

L.N. 65 of 1970

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 4) Order 1970

Commencement : 20th April 1970

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling him in that behalf, the Head of the Federal Military Government and Commander-in-Chief of the Armed Forces has made the following Order :—

1.—(1) Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 and thereafter amended (which Schedule *inter alia* prescribes a tariff description of goods imported and rates of import duty) is hereby further amended to the extent set out in Part I of the Schedule to this Order.

(2) Schedule 2 of the said Act, as so substituted and amended, (which Schedule relates to exemptions from import duties) is hereby further amended to the extent set out in Part II of the Schedule to this Order.

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 4) Order 1970, and shall apply throughout the Federation.

(2) This Order shall be deemed to have come into operation on the 20th day of April 1970.

Amendment
of Schedules
1 and 2 to the
Customs
Tariff Act
1965.
1965 No. 3.
1968 No. 55.

Citation,
extent and
commence-
ment.

SCHEDULE

(section 1)

PART I

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF ACT 1965

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Extent of Amendment</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell simply boiled in water:	The following foot-note, that is to say, “*Duty payable on sale” which applies to the cases marked with asterisks, shall also apply to sub-heading A (2). Accordingly, in sub-heading A (2), insert an asterisk (“*”) against “15%” in the column “Fiscal Entry”.
A (2)		
27.09/10 Petroleum oils and oils obtained from bituminous materials; preparations not elsewhere specified or included, containing not less than seventy per		

SCHEDULE—*continued*PART I—*continued*

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
	cent by weight of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparation :	In sub-headings A, C and F, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—
	<i>Tariff Description</i> (2)	<i>Rate of Duty</i> <i>Fiscal Entry</i> (3) <i>Full</i> (4)
	"A. Residual fuel oils (ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines)	the gallon £0-0s-6d Free
	C. Kerosene (including kerosene jet fuels) ..	the gallon £0-1s-2d Free
	F. Lubricating oils (liquid); crude or partly refined oil for further refining	the gallon £0-1s-0d Free"
55.07/09	Woven Fabrics of cotton : E.	In sub-heading E, <i>delete</i> the rate of duty of "£0-7s-0d or 100%" in the column "Fiscal Entry" and <i>substitute</i> the following rate of duty, that is, "the sq. yard £0-7s-0d or 100%"
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made	

SCHEDULE—*continued*PART I—*continued*

Tariff No.	Tariff Description	Extent of Amendment
(1)	(2)	(3)
	therefrom ; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes ; artificial eyes, of glass including those for toys but excluding those for wear by humans ; ornaments and other fancy articles of lamp-worked glass ; glass grains (ballotine) : B.	In sub-heading B, <i>delete</i> the rate of duty in the columns "Fiscal Entry" and "Full" and <i>substitute</i> the following rates of duty respectively, that is :—
		<i>Rate of Duty</i>
		<i>Tariff Description</i>
		<i>Fiscal</i>
		<i>Entry</i>
		(2) (3) (4)
74.03/05	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper ; wire ; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing materials : B and C	"the lb. gross £0-2s-0d Free"
		In sub-headings B and C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is :—
		<i>Rate of Duty</i>
		<i>Tariff Description</i>
		<i>Fiscal</i>
		<i>Entry</i>
		(2) (3) (4)
84.06	Internal combustion piston engines : D.	"B. Plates, sheet, strip, circles, sections and rods, cut to size but not further worked . . . 33½% Free C. Other 50% Free" In sub-heading D, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal

SCHEDULE—*continued*PART I—*continued*

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty (4)
	Tariff Description (2)	Fiscal Entry (3)	Full (4)
"D" Stationary engines and parts therefor :			
(1) Industrial :			
	(a) By importers who satisfy conditions prescribed by the Ministry ..	5%	Free
	(b) Other	15%	Free
	(2) Parts of (1)	10%	Free
	(3) Other engines including parts	33½%	Free"
84.16	Calendering and similar rolling machines (other than metal-working and metal rolling machines and glass-working machines) and cylinders therefor:	In sub-head B (inserted by the Customs Tariff (Duties and Exemptions) (No. 3) Order 1970) delete the words "A. Industrial" in the column "Tariff Description" and substitute the words "B. Industrial".	
B		

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

After sub-paragraph 4 (13) there shall be *inserted* the following sub-paragraph :—

	Articles (1)	Goods to be manufactured (2)
"4(14)	Sulphur; aluminium hydrate (heading 28.01/58)	Aluminium sulphate; sulphuric acid and its derivatives."

MADE at Lagos this 3rd day of July 1970.

H. A. EJUEYITCHIE,
Secretary to the
Federal Military Government

EXPLANATORY NOTE

(This note does not form part of the above Order, but it is intended to explain its purpose)

This Order, which is deemed to have come into operation on 20th April 1970, has the following effects :—

PART I

Full Tariff Item No.	Description of Goods	Effect of the Order
03.03A (2)	Crustaceans and molluscs	It provides that the rate of duty of 15% <i>ad valorem</i> payable on crustaceans and molluscs caught and landed by Nigerian-owned vessels registered in Nigeria and flying Nigerian flag shall be a "duty payable on sale" of the goods.
27.09/10C	Kerosene (including kerosene jet fuels); crude or partly refined oil for further refining	It increases the rate of duty from the gallon £0-1s-0d to £0-1s-2d the gallon.
57.07/09E	Brocade ; damask ; madras	It provides that the duty shall be a duty per "the square yard" at the rate of £0-7s-0d or 100% <i>ad valorem</i> , which ever is the higher.
70.19B	Beads	It provides that the rate of duty shall be as follows, that is, under the column "Fiscal Entry" £0-2s-0d and under the column "Full" Free.
74.03/05B	Plates, sheets, strip, circles, sections and rods, cut to size but not further worked ; of copper or copper foil	It reduces the rate of duty from 50% to 33½% <i>ad valorem</i> .
74.03/05C	Other wrought bars, rods, angles, shapes, and sections, plates, sheets and strip of copper and copper foil <i>ad valorem</i> .	It introduces a duty of 50% <i>ad valorem</i> .
84.06D (1)	Stationary engines and parts thereof	It gives the tariff description of goods under Tariff No. 84.06D (1) as "Stationary engines and parts thereof ; Industrial".
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines) and cylinders thereof : Industrial	For the reference in the column tariff description to "A. Industrial" it substitutes a reference to "B Industrial".

PART II

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
28.01/58	Sulphur ; Aluminium hydrate	It grants exemption from import duty in respect of Sulphur ; aluminium hydrate (tariff heading 28.01/58) where the said articles are imported into Nigeria for the manufacture of Aluminium sulphate ; sulphur acid and its derivatives, by a manufacturer approved in that behalf by the Commissioner.

L.N. 66 of 1970

**TRADE DISPUTES (EMERGENCY PROVISIONS) DECREE 1968
(1968 No. 21)**

**TRADE DISPUTES (EMERGENCY PROVISIONS) (AMENDMENT)
(No. 2) DECREE 1969
(1969 No. 53)**

**Trade Disputes (A.G. Leventis Company (Nigeria) Limited and
Others Arbitration Award) Confirmation Order 1970**

Commencement : 16th January 1970

In exercise of the powers conferred upon me by section 12 (2) of the Trade Disputes (Emergency Provisions) Decree 1968 as affected by section 7 (6) of the Trade Disputes (Emergency Provisions) (Amendment) (No. 2) Decree 1969, and of all other powers enabling me in that behalf, I hereby make the following Order :—

1. The Arbitration Tribunal award made on 16th January 1970 and set out in the Schedule hereto is hereby confirmed and shall have effect as therein provided.
2. The award shall be deemed to have effect from 16th January 1970.
3. This instrument may be cited as the Trade Disputes (A.G. Leventis Company (Nigeria) Limited and Others Arbitration Award) Confirmation Order 1970 and shall apply throughout Nigeria.

Confirmation Order.

Effective date of Award.

Citation and Extent.

SCHEDULE

Paragraph 1

**Name of Arbitration
Tribunal, etc.**

Terms of Award

Onwufuju Arbitration
Tribunal :
A.G. Leventis Com-
pany (Nigeria) Limi-
ted and Others/A.G.
Leventis and Asso-
ciated Companies
African Workers
Union (Nigeria).

1. The Leventis Group of Companies pays on the average of about £1,000,000 per annum in wages. A 15 per cent General Salary Increase would mean an additional £150,000.
2. There is no pooling agreement among the six Companies whereby inability on the part of one company to pay would be made good by others, a general award against the six companies will be highly inequitable.

SCHEDULE—*continued*

<i>Name of Arbitration Tribunal, etc.</i>	<i>Terms of Award</i>
Onwufuju Arbitration Tribunal : A.G. Leventis Com- pany (Nigeria) Limi- ted and Others/A.G. Leventis and Asso- ciated Companies African Workers Union (Nigeria).	<p>3. There is no evidence that the Union's demand for a 15 per cent general increase was discussed in the January and March Joint Negotiations between the Union and the Management.</p> <p>4. As contained in section 4, I feel that the Union does not present a sufficiently strong case to back up their demand for a "15 per cent General Salary Increase".</p> <p>5. For the above reasons, I do not feel free in conscience to make any Award to the Union, and my ruling is "that no Award be made".</p>

DATED at Lagos this 30th day of June 1970.

ANTHONY ENAHORO,
Federal Commissioner for Labour