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NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 43

Commencement : 31st October, 1968

BRUSSELS NOMENCLATURE TARIFF

A. PART 1.—PARTICULARS TO BE GIVEN ON ENTRIES

1. *Description of Goods.*—Goods are to be described on invoices and Customs Entries in sufficient detail to enable them to be identified both for Tariff and Statistical purposes. Where required, separate particulars are, for these purposes, to 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 No.' together with any sub-item letter and/or number shown in the column headed 'Tariff Description'. Goods conditionally exempt are to be classified according to both Schedules 1 and 2 or both Schedules 3 and 4, as applicable.

3. *Method of Entry.*—

(1) Goods originating in all countries are to be dutied at the rate/s which appear in the "Fiscal Entry" and the "Full" columns. The two rates of charges, where applicable, as well as the amounts relevant thereto, are to be declared separately, and totalled on Customs Entries.

(2) An additional reconstruction surcharge at the rate of 5 per centum in the case of unmanufactured tobacco imported for the manufacture of cigarettes, and 7½ per centum in any other case, is payable on the total amount of charges under sub-paragraph (1), except in respect of:—

(a) Goods imported at specially reduced rates by approved manufacturers and users;

(b) Milk (04.01 and 04.02), Beet and cane sugar (17.01B and 17.05A) and Salt (25.01).

(3) The amount of surcharge payable is to be declared separately on each Entry for each Tariff sub-item number.

4. *Statistical Number.*—The Statistical Number to be declared on Customs Entries is that shown in the column headed "Code No."

(1421)

D.R.D. L.L. NEA

5. *Quantities to be shown for Statistical Purposes in Addition to the Value.*—Where the unit of quantity (or quantities) in the seventh column differs from the unit of quantity on which Fiscal Entry or Full charges are payable, the quantity of the goods is to be declared separately in both units. 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. Where no "Unit of Quantity" is shown in the seventh column, only the value is to be declared.

6. 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 cost, additional freight charges, insurance and buying commission.

(b) Export :

(1) For the purposes of assessing duty *ad valorem*, *i.e.*, on produce exported or for exportation other than rubber, the value per unit of weight shall :—

(i) in the case of produce exported by the Nigerian Produce Marketing Company Limited, for which an f.o.b. price per unit of weight is determined by the Company within three months of the date of exportation of the produce, be deemed to be that f.o.b. price 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) Rubber

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 goods.—

The value shall be the f.o.b. value at the time of shipment.

(2) For Statistical Purposes—

(a) Imports.

The value shall be that which is declared for Customs purposes.

(b) Exports.

The value of goods (other than rubber) shall be the same as the value for Customs purposes. In the case of rubber, there shall be two distinct values, the f.o.b. sales value and the value for customs purposes.

7. *Country Code Numbers.*—The following is a list of Country Code Numbers which are to be declared along with the name of the country in the appropriate column/s of import and export Customs Entries.—

LIST OF COUNTRIES AND CODE NUMBERS

101 Morocco	128 Ghana
102 Algeria	130 Togo
104 Tunisia	133 Cameroun
105 Libya	135 Equatorial Customs Union ³
106 Egypt	141 Spanish Equatorial Region ⁴
107 Sudan	143 Sao Tome and Principe
109 Spanish Possessions in North Africa ¹	145 Congo (Kinshasa)
111 Mauritania	150 Burundi
112 Senegal	153 Angola ⁵
113 Mali	155 Republic of South Africa
114 Ivory Coast	156 South West Africa
115 Upper Volta	160 Bechuanaland, Basutoland, Swaziland
116 Dahomey	165 Rhodesia, Zambia, Malawi
117 Niger	167 Mozambique
120 Cape Verde Islands	169 Malagasy
121 Gambia and St. Helena ²	170 Comoro Islands
122 Portuguese Guinea	171 Reunion
123 Guinea	172 Mauritius
125 Sierra Leone	173 Seychelles
126 Liberia	175 Tanzania

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 Eire
 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 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 (Brazzaville).

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.

8. Definitions :

(a) *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.

(b) *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.

(c) *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 entered 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 entered accordingly.

B. PART II.—GENERAL INFORMATION ON THE CUSTOMS TARIFF

9. Contents :

(1) The Customs Tariff consists of the main Act and the Schedules of duties and exemptions applicable to goods imported into or exported from Nigeria.

(2) For Tariff purposes, the classification in the Import Schedules is according to the Brussels Nomenclature but, for statistical purposes, the classification is according to the Standing 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, Lagos.

(3) *Index*.—The Commodity Index is intended only 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.

10. *Amendments to the Schedules to the Tariff*.—Amendments to the Schedules to the Customs Tariff Act will appear from time to time in the Federal Republic of Nigeria *Official Gazette*, copies of which are available from the Printing Division of the Federal Ministry of Information, Lagos.

11. *Customs and Excise, Legal, and other Government Notices*.—Customs and Excise, Legal, and other Government Notices which relate to goods imported or for exportation, 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.

12. *Customs Tariff Decisions Booklet*.—Decisions of the Board on the rates of duty payable on particular goods have been issued in a Booklet, namely, *Customs Tariff Decisions Booklet*. Copies of this Booklet 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 Booklet is usually available for reference on the counter in Long Rooms at Custom Houses.

13. The following publications which are obtainable direct from the Secretary-General, Customs Co-operation Council, 40 Rue Washington, Brussels 5, Belgium, would facilitate the use of the new Tariff:—

(a) Explanatory Notes to the Brussels Nomenclature (3 volumes) New Edition (1966).

(b) Alphabetical Index to the Explanatory Notes.

14. Enquiries about Customs Tariff 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.

15. Customs and Excise Notice No. 41 published as Government Notice No. 220 in Federal Republic of Nigeria *Official Gazette* No. 16 of 6th February, 1964, and Customs and Excise Notice No. 43 published as Government Notice No. 1430 in Federal Republic of Nigeria *Official Gazette* No. 59 of 28th July, 1965, are hereby cancelled.

31st October, 1968.

E. O. JAJA,
Secretary,
Board of Customs and Excise,
Lagos