

**CUSTOMS, EXCISE, ETC. (MISCELLANEOUS PROVISIONS) (AMENDMENT) DECREE 1987**



**Decree No. 1**

[16th January 1987]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. The duty prescribed in Schedule I to the Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986 is hereby amended as prescribed in the Schedule to this Decree.

Amendment  
of Schedule 1  
of 1986  
No. 32.

2.—(1) In Tariff No. 24.02B in Schedule II to the Customs, Excise, Etc. (Miscellaneous Provisions) Decree 1986 *delete* the word “cigarettes” appearing therein.

Amendment  
of Schedules  
II and III  
1986 No. 32.

(2) Schedule III of the Customs, Excise, etc. (Miscellaneous Provisions) Decree 1986 is hereby amended as follows, that is—

(a) for the word “excluding” appearing in item 8 thereof, there shall be substituted the word “including” ;

(b) immediately after Tariff No. 15.07 appearing in item 16 thereof, there shall be inserted “Tariff Nos. 15.10 and 15.12.”

3. For item 7 of Schedule 6 to the Finance Act 1981 (which contains the list of goods prohibited from exportation) there shall be substituted the following, that is—

Amendment  
of 1981  
No. 2.

“7. Unprocessed or unsawn timber except Gmelina.”

4. This Decree may be cited as the Customs, Excise, Etc. (Miscellaneous Provisions) (Amendment) Decree 1987 and shall be deemed to have come into operation on 1st January 1987.

Citation and  
commence-  
ment.

**SCHEDULE**

40.11 In sub-headings A-E delete the entries in 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. of a kind used on motor cars (including station wagons and racing cars) with a cross section not above 185mm ..	5%	Free
B. of a kind used on tractors and other farming equipment ..	5%	Free
C. other .. .. .	10%	Free

48.01 In sub-headings B and 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	Full
								Entry	
(2)	(3)	(4)							
B. Newsprint	..	..	..	..	..	..	45%	Free	
C. Kraft Paper	..	..	..	..	..	..	40%	Free	
D. Other	..	..	..	..	..	..	25%	Free.	

73.13 In sub-heading 73.13 delete the entries in 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	Full
								Entry	
(2)	(3)	(4)							
A. Corrugated sheets	..	..	..	..	..	..	15%	Free	
B. Galvanised sheets	..	..	..	..	..	..	10%	Free	
C. Other	..	..	..	..	..	..	10%	Free.	

74.03 In sub-headings A and B, delete the entries in Columns "Tariff Description" "Fiscal Entry" and "Full" and insert 10% against the main heading.

76.02 In sub-headings A and B, delete the entries in Columns "Tariff Description" "Fiscal Entry" and "Full" and insert 10% against the main heading.

84.06B In sub-heading 84.06B delete 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							Rate of Duty	
								Fiscal	Full
								Entry	
(2)	(3)	(4)							
1. Complete	..	..	..	..	..	..	10%	Free	
2. Spare Parts and CKD	..	..	..	..	..	..	5%	Free	

85.03 In sub-headings 85.03 A and B, delete the entries in 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	Full
								Entry	
(2)	(3)	(4)							
A. of a kind used solely in hearing aids	..	..	..	..	..	..	10%	Free	
B. R.20 (1.5V) U2 size Batteries	..	..	..	..	..	..	25%	Free	
C. Other	..	..	..	..	..	..	30%	Free.	

- 87.01B In sub-heading 87.01B *delete* the entries in columns "Tariff Description" Fiscal Entry and "Full" and *substitute* respectively the following sub-heading and rate of duty applicable thereto, that is—  
 "B. Agricultural Tractors .. .. . 5% Free"
- 87.02D&E In sub-headings 87.02D&E, *delete* the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto, that is—
- |   |      |      |
|---|------|------|
| (1) Complete .. .. .                                      | 10%  | Free |
| (2) Imported CKD (completely knocked down) :              |      |      |
| (a) For local assembly in Lagos .. .. .                   | 10%  | Free |
| (b) For local assembly in Ibadan and Enugu .. .. .        | 7.5% | Free |
| (c) For local assembly in Kaduna, Kano and Bauchi .. .. . | 5%   | Free |
| E. Buses .. .. .  | 10%  | Free |
- 87.06 In heading 87.06 *delete* the rate of duty and *substitute* 5%.

*General Concessionary Rate of Duty (GCR)*

Agricultural Machinery and Equipment imported exclusively for use in agriculture or for use in processing agricultural products .. .. . 5%

MADE at Lagos this 16th day of January 1987.

MAJOR-GENERAL I. B. BABANGIDA,  
*President, Commander-in-Chief  
 of the Armed Forces,  
 Federal Republic of Nigeria*

EXPLANATORY NOTE

*(This Note does not form part of the above Decree  
 but is intended to explain its purport)*

The Decree amends the Customs, Excise, etc. (Miscellaneous Provisions) Decree 1986 to reduce the rates of duty payable on certain goods with effect from 1st January, 1987 and to prohibit exportation of unprocessed or unsawn timber except gmelina.