

L.N. 16 of 1972

CUSTOMS TARIFF ACT 1965
(1965 No. 3)

Customs Tariff (Duties and Exemptions) Order 1972

Commencement: 1st April 1972

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 hereby makes the following Order :—

1. (1) Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) Decree 1972 (which Schedule, inter alia, prescribes tariff description of imported goods and rates of import duty thereon) is hereby amended to the extent set out in Part I of the Schedule to this Order.

Amendment
of Schedules
1, 2 and 3 to
the Customs
Tariff Act
1965.

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

1965 No. 3.
1972 No. 7

(3) Schedule 3 to the said Act, as so substituted (which Schedule relates to export duties) is hereby amended to the extent set out in Part III of the Schedule to this Order.

2. This Order may be cited as the Customs Tariff (Duties and Exemptions) Order 1972 and shall apply throughout the Federation.

Citation and
extent.

SCHEDULE

(Section 1)

PART I

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF ACT 1965

<i>Tariff No.</i>	<i>Extent of Amendment</i>
(1)	(2)

Chapter I

Note 1 Delete the note and substitute :

"1.—This Chapter covers all live animals except :

- (a) Fish, crustaceans and molluscs, of heading Nos. 03.01 and 03.03 ;
- (b) Microbial cultures and other products of heading No. 30.02 ; and
- (c) Animals of heading No. 97.08".

02.05 Delete the main heading in the column "Tariff Description" and substitute :
"Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked."

03.02 Delete the main heading in the column "Tariff Description" and substitute :
"Fish, dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process."

SCHEDULE—*continued*PART I—*continued*

Tariff No.
(1)
Chapter 11

Extent of Amendment
(2)

Note Delete the note and substitute :

"NOTES

1.—This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01) ;
- (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02 ;
- (c) Corn flakes and other products falling within heading No. 19.05 ;
- (d) Pharmaceutical products (Chapter 30) ; or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

2.—(A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column 2 ; and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column 3.

Otherwise, they fall to be classified in heading No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in heading No. 11.02.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 microns	500 microns
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4%	80%	—"

SCHEDULE—*continued*PART I—*continued*

Tariff No. (1)	Extent of Amendment (2)
11.08 A and B	In sub-headings A and B, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"33 $\frac{1}{3}$ %	Free"

11.09 *Delete* the main heading in the column "Tariff Description" and *substitute* :
"Wheat gluten, whether or not dried."

Chapter
12
Notes 1
and 2

Delete the Notes and *substitute* respectively :

"1.—Heading No. 12.01 is to be taken to apply, *inter alia*, to groundnuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2.—For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing :

- (a) Leguminous vegetables (Chapter 7) ;
- (b) Spices and other products of Chapter 9 ;
- (c) Cereals (Chapter 10) ; or
- (d) Products falling within heading No. 12.01 or 12.07."

Chapter
13

Note (a) *Delete* the word "sugar" and *substitute* "sucrose".

Notes *Delete* the notes and *substitute* :

(e), (f)
and (h)

"(e) Camphor, glycerrhizin and other products of headings Nos. 29.13 and 29.41 ;"

"(f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05) ;"

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

“(h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or”

13.01 Delete the rate of duty in the column “Fiscal Entry” and substitute : “10%”

Chapter 14

Note 1 Delete the note and substitute :

“1.—This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

Chapter 15

Notes 1 Delete the notes and substitute :

(a), “(a) Pig fat or poultry fat of heading No. 02.05 ;

(b) and (b) Cocoa butter (fat or oil) (heading No. 18.04) ;

(c) (c) Greaves (heading No. 23.01) and residues of heading No. 23.04 ;”

15.01 Delete the main heading in the column “Tariff Description” and substitute :
“Lard, other pig fat and poultry fat, rendered or solvent-extracted.”

15.02 “Delete the main heading in the column “Tariff Description” and substitute :
“Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent-extracted fats (including “premier jus”) obtained from those unrendered fats.”

Chapter 16

Note Delete the note and substitute :

“This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.”

16.03 Delete the main heading in the column “Tariff Description” and substitute :
“Meat extracts and meat juices ; fish extracts.”

Chapter 17

Notes 1 Delete the notes and substitute :

(b) and “(b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43 ; or”

(c) “(c) Medicaments and other products of Chapter 30.”

Chapter 18

Note 1 Delete the note and substitute :

“1.—This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.”

Chapter 19

Note 1 Delete the note and substitute :

(c) “(c) Medicaments and other products of Chapter 30.”

19.02 In the first line, after the word “flour” insert “meal”.

19.07 Delete the main heading in the column “Tariff Description” and substitute :
“Bread, ships’ biscuits and other ordinary bakers’ wares, not containing added sugar, honey, eggs, fats, cheese or fruit.”

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

Chapter 20

Notes 1

Delete the Notes and substitute :

(a) "(a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8 ; or"

and
2 "2.—The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings."

Chapter 21—

(i) Notes

Delete the notes and substitute :

1(c) and (d)

(c) Spices and other products of headings Nos. 09.04 to 09.10 ; or

(d) Yeast put up as a medicament and other products of heading No. 30.03".

Insert a new note to read as follows :

"3.—For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish."

21.05

Delete the main heading in the column "Tariff Description" and substitute :

"Soups and broths, in liquid, solid or powder form : homogenised composite food preparations."

21.07

D

In sub-heading D, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"D. Beverages	75%	Free
E. Other	40%	Free".

Chapter 22

Note 1 (b)

Delete the note and substitute :

"(b) Distilled and conductivity water and water of similar purity (heading No. 28.58) ;"

23.06

Delete the main heading in the column "Tariff Description" and substitute :

"Products of vegetable origin of a kind used for animal food, not elsewhere specified or included."

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

Chapter 25

- Notes 2 Delete the notes and substitute :
- (c), (d) and (e) “(c) Medicaments and other products of Chapter 30 ;
(d) Perfumery, cosmetics or toilet preparations of heading No. 33.06 ;
(e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02 and roofing facing and damp course slates (heading No. 68.03);”
- 25.07 In sub-heading A, delete the entries in the column “Tariff Description” and substitute :
A “A. Bentonite ; fireclay”
- 25.09 In sub-heading A, delete the entries in the column “Tariff Description” and substitute :
A “A. Pigments”
- 25.11 Delete the rate of duty in the column “Fiscal Entry” and substitute “10%”
- 25.12 Delete the main heading in the column “Tariff Description” and substitute :
“Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less.”
- 25.20 In sub-heading A, delete the entries in the column “Tariff Description” and substitute : “Gypsum”
A
- 25.24 In sub-headings A and B, delete the entries in the columns “Tariff Description”,
A and “Fiscal Entry” and “Full” and insert the following rates of duty against the
B main heading in the columns “Fiscal Entry” and “Full” respectively, that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)

- 25.31 Delete the rates of duty in the columns “Fiscal Entry” and “Full” and insert the following sub-headings and the rates of duty applicable thereto in the columns “Tariff Description”, “Fiscal Entry” and “Full” respectively, that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)

“A. Fluorspar	10%	Free
B. Other	33½%	Free”

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
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Chapter 26

Note 1 Delete the note and substitute :

"1. This Chapter does not cover

(a) Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;

(c) Basic slag of Chapter 31 ;

(d) Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;

(e) Goldsmiths' silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11) ; or

(f) Copper, nickel or cobalt mates produced by any process of smelting (section XV)."

Chapter 27

(i) Notes Delete the notes and substitute :

1 (a) and (b) "(a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11 ;

(b) Medicaments falling within heading No. 30.03 ; or

(c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07."

(ii) Note 3

In the second line, after "similar oils" insert "as well as those consisting of mixed unsaturated hydrocarbon".

27.07 Delete the main heading in the column "Tariff Description" and substitute :
"Oils and other products of the distillation of high temperature coal tar ; similar products as defined in Note 2 to this Chapter".

Chapter 28

Delete the note and substitute :

(i) Note 1 "1. Except where their context or these notes otherwise require, the headings of this Chapter are to be taken to apply only to :

(a) Separate chemical elements and separate chemically defined compounds whether or not containing impurities ;

(b) Products mentioned in (a) above dissolved in water ;

(c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary methods of putting up these products adopted solely for reasons of safety or for transport and the solvent does not render the product particularly suitable for some types of use rather than for general use ;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport ;

SCHEDULE—continued

PART I—continued

- | Tariff No.
(1) | Extent of Amendment
(2) |
|-------------------|--|
| | (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use." |
| (ii) Note 2 | In the third line, delete "metallic and non-metallic" and substitute "metal and non-metal". |
| (iii) Note | Delete the note and substitute : |
| 3 (d) | "(d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;" |
| (iv) | Insert a new note as follows : |
| Note 8 | "8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19." |
| 28.01 | Delete the rate of duty in the column "Fiscal Entry and substitute : "10%". |
| 28.02 | Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%". |
| 28.03 | Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading and rates of duty applicable thereto, that is :— |

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"28.03 Carbon (including carbon black) 10% Free".

28.04 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".

28.05 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following main heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"28.05 Alkali and alkaline earth metals, rare earth metals, yttrium and scandium and inter-mixtures or inter-alloys thereof ; mercury. 10% Free".

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

28.06 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following main heading and rates of duty applicable thereto, that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
"28.06 Hydrochloric acid and chlorosulphuric acid :			
	A. Hydrochloric acid	Free	Free
	B. Other	10%	Free"
28.07	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.08	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.09	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.10	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.11	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.12	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.13	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.14	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.15	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.16 B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.17 B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.18	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.19	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.20	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.21	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.22	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.23	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.24	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.25	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.26	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.27	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.28	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.29	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.30	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.31	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.32	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.33	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.34	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.35	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.36	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.37	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.38	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.39	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
28.40	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		

SCHEDULE—continued

PART I—continued

Extent of Amendment

Tariff No.

- | (1) | (2) |
|----------------|---|
| 28.41 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.42
A (1) | In sub-heading A (1) delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| B | In sub-heading B delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.43 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.44 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.45 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.46 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.47 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.48 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.49 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.50 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.51 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.52 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.53 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.54 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.55 | Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %". |
| 28.56 | Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following main heading and rates of duty applicable thereto, that is:— |

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"28.56 Carbides (for example silicon carbide, boron carbide, metal carbides).	10%	Free".
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- 28.57 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %".
- 28.58 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10 %".

Chapter 29

(i) Note 1 Insert the following new sub-paragraph (g):

- (g) "(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use."

(ii) Renumber present sub-paragraph "(g)" as "(h)"

(iii) Notes

2 (c)
and (e) Delete the notes and substitute:

"(c) methane and propane (heading No. 27.11);"

"(e) Urea (heading No. 31.02 or 31.05 as the case may be);"

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

- (iv) Note 2(f) In the third line, after "dyes" insert "or other colouring matter".
- (v) Note 7 In the third line, after "cyclic ureides" insert "and cyclic thioureides".
- 29.01 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.02 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.03 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.04 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.05 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.06 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.07 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.08 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.09 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.10 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.11 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen function aldehydes; cyclic polymers of aldehydes; paraformaldehyde 10% Free"

- 29.12 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.13 Delete the rate of duty in the column "Fiscal Entry" and substitute: "10%".
- 29.14 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading, sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"29.14 Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives

A. Acetic acid, formic acid	Free	Free
B. Other	10%	Free"

SCHEDULE—*continued*PART I—*continued*

Tariff No. (1)	<i>Extent of Amendment</i> (2)
29.15	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following main heading and 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)

"29.15 Polycarboxylic acids and their anhydrides, halides, peroxydes and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. 10% Free"

29.16	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following main heading and rates of duty applicable thereto, that is :—
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<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. 10% Free"

29.17	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.18	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.19	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.20	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.21	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.22	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.23	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".
29.24	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> : "10%".

29.25	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following main heading and 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)

"29.25 Carboxyamide-function compounds ; amide-function compounds of carbonic acid 10% Free".

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

29.26 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading, sub-headings and rates of duty applicable thereto, that is :—

Tariff No. (1)	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"29.26 Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylene-tetramine and trimethylene-trinitramine) :		
A.	Saccharin and its salts and similar sweetening substances	£0-10-0d per ounce of saccharin or sugar substitute or 50% on the whole	Free
B.	Other	10%	Free"
29.27	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.28	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.29	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.30	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.31	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.32	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.33	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.34	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.35	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.36	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.37	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.38	Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".		
29.39	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading and rates of duty applicable thereto, that is :—		
		Rate of Duty	
		Fiscal Entry (3)	Full (4)
"29.39	Hormones, natural or reproduced by synthesis ; derivatives thereof, used primarily as hormones ; other steroids used primarily as hormones	10%	Free"

SCHEDULE—continued

PART I—continued

- Tariff No.*
(1)
- Extent of Amendment*
(2)
- 29.40 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".
- 29.41 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".
- 29.42 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".
- 29.43 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".
- 29.44 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".
- 29.45 Delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".
- Chapter 30**
- (i) *Notes 2 (b) and (c)* Delete the notes and substitute :
- "(b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06 ; or
- (c) Soap or other products of heading No. 34.01 containing added medicaments."
- (ii) *Note 3* After sub-paragraph (d) insert a new sub-paragraph (e) as follows :
- "(e) Blood-grouping reagents ;"
- Renumber present sub-paragraphs "(e)" and "(f)" as "(f)" and "(g)".
- Chapter 31**
- (i) *Note 1 (A) (viii)* Delete the note and substitute :
"urea, whether or not pure."
- (ii) *Notes 4 and 5* Delete the notes and substitute :
- "4.—Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
- 5.—For the purposes of the quantitative criteria specified in Notes 1(A), 2 (a) and 3 (A) above, the calculation is to be made on the dry anhydrous product."
- Chapter 32**
- Note 1 (a)* In the second line, after "dyes" insert "or other colouring matter".
- 32.03 Delete the main heading in the column "Tariff Description" and substitute :
"Synthetic organic tanning substances, and inorganic tanning substances ; tanning preparations, whether or not containing natural tanning materials ; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic, or bacterial origin)".
- 32.04 In sub-headings A and B delete the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
	"10%	Free"

SCHEDULE—continued

PART I—continued

- | Tariff No.
(1) | Extent of Amendment
(2) |
|-------------------|--|
| 32.12 | Delete the main heading in the column "Tariff Description" and substitute :
"Glaziers' putty ; grafting putty ; painters' fillings ; non-refractory surfacing preparations ; stopping, sealing and similar mastics, including resin mastics and cements." |
| Chapter 33 | |
| Notes 1
and 2 | Delete the notes and substitute :

"1.—(a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages, of heading No. 22.09.
(b) Soap or other products falling within heading No. 34.01 ; or
2.—Heading No. 33.06 is to be taken to apply, <i>inter alia</i> , to :
(a) Prepared room deodorisers, whether or not perfumed ;
(b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use." |
| 33.01
B (1) | In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "40%". |
| Chapter 34 | |
| Note 2 | Delete the note and substitute :

"2.—For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations." |
| 34.01 | Delete the main heading in the column "Tariff Description" and substitute :
"Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap." |
| 34.02 | Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :— |

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Non-ionic surfactant surface agents	10%	Free
B. Other	the lb. £0-0s-9d or 50%	Free".

SCHEDULE—*continued*PART I—*continued*

Tariff No.
(1)

Extent of Amendment
(2)

Chapter 35
Note

Delete "Note" and substitute :

"NOTES

1.—This Chapter does NOT cover :

(a) Protein substances put up as medicaments (heading No. 30.03) ; or

(b) Gelatin postcards and other products of the printing industry (Chapter 49).

2.—For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02."

Chapter 38

(i) Note 1 Insert a new note (b) :

"(b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07)."

Renumber present sub-paragraph "(b)" as "(c)"

(ii) Note 2 (g) Delete the note and substitute :

"(g) Chemical elements of Chapter 28 (for example, silicon and selenium doped for use in electronics, in the form of discs, wafers of similar forms, polished or not, whether or not coated with a uniform epitaxial layer."

38.01 A In sub-heading A delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Pigments	10%	Free".

38.02 In sub-heading A delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Pigments	10%	Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
38.19 A	In sub-heading A, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Fire cement and furnace cement; chronic ligno-sulphonate compounds, chrome lignites.. .. .	10%	Free".

Chapter 39

(i) Notes 1 *Delete* the notes and *substitute* :

(f), (k), "(f) Goods falling within Section XI (textiles and textile articles) ;"

(m), (o), "(k) Parts of aircraft or vehicles falling within Section XVII ;"

and (q) "(m) Articles falling within Chapter 91 (for example, clock or watch cases) ;"

"(o) Furniture and other articles of Chapter 94 ;"

"(q) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or"

(ii) Note *Delete* the note and *substitute* :

3 (d) "(d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, un-cut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use) ;"

39.02 In sub-headings C and D, *delete* the entries in the columns "Tariff Description",
C and D "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other	33 $\frac{1}{3}$ %	Free".

39.06 In sub-heading C, *delete* the entries in the columns "Tariff Description", "Fiscal
C 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)
"C. Artificial resins	10%	Free
D. Other	33 $\frac{1}{3}$ %	Free".

SCHEDULE—*continued*PART I—*continued*Tariff No.
(1)*Extent of Amendment*
(2)

39.07

(i) H In sub-heading H, *delete* the entries in the column "Tariff Description" and *substitute* :

"H. Tiles ; floor covering in the roll"

(ii) IJ In sub-heading IJ, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and the rates of duty applicable thereto, that is :—

<i>Tariff Description</i>	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i>	<i>Full</i>
(2)	(3)	(4)
"IJ Other	50%	Free".

Chapter 40

(i) Note In line 1 after the word "fabrics" *insert* :

2 (e) "and similar bonded yarn fabrics"

(ii) Note *Delete* the rate and *substitute* :

3 (e) "(e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11) ; or "

(iii) *Delete* the note and *substitute* :

Note 4 "4.—In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to :

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychloro-butadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;

(b) Thioplasts (TM) ; and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above."

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
40.11 A and B	In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry", "Full", "Code No.", "Description" and "Unit of Quantity" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of duty			Statistical Key	
	Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
A. Of a cross-section of 12 inches or more designed to fit wheel rims with a nominal diameter, measured at the tyre seat, of 20 inches or more if in tractor or grader pattern	Free	Free	629.14	Tyre cases for tractors	No.
			629.18	Inner cases for tractors	No.
			629.19	Flaps	No.
B. Of a sectional width exceeding 4 inches (101 mm) and less than 12 inches (305 mm) but excluding tyres designed exclusively for tractors and graders	the lb. £0-2s-6d	Free	629.12	Tyre cases including tubeless tyres for motor-cycles, passenger cars and dual-purpose vehicles	No.
			629.13	Tyre cases for trucks and buses	No.
			629.16	Inner tubes for motorcycles, passenger cars and dual-purpose vehicles	No.
			629.17	Inner tubes for trucks	No.
C. Of a sectional width exceeding one and half inches but not more than 4 inches (101 mm)	33½%	Free	629.19	Flaps	No.
D. Other :					
	(i) Cases	the lb. £0-2s-0d or 50%	Free		
(ii) Other	20%	Free".			

Chapter 42

(i) Note 1 Delete the note and substitute :

(ij) "(ij) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or"

(ii) Note 2 Delete the note.

(iii) Note 3 Re-number present Note 3 as Note 2.

SCHEDULE—continued

PART I—continued

- Tariff No.*
(1)
- Extent of Amendment*
(2)
- Chapter 43**
Note 2 (f) Delete the note and substitute :
“(f) Articles falling within Chapter 97 (for example, toys, games and sports requisites)”
- Chapter 44**
(i) Note 1 (o) Delete the note and substitute :
“(o) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or”
(ii) Note 2 Delete the note.
(iii) Notes 3, 4 and 5 Re-number present notes 3, 4 and 5 as 2, 3 and 4 respectively.
- 44.09** Delete the main heading in the column “Tariff Description” and substitute :
“Hoopwood ; split poles ; piles, pickets and stakes of wood pointed but not sawn lengthwise ; chipwood ; pulpwood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids.”
- 44.21** Delete the main heading in the column “Tariff Description” and substitute :
“Complete wooden packing cases, boxes, crates, drums and similar packings.”
- Chapter 45**
Note 1 (c) Delete the note and substitute :
“(c) Articles falling within Chapter 97 (for example, toys, games and sports requisites)”.
- Chapter 46**
Note 3 In line 1 place the second set of words “plaiting materials” in inverted commas.
- 46.03** In sub-headings A, B and C, delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and substitute respectively the following and C sub-headings and the rates of duty applicable thereto, that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
“A. Travel bags and cases, handbags and the like :			
	(1) Imported nested	each article £0-6s-0d or 40%	Free
	(2) Other	40%	Free
	B. Other	66⅔%	Free”.

Chapter 48*Note 1 (k)* Delete the note and substitute :

“(k) Metal foil backed with paper or paperboard (Section XV) ;”

SCHEDULE—continued

PART I—continued

Extent of Amendment

Tariff No.

(1)

(2)

48.01 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

—

"40% Free".

48.02 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

—

"40% Free".

48.04 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

—

"40% Free".

48.05 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

—

"40% Free".

48.07 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

(2)

Fiscal
Entry

(3)

Full

(4)

—

"40% Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
48.13	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
48.14	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
48.15	
B and C	In sub-headings B and C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other"	66 $\frac{2}{3}$ %	Free".

48.18 In sub-headings A and B, delete the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	66 $\frac{2}{3}$ %	Free".

48.19 Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".

Section XI

(i) Notes Delete the notes and substitute :

1 (d), (h), "(d) Asbestos of heading No. 25.24 or articles of asbestos and other products (k), (l), of heading No. 68.13 or 68.14";

(o) and (t) "(h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40";

"(k) Articles of textile materials falling within heading No. 42.01 or 42.02 ;"

"(l) Products and articles of Chapter 48 (for example, cellulose wadding) ;"

"(o) Hair nets (heading No. 65.05 or 67.04, as the case may be) ;"

"(t) Articles falling within Chapter 97 (for example, toys, games and sports requisites)."

(ii) Note Delete the introductory phrase ("Goods classifiable..... rules") and 2 (A) substitute :

"2.—(A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules :"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
(iii) Note 3 (A)	Delete sub-paragraphs (a) and (b) and substitute : “(a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier); (b) Of man-made fibres (including yarns of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (9,000 denier);”
(iv) Note 3 (B)	Delete sub-paragraph (b) and substitute : “(b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;”
(v) Note 4 (B)	Delete sub-paragraph (d) (ii) and substitute : “(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).”
(vi) Note 6 (b)	Delete the words “Made ready for use” and substitute : “Made and finished by weaving and ready for use”.

51.01 C, D and E In sub-headings C, D and E, delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
“C. Other	the lb. (net thread weight) £0-0s-10d	Free”.

51.02 C and D In sub-headings C and D, delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
“C. Other	the lb. (net thread weight) £0-0s-10d	Free”.

51.03 C In sub-heading C, delete the rate of duty in the column “Fiscal Entry” and substitute “the lb. (net thread weight) £0-0s-10d”.

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

- 51.04 In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %"
- 53.01 Delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. £0-0s-4d".
- 53.02 Delete the rate of duty in the column "Fiscal Entry" and substitute: "the lb. £0-0s-4d".
- 53.03 Delete the rate of duty in the column "Fiscal Entry" and substitute: "the lb. £0-0s-4d".
- 53.04 Delete the rate of duty in the column "Fiscal Entry" and substitute: "the lb. £0-0s-4d".
- 53.05 Delete the rate of duty in the column "Fiscal Entry" and substitute: "the lb. £0-0s-4d".
- 55.05 In sub-headings C, D and E, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is:—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"C. Other	the lb. (net thread weight) £0-0s-10d	Free".
55.06 In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. (net thread weight) £0-0s-10d".		
55.07 Delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %".		
55.09 In sub-headings A, B, C and D, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—		

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"A. Brocade; damask; madras	the sq. yard £0-7s-0d or 100%	Free
B. Suiting	the sq. yard £0-8s-0d or 100%	Free

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
C. Other :		
(1) Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Commissioner	33 $\frac{1}{8}$ %	Free
(2) Imported for use exclusively for the manufacture of imitation leather, carpets or linoleum	the sq. yard £0-0s-1d	Free
(3) Other	the sq. yard £0-3s-9d or 66 $\frac{3}{8}$ %	Free"

Chapter 56
Note

Delete sub-paragraph (e) of the note and substitute :
“(e) Total weight of tow more than 2 g/m (18,000 denier)”.

56.01
A and B In sub-headings A and B, delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and insert the following rates of duty against the main heading in the columns “Fiscal Entry” and “Full” respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	“the lb. (net thread weight) £0-0s-4d	Free”

56.02 Delete the rate of duty in the column “Fiscal Entry” and substitute “the lb. (net thread weight) £0-0s-4d”.

56.03 Delete the rate of duty in the column “Fiscal Entry” and substitute “the lb. (net thread weight) £0-0s-4d”.

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

Extent of Amendment
(2)

56.04

A and B In sub-headings A and B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"the lb. (net thread weight)	Free".
	£0-0-4d	

56.05

C, D and
E

In sub-headings C, D and E, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other"	the lb. (net thread weight)	Free".
	£0-0s-10d	

56.06

C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* : "the lb. (net thread weight) £0-0s-10d".

56.07

C In sub-heading C, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* : "the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %".

57.03

Delete the main heading in the column "Tariff Description" and *substitute* : "Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes)."

57.06

Delete the main heading in the column "Tariff Description" and *substitute* : "Yarn of jute or of other textile bast fibres of heading No. 57.03."

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

57.09
C In sub-heading C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other the sq. yard	Free	Free
	£0-3s-9d	
	or 66 $\frac{2}{3}$ %	

57.10 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading and sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"57.10 Woven fabrics of jute or of the other textile bast fibres of heading No. 57.03 :		
A. Imported for use exclusively for the manufacture of jute bags and carpets by a manufacturer approved in that behalf by the Commissioner	20%	Free

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
B. Imported for use exclusively for the manufacture of imitation leather or linoleum	the sq. yard	Free
	£0-0s-1d	
C. Other.. .. .	the sq. yard	Free
	£0-3s-9d	
	or 66 $\frac{2}{3}$ %	

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

57.11 C In sub-heading C, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other	the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %	Free"

57.12 C In sub-heading C, delete the entries in the columns "Tariff Description," "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"C. Other	the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %	Free".

58.07 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main and sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"58.07 Chenille yarn (including flock Chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like : A. Yarns :— (1) Crocheting, darning or embroidery	the lb (net thread weight) £0-4s-0d or 33 $\frac{1}{3}$ %	Free

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

Rate of Duty

Tariff No.	Tariff Description (2)	Fiscal Entry	Full
		(3)	(4)
	(2) Other	the lb. (net thread weight) £0-0s-10d	Free
	B. Tassels, pompons and the like	40%	Free
	C. Other	the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %	Free".

58.08 Delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-8s-0d or 100%"

58.09 Delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-8s-0d or 100%"

58.10 B In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-8s-0d or 100%"

Chapter 59

Notes 2 and 3 Delete the notes and substitute respectively :

"2.—(A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;

(b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter 7mm, at a temperature between 15° and 30° C (usually Chapter 39) ; or

(c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

(B) Heading No. 59.12 does not apply to :

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;

(c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments ; or

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances."

SCHEDULE—continued
PART I—continued
Extent of Amendment
(2)

Tariff No.
(1)

Tariff Description

Rate of Duty

Fiscal Entry (3)	Full (4)
------------------------	-------------

(2)

“3. For the purposes of this Chapter :

(A) In heading No. 59.11, the expression “rubberised textile fabrics” means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber :

(i) Weighing not more than 1,500 g/m² ; or

(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material ;

(b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and

(c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter ;

(B) In heading No. 59.13, the expression “elastic textile fabrics” means fabrics (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads or with other elastomeric fibres having at least the same properties of elongation and recovery as those required for synthetic rubber.”

59.03

A

In sub-heading A, *delete* the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and *substitute* respectively the following sub-heading and the rates applicable thereto, that is :—

Rate of Duty

Tariff Description

Fiscal Entry (3)	Full (4)
------------------------	-------------

(2)

“A. Fabrics	the sq. yard.	Free”.
	£0-3s-9d	
	or 66½ %	

59.04

A

In sub-heading A, *delete* the rate of duty in the column “Fiscal Entry” and *substitute* “5 %”

59.08

Delete the entries in the columns “Tariff Description”, “Fiscal Entry” and “Full” and *substitute* respectively the following main heading and the rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description

Fiscal Entry (3)	Full (4)
------------------------	-------------

(2)

“59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	the sq. yard	Free”.
	£0-3s-9d	
	or 66½ %	

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

Extent of Amendment
(2)

59.09 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
		"the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ % Free".

59.11 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
		"the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ % Free".

59.12 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "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. Painted canvas being theatrical scenery, and studio back-cloths or the like	40%	Free
B. Other	the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %	Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
59.13	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main heading and the rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"59.13 Elastic textile fabrics (other than knitted or crocheted goods)	the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %	Free".

59.17 In sub-headings A and B, 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. Fabrics	the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %	Free
B. Other	40%	Free".

Chapter 60

- (i) Note 2 Delete the note and substitute :
 "2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof :
 (a) Knitted or crocheted directly to shape whether imported as separate items or in the form of a number of items in the length ;
 (b) Made up, by sewing or otherwise."
- (ii) Notes 5 (a) and (b) Delete the notes and substitute respectively :
 "(a) "Elastic" means consisting of textile materials combined with rubber threads or with other elastomeric fibres having at least the same properties of elongation and recovery as those required for synthetic rubber.
 (b) "Rubberised" means impregnated, coated, covered or laminated with rubber ; or made with textile thread impregnated, coated or covered with rubber."

60.01 In sub-heading B (3), delete the rate of duty in the column "Fiscal Entry" and B. (3) substitute "the sq. yard £0-3s-9d or 66 $\frac{2}{3}$ %"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
60.03	Delete the rate of duty in the column "Fiscal Entry" and substitute "the pair £0-1s-0d or 60%"
60.04	In sub-headings A, B, C, D and E, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Shirts	each £0-15s-0d or 50%	Free
B. Other	each £0-3s-9d or 50%	Free"

60.05	In sub-headings A, B, C, D, E, F and G 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. Headties	To be dutied at the rate applicable to the corres- ponding consti- tuent textile fabric	Free
B. Jackets, trousers (including jodphurs and riding breeches)	each £0-15s-0d or 50%	Free
C. Blouses	each £0-10s-0d or 50%	Free
D. Other	each £0-3s-9d or 50%	Free"

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

60.06

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Fabric :		
(1) Where in the opinion of the Board the linear measurement cannot be readily ascertained	the lb. £0-10s-0d or 100%	Free
(2) Other	the sq. yard £0-3s-9d or 50%	Free
B. Articles :		
(1) Stockings	the pair £0-1s-0d or 60%	Free
(2) Other	each £0-3s-9d or 50%	Free".

Chapter 61

Note 5

Delete the note and *substitute* :

"5.—The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length."

61.01

A, B, C,

D, E

and F.

In sub-headings A, B, C, D, E and F *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Diving suits other than sports clothing	Free	Free
B. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law	10%	Free

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

Rate of Duty

Tariff Description

Fiscal
Entry
(3)Full
(4)

(2)

C.	Jackets, trousers (including jodphurs and riding breeches)	each £0-15s-0d or 50%	Free
D.	Other	each £0-3s-9d or 50%	Free".

61.02

A, B, C, D, E and F In sub-headings A, B, C, D, E and F *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* the following sub-headings and rates of duty applicable thereto, that is:—

Rate of Duty

Tariff Description

Fiscal
Entry
(3)Full
(4)

(2)

"A.	Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law	10%	Free
B.	Jackets, trousers (including jodphurs and riding breeches)	each £0-15s-0d or 50%	Free
C.	Blouses	each £0-10s-0d or 50%	Free
D.	Other	each £0-3s-9d or 50%	Free".

61.03

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

Rate of Duty

Tariff Description

Fiscal
Entry
(3)Full
(4)

(2)

"A.	Shirts	each £0-15s-0d or 50%	Free
B.	Other	each £0-3s-9d or 50%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

61.04 In sub-headings A, B, C, D and E *delete* the entries in the columns "Tariff A, B, C, Description", "Fiscal Entry" and "Full" and *substitute* the following sub-headings D and E. and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Shirts	each £0-15s-0d or 50%	Free
B. Other	each £0-3s-9d or 50%	Free".

61.05 In sub-headings A and B *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading, in the columns "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
		"To be dutied at the rate applicable to the corresponding constituent textile fabric
		Free".

61.06 In sub-headings A and B *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading, in the columns "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
		"To be dutied at the rate applicable to the corresponding constituent textile fabric
		Free".

SCHEDULE—continued

PART I—continued

Tariff No.

(1)

Extent of Amendment

(2)

61.10

A In sub-heading A delete the rate in the column "Fiscal Entry" and substitute :
"the pair £0-1s-0d or 60 %"

Chapter 62

Note 1. Delete the words "(other than felt and bonded fibre fabric)" and substitute :
"(other than felt and bonded fibre or similar bonded yarn fabrics)".

62.02

C In sub-heading C delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"C. Bedsheets, bed spreads, bed covers, curtains, table covers and table cloths	To be dutied at the rate applicable to the corresponding constituent textile fabric	Free
D. Other	50%	Free".

Chapter

64

Note 1 (a) *Delete the words "(except felt or bonded fibre fabric)" and substitute :
"(except felt or bonded fibre or similar bonded yarn fabrics)".

Chapter 68

Note 1 (l) Delete the note and substitute :

"(l) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;"

68.04 In lines 10 and 11 of the main heading in the column "Tariff Description", delete the words "not mounted on" and substitute "without"

Chapter 69

Note 2 (f) Delete the note and substitute :

"(f) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;"

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

69.01 Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following main and sub-headings and the rates of duty applicable thereto, that is:—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)

69.01 "Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):

A. Firebricks	.. .. .	10%	Free
B. Tiles	.. .. .	66 $\frac{2}{3}$ %	Free
C. Other	.. .. .	33 $\frac{1}{3}$ %	Free".

69.02 In sub-heading A delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-heading and rates of duty applicable thereto, that is:—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"A. Fire bricks	10%	Free".

Chapter 70

(i) Note

1 (f) Delete the word "complete"

(ii)

Insert new Note 3 :

"3.—For the purposes of heading No. 70.20, the expression "wool" means :

- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight ;
 (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.07."

(iii) Note Renumber present Note 3 as Note 4.

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

Extent of Amendment
(2)

70.10 Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Empty bottles and containers imported for use in bottling beer, stout, mineral waters and alcoholic drinks	33 $\frac{1}{3}$ %	Free
B. Other	50%	Free".

70.12 Delete the main heading in the column "Tariff Description" and substitute :
"Glass inners for vacuum flasks or for other vacuum vessels".

71.05
A and B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free
B. Other	100%	Free".

71.06
A and B In sub-headings A and B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free
B. Other	100%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

71.07

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free
B. Other	100%	Free".

71.08

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free
B. Other	100%	Free".

Section XV

(i) Notes 1 *Delete* the notes and *substitute* respectively :

(d) and "(d) Umbrella frames and other goods of heading No. 66.03"

(m) "(m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or"

(ii) Note 3 *Delete* the note and *substitute* :

"3.—Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :

(a) An alloy of base metals containing more than 10 per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.

(b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(c) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(d) In this section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets)"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
(iii) Note 5 (a)	Delete the word "and" at the end.
(iv) Note 5 (b)	Delete the full stop at the end and substitute "and".
(v) Note 5 (c)	Insert a new paragraph (c): “(c) A cermet of heading No. 81.04 is regarded as a single base metal.”

Chapter 73

Note 1 (c) Delete the note and substitute:
“(c) Ferro-alloys (heading No. 73.02):

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8% of silicon, or
more than 30% of manganese, or
more than 30% of chromium, or
more than 40% of tungsten, or

a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.”

73.01 In sub-headings A and B delete the entries in the columns “Tariff Description”, A and B “Fiscal Entry” and “Full” and insert the following entries against the main heading in the columns “Fiscal Entry” and “Full” respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	“5%”	Free”

73.02 In sub-headings A and B delete the entries in the columns “Tariff Description”, A and B “Fiscal Entry” and “Full” and insert the following entries against the main heading in the columns “Fiscal Entry” and “Full” respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	“5%”	Free”

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

Extent of Amendment
(2)

73.06 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following entries against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"5%	Free".

73.07 In sub-heading B, *delete* the entries in the columns "Tariff Description", B "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other	5%	Free".

73.08 In sub-headings A and B, *delete* the entries in the columns "Tariff Description", A and B "Fiscal Entry" and "Full" and *insert* the following entries against the main heading in the columns "Fiscal Entry", and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
	"10%	Free".

73.09 In sub-headings B and C, *delete* the entries in the columns "Tariff Description", B and C "Fiscal Entry", and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other	15%	Free".

73.10 In sub-heading A (2) *delete* the rate of duty in the column "Fiscal Entry" and *substitute* : "15%".

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

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(2)

73.11 In sub-heading A *delete* the entries in the columns "Tariff Description", "Fiscal
A Entry" and "Full" and *substitute* respectively the following sub-heading and the
rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Angles, shapes and sections unworked or cut to size, but
not otherwise worked ; sheet piling ; roof ridging .. 15% Free".

73.12 In sub-heading A *delete* the entries in the columns "Tariff Description", "Fiscal
A Entry" and "Full" and *substitute* respectively the following sub-heading and rates
of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Unworked or temporarily coated with anti-rust or anti-
corrosive preparation 15% Free".

73.13 In sub-heading B *delete* the entries in the columns "Tariff Description", "Fiscal
B Entry" and "Full" and *substitute* respectively the following sub-heading and
rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Unworked or temporarily coated with anti-rust or anti-
corrosive preparation 15% Free".

SCHEDULE—*continued*PART I—*continued*

Tariff No.

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73.14 In sub-headings A, B, C and D, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported exclusively for use in the production of electric wire and cable by a manufacturer approved in that behalf by the Commissioner	15%	Free
B. Single strand, uncoated	15%	Free
C. Other	20%	Free".

73.17 In sub-heading B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other :		
(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free
(2) Other	50%	Free".

73.18 In sub-heading B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other :		
(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free
(2) Other	50%	Free".

SCHEDULE—continued

PART I—continued

Tariff No. (1) Extent of Amendment (2)

73.20 In sub-heading B *delete* the entries in the columns "Tariff Description",
B "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading
and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other :

(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner 20% Free

(2) Other 50% Free".

73.21 In lines 1 and 2 of the main heading, in the column "Tariff Description" *delete* : "complete or incomplete, whether or not assembled".

73.22 In line 2 of the main heading, in the column "Tariff Description" after "material" *insert* :
"(other than compressed or liquefied gas)".

73.24 *Delete* the main heading in the column "Tariff Description" and *substitute* :
"Containers, of iron or steel, for compressed or liquefied gas."

73.33 In the last line of the main heading in the column "Tariff Description" *delete* "including blanks".

73.37 In line 1 of the main heading in the column "Tariff Description" *delete* "steam-generating".

Chapter 74

(i) Note 1 In line 2, *delete* "of copper with other materials in any proportion," and *substitute* :

"containing with other alloy elements more than 10% by weight of copper".

(ii) Note 2 (b) In lines 3 and 4 *delete* "which have been subsequently machined (otherwise than by simple trimming or de-scaling)" and *substitute* :

"which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.

SCHEDULE—*continued*PART I—*continued*Tariff No.
(1)Extent of Amendment
(2)

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example wire-rod or tubes, are however to be taken to be unwrought of heading No. 74.01."

74.01 Delete the rate of duty in the column "Fiscal Entry" and substitute : "5%".
74.03 In sub-headings B, C and D delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Wire, single strand :		
(1) Imported for use by a manufacturer of electric wire and cable approved in that behalf by the Commissioner	10%	Free
(2) Other	33 $\frac{1}{3}$ %	Free
C. Other :		
(1) Cut to size but not further worked	15%	Free
(2) Other	33 $\frac{1}{3}$ %	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Plates, sheet, strips and circles, cut to size but not further worked	15%	Free
B. Other	33 $\frac{1}{3}$ %	Free".

74.05 In sub-headings A and B delete the entries in the columns "Tariff Description",
A and B "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	33 $\frac{1}{3}$ %	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

74.07 In sub-heading B delete the entries in the columns "Tariff Description",
B "Fiscal Entry" and "Full" and substitute respectively the following sub-headings
and rates of duty applicable thereto, that is:—

Rate of Duty

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other :

(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner 20%

20%

Free

(2) Other 50%

50%

Free".

74.08 In sub-heading B delete the entries in the columns "Tariff Description",
B "Fiscal Entry" and "Full" and substitute respectively the following sub-headings
and rates of duty applicable thereto, that is:—

Rate of Duty

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other :

(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner 20%

20%

Free

(2) Other 50%

50%

Free".

74.09 In line 2 of the main heading in the column "Tariff Description" after "material"
insert "(other than compressed or liquefied gas)".

75.02 In sub-heading B delete the entries in the columns "Tariff Description", "Fiscal
B Entry" and "Full" and substitute respectively the following sub-heading and
rates of duty applicable thereto, that is:—

Rate of Duty

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Rods and sections cut to size but not further worked :

(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner 20%

20%

Free

SCHEDULE—continued

PART I—continued

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(2)

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
(2) Other	33½%	Free

75.03
A

In sub-heading A *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Plates, sheets, strip and circles, cut to size but not further worked :

- | | | |
|---|------|------|
| (1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner | 20% | Free |
| (2) Other | 33½% | Free |

75.04
B

In sub-heading B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Other :

- | | | |
|---|-----|------|
| (1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner | 20% | Free |
| (2) Other | 50% | Free |

SCHEDULE—continued

PART I—continued

Tariff No.
(1)

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(2)

76.01 In sub-headings A and B, *delete* the entries in the columns "Tariff Description",
A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main
heading in the columns "Fiscal Entry" and "Full" respectively, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
—	"5%	Free".

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the local manufacture of domestic refrige- rators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commis- sioner	20%	Free
B. Wire, uncoated, single strand	33½%	Free
C. Rods	10%	Free
D. Other	50%	Free".

76.03 In sub-headings A, B, C and D *delete* the entries in the columns "Tariff Descrip-
A, B, C tion", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-
and D headings and rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the local manufacture of domestic refrige- rators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commis- sioner	20%	Free
B. Corrugated roofing sheets :		
(i) Of a gauge not exceeding 25	66½%	Free
(ii) Of a gauge exceeding 25	the sq. ft.	Free
	£0-0s-1½d	
	or 33½%	
C. Other	33½%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

76.06 In sub-heading B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

B

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner 20% Free

C. Other 66 $\frac{2}{3}$ % Free".

76.07 In sub-heading B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is:—

B

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"B. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner 20% Free

C. Other 66 $\frac{2}{3}$ % Free".

76.08 In lines 1 and 2 of the main heading in the column "Tariff Description" *delete* "complete or incomplete, whether or not assembled".

76.09 In line 2, of the main heading in the column "Tariff Description" after "material" *insert* "(other than compressed or liquefied gas)"

76.11 *Delete* the main heading in the column "Tariff Description" and *substitute*: "Containers, of aluminium, for compressed or liquefied gas."

78.01 In sub-headings A and B *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

A and B

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

— "5% Free".

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free
B. Wire, uncoated, single strand	33½%	Free
C. Other	66¾%	Free".

78.03 *Delete* the rates of duty in the columns "Fiscal Entry" and "Full" and *insert*
the following sub-headings and rates of duty applicable thereto in the columns
"Tariff Description", "Fiscal Entry" and "Full" respectively, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free
B. Other	66¾%	Free".

78.05 In sub-heading B *delete* the entries in the columns "Tariff Description",
B "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading
and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Other :		
(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free
(2) Other	50%	Free".

SCHEDULE—continued

PART I—continued

Tariff No.
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79.01 In sub-headings A and B *delete* the entries in the columns "Tariff Description",
A and B "Fiscal Entry" and "Full" and *insert* the following rates of duty against the main
heading in the columns "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

Fiscal
Entry

Full

(2)

(3)

(4)

— "5% Free".

79.02 In sub-heading A *delete* the entries in the columns "Tariff Description",
A "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading
and the rates of duty applicable thereto, that is:—

Rate of Duty

Tariff Description

Fiscal
Entry

Full

(2)

(3)

(4)

"A. Wire, uncoated, single strand 10% Free".

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

Rate of Duty

Tariff Description

Fiscal
Entry

Full

(2)

(3)

(4)

"A. Imported for the local manufacture of domestic
refrigerators, domestic air-conditioners, or parts thereof
by a manufacturer approved in that behalf by the
Commissioner. 20% Free

B. Other:

(1) Wire, uncoated, single strand 33 $\frac{1}{4}$ % Free(2) Other 66 $\frac{3}{4}$ % Free".

80.03 *Delete* the entries in the columns "Fiscal Entry" and "Full" and *insert* the
following new sub-headings and rates of duty applicable thereto in the columns
"Tariff Description", "Fiscal Entry" and "Full" respectively, that is:—

Rate of Duty

Tariff Description

Fiscal
Entry

Full

(2)

(3)

(4)

"A. Imported for the local manufacturer of domestic refrige-
rators, domestic air-conditioners or parts thereof by a
manufacturer approved in that behalf by the Com-
missioner 20% Free

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

Rate of Duty

Tariff No. (1)	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
80.05 B	B. Other In sub-heading B <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-heading and rates of duty applicable thereto, that is :—	66 $\frac{2}{3}$ %	Free"

Tariff No.	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"B. Other :		
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free
	(2) Other	66 $\frac{2}{3}$ %	Free"

Chapter 82	(i) Note 1	In line 1, <i>delete</i> "mounted on" and <i>substitute</i> "with".		
	(ii) Note 1 (b)	In note 1 (b) <i>delete</i> "Metallic" and <i>substitute</i> "Metal".		
	(iii) Note 2	In note 2, second paragraph, <i>delete</i> the entire paragraph "Recognisable..... blanks."		
82.04	(i)	In line 1 of the main heading in the column "Tariff Description" <i>delete</i> "mounted".		
	(ii)	In line 7 of the main heading in the column "Tariff Description" <i>delete</i> "mounted on" and <i>substitute</i> "with".		
83.01		In line 7 of the main heading in the column "Tariff Description" <i>delete</i> "finished or not,".		

Section XVI

(i) Note 1 (c)	<i>Delete</i> the note and <i>substitute</i> : "(c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);"
(ii) Note 1 (f)	<i>Delete</i> the note and <i>substitute</i> : "(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03 or articles wholly of such stones of heading No. 71.15;"

SCHEDULE—continued

PART I—continued

Tariff No.
(1)Extent of Amendment
(2)

(iii) Note 2 In line 1, delete "Notes 1 and 3" and substitute "Note 1".

(iv) Notes 3 and 4 Delete these Notes.

(v) Notes 5, 6 and 7 Renumber Notes 5, 6, and 7 as 3, 4, and 5 respectively.

Chapter 84

(i) Note Delete the note and substitute :

1 (e) "(e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06."

(ii) Note 2 In line 1, delete "5 and 6" and substitute : "3 and 4".

(iii) Note Delete the notes and substitute :

2 (a), "(a) Germination plant, incubators and brooders (heading No. 84.28) ;

(b), (c) (b) Grain dampening machines (heading No. 84.29) ;

and (d) (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30) ;

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40) ; or"

(iv) Note 2 (e) Delete the paragraph beginning "Heading No. 84.17 is also....." and substitute the following exclusion :

"(e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary."

(v) Note 2 In the last paragraph beginning from "Heading No. 84.19", delete sub-paragraph (a) and substitute :

"(a) Sewing machines for closing bags or similar containers (heading No. 84.41) ; or"

(vi) Note 3 Insert the following new Note 3 :

"3.—(A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means :

Note 3

(a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programmes and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run ;

(b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;

SCHEDULE—continued

PART I—continued

Tariff No.
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(c) Hybrid machines consisting of either a digital machine with an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :—

(a) it is connectable to the central processing unit either directly or through one or more other units ;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53."

(vii) Notes 3 and 4 Renumber present Notes 3 and 4 as 4 and 5.

(viii) Note 5 In line 1 paragraph 2 to Note 5 (as renumbered), delete "Note 5" and substitute "Note 3"

84.01 Delete the main heading in the column "Tariff Description" and substitute :
"Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers."

84.02 Delete lines 1 and 2 of the main heading in the column "Tariff Description" and substitute :

"Auxiliary plant for use with boilers of heading No. 84.01".

84.45 In line 2 of the main heading in the column "Tariff Description" delete "metallic" and substitute "metal".

84.53 Delete the main heading in the column "Tariff Description" and substitute :
"Automatic data processing machines and units thereof; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included."

84.60 In line 3 of the main heading in the column "Tariff Description" delete "metallic" and substitute "metal".

Chapter 85

(i) Note 1 Delete the Note and substitute :
(b) "(b) Articles of glass of heading No. 70.11 ;"

(ii) Notes 4 and 5 Insert the following new Notes 4 and 5
"4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique,

SCHEDULE—*continued*PART I—*continued*Tariff No.
(1)*Extent of Amendment*
(2)

conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5.—For the purposes of heading No. 85.21 :

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) "Electronic micro-circuits" are to be taken to be :

(a) Microassemblies of the "fagot" module, moulded module, micro-module and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and inter-connected ;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated ;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin-or thick-film technology (resistors, capacitors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.).

These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function."

85.08 In lines 6 to 8 of the main heading in the column "Tariff Description" *delete* from "dynamos" to "therewith", and *substitute* :

"generators (dynamos and alternators) and cut-outs for use in conjunction with such engines".

85.15 In lines 5 and 6 of the main heading in the column "Tariff Description" *delete* "(including those incorporating gramophones)" and *substitute* :

"(including receivers incorporating sound recorders or reproducers)".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

(1)

(2)

85.15 In sub-heading E *delete* the entries in the columns "Tariff Description",
E "Fiscal Entry" and "Full" and *substitute* respectively the following sub-heading
and rates of duty applicable thereto, that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
		"E. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of radiogramophones, radio receiving sets and television sets 50% Free"	
85.19	<i>Delete</i> the main heading in the column "Tariff Description" and <i>substitute</i> : "Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction or variable (including potentiometers), other than heating resistors ; printed circuits ; switch-boards (other than telephone switch-boards) and control panels".		
85.21	<i>Delete</i> the main heading in the column "Tariff Description" and <i>substitute</i> : "Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes) ; photo-cells ; mounted piezo-electric crystals ; diodes, transistors and similar semi-conductor devices ; electronic microcircuits".		

Section XVII

Notes 5
and 6*Delete* the Notes and *substitute* a new Note 5 :—

"5.—Air cushion vehicles are to be classified within this Section with the
vehicles to which they are most akin as follows :

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains) ;
- (b) In Chapter 87 if designed to travel over land or over both land and
water ;
- (c) In Chapter 89 if designed to travel over water, whether or not able to
land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same
way as those of vehicles falling within the heading in which the air-cushion
vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track
fixtures and fittings, and traffic control equipment for hovertrain transport
systems as traffic control equipment for railways."

Chapter 86

Note 1 (a)

Delete the Note and *substitute* :

"(a) Railway or tramway sleepers of wood or of concrete, or concrete
guide-track sections for hovertrains (heading No. 44.07 or 68.11)";

86.08

Delete the main heading in the column "Tariff Description" and *substitute* :

"Containers specially designed and equipped for carriage by one or more
modes of transport".

SCHEDULE—continued

PART I—continued

Tariff No.

Extent of Amendment

- (1) (2)
- 87.02 In sub-heading A, delete the entries in the columns "Tariff Description",
(i) A. "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Passenger vehicles including station wagons and estate cars (but excluding caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles) of an engine capacity :		
(1) Not exceeding 1,800 c.c.	33½%	Free
(2) Exceeding 1,800 c.c. but not exceeding 2,000 c.c. . .	50%	Free
(3) Exceeding 2,000 c.c. but not exceeding 2,750 c.c. . .	100%	Free
(4) Exceeding 2,750 c.c.	150%	Free".

- (ii) C. In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute : "10%".

- (iii) In sub-headings E and F delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"E. Trucks and Lorries :		
(1) Assembled	20%	Free
(2) Imported CKD :		
(a) For local assembly by a manufacturer approved in that behalf by the Commissioner	15%	Free
(b) Other	20%	Free
F. Other	20%	Free

- 87.03 In sub-heading A, delete the entry in the column "Tariff Description" and substitute the following, that is:—

"A. Road sweepers and sprayers; mobile dispensaries; vehicles specially built and equipped for fire fighting; septic tank emptiers"

- 87.07 Delete the main heading in the column "Tariff Description" and substitute :

"Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods, (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles".

SCHEDULE—*continued*PART I—*continued*

<i>Tariff No.</i> (1)	<i>Extent of Amendment</i> (2)
(iv) Note ²	Delete this note.
(v) Note 3	In the first line, <i>delete</i> "Notes 1 and 2" and <i>substitute</i> : "Note 1".
(vi) Notes 3, 4, 5, 6 and 7	<i>Renumber</i> as Notes 2, 3, 4, 5 and 6 respectively.
90.04 A.	In sub-heading A, <i>delete</i> the entries in the column "Tariff Description" and <i>substitute</i> : "A. Spectacles for correcting vision imported by Hospitals and licensed opticians".
90.10	<i>Delete</i> the main heading in the column "Tariff Description" and <i>substitute</i> : "Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photocopying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus ; screens for projectors".
90.19	<i>Delete</i> the main heading in the column "Tariff Description" and <i>substitute</i> : "Orthopaedic appliances, surgical belts, trusses and the like ; splints and other fracture appliances ; artificial limbs, eyes, teeth and other artificial parts of the body ; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability".
Chapter 91 Note 1	<i>Delete</i> the note and <i>substitute</i> : "1.—For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hair-spring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates."
91.09	<i>Delete</i> from the main heading in the column "Tariff Description" "including blanks thereof".
Chapter 92	
(i) Note 1 (c)	In line three, <i>delete</i> "a radio receiver" and <i>substitute</i> "a radio or television receiver"
(ii) Note 1 (e)	<i>Delete</i> "or"
(iii) Note (f)	At the end of this note, <i>delete</i> full stop and <i>substitute</i> " ; or".
(iv) Note (g)	<i>Insert</i> a new note as follows : "(g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV)".
(v) Note 2	<i>Delete</i> this note.
(vi) Notes 3 and 4	<i>Renumber</i> the Notes as notes 2 and 3 respectively.

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
92.11	In sub-heading B <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-heading and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of record players, record changers and gramophones	50%	Free".

92.12	In sub-headings A and B, <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:—
-------	---

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Gramophone records	66 $\frac{2}{3}$ %	Free
B. Other	20%	Free".

Chapter 93

(i) Note 2 *Delete* this note.

(ii) Notes

3 and 4 *Renumber* as notes 2 and 3 respectively.

93.06 *Delete* the main heading in the column "Tariff Description" and *substitute* :
 "Parts of arms, including gun barrel blanks, but not including parts of side-arms."

Chapter 94

(i) Note

1 (c) *Delete* the note and *substitute* :

"(c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;"

(ii) Note

2 *Delete* the note and *substitute* :

"2.—The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
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This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Kitchen cabinets and similar cupboards ;
- (b) Seats and beds ;
- (c) Unit bookcases and similar unit furniture."

(iii) Note 3 Delete this note.

(iv) Note 4 Re-number as Note 3.

Chapter 95

Note (d) In the first line delete "whether or not having" and substitute "with".
In the second line delete "separate" and substitute "separately imported".

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
95.01 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.02 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.03 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.04 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.05 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.06 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.07 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		
95.08 A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-2s-0d or 40%".		

Chapter 97

(i) Note 4 Delete this note.

ii) Note 5 Re-number as note 4.

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Extent of Amendment (2)
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97.04 In sub-headings A and B, delete the entries in the columns "Tariff Description", A and "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Gaming and amusement machines :		
(1) Components imported CKD (completely knocked down) for local assembly	100%	Free
(2) Other	200%	Free
B. Other :		
(1) Wood manufactures	50%	Free
(2) Other	33½%	Free"

98.15 Delete the rate of duty in the column "Fiscal Entry" and substitute "50%".

CHEMICALS

A and B. In sub-headings A and B, under the General Concessionary Rates of Duty at the end of Schedule 1, particulars relating to Chemicals in the columns "Tariff Description", "Fiscal Entry", "Full" and "Code No." shall be omitted.

Under the General Concessionary Rates of Duty at the end of Schedule 1, immediately after Baggage insert the following under the columns "Tariff No.", "Tariff Description", "Fiscal Entry", "Full" and "Code No.", that is:—

Tariff No. (1)	Tariff Description (2)	Rate of Duty		
		Fiscal Entry (3)	Full (4)	Code No. (5)
"Sports Equipment (Tariff number appropriate to the sports Equipment imported)	Sports equipment accepted as such by the Board	10%	Free	Number appropriate to the sports equipment imported".

SCHEDULE—*continued*

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

(a) In column (1) of paragraph 3 (2), the words “; language teaching records” shall be *added* at the end thereof.

(b) Sub-paragraph 4 (1) shall be *omitted*.

(c) In column (1) of sub-paragraph 4 (2) there shall be *substituted* the following new sub-paragraph, that is:—

“Blending agents; flavouring concentrates; neutral blending alcohol; potable spirits imported at high strength for local bottling.”

(d) Sub-paragraph 4 (3) shall be *omitted*.

(e) Sub-paragraph 4 (4) shall be *omitted*.

(f) After sub-paragraph 4 (14) there shall be *added* the following new sub-paragraphs—

Articles

(1)

Goods to be Manufactured

(2)

“(15) Compressors (heading No. 84.11)
thermostatic controls (heading No.
90.24)

Domestic refrigerators and air-conditioners
and parts thereof.

(16) Milk and butter fat

Milk.

(17) Exercise book paper

Exercise books excluding their outer covers”

(g) For paragraph 8 there shall be *substituted* the following paragraph, that is:—

“8. Films, film-strips, microfilms, newsreels, slides and similar visual and auditory material of educational, scientific or cultural character imported by the United Nations or any of its specialised Agencies, an approved educational or science organisation.”

SCHEDULE—continued

PART III

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF ACT, 1965

(a) For paragraph 1 there shall be substituted the following paragraph:—

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
"1	Animals, live, whether or not for food :	
	(1) African grey parrots each	£10-0s-0d.
	(2) Cattle, horses, asses, mules and hinnies each	£3-0s-0d.
	(3) Reptiles each	£3-0s-0d.
	(4) Other, excluding day old chicks and animals for laboratory research other than animals intended for zoo, certified by an educational institution each	£1-0s-0d."

(b) In paragraph 22 (Wood and Timber) :

(i) Sub-paragraphs A (2), (3), (11), (12) and (13) and B (4) and (7), shall be omitted.

(ii) Insert new sub-paragraphs D and E as follows:—

Tariff No.	Tariff Description	Rate of Duty
(1)	(2)	(3)
"22	D. Logs (Class IV)	
	(1) Afzelia Africana (Apa)	} the cubic foot £0-0s-8d.
	(2) Afzelia bipindensis (Apa)	
	(3) Mansinia altissima (Mansonia)	
	(4) Mimusops djare (Moabi)	
	(5) Mimusops heckelli (Makori)	
	E. Logs (Class V)	
	(1) Gosseweilerodendron balsamiferum (Agba)	} the cubic foot £0-0s-4d.
	(2) Nesogordonia papaverifera (Danta)	

(iii) Renumber present sub-paragraph D as "F".

MADE at Lagos this 31st day of March, 1972.

A. A ATTA,
Secretary to the
Federal Military Government

EXPLANATORY NOTE

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

This Order has, essentially the following effects :—

(a) PART I OF THE SCHEDULE

Tariff No.	Description of Goods	Effect of the Order
11.08	Starches and inulin	Reduces the rate of duty from 40% to 33 $\frac{1}{3}$ % <i>ad valorem</i> .
13.01	Raw vegetable materials	Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10% <i>ad valorem</i> .
25.07	Fireclay	} Reduces the rate of duty from 66 $\frac{2}{3}$ %, 33 $\frac{1}{3}$ % and 20% to 20%, 15% and 10%, respectively.
25.09	Pigments	
25.11	Natural barium sulphate	
25.20	Gypsum	
25.31	Fluorspar	
Chapter 28	Inorganic chemicals	
Chapter 29	Organic chemicals	
32.04	Colouring matter of vegetable origin	
32.05	Synthetic organic dyestuffs	
32.06	Colour lakes	
32.07	Other colouring matter	
32.08	Glass frits	
33.01B	Concretes, absolutes and resinoids	
38.01 } 38.02 }	Pigments	
38.19	Fire and furnace cement	
39.06C	Artificial resins	
73.01 } 73.02 } 73.06 } 73.07 } 73.08 } 73.09 } 73.10 } 73.11 } 73.12 } 73.13 } 73.14 } 73.17 } 73.18 } 73.20 }	Iron and steel products	
74.01 } 74.03 } 74.04 } 74.05 } 74.07 } 74.08 }	Copper products	Reduces the rate of duty from 66 $\frac{2}{3}$ %, 33 $\frac{1}{3}$ % and 20% to 20%, 15% and 10% respectively.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Tariff No.	Description of Goods	Effect of the Order
75.02	Nickel products	Reduces the rate of duty from 66 $\frac{2}{3}$ %, 33 $\frac{1}{3}$ % and 20% to 20%, 15% and 10% respectively.
75.03		
75.04	Aluminium products	
76.01		
76.02	Unwrought lead	
76.03		
78.01	Zinc bars, rods, angles, shapes and sections	
79.02		
80.02	Tin bars, rods, angles, shapes and sections	
21.07	Beverages .. ..		Increases the rate of duty from 40% to 75% ad valorem.
39.07 IJ (2)	Other manufactured plastic articles	Increases the rate of duty from 33 $\frac{1}{3}$ % to 50% <i>ad valorem</i> .
48.01	Paper and paperboard	Increases the rate of duty from 25% to 40% <i>ad valorem</i> .
48.02		
48.04		
48.05		
48.07		
48.13	Certain paper articles	Increases the rate of duty from 25% and 40% to 66 $\frac{2}{3}$ % <i>ad valorem</i> .
48.14		
48.15		
48.18		
48.19		
51.01C	Yarns of man-made fibres and cotton	Reduces the rate of duty on certain types from £0-1s-2d per lb. to £0-0s-10d per lb. and abolishes the approved user scheme on yarns.
51.02C		
51.03C		
55.05C		
55.06C		
56.05C		
56.06C		
53.01	Sheep's wool and other animal hair	Reduces the rate of duty from 33 $\frac{1}{3}$ % to £0-0s-4d per pound.
53.02		
53.03		
53.04		
53.05		

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Tariff No.	Description of Goods	Effect of the Order
51.04C 55.07 55.09C (3) 56.07C 57.09C 57.10C 57.11C 57.12C 58.07C 59.03A 59.08 59.09 59.11 59.12B 59.13 59.17A 60.01B (3) 60.06A (2)	Woven textile fabrics Knitted fabrics	Increases the rate of duty from £0-2s-9d per square yard or 40%, and £0-2s-0d per square yard or 40% to £0-3s-9d per square yard or 66 $\frac{2}{3}$ % <i>ad valorem</i> whichever is higher.
55.07C (2) 57.10B	Woven cotton fabrics Woven jute fabrics	Creates a concessionary rate of £0-0s-1d per square yard for approved manufacturers of imitation leathers and linoleum.
60.03 60.06B (1) 61.10	Socks	Increases the rate of duty from £0-0s-8d per pair to £0-1s-0d per pair or 60% <i>ad valorem</i> whichever is higher.
60.04 61.03A 61.04A 60.05B 61.01C 61.02B	Shirts Jackets and trousers	Increases the rate of duty from 5s-6d or 50% in the case of shirts and 8s-6d in the case of jackets and trousers, to a flat rate of £0-15s-0d each or 50% <i>ad valorem</i> whichever is higher.
61.02C	Blouses	Provides alternative rate of duty from 50% to each £0-10s-0d or 50% <i>ad valorem</i> .
60.05A 61.06 62.02	Headties Scarves Bedspreads, bedsheets, curtains, table cloths	Subjects them to the same rate of duty as the relative constituent textile fabric.
70.10B	Empty glass bottles	Increases the rate of duty on glass bottles other than those for use in bottling beer, stout, mineral waters and alcoholic drinks from 33 $\frac{1}{3}$ % to 50% <i>ad valorem</i> .
85.15E	Radio, television sets and radio gramophone components	Increases the rate of duty from 40% in the case of approved manufacturers and reduces the rate of duty in other cases from 75% to a flat rate of 50% <i>ad valorem</i> .
87.02A	Passenger cars	Reduces the rate of duty on passenger cars of between 1,200 c.c. and 1,800 c.c. from 50% to 33 $\frac{1}{3}$ %.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Tariff No.	Description of Goods	Effect of the Order
87.02C	Buses	Reduces the rate of duty from 30% to 10%.
87.02E & F	Commercial vehicles	Reduces the rate of duty from 25% to 15% in the case of approved assemblers and from 30% and 33 $\frac{1}{3}$ % to 20% in other cases.
92.11B	Record changer, record player and gramophone components	Increases the rate of duty from 40% in the case of approved manufacturers and reduces the rate of duty in other cases from 75% to a flat rate of 50% <i>ad valorem</i> .
92.12A	Sound recordings	
95.01A	Beads manufactured from carving or moulding material	Provides an alternative rate of 40% <i>ad valorem</i> .
95.02A		
95.03A		
95.04A		
95.05A		
95.06A		
95.07A		
95.08A		
97.04A	Gaming and amusement machines	Increases the rate of duty from 33 $\frac{1}{3}$ % to 100% in the case of local assemblers and to 200% in other cases.
98.15	Vacuum flasks	Increases the rate of duty from 40% to 50% <i>ad valorem</i> .

(b) PART II OF THE SCHEDULE

1. It introduces exemption from duty in respect of:—

(a) Language teaching records imported solely for educational purposes by schools and educational institutions; and

(b) potable spirits imported at high strength for local bottling.

2. It introduces concessionary exemption from duty for:—

(a) compressors and thermostatic controls imported by approved assemblers of domestic refrigerators and air-conditioners;

(b) milk and butter-fat imported by approved manufacturers of milk; and

(c) exercise book paper imported by approved manufacturers of exercise books.

3. It abolishes the concessionary exemption in respect of:—

(a) bentonite, non-ionic surfactant surface active agents and chrome lignites;

(b) fluorspar;

(c) glass frits and powdered vitrite;

all of which are now liable to duty at 10% *ad valorem*.

L.N. 17 of 1972.

EXCISE TARIFF ACT 1965
(1965 No. 30)

Excise Tariff (Duties and Exemptions) Order 1972

Commencement : 1st April, 1972

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965 as reprinted under the Excise Tariff (Authority to Reprint) Decree 1969, and of all other powers enabling him in that behalf, the Head of the Federal Military Government hereby makes the following Order :—

Amendment
of Schedule 1
to the Excise
Tariff Act.
1965 No. 30.
1969 No. 3.

1. Schedule 1 to the Excise Tariff Act 1965, as reprinted and amended as aforesaid, is hereby amended to the extent set out in the Schedule to this Order.

Citation and
extent.

2. This Order may be cited as the Excise Tariff (Duties and Exemptions) Order 1972 and shall apply throughout the Federation.

SCHEDULE

AMENDMENT OF SCHEDULE 1 TO THE EXCISE TARIFF ACT 1965

- (a) In paragraph 3 (Biscuits) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 5%.
- (b) In paragraph 4 (Blankets) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 5%.
- (c) In paragraph 5A (Carpets) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 5%.
- (d) In paragraph 8 (Confectionery, etc.) for the rate of duty there shall be *substituted* the following rate of duty the lb. £0-0s-1d or *ad valorem* 10%.
- (e) For paragraph 9 (Containers) there shall be *substituted* the following paragraph :—
“9. Containers :
(1) Metal *ad valorem* 10%.
(2) Other *ad valorem* 2%.”
- (f) For paragraph 14 (Furniture) there shall be *substituted* the following paragraph :—
“14. Furniture *ad valorem* 5%.”
- (g) After paragraph 14 there shall be *inserted* the following new paragraphs :—
“14A. Furniture Springs.. .. . the lb. £0-0s-1d.
14B. Gaming and Amusement Machines *ad valorem* 50%.”
- (h) In paragraph 17 (Jewellery, etc.) for the rate of duty there shall be *substituted* the following rate of duty. *ad valorem* 10%.
- (i) For paragraph 19 (Leather, etc.) there shall be *substituted* the following new paragraph :—
“19. Leather, Tanned ; Immitation leather *ad valorem* 5%.”
- (j) In paragraph 22 (Mattresses, etc.) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 5%.

(k) In paragraph 25 (Paints) for the rate of duty there shall be *substituted* the following rate of duty :—
 “the lb. £0-0s-1d or *ad valorem* 10%” whichever is higher”.

(l) For paragraph 28, there shall be *substituted* the following paragraph :—
 “28. PIECE GOODS, TEXTILES :—

(1) Knitted fabrics :—

(a) Of a type commonly used in the manufacture of singlets the lb. £0-2s-6d.

(b) Other :

(i) Where in the opinion of the Board the linear measurement cannot be readily ascertained the lb. £0-3s-6d or 10%

(ii) Other the sq. yd. £0-1s-0d or 10%

(2) Woven fabrics :—

(a) Cotton :—

(i) Plain weave, unbleached or bleached the sq. yd. £0-0s-4d

(ii) Embroidery, lace and net fabrics .. the sq. yd. £0-1s-0d or 10%

(iii) Other the sq. yd. £0-0s-6d or 10%

(b) Man-made fibres (Synthetic) :—

(i) Embroidery, lace and net fabrics ; pile and chenille fabrics ; suiting the sq. yd. £0-1s-0d or 10%

(ii) Other the sq. yd. £0-0s-6d or 10%

(c) Of Other Materials the sq. yd. £0-1s-0d or 10%”

(m) For paragraph 30 (Reinforcing Rounds, etc.) there shall be *substituted* the following paragraph :

“30. Steel products :

(1) Reinforcing rounds not manufactured from billet or scrap *ad valorem* 10%

(2) Other :

(a) Manufactured from scrap *ad valorem* 1%

(b) Other n.e.s. *ad valorem* 5%”

(n) In paragraph 33 (Soap, etc.) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 5%

(o) In paragraph 36 (Thread) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 5%

(p) In paragraph 37 (Towel, etc.) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 10%

(q) In paragraph 38 (Travelling trunk, etc.) for the rate of duty there shall be *substituted* the following rate of duty *ad valorem* 10%

MADE at Lagos this 31st day of March, 1972.

A. A. ATTA,
 Secretary to the
 Federal Military Government

EXPLANATORY NOTE

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

This Order has the following effect :—

Full Tariff Item No.	Description of Goods	Effects of the Order
(1)	(2)	(3)
3	Biscuits ..	} .. Reduces the rate of duty from 10% to 5% <i>ad valorem</i> .
4	Blankets ..	
5A	Carpets ..	
14	Furniture (Metal)	
19	Leather, Tanned	
22	Mattresses, etc.	
33	Soap ..	
36	Thread ..	} .. Reduces the rate of duty from the lb. £0-0s-2d to the lb. £0-0s-1d or 10% <i>ad valorem</i> .
8	Confectionery ..	
25	Paint .. ..	.. Reduces the rate of duty from the lb. £0-0s-2d or 15% to the lb. £0-0s-1d or 10% <i>ad valorem</i> .
9	Containers, metal ..	.. Reduces the rate of duty on metal containers from 15% to 10%, and on other containers from 10% to 2% <i>ad valorem</i> .
17	Jewellery and imitation jewellery	.. Reduces the rate of duty from 33 $\frac{1}{3}$ % to 10% <i>ad valorem</i> .
37	Towel and Towelling	} .. Reduces the rate of duty from 15% to 10% <i>ad valorem</i> . It introduces excise duty of £0-0s-1d per lb. and 50% on furniture springs and Gaming and Amusement Machines.
38	Travelling Trunks, etc.	
14A	Furniture Springs ..	
14B	Gaming and Amusement Machines	
28	Piece Goods, Textiles ..	.. Reduces the rates of duty on the various categories of textile piece goods.
30	Reinforcing Rounds ..	(i) Reduces the rate of duty from 20% to 10% <i>ad valorem</i> ; and (ii) Introduces a duty of 1% on reinforcing rounds manufactured from scraps and 5% on other steel products not elsewhere specified or included,

L.N. 18 of 1972

CUSTOMS AND EXCISE MANAGEMENT ACT 1958
(1958 No. 55)

Import Prohibition (Amendment) Order 1972

Commencement : 1st April 1972

In exercise of the powers conferred by section 22 of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Shehu Shagari, Federal Commissioner for Finance, hereby make the following Order :—

1. The Import Prohibition Order 1971 is hereby amended as follows :—

- (a) item 2 of Part II of Schedule 1 shall be omitted ;
(b) for item 19 of Part II of Schedule I thereof there shall be substituted the following :—

“19 Edible nuts (other than Kolanuts), fresh or dried, coconuts, and others excluding those used for extracting oil”.

(c) after item 18 of Part I of Schedule 3 thereof there shall be added the following new item :

“19 Petroleum Products including—

- (i) Gas or diesel oils ;
(ii) Illuminating oils including Kerosine and other refined burning oils ;

(iii) Lubricating oils ;

(iv) Motor spirits, benzine, benzoline, naphtha gasoline, petrol and petroleum, shale and coal tar spirits.

Except under licence issued by the Federal Commissioner for Mines and Power”

(d) after item 14 of Part II of Schedule 3 thereof, there shall be added the following new items :

“15. Bicycle tyres and tubes.”

“16. Duplicating Paper.”

“17. Maize.”

“18. Stockfish”.

2. This Order may be cited as the Import Prohibition (Amendment) Order 1972 and shall apply throughout the Federation.

MADE at Lagos this 31st day of March 1972.

SHEHU SHAGARI,
Federal Commissioner for Finance

EXPLANATORY NOTE

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

The Order provides that :—

- (a) Kolanuts may now be imported without a licence ;
(b) a licence must be obtained from the Federal Commissioner for Mines and Power for the importation of Petroleum products ; and
(c) an import licence must be obtained for the importation of bicycle tyres and tubes, duplicating paper, maize and stockfish.

Amendment
of Import
Prohibition
Order 1971.
L.N. 21 of
1971.

Citation
and extent.

L.N. 19 of 1972

EXCHANGE CONTROL ACT 1962
(1962 No. 16)

Exchange Control (Payments for Import) Order 1972

Commencement : 1st April 1972

In exercise of the powers conferred by section 26 of the Exchange Control Act 1962, and of all other powers enabling me in that behalf, I, Shehu Shagari, Federal Commissioner for Finance, hereby make the following Order :—

Exemptions under section 7 of the Exchange Control Act 1962.
1962 No. 16.

Prescription of period and conditions for payments.

Citation, extent, etc. L.N. 18 of 1971.
L.N. 44 of 1971.
L.N. 46 of 1971.

1. There shall be exempted from the provisions of section 7 of the Exchange Control Act 1962, anything done by the Central Bank of Nigeria (hereinafter referred to as "the Bank") for the purpose of any payment for imports, provided that the periods and conditions stipulated hereunder are strictly adhered to.
 - (a) goods classified under Schedule 1 to this Order at sight of shipping documents ;
 - (b) goods classified under Schedule 2 to this Order at the expiration of 90 days from the date of arrival of such goods in Nigeria ;
 - (c) goods classified by the Bank as "capital goods" in accordance with the supplier credit terms arranged by the importer and authorised by the Bank bearing in mind the guideline in Schedule 3 to this Order ; and
 - (d) other goods not classified under Schedules 1, 2 and 3 to this Order at the expiration of 180 days from the date of arrival of such goods in Nigeria.
2. Consent of the Governor of the Bank shall be given as respects—
 - (a) goods classified under Schedule 1 to this Order at sight of shipping documents ;
 - (b) goods classified under Schedule 2 to this Order at the expiration of 90 days from the date of arrival of such goods in Nigeria ;
 - (c) goods classified by the Bank as "capital goods" in accordance with the supplier credit terms arranged by the importer and authorised by the Bank bearing in mind the guideline in Schedule 3 to this Order ; and
 - (d) other goods not classified under Schedules 1, 2 and 3 to this Order at the expiration of 180 days from the date of arrival of such goods in Nigeria.
- 3.—(1) This Order may be cited as the Exchange Control (Payments for Import) Order 1972 and shall apply throughout the Federation.
- (2) This Order shall come into force on 1st April 1972.
- (3) The Exchange Control (Payments for Import) Order 1971, the Exchange Control (Payments for Import) (Amendment) Order 1971 and the Exchange Control (Payments for Import) (Amendment) (No. 2) Order 1971 are hereby revoked.

SCHEDULES

SCHEDULE 1

Payment shall be made at sight for the following items :

- Essential spare parts for emergency maintenance ;
- Emergency official imports by the Federal Government and State Governments as certified by the Federal Ministry of Finance ;
- Books, educational and scientific equipment ;
- Professional and religious robes such as wigs, gowns, collars, etc. ;
- Construction equipment required by indigenous companies for approved government projects.

SCHEDULE 2

Payment shall be made at the expiration of 90 days from the date of arrival in Nigeria, for the following items :

- Day-old chicks
- Milk
- Salt
- Cement and other building materials
- Sugar
- Baby foods
- Medicaments and medical, dental, surgical and veterinary instruments and appliances
- Fertilisers and chemicals for agricultural purposes
- Essential raw materials for industries
- Flour
- Buses
- Completely knocked down parts for local assembly
- Other spare parts.

SCHEDULE 3

The minimum credit terms which should be obtained for imported plant and machinery valued at over £50,000 are set out hereunder and the Central Bank and Authorised Dealers will normally release foreign exchange as follows :

- (a) Up to 15% payable against documents or signing of contract ;
 - (b) Up to 15% payable on delivery ; and
 - (c) Balance of at least 70% payable over the following periods :
- Machinery and Plant valued at :—
- (i) between £50,000 and £200,000 .. Payable in not less than a period of one year.
 - (ii) between £200,000 and £1 million .. Payable in not less than a period of two years.
 - (iii) over £1 million Payable in not less than a period of four years.

Payments for imported capital equipment, machinery and plant valued at less than £50,000 will be made as if such commodities were imported under Schedule 2.

MADE at Lagos this 31st day of March 1972.

SHEHU SHAGARI,
Federal Commissioner for Finance

EXPLANATORY NOTE

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

The above Order provides that in respect of imported goods specified in Schedule 1 payment is to be made at sight of shipping documents and in respect of goods specified in Schedule 2 payment is to be made at the expiration of 90 days from the date of arrival in Nigeria. In respect of capital goods, that is, plant and machinery, payment is to be made as specified in Schedule 3. For goods not specified in Schedule 1, 2 or 3 payment is to be made at the expiration of 180 days from the date of arrival in Nigeria of the goods.