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Government Notice No. 1430

NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 43

Commencement : 16th August, 1965

Legal Implementation of the Brussels Nomenclature Tariff

The following information is given, pending the printing of the Customs and Excise Tariffs Booklet, with the hope that it will be of assistance in the correct implementation of the Customs Tariff Act, 1965, No. 3 based on the Brussels Nomenclature :—

A. PART I.—LIST OF SECTIONS AND CHAPTER TITLES FOR SCHEDULE 1 TO THE ACT

Chapters

SECTION I

Live Animals ; Animal Products

1. Live animals
2. Meat and edible meat offals
3. Fish, crustaceans and molluscs
4. Dairy produce ; birds' eggs ; natural honey
5. Products of animal origin, not elsewhere specified or included

† SECTION II

Vegetable Products

6. Live trees and other plants ; bulbs, roots and the like ; cut flowers and ornamental foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts ; peel of melons or citrus fruit
9. Coffee, tea, mate and spices
10. Cereals
11. Products of the milling industry ; malt and starches, gluten, inulin
12. Oil seeds and oleaginous fruit ; miscellaneous grains, seeds and fruit ; industrial and medical plants straw and fodder
13. Raw vegetable materials of a kind suitable for use in dyeing or in tanning ; lacs ; gums ; resins and other vegetable saps and extracts
14. Vegetable plaiting and carving materials ; vegetable products not elsewhere specified or included

Chapters

SECTION III

**Animal and Vegetable Fats and Oils and their
Cleavage Products ; Prepared Edible Fats ;
Animal and Vegetable Waxes**

15. Animal and vegetable fats and oils and their cleavage products ; prepared edible fats ; animal and vegetable waxes

SECTION IV

Prepared Foodstuffs ; Beverages, Spirits and Vinegar ; Tobacco

16. Preparations of meat, of fish, of crustaceans or molluscs
17. Sugars and sugar confectionery
18. Cocoa and cocoa preparations
19. Preparations of cereals, flour or starch ; pastry-cooks' products
20. Preparations of vegetables, fruit or other parts of plants
21. Miscellaneous edible preparations
22. Beverages, spirits and vinegar
23. Residues and waste from the food industries ; prepared animal fodder
24. Tobacco

SECTION V

Mineral Products

25. Salt ; sulphur, earths and stone ; plastering materials, line and cement
26. Metallic ores, slag and ash
27. Mineral fuels, mineral oils and products of their distillation ; bituminous substances ; mineral waxes

SECTION VI

Products of the Chemical and Allied Industries

Section Notes

28. Inorganic chemicals ; organic and inorganic compounds of precious metals, or rare earth metals, of radio-active elements and of isotopes
29. Organic Chemicals
30. Pharmaceutical products-
31. Fertilisers
32. Tanning and dyeing extracts ; tannins and their derivatives ; dyes, colours, paints and varnishes ; putty, fillers and stoppings ; inks
33. Essential oils and resinoids ; perfumery, cosmetics and toilet preparations
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and dental waxes
35. Albuminoidal substances ; glues
36. Explosives ; pyrotechnic products ; matches ; pyrophoric alloys ; certain combustible preparations
37. Photographic and cinematographic goods
38. Miscellaneous chemical products

SECTION VII

**Artificial Resins and Plastic Materials, Cellulose Esters and
Ethers, and Articles thereof ; Rubber, Synthetic Rubber, Factice, and Articles thereof**

39. Artificial resins and plastic materials, cellulose esters and ethers ; articles thereof
40. Rubber, synthetic rubber, factice, and articles thereof

SECTION VIII

**Raw Hides and Skins, Leather, Furskins and Articles thereof ; Saddlery and Harness ;
Travel Goods, Handbags and similar containers ; Articles of Gut (Other than Silk-Worm Gut)**

41. Raw hides and skins (other than furskins) and leather
42. Articles of leather ; saddlery and harness ; travel goods, handbags and similar containers ; articles of animal gut (other than silk-worm gut)
43. Furskins and artificial fur ; manufactures thereof

SECTION IX

**Wood and Articles of Wood ; Wood Charcoal ; Cork and Articles of Cork ; Manufactures
of Straw, of Esparto and of Other Plaiting Materials ; Basketware and Wickerwork**

44. Wood and articles of wood ; wood charcoal
45. Cork and articles of cork
46. Manufactures of straw, of esparto and of other plaiting materials ; basketware and wickerwork

SECTION X

Paper-Making Material ; Paper and Paper-board and articles thereof

47. Paper-making material

Chapters

48. Paper and paperboard ; articles of paper pulp, of paper or paperboard
 49. Printed books, newspapers, pictures and other products of the printing industry ; manuscripts, typescripts and plans

SECTION XI

Textiles and Textile Articles*Section Notes*

50. Silk and waste silk
 51. Man-made fibres (continuous)
 52. Metallised textiles
 53. Wool and other animal hair
 54. Flax and ramie
 55. Cotton
 56. Man-made fibres (discontinuous)
 57. Other vegetable textile materials ; paper yarn and woven fabrics of paper yarn
 58. Carpets, mats, matting and tapestries ; pile and chenille fabrics ; narrow fabrics ; trimmings ; tulle and other net fabrics ; lace ; embroidery
 59. Wadding and felt ; twine, cordage, ropes and cables, special fabrics ; impregnated and coated fabrics ; textile articles of a kind suitable for industrial use
 60. Knitted and crocheted goods
 61. Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
 62. Other made-up textile articles
 63. Old clothing and other textile articles ; rags

SECTION XII

Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-crops and Parts thereof, Prepared Feathers and Articles made therewith ; Artificial Flowers ; Articles of Human Hair ; Fans

64. Footwear, gaiters and the like ; parts of such articles
 65. Headgear and parts thereof
 66. Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
 67. Prepared feathers and down and articles made of feathers or of down ; artificial flowers ; articles of human hair ; fans

SECTION XIII

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials ; Ceramic Products ; Glass and Glassware

68. Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
 69. Ceramic products
 70. Glass and glassware

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof ; Imitation Jewellery ; Coin

71. Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof ; imitation jewellery
 72. Coin

SECTION XV

Base Metals and Articles of Base Metal*Section Notes*

73. Iron and steel and articles thereof
 74. Copper and articles thereof
 75. Nickel and articles thereof
 76. Aluminium and articles thereof
 77. Magnesium and beryllium and articles thereof
 78. Lead and articles thereof
 79. Zinc and articles thereof
 80. Tin and articles thereof
 81. Other base metals employed in metallurgy and articles thereof
 82. Tools, implements, cutlery, spoons and forks, of base metal ; parts thereof
 83. Miscellaneous articles of base metal

SECTION XVI

Machinery and Mechanical Appliances ; Electrical Equipment ; Parts thereof*Section Notes*

84. Boilers, machinery and mechanical appliances ; parts thereof
 85. Electrical Machinery and equipment ; parts thereof

Chapters

SECTION XVII

Vehicles, Aircraft, and Parts thereof ; Vessels and certain associated Transport Equipment*Section Notes*

86. Railway and tramway locomotives, rolling-stock and parts thereof ; railway and tramway track fixtures and fittings ; traffic signalling equipment of all kinds (not electrically powered)
87. Vehicles, other than railway or tramway rolling-stock, and parts thereof
88. Aircraft and parts thereof ; parachutes ; catapults and similar aircraft launching gear ; ground flying trainers
89. Ships, boats and floating structures

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus ; Clocks and Watches, Musical Instruments, Sound Recorders and Reproducers ; Television Image and Sound Recorders and Reproducers, Magnetic ; Parts Thereof

90. Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus ; parts thereof
91. Clocks and watches and parts thereof
92. Musical instruments ; sound recorders and reproducers ; television image and sound recorders and reproducers, magnetic ; parts and accessories of such articles

SECTION XIX

Arms and Ammunition ; Parts Thereof

93. Arms and ammunition ; parts thereof

SECTION XX

Miscellaneous Manufactured Articles

94. Furniture and parts thereof ; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
95. Articles and manufactures of carving or moulding material
96. Brooms, brushes, feather dusters, powder-puffs and sieves
97. Toys, games and sports requisites ; parts thereof
98. Miscellaneous manufactured articles

SECTION XXI

Works of Art, Collectors' Pieces, and Antiques

99. Works of art, collectors' pieces, and antiques

B. PART II—PARTICULARS TO BE GIVEN ON ENTRIES

1. *Description of Goods.*—Goods must be described on invoices and Customs entries in sufficient detail to enable them to be identified both for Tariff and Statistical purposes. Separate particulars must be given on entries for each description of goods.

2. *Tariff Number.*—The Tariff Number to be declared on Customs entries is that shown in the column headed 'Tariff Number' together with any sub-item letter and/or number shown in the column headed 'Tariff Description'. Goods conditionally exempt must be classified according to both Schedules 1 and 2 or both Schedules 3 and 4 as applicable.

3. *Statistical Number.*—The Statistical Number to be declared on Customs entries is that shown in the column headed 'Statistical No.'.

4. *Quantities to be shown for Statistical Purposes in Addition to the Value.*—Where the unit of quantity (or quantities) in the fourth column differs from the unit of quantity on which duty is chargeable, the quantity of the goods must be declared separately in both units. If no unit of quantity is shown in the fourth column, only the value is required to be declared. Where the statistical quantity is a unit of weight, the net weight of the goods, i.e., the weight exclusive of packages and wrappings is to be declared, unless otherwise indicated.

5. *Value*(1) *For Customs Purposes.*

(a) *Import.*—The value to be declared on Customs entries (whether for goods free of or exempted from duty, goods subject to specific duty or goods subject to duty according to the value) is the value as defined in the Second Schedule to the Customs and Excise Management Act (No. 55 of 1958). Normally for goods imported under a contract of sale negotiated in fully open market conditions, the value is represented by the price made under that contract adjusted as necessary to take account of costs, additional freight charges, insurance and buying commission.

(b) *Export.*—

(1) For the purpose of assessing duty *ad valorem* on exported produce other than rubber, the value per unit of weight of such produce shall :—

- (i) in the case of produce exported by the Nigerian Produce Marketing Company Ltd., for which an f.o.b. price per unit of weight is notified by the London branch of the Company to the Federal Department of Marketing and Exports, Lagos, within six months of the date of exportation of the produce, be deemed to be that f.o.b. per unit of weight ; and
- (ii) in all other cases be deemed to be the f.o.b. selling price per unit of weight of similar produce on the day of exportation as ascertained by the Board.
Provided that the price per ton of groundnut oil and of groundnut cake shall be deemed respectively to be £4-6s-4d and £5-13s-8d less than the price per ton arrived at under (i) or (ii) as the case may be.
- (2) For the purpose of assessing duty *ad valorem* on rubber exported the value per unit of weight shall be deemed to be the mean of the two months forward c.i.f. basis port buyer's closing prices of No. 1 RSS Rubber on the London Rubber Exchange for the month before that in which the rubber was entered for export.
- (3) *Other.*—
For all other exports the value to be declared is the f.o.b. value at the time of shipment.
- (2) *For Excise Purposes* "Value" shall be taken to mean :—
- (a) *in the case of cigarettes.*—
- (1) the price declared by a manufacturer, to be the price inclusive of Excise duty at which cigarettes of the same brand, weight, quality and description are ordinarily sold by him ex-factory ; or
- (2) if it appears to the Board that the price so declared is less than the cost of the manufacture of the cigarettes together with the Excise duty thereon and all profits taken or to be taken by the manufacturer in respect thereof, the sum which, in the opinion of the Board, is equal to such cost together with such Excise duty and profits.
- (b) *in all other cases.*—
- (1) the price declared by a manufacturer to be the price, exclusive of Excise duty but before deduction of any trade discount, at which the goods, liable to duty are ordinarily sold by him ex-factory ; or
- (2) if it appears to the Board that the price so declared is less than the cost of manufacture of the goods and all profits taken or to be taken by the manufacturer in respect thereof, the sum which, in the opinion of the Board, is equal to such cost together with such profits.
- (3) *For Statistical Purposes.*—
- (a) *Imports.*—The value is that which is declared for Customs purposes.
- (b) *Exports.*—The value of goods (other than rubber) is the same as the value for Customs purposes. In the case of rubber, there are two distinct values, the f.o.b. sales value and the value for duty purposes, both of which must be declared.
6. *Country Code Numbers.*—Below is a list of Country Code Numbers which are to be entered along with the name of the country, in the appropriate column on import and export entries. In respect of this requirement, the following definitions apply :—
- (1) *Country of Origin.*—
The place or country of origin of imports is that in which the goods were produced or manufactured and, in the case of partly manufactured goods, the place or country in which any final operation has altered to any appreciable extent the character, composition and value of goods imported into that country.
- (2) *Country of Destination.*—
The place or country of destination for exports is that to which the goods are consigned with or without breaking bulk in the course of transport but without any commercial transaction in any intermediate country.

LIST OF COUNTRIES AND CODE NUMBERS

101 Morocco	121 Gambia and St. Helena ²
102 Algeria	122 Portuguese Guinea
104 Tunisia	123 Guinea
105 Libya	125 Sierra Leone
106 Egypt	126 Liberia
107 Sudan	128 Ghana
109 Spanish Possessions in North Africa ¹	130 Togo
111 Mauritania	133 Cameroun
112 Senegal	135 Equatorial Customs Union ³
113 Mali	141 Spanish Equatorial Region ⁴
114 Ivory Coast	143 Sao Tome and Principe
115 Upper Volta	145 Congo (Leopoldville)
116 Dahomey	150 Ruanda-Urundi
117 Niger	153 Angola ⁵
120 Cape Verde Islands	155 Republic of South Africa

156 South West Africa
 160 Bechuanaland, Basutoland, Swaziland
 165 Rhodesia and Nyasaland, Federation of
 167 Mozambique
 169 Madagascar
 170 Comoro Islands
 171 Reunion
 172 Mauritius
 173 Seychelles
 175 Zanzibar and Pemba
 180 Tanganyika
 183 Uganda
 185 Kenya
 187 Somalia
 190 French Somaliland
 195 Ethiopia
 199 Africa unspecified
 201 Netherlands
 202 Belgium and Luxembourg
 203 Federal Republic of Germany
 204 France
 205 Italy
 210 United Kingdom
 211 Norway
 212 Sweden
 213 Denmark
 214 Switzerland
 215 Austria
 216 Portugal⁶
 220 Iceland
 221 Ireland
 222 Spain⁷
 223 Greece
 224 Turkey
 230 USSR
 231 Eastern Germany
 232 Poland
 233 Czechoslovakia
 234 Hungary
 235 Rumania
 236 Bulgaria
 237 Albania
 240 Finland
 241 Yugoslavia
 242 Gibraltar, Malta and Gozo
 243 Cyprus
 299 Europe unspecified
 305 Canada
 310 United States of America
 315 French Territories in America⁸
 320 Netherlands Territories in America⁹
 325 Sterling area in America¹⁰
 330 Venezuela
 335 Brazil

340 Argentina
 345 Other countries in America
 399 America unspecified
 401 Aden
 405 Saudi Arabia
 410 Persian Gulf States¹¹
 415 Syria
 420 Lebanon
 425 Israel
 426 Iraq
 430 Iran
 435 Pakistan
 436 Burma
 440 India
 441 Ceylon
 445 Singapore
 450 Federation of Malaya
 455 Indonesia
 460 Hong Kong
 465 China (Mainland)
 470 Japan
 475 Other sterling area in Asia
 480 Other countries in Asia
 499 Asia unspecified
 501 Australia
 505 New Zealand
 510 Other sterling countries in Oceania
 520 Other countries in Oceania
 900 Miscellaneous, unspecified
 999 Ships' Stores.

1 Alhucemas, Ceuta, Chararinas, Melilla, Penon de Velez de la Gomera, Ifni and Spanish Sahara.

2 Including Ascension and Tristan da Cunha.

3 Chad, Central African Republic, Gabon and Congo (Brazaville).

4 Rio Muni, Fernando Po, Corrisco, Elobays and Annobon.

5 Including Cabinda.

6 Including Madeira and the Azores.

7 Including the Canary Islands.

8 St. Pierre and Miquelon, French Antilles and French Guiana.

9 Netherlands Antilles and Surinam.

10 Bermuda, Bahama Islands, British Honduras, British Antilles, British Guiana, Jamaica, Trinidad, Tobago, Falkland Islands and Dependencies.

11 Bahrain, Kuwait, Qatar and Trucial Oman.

7. *Statistical Requirements for Re-exports.*—Goods which are exported in the condition in which they were imported or which have, after importation, been merely sorted or repacked in Nigeria are, on exportation, to be regarded as re-exports and recorded as such. Imported goods which have been subjected to any other operation in Nigeria which has altered their character, composition or, to any appreciable extent, their value are, on exportation to be regarded as the produce or manufacture of Nigeria and classified accordingly.

C. PART III—GENERAL INFORMATION ON THE CUSTOMS AND EXCISE TARIFF BOOKLET

1. *Contents.*—(1) The booklet contains Schedules of the duties and exemptions of Customs and Excise applicable to goods imported into, exported from, or produced in Nigeria, as well as details of current drawback and Customs rent and fees.
- (2) The import Schedules are classified for Tariff purposes according to the Brussels Nomenclature and both import and export Schedules are classified for statistical purposes, according to the Standard International Trade Classification Revised (S.I.T.C./R). The full import and export classification is contained in the Import and Export List published by the Office of Statistics and obtainable from the Printing Division of the Federal Ministry of Information.

2. *Indexes.*—The alphabetical indexes are intended as a guide to facilitate reference to the Tariff. Classification for Tariff purposes is governed by the rules and restrictions set out in introductory sections or chapter notes and reference should always be made to the Tariff itself. Subject to this, the indexes do, wherever possible, indicate exact classification to main headings.
3. *Source of Supply of the Booklet.*—Copies of the Booklet may be obtained at the price ruling at the time of application from the Chief Collector of Customs and Excise at the following Custom Houses—
Apapa
Kano
Port Harcourt
Sapele
or from the Chief Accountant, Customs and Excise Headquarters, 61 Broad Street, Lagos.
4. *Amendments to the Schedules to the Tariffs.*—Amendments to the Schedules to the Customs Tariff Act and the Excise Tariff Act will appear from time to time in the *Federal Official Gazette* and copies may be obtained from the officials listed above. Arrangements may also be made with the Chief Accountant for the amendments to be mailed to proprietors as and when they are issued, on payment of the prescribed annual subscription.
5. *Customs and Excise, Legal, and other Government Notices.*—Customs and Excise, Legal, and other Government Notices which relate to goods imported, for exportation, or manufactured locally are published from time to time in the *Federal Official Gazette* and copies may be obtained from the Printing Division of the Federal Ministry of Information.
6. *Customs and Excise Tariff Decisions.*—Decisions of the Board on the rates of duty payable on particular goods have been issued in two Booklets, namely, Customs and Excise Tariff Decisions Booklets. Copies of these Booklets and Amendments thereto are usually available in a limited quantity for sale. When so available, they will be supplied on application to—
The Chief Accountant, Customs and Excise Headquarters, 61 Broad Street, Lagos.
The Booklets are usually available for reference on the counter in Long Rooms at Custom Houses.
7. *Enquiries.*—Enquiries about Customs or Excise matters should be addressed to the Collector of Customs and Excise at the nearest Custom House, and, by proprietors in Europe, to the Customs Attache at the Embassy for Nigeria in Brussels, Belgium.

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