

Supplement to Official Gazette Extraordinary No. 43, Vol. 76, 24th July,
1989—Part B

S.I. 6 of 1989

**CUSTOMS, EXCISE TARIFF, ETC., (CONSOLIDATION)
DECREE 1988**

(1988 No. 1)

Customs Tariff (Exemption) Order 1989

Commencement : 8th June 1989

In exercise of the powers conferred upon me by section 10 (1) of the Customs, Excise Tariff, Etc. (Consolidation) Decree 1988 and of all other powers enabling me in that behalf, I, IBRAHIM BADAMASI BABANGIDA, President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, hereby make the following Order :—

1.—(1) The importation of commercial vehicles, trucks and buses and spare parts thereof shall be imported into Nigeria duty-free for the period prescribed in subsection (2) of this section ; accordingly, Schedule 1 to the Customs and Excise Tariff, Etc. (Consolidation) Decree 1988 is hereby amended as specified in the Schedule to this Order.

Exemption of certain goods from payment of import duty.

(2) The exemption granted pursuant to subsection (1) of this section shall commence on 8th June 1989 and terminate on 31st December 1989.

2. This Order may be cited as the Customs Tariff (Exemption) Order 1989 and shall be deemed to have come into force on 8th June 1989.

Citation and commencement.

SCHEDULE (Section 1 (1))

<i>Heading No.</i>	<i>Customs Duty</i>
4011.20 New pneumatic tyres (of a kind used on buses and lorries)	Free
40.13 Tubes (of a kind used on buses and lorries) ..	Free
70.07 Safety glass, consisting of toughened (tempered) or laminated glass (of a kind used on buses and lorries)	Free
8407.33 Spark-ignition reciprocating or rotary internal combustion piston engines (of a cylinder capacity exceeding 1000cc of a kind used in buses and lorries)	Free
8409.91 & 8409.99 Parts suitable for use solely or principally with spark-ignition internal combustion piston engines. ..	Free
8507.10 Electric Accumulators Lead-Acid of a kind used for starting piston engines (of a kind used on buses and lorries)	Free

85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnestos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines (of a kind used on buses and lorries)	Free
87.01	Tractors	Free
87.02	Public Transport-type passenger motor	Free
87.04	Motor Vehicle for the Transport of goods	Free
87.05	Special Purpose Motor Vehicles	Free
87.08	Parts and Accessories for Motor Vehicles of headings 87.01, 87.02, 87.04, 87.05 (of a kind used on buses and lorries)	Free

MADE at Lagos this 18th day of July 1989.

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 Order but is intended to explain its purport)

The Order gives effect to the Federal Government Economic Relief Package to Workers by exempting from the payment of import duty certain commercial vehicles and spare parts thereof.