	..	..	20%	Free
B.	Other	..	..	..	..	..	..	10%	Free.

- 39.01 In heading 39.01A, *delete* the rate of duty and *substitute* 30%.
- 39.01-39.06 Sub-headings in 39.01C, 39.02C, 39.03B, 39.04B, 39.05B and 39.06B shall read "Other, including artificial resins in granules, flakes or powder form 15%."
- 40.01 In heading 40.01, *delete* the rate of duty and *substitute* 30%.
- 40.11A In sub-headings 40.11A, B, & C, *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—
- B&C

Tariff Description (2)	Rate of Duty	
	Fiscal (3)	Full (4)
A. Of a kind used on motor cars (including station wagons and racing cars) with a cross section not above 185mm.	30%	Free
B. Of a kind used on tractors and other farming equipment	5%	Free
C. Other	10%	Free.
48.16	In heading 48.16, delete the rate of duty and substitute 60%.	
50.04	In headings 50.04, 50.05, 50.07, 51.01, 51.03, 52.01, 53.06, 53.07, 53.08, 53.09, 53.10, 54.03 and 54.04, delete the respective rates of duty and substitute 60% respectively.	
50.05		
50.07		
51.01		
51.03		
52.01		
53.06		
53.07		
53.08		
53.09		
53.10		
54.03		
and 54.04		
55.01-55.04	In heading 55.01-55.04, delete the respective rates of duty and substitute 60% respectively.	
55.05 and 55.06	In headings 55.05 and 55.06, delete the respective rates of duty and substitute 80% respectively.	
56.05	In headings 56.05, 56.06, 57.06, 57.07 and 58.07 delete the respective rates of duty and substitute 60% respectively.	
56.06		
57.06		
57.07		
and 58.07		
58.01 and 58.02	In headings 58.01 and 58.02, delete the respective rates of duty and substitute 'prohibited' respectively.	
73.13	In sub-headings 73.13A, B, & C. 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. Corrugated sheets	20%	Free
B. Galvanised Sheets	20%	Free
C. Other	10%	Free.

- 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 thereto, that is —

Tariff Description	Rate of Duty	
	<i>Fiscal Entry.</i>	<i>Full</i>
(2)	(3)	(4)
A. Bars and Rods	10%	Free
B. Other	15%	Free

- 84.11 In sub-headings 84.11A 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	Rate of Duty	
	<i>Fiscal Entry</i>	<i>Full</i>
(2)	(3)	(4)
A. Compressors	10%	Free
B. Other and parts thereof :		
(1) Complete	15%	Free
(2) CKD and Spare parts	10%	Free.

- 84.12 In sub-headings 84.12A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and the rates of duty applicable thereto, that is —

Tariff Description	Rate of Duty	
	<i>Fiscal Entry</i>	<i>Full</i>
(2)	(3)	(4)
A. Complete	60%	Free
B. CKD and Spare parts	55%	Free.

- 84.15 In sub-headings 84.15A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following sub-headings and the rates of duty applicable thereto, that is —

Tariff Description	Rate of Duty	
	<i>Fiscal Entry</i>	<i>Full</i>
(2)	(3)	(4)
A. Complete	60%	Free

- B. CKD and Spare parts 55% Free.
- 85.03 In sub-heading 85.03A, *delete* the rate of duty and *substitute* 40%.
- 85.20 In heading 85.20, *delete* the entries in the columns "Fiscal Entry" and "Full" and *insert* 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	10%	Free
B. Other	50%	Free.

87.02A Immediately after item (6) of 87.02A there shall be inserted—

"(7) Three wheeler vehicle 10%".

87.02C In sub-headings 87.02C (1) & (2), *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)
C. (1) For local assembly in Lagos —		
(a) Not exceeding 1600cc	15%	Free
(b) Exceeding 1600cc but not exceeding 1800cc.	20%	Free
(c) Exceeding 1800cc but not exceeding 2000cc.	25%	Free
(d) Exceeding 2000cc but not exceeding 2500cc.	55%	Free
(e) Over 2500cc.	185%	Free
(2) For local assembly in Kaduna —		
(a) Not exceeding 1600cc.	10%	Free
(b) Exceeding 1600cc but not exceeding 1800cc.	15%	Free
(c) Exceeding 1800cc but not exceeding 2000cc.	20%	Free
(d) Exceeding 2000cc but not exceeding 2500cc.	50%	Free
(e) Over 2500cc.	180%	Free
D. Lorries, Trucks, Pick-ups, Delivery Vans and Four Wheel Drive vehicles:—		
(1) Complete	15%	Free
(2) Imported CKD (Completely Knocked Down)—		
(a) For local assembly in Lagos	5%	Free
(b) For local assembly in Ibadan and Enugu ..	3.5%	Free
(c) For local assembly in Kano and Bauchi ..	2.5%	Free
E. Buses	15%	Free.

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