

Supplement to Official Gazette Extraordinary No. 6, Vol. 68, 3rd February,
1981—Part A

ALLOCATION OF REVENUE (FEDERATION ACCOUNT, ETC.)
ACT 1981

ARRANGEMENT OF SECTIONS

Section

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| <ol style="list-style-type: none"> 1. Distribution of the Federation Account between the three tiers of government. 2. Formula for distribution between the States <i>inter se</i>. 3. Formula for distributing the Federal Government allocation. 4. Formula for distribution between the Local Government Councils in the Federation. 5. Proportion of revenue to be paid by each State to State Joint Local Government Account. | <ol style="list-style-type: none"> 6. Establishment of Federal Account Allocation Committee. 7. Extent of power of State Governments for borrowing money. 8. Establishment of Joint Local Government Account Allocation Committee for each State. 9. Reports by Accountants-General in the Federation. 10. Short title and commencement. |
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1981 No. 1

AN ACT TO PRESCRIBE THE BASIS FOR DISTRIBUTION OF REVENUE ACCRUING TO THE FEDERATION ACCOUNT BETWEEN THE FEDERAL AND STATE GOVERNMENTS AND THE LOCAL GOVERNMENT COUNCILS IN THE STATES ; THE FORMULA FOR DISTRIBUTION AMONGST THE STATES INTER SE ; THE PROPORTION OF THE TOTAL REVENUE OF EACH STATE TO BE CONTRIBUTED TO THE STATE JOINT LOCAL GOVERNMENT ACCOUNT ; AND FOR OTHER PURPOSES CONNECTED THEREWITH.

[1st January 1981]

Commencement.

BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria and by authority of same as follows :—

1. The amount standing to the credit of the Federation Account (as specified in subsection (1) of section 149 of the Constitution of the Federal Republic of Nigeria 1979) shall be distributed by the Government of the Federation among the various governments in Nigeria on the following basis, that is to say—

Distribution of the Federation Account between the three tiers of government.

(a) Federal Government	.. .. .	58.5%
(b) State Governments	.. .. .	31.5%
(c) Local Government Councils	.. .. .	10%

2.—(1) The 31.5 per cent specified in section 1 of this Act shall be sub-divided and allocated as follows, that is, as to 26.5 per cent thereof, to all the States and as to the balance of 5 per cent thereof, to be shared on the basis of derivation.

Formula for distribution between the States *inter se*.

(2) The 5 per cent specified in subsection (1) above shall be sub-divided and allocated as follows, that is, 2 per cent shall be paid directly to the States concerned in direct proportion to the value of minerals extracted from the territory of the State and the balance of 3 per cent shall be paid by the Government of the Federation into a Fund to be administered by the Federal Government for the development of the mineral producing areas in those States, which fund shall be managed in accordance with such directions as may be issued in that behalf from time to time by the President, having due regard to the value of the minerals extracted from and around the particular areas.

(3) The 26.5 per cent standing to the credit of all the States in the Federation Account as stated in subsection (1) above shall be distributed by the Federation among the States using the following factors :—

- (a) Minimum responsibility of Government, that is, equality of States 50%
- (b) Population 40%
- (c) Land Area 10%

3. The 58.5% allocated to the Federal Government shall be sub-divided as follows—

- (a) Responsibilities and duties of the Federal Government 55%
- (b) Initial development of Federal Capital Territory .. 2.5%
- (c) Ecological problems 1%

4. The amount standing to the credit of local government councils in the Federation Account shall be distributed by the Government of the Federation among the States using the same factors as those specified in section 2 (3) of this Act.

5. In addition to the allocation made from the Federation Account under section 1 of this Act to local government councils, there shall be paid by each State in the Federation to the State Joint Local Government Account (as specified in subsection (5) of section 149 of the Constitution of the Federal Republic of Nigeria 1979) in each quarter of the financial year a sum representing 10 per cent of the total revenue for that quarter of the State concerned.

6.—(1) There is hereby established for the Federal Republic of Nigeria a body to be known as the Federation Account Allocation Committee which shall comprise the following members, that is to say—

- (a) the Federal Minister of Finance to be the Chairman thereof ;
- (b) the Commissioner for Finance of each State of the Federal Republic of Nigeria ; —
- (c) two persons to be appointed by the President of the Federal Republic of Nigeria ; and
- (d) the Accountant-General of the Federation.

(2) The Permanent Secretary of the Federal Ministry of Finance or such officer as may be designated by the said Minister shall be the Secretary to the Committee.

(3) The functions of the Committee shall be—

- (a) to ensure that allocations made to the States from the Federation Account are promptly and fully paid into the Treasury of each State on the basis and terms prescribed by this Act ; and
- (b) to report annually to the National Assembly in respect of the functions specified in the above paragraph.

Formula for distributing the Federal Government allocation.

Formula for distribution between the Local Government Councils in the Federation.

Proportion of revenue to be paid by each State to State Joint Local Government Account.

Establishment of Federal Account Allocation Committee.

7. The power of State Governments for borrowing money shall not extend to money, funds or revenue allocated to local government councils under this Act.

Limit of power of State Governments for borrowing money.

8.—(1) There is hereby established for each State in the Federation a body to be known as the State Joint Local Government Account Allocation Committee which shall comprise the following members, that is to say—

Establishment of Joint Local Government Account Allocation Committee for each State.

(a) the Commissioner charged with the responsibility for local government in the State to be the Chairman thereof ;

(b) the chairman of each local government council in the State ;

(c) three persons to be appointed by the Governor of the State ; and

(d) two representatives of the Accountant-General of the Federation.

(2) The functions of the Committee shall be to ensure that allocations made to the local government councils in the State from the Federation Account and from the State concerned are promptly paid into the State Joint Local Government Account and distributed to local government councils in accordance with the provisions of any Law made in that behalf by the House of Assembly of the State.

9.—(1) Not later than ninety days following the end of each financial year, the Accountant-General of the Federation shall report to each House of the National Assembly on the payments made to each State under this Act and stating whether or not the payments were correctly made under this Act.

Reports by Accountants-General in the Federation.

(2) Not later than ninety days following the end of each financial year, the Accountant-General of each State shall report to the House of Assembly of the State and each House of the National Assembly on the payments made to each Local Government in the State and stating whether or not the payments made were correctly made under this Act and under the relevant law of the State governing such payments.

10.—(1) This Act may be cited as the Allocation of Revenue (Federation Account, etc.) Act 1981.

Short title and commencement.

(2) This Act shall be deemed to have come into force on 1st January 1981.

I certify in accordance with Section 5 (1) of the Acts Authentication Act 1961 that this is a true copy of the Bill passed by the National Assembly.

GIDADO IDRIS,
Clerk to the National Assembly

FINANCE ACT 1981



1981 No. 2

ARRANGEMENT OF SECTIONS

<i>Section</i>	SCHEDULES
<i>Import Prohibition</i>	
1. Absolute prohibition of importation of certain goods.	SCHEDULE 1—Goods the importation of which is absolutely prohibited.
2. Goods not subject to import licence or import restrictions.	SCHEDULE 2—Countries from which importation of goods is absolutely prohibited.
3. Import licensing.	SCHEDULE 3—Goods conditionally prohibited.
<i>Export Prohibition</i>	
4. Absolute prohibition of exportation of certain goods.	SCHEDULE 4—Prohibited goods which may be released as stipulated by section 1 (4).
5. Exportation of other goods permitted.	SCHEDULE 5—Special goods which may be imported without import licence.
<i>Customs Tariff</i>	
6. Replacement of section 8 of Decree No. 6 of 1973.	SCHEDULE 6—Goods the exportation of which is absolutely prohibited.
7. Replacement of section 9 of Decree No. 6 of 1973.	SCHEDULE 7—Countries to which exportation of goods is absolutely prohibited.
8. Amendment of Schedules 1 and 2 of Decree No. 6 of 1973.	SCHEDULE 8—Goods prohibited from being exported except under licence.
<i>Excise Tariff</i>	
9. Replacement of section 4 of Decree No. 7 of 1973.	SCHEDULE 9—Modification of certain customs duties.
10. Replacement of section 5 of Decree No. 7 of 1973.	SCHEDULE 10—Modification of certain excise duties.
11. Amendment of Schedule 1 of Decree No. 7 of 1973.	
<i>Sundry Repeals and Supplementary Provisions</i>	
12. Repeals of unconstitutional provisions of certain fiscal laws.	
13. Short title, etc.	

1981 No. 2

AN ACT TO MAKE PROVISION FOR THE PROHIBITION OF CERTAIN IMPORTS AND EXPORTS ; FOR THE AMENDMENT OF CERTAIN FISCAL LAWS TO ALTER CERTAIN CUSTOMS AND EXCISE DUTIES ; AND FOR PURPOSES CONNECTED THEREWITH.

[1st April 1980]

Commence-
ment.

BE IT ENACTED by the National Assembly of the Federation of Nigeria and by authority of same as follows :—

Import Prohibition

1.—(1) The importation of the goods and their components specified in Parts I and II of Schedule 1 to this Act is absolutely prohibited.

Absolute
prohibition
of importa-
tion of
certain
goods.

(2) The importation of goods from any of the countries specified in Schedule 2 to this Act is absolutely prohibited.

(3) The importation of goods and their components specified in the first columns of Parts I and II of Schedule 3 to this Act is prohibited except to the extent specified in the second columns thereof.

(4) Notwithstanding the provisions of subsections (1) and (3) of this section, prohibited goods specified in Schedule 4 to this Act may be allowed if—

(a) where imported by sea—

(i) the relevant bill of lading shows that the goods had been shipped before 1st April 1980, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 16th March 1980 ;

and the carrying vessel arrives in Nigeria's territorial waters on or before 30th June 1980 ;

(b) where imported by air—

(i) the relevant air way bill is dated before 1st April 1980, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st April 1980 ;

and the carrying aircraft arrives in Nigeria on or before 30th April 1980 ; and

(c) where imported by land—

(i) the relevant bill of lading shows that the goods had been transported before 1st April 1980, or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st April 1980 ;

and the goods arrive at a customs border on or before 30th June 1980.

Goods not
subject to
import
licence or
import
restrictions.

2.—(1) Subject to section 1 of this Act, goods of all descriptions specified in Schedule 5 to this Act and all other goods not otherwise prohibited under any other enactment may be imported without a licence.

(2) Without prejudice to subsection (2) of section 1 of this Act, any goods prohibited by that section or any other enactment may be imported only if—

(a) such goods are not available in Nigeria and are needed for essential projects in Nigeria certified as such by the Minister on the recommendation of the appropriate Minister; or

(b) such goods are required by the Federal Government for any international diplomatic conference certified as such by the Minister charged with responsibility for external affairs; or

(c) in the case of any foodstuff of the type ordinarily consumed by Africans, such foodstuff is required to make up for unexpected shortages certified as such by the Minister charged with responsibility for agriculture; and the required foodstuff is imported overland from a territory adjoining Nigeria, in which territory such foodstuff is a primary produce.

Import
licensing.

3.—(1) The Import Licensing Authority shall in respect of goods which may be imported only under a licence, by notice in the *Gazette*, give directions relating to the grant of special licences and in particular, but without prejudice to the generality of the foregoing, any such direction shall provide for—

(a) the form and manner in which applications shall be made, and the fee not exceeding ₦50 payable in respect of every application;

(b) the information to be furnished with such applications; and

(c) the form and duration of licences.

(2) The Import Licensing Authority may—

(a) refuse to grant a licence without assigning any reason for such refusal;

(b) at any time revoke any licence for any contravention of this Act;

(c) at any time modify any licence either on application by the licensee or where circumstances so warrant.

(3) In this section—

“Import Licensing Authority” means such person or persons as may be designated by the Minister charged with responsibility for matters relating to commerce by notification in the *Gazette* from amongst the officers in his ministry appointed to carry out duties in relation to commerce in the Federation or such other person or persons as the Minister may by notification in the *Gazette* designate in that behalf;

“licence” means either—

(a) a specific licence granted to an importer authorising him to import from a territory or territories specified in the licence of goods of a description and quantity specified in the licence; or

(b) a special licence granted to an importer authorising him to import goods generally or with specified exceptions from a territory or territories specified in the licence.

(4) The Import Licensing Authority shall submit to each House of the National Assembly not later than 28 days after the end of every half-year, particulars of all applications for import licences during that half-year, indicating the successful applicants and details of the import licences given to every such applicant, and the validity of every such licence.

Export Prohibition

4.—(1) The exportation of goods specified in Schedule 6 to this Act is absolutely prohibited.

Absolute prohibition of exportation of certain goods.

(2) The exportation of any goods to any of the countries specified in Schedule 7 to this Act is absolutely prohibited.

(3) The exportation of goods specified in the first column of Schedule 8 to this Act is prohibited except to the extent provided in the second column thereof.

5. Subject to section 4 of this Act, all other goods may unless otherwise prohibited under any other enactment be exported without licence.

Exportation of other goods permitted.

Customs Tariff

6. For section 8 of the Customs Tariff (Consolidation) Decree 1973, there shall be substituted the following new section, that is—

Replacement of section 8 of Decree No. 6 of 1973.

“Effect of enactment reducing or removing duty.

8.—(1) Where this or any other enactment has the effect of reducing or removing the duty on any goods, any person by whom such goods are entered shall, where the Minister so directs—

(a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into force of such enactment and the reduced duty payable thereunder; or

(ii) give security to the Board by bond or otherwise for the amount;

(b) in the case of a removed duty—

(i) pay to the Board an amount equal to the duty payable immediately before the coming into force of such enactment; or

(ii) give security to the Board by bond or otherwise for such amount.

(2) All payments made under subsection (1) above shall, without prejudice to the provisions of section 9 (1), be brought to account as duties of customs.

(3) So much of the amount for which any bond or other security was given under subsection (1) of this section, as together with any duty paid is equal to the duty payable after the expiration of the relevant enactment, shall be realised and brought to account as duties of customs."

Replacement
of section 9
of Decree
No. 6 of
1973

7. For section 9 of the Customs Tariff (Consolidation) Decree 1973, there shall be substituted the following new section, that is—

"Excess
duty to be
repaid, etc.

9.—(1) If the amount of duty on any goods under any provision of this or any other enactment together with any additional amount paid under section 8 (1) exceeds the duty payable on such goods immediately after the expiration of any such provision, the balance shall on application be repaid by the Board to the person who paid such amount.

(2) Subject to the provisions of section 8 (3), any bond or other security given by any person under section 8 (1) shall, on the expiration of the enactment concerned, be cancelled."

Amendment
of Schedules
1 and 2 of
Decree No. 6
of 1973.

8.—(1) Schedule 1 to the Customs Tariff (Consolidation) Decree 1973 (which, *inter alia*, prescribes tariff description of goods and rates of import duty thereon) is hereby amended to the extent set out in Part I of Schedule 9 to this Act.

(2) Schedule 2 to the aforesaid Decree (which, *inter alia*, specifies goods exempted from import duty) is hereby amended to the extent set out in Part II of the aforesaid Schedule.

Excise Tariff

9. For section 4 of the Excise Tariff (Consolidation) Decree 1973, there shall be substituted the following new section, that is—

"Effect of
enactment
reducing
or
revoking
duty.

4.—(1) Where this or any other enactment has the effect of reducing or revoking the duty of excise on any goods, any person by whom such goods are manufactured shall, or where the Minister so directs—

(a) in the case of a reduced duty, pay reduced duty thereon, and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into force of such enactment and the reduced duty payable thereunder ; or

(ii) give security to the Board by bond or otherwise for such amount ;

(b) in the case of a revoked duty—

(i) pay to the Board any amount equal to the duty immediately before the coming into force of such enactment ; or

(ii) give security to the Board by bond or otherwise for such amount.

Replacement
of section 4
of Decree
No. 7 of
1973.

(2) All payments made under subsection (1) of this section which, without prejudice to the provisions of the said subsection together with any duty paid, shall be equal to the duty payable after expiry of the provisions, shall be realised and brought to account as duties of excise.

(3) So much of the amount for which a bond or other security was given under subsection (1) above as, together with any duty paid, shall be equal to the duty payable after the expiration of the enactment concerned shall be realised and brought to account as duties of excise."

10. For section 5 of the Excise Tariff (Consolidation) Decree 1973, there shall be substituted the following new section, that is—

"Excise duty to be repaid, etc.

5.—(1) If the amount paid as duty on any goods under this or any other enactment together with any additional amount paid under section 4 (1) exceeds the duty on such goods immediately after the expiration of any such enactment, the balance shall on application be repaid by the Board to the person who paid such amount.

(2) Subject to the provisions of section 4 (3), any bond or other security given by any person under section 4 (1) shall, on the expiration of the enactment concerned, be cancelled."

11.—(1) Schedule 1 to the Excise Tariff (Consolidation) Decree 1973 (which specifies the goods liable to excise duty and rates thereon) is hereby amended to the extent set out in Part I of Schedule 10 to this Act.

(2) Schedule 2 to the aforesaid Decree (which specifies goods exempted from excise duty) is hereby amended to the extent set out in Part II of the aforesaid Schedule 10.

Replacement of section 5 of Decree No. 7 of 1973.

Amendment of Schedule 1 of Decree No. 7 of 1973.

Sundry Repeals and Supplementary Provisions

12.—(1) Sections 22 and 45 of the Customs and Excise Management Act 1958 (which relate respectively to powers to impose import and export prohibition and which have lapsed by operation of law) are hereby repealed.

(2) Section 7 of the Customs Tariff (Consolidation) Decree 1973 (which relates to the power to impose, vary or remove any import duty and which has lapsed by operation of law) is hereby repealed.

(3) Section 3 of the Excise Tariff (Consolidation) Decree 1973 (which relates to the power to impose, vary or remove any excise duty and which has lapsed by operation of law) is hereby repealed.

(4) The repeals under the foregoing provisions of this section include repeals of all subsidiary instruments made under the aforementioned sections.

13.—(1) This Act may be cited as the Finance Act 1981.

(2) This Act shall be deemed to have come into force on 1st April 1980.

(3) Any reference in this Act to Minister, where not otherwise specified, is a reference to the Minister charged with responsibility for finance.

Repeals of unconstitutional provisions of certain fiscal laws. 1958 No. 55. 1973 No. 6. 1973 No. 7.

Short title, etc.

SCHEDULES

SCHEDULE 1

Section 1 (1)

GOODS THE IMPORTATION OF WHICH IS ABSOLUTELY PROHIBITED

PART I

ABSOLUTE PROHIBITION (OTHER THAN TRADE)

1. Air pistols.
2. Airmail photographic printing paper.
3. Base or counterfeit coin of any country.
4. Beads composed of inflammable celluloid or other similar substances.
5. Blank invoices.
6. Coupons for foreign football pools or other betting arrangements.
7. Cowries.
8. Exhausted tea or tea mixed with other substances. For the purposes of this item, "exhausted" tea means any tea which has been deprived of its proper quality, strength or virtue by steeping, infusion, decoction or other means.
9. Implements appertaining to the reloading of cartridges.
10. Indecent or obscene prints, paintings, books, cards, engravings or any indecent or obscene articles.
11. Manillas.
12. Matches made with white phosphorous.
13. Materials of any description with a design which, considering the purpose for which any such material is intended to be used, is likely in the opinion of the President to create a breach of the peace or to offend the religious views of any class of persons in Nigeria.
14. Meat, vegetables or other provisions declared by a health officer to be unfit for human consumption.
15. Piece goods and all other textiles including wearing apparel, hardware of all kinds, crockery and china, or earthenware goods bearing inscriptions (whether in Roman or Arabic characters) from the Koran or from the traditions and commentaries on the Koran.
16. Pistols disguised in any form.
17. Second-hand clothing.
18. Silver or metal alloy coins not being legal tender in Nigeria.
19. Spirits—
 - (1) other than—
 - (a) alcoholic bitters, liqueurs, cordials and mixtures admitted as such in its absolute discretion by the Director and which are not deemed to be injurious spirits within the meaning of any enactment or law relating to liquor or liquor licensing ;
 - (b) brandy, i.e. a spirit—
 - (i) distilled in grape-growing countries from fermented grape juice and from no other materials ; and
 - (ii) stored in wood for a period of three years ;

SCHEDULE 1—*continued*

(c) drugs and medicinal spirits admitted as such in his absolute discretion by the Director ;

(d) gin, i.e. a spirit—

(i) produced by distillation from a mixed mash of cereal grains only saccharified by the diastase of malt and then flavoured by re-distillation with juniper berries and other vegetable ingredients and of a brand which has been notified as an approved brand by notice in the *Gazette* and in containers labelled with the name and address of the owner of the brand ; or

(ii) produced by distillation at least three times in a pot-still from a mixed mash of barley, rye and maize saccharified by the diastase of malt and then rectified by re-distillation in a pot-still after the addition of juniper berries and other vegetable materials ;

(e) methylated or denatured spirits, i.e.—

(i) mineralised methylated spirit mixed as follows :—to every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part of volume of crude pyridine and to every 455 litres of the mixture 1.7 litres of mineral naphtha or petroleum oil and not less than 0.7 grammes by weight of powdered aniline dye (methylviolet) and so in proportion for any quantity less than 455 litres ; and

(ii) industrial methylated spirits imported under licence from the Director and mixed as follows :—

to every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also one-half of one part of volume of the mixture ; and

(iii) spirits denatured for a particular purpose in such manner as the Director in any special circumstance may permit ;

(f) perfumed spirits ;

(g) rum, i.e. a spirit—

(i) distilled direct from sugar-cane products in sugar-cane growing countries ; and

(ii) stored in wood for a period of three years ;

(h) spirits imported for medical or scientific purposes, subject to such conditions as the Director may prescribe ;

(i) spirits totally unfit for use as potable spirits admitted to entry as such in his absolute discretion by the Director ; and

(j) whisky, i.e. a spirit—

(i) obtained by distillation from a mash or cereal grains saccharified by the diastase of malt, and

(ii) stored in wood for a period of three years.

(2) Containing more than forty-eight and one-half *per centum* of pure alcohol by volume except denatured, medicated and perfumed spirits, and such other spirits which the Director, in his discretion, may allow to be imported subject to such conditions as he may see fit to impose.

SCHEDULE 1—*continued*

20. Weapons of any description which in the opinion of the Director are designed for the discharge of any noxious liquid, gas or other similar substance, and any ammunition containing or in the opinion of the Director designed or adapted to contain any noxious liquid, gas or other similar substance.

21. All passenger cars whose value (C and F) exceeds ₹15,000.00.

PART II

ABSOLUTE PROHIBITION (TRADE)

1. Basketwork, wickerwork and other articles of plaiting materials, made directly to shape including coir door mats, articles made up from goods falling within Heading Nos. 46.01 or 46.02 in the Customs Tariff.

2. Floor mops.

3. Bread, ships' biscuit and other ordinary bakers' wares not containing sugar, honey, eggs, fats, cheese or fruits.

4. Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.

5. Cigarettes.

6. Fur clothing, that is, furskins, raw, tanned or dressed (including pieces or cuttings of tanned or dressed furskin, heads, paws, tails and the like) and articles of furskins.

7. Live poultry, that is, fowls, ducks, geese, turkeys and guinea fowls (excluding day-old chicks).

8. Stone, sand, gravels, excluding refractory bricks and industrial grinding stone.

9. Household utensils of wood excluding ice cream or confectionery sticks.

10. Vegetable, roots and tubers, fresh or dried, whole or sliced, cut or powdered and sago pitch.

11. Wood in the rough, roughly-squared or half squared, but not further manufactured.

12. Worked monumental or building stone (including road and paving setts, curbs and flagstones) and articles thereof (including articles of agglomerated slate and mosaic cubes), other than goods falling within Chapter 69 of the Customs Tariff.

13. Eggs in the shell, including those for hatching but excluding those imported by recognised hatcheries approved in that behalf by the Minister.

14. Vegetables, fresh or chilled.

15. Pastry, biscuits and cakes (Tariff No. 19.08).

16. Fresh or dried edible nuts, including coconuts, other than kolanuts and nuts for extracting oil.

17. Fresh fruits.

18. Fruits temporarily preserved.

SCHEDULE 1—*continued*

19. Fruits, preserved, and fruit preparations and fruit juices excluding concentrated fruit comminutes and fruit juices unfermented and not containing alcohol imported by a manufacturer approved in that behalf by the Minister (Tariff Nos. 20.01, 20.03, 20.04, 20.06 and 20.07).
20. Potatoes, fresh or chilled.
21. Potatoes other than fresh or chilled.
22. Tomatoes, fresh or chilled.
23. Vegetable other than fresh or chilled.
24. Vegetable products, fresh or chilled.
25. Vegetables, roots and tubers preserved or prepared, excluding tomato puree and paste.
26. Sugar-confectionery and other sugar preparations including flavoured or coloured syrups and mollasses (Tariff Nos. 17.04 and 17.05).
27. Textile fabrics of all types, including woven, knitted, pile, coated, narrow, embroidery, imitation leather with textile backing, elastic or rubberised, excluding—
 - (a) trimmings and linings ;
 - (b) importations for local manufacture of goods excluding jute fabrics and fabrics for furniture manufactured by a manufacturer approved in that behalf by the Minister (Chapters 50 to 60 and Tariff Nos. 43.04C and 70.20B) ;
 - (c) Tracing cloth.
28. Woven labels and badges excluding badges used by approved international organisations.
29. Towels (Tariff Nos. 59.03A and 62.02A).
30. Other made-up articles of textile (Tariff Nos. 62.03 and 62.05).
31. Travel goods of all kinds including shopping bags, handbags, brief-cases and wallets but excluding spectacle cases (Tariff No. 42.02).
32. Stoppers and closures of common glass (Tariff No. 70.10).
33. Ornaments and other fancy glassware of a kind used for domestic purposes (Tariff Nos. 70.19D and 70.21).
34. Other articles of glass (Tariff No. 70.21).
35. Domestic articles and wares made of plastic materials excluding babies' feeding bottles (Tariff No. 39.07G).
36. Enamelware and galvanised buckets (Tariff No. 73.38A).
37. Bottled beer (Tariff No. 22.03).
38. Bottled stout (Tariff No. 22.03).
39. Furniture made of stone or of plaster or of asbestos cement (Tariff Nos. 68.11 and 68.12).
40. Evian and similar waters (Tariff No. 22.01).
41. Carbon papers.
42. Lace, tulle (excluding tulle grass) and net fabrics (Tariff Nos. 58.08 and 58.09).
43. Fresh milk (Tariff No. 04.01).
44. Flavoured or coloured beet sugar (Tariff No. 17.02).
45. Macaroni and spaghetti (Tariff Nos. 19.03 and 21.07D).
46. Beer and stout (Tariff No. 22.03).
47. Vitaminised malt extract drinks (Tariff No. 22.02B).

SCHEDULE 1—*continued*

48. Footwear, uppers, soles and heels, excluding soles, heels, industrial footwear, gloves, boots and apparel for all disciplined forces imported by manufacturers and users approved in that behalf by the Minister.

49. Carpets, carpeting and rugs (Tariff Nos. 58.01 and 58.02).

50. Furniture, excluding medical, dental, surgical or veterinary furniture (Tariff Nos. 94.01 and 94.03).

51. Matches (Tariff No. 36.06).

52. Jewellery and imitation jewellery (Chapter 71).

53. Men's and boys' outer and under garments of all kinds; women's, girls' and infants' outer and under garments of all kinds including headties, but excluding sports jerseys, track suits, industrial protective gloves and apparel imported by Approved Users; professional robes accepted as such by the Board (Tariff Nos. 39.07B, 40.13, 43.03A, 43.04A, 60.05, 60.06B (2), 61.01-61.06 and 70.20A).

54. Household candles (Tariff No. 34.06).

55. Pearls, precious stones and semi-precious stones.

56. Christmas cards and other greeting cards.

57. Calenders, almanacs and diaries.

58. Tooth-picks.

59. Rice in packets or in containers of less than 50 kilogrammes.

60. Artificial flowers or fruits or parts thereof (Tariff No. 67.02).

61. Fireworks (Tariff No. 36.05).

62. Toothpaste (Tariff No. 33.06B).

63. Bicycle tyres and tubes sizes 28 x 1½, 26 x 1⅜ and 26 x 1⅝.

64. Concentrated malt extract.

65. Components of the above goods imported, unassembled or dis-assembled.

SCHEDULE 2

Section 1 (2)

COUNTRIES FROM WHICH IMPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa;
2. Namibia (South-West Africa).

SCHEDULE 3

Section 1 (3)

GOODS CONDITIONALLY PROHIBITED

PART 1

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT AS PROVIDED HEREIN

Column I—Articles

Column II—Exceptions

1. (a) Advertisements or notices as such or contained in periodicals or books or as labels on packets, bottles, boxes or other enclosures, relating to the treatment of any venereal disease or any disease or condition in respect of which section 56 (1) of the Poisons and Pharmacy Act prohibits advertisement or relating to aphrodisiacs.

Except advertisement in publications of a technical character for circulation amongst—

(a) registered medical or veterinary practitioners;

SCHEDULE 3—continued

Column I—Articles

Column II—Exceptions

- (b) Any packet, box, bottle or other enclosure containing any drug or preparation with which there is any advertisement or notice or on which there is any label, which advertisement, label or notice is prohibited under paragraph (a) above.
2. All goods which bear a design in imitation of any currency or banknote or coin in current use in Nigeria or elsewhere.
3. Ammonium nitrate, pure
4. Apparatus which in the opinion of the Director is suitable for the distillation of alcohol or the rectification or redistillation of spirits.
5. Calcium carbide
6. Cyanide of potassium and all poisonous cyanides and their preparations.
7. Gold coin
8. Raw and rolled precious metals
9. Motor Vehicles fitted or adapted for solid tyres and parts thereof including solid tyres.
10. Naval, Military, Air Force or civil accoutrements or uniforms or any dress having the appearance of or bearing any resemblance of such uniform, or which may in the opinion of the proper officer be used to convey the impression that a person wearing the dress holds any office or authority under the Government of the Federation or of a State therein.
- (b) selling dispensers or chemists and druggists ;
- (c) the governing body or managers of hospitals, nursing homes or mental hospitals.
- Except books for use in schools.
- Except under licence from the Director of Food and Drugs Administration, Federal Ministry of Health.
- Except such as may be licenced under any enactment or law relating to liquor or liquor licensing.
- Except when enclosed in substantially closed metal vessels with screw press or on lever opening themselves clearly marked in conspicuous characters with the words "Calcium Carbide-Dangerous if not kept dry".
- Except under licence from the Chief Inspector of Mines or the Inspector-General of Police, and subject to such conditions as they may see fit to impose.
- Except under licence from the Minister.
- Except by a manufacturer of jewelry approved in that behalf by the Minister and approved to be imported by the Minister charged with responsibility for mines and minerals.
- Except under licence from the Minister charged with responsibility for Federal highways.
- Except such as are imported by serving members of Nigerian Armed Forces or with the authority of the Commander-in-Chief of the Armed Forces.

SCHEDULE 3—continued

Column I—Articles

Column II—Exceptions

11. Firearms of all descriptions and ammunition.	Except for the Nigerian Armed Forces or those imported with the approval of the Minister charged with responsibility for police affairs.
12. Nets, gins, traps, snares, spring guns, missiles containing explosives, apparatus for setting guns and all similar or other mechanical engines or appliances including any parts thereof or accessories thereto designed, calculated or intended to be used to capture, injure or destroy any animal: Provided that no gin or trap or similar article shall be deemed hereby to be prohibited from being imported solely or by reason of the fact that it has jaws, if the jaws are not capable of being opened to a greater width than 10 cm. measured at the widest part: Provided further that the decision of the Board shall be conclusive in any dispute which may arise as to what is to be considered a prohibited import within the meaning of this item.	Except such articles as may be imported with the approval of the Director on specific occasions if required for scientific purposes on condition that they are either destroyed or exported from Nigeria after they have been used for the scientific purposes aforesaid.
13. Percussion caps	Except those adapted for use with cap guns.
14. Reel-fed rotary ticket printing presses.	Except under licence from the Minister.
15. Spirits—	
(a) of all descriptions	(a) Except in a ship of more than 100 tonnes registered or in an aircraft.
(b) in casks or drums	(b) Except under licence granted by the Director and subject to the payment of 5k per liquid litre for every one per cent of pure alcohol in excess of 43 per cent or such other fees as the Minister shall from time to time determine.
(c) Denatured, other than methylated spirits as defined in Schedule 1, totally unfit for use as potable spirits.	(c) Except under licence from the Director.
(d) Methylated, industrial as defined in subparagraph (ii) of paragraph (e) of item 19 of Schedule 1.	(d) Except under licence from the Director.
(e) Spirits other than potable spirits mentioned in paragraph 19 (1) of Part I of Schedule 1 to this Act imported for medical or scientific purposes.	(e) Except under licence from the Director.
16. Tear gas	Except under licence from the Minister.
17. Terne-plate and all goods made of terne-plate.	Except under licence from the Import Licensing Authority.

SCHEDULE 3—continued

Column I—Articles

Column II—Exceptions

- | | |
|--|---|
| 18. Machines for duplicating keys | Except under licence from the Inspector-General of Police and subject to such conditions as he may see fit to impose. |
| 19. Salk anti-poliomyelitis vaccine | Except under licence from the Director of Medical Services to the Government of the Federation. |
| 20. Petroleum products including—
(i) gas or diesel oils ;
(ii) illuminating oils including kerosine and others ;
(iii) lubricating oils ;
(iv) motor spirits, benzine, bensoline, naphtha, gasoline petrol and petroleum shale and coal tar spirits. | } Except under licence from the Federal Minister for Petroleum Resources. |
| 21. Armoured vehicles | } Except under licence from the Minister for Defence. |
| 22. Eaves-dropping equipment, probe microphones, mini-sized dynamic microphones, contact microphones, pocket-sized tape recorders, lie detectors, door-step microphones, pocket wireless transmitting and receiving sets, pocket electronic stethoscope, wireless telephone and space monitoring sets, micro-cameras and all forms of mini-transmitters. | } Except under licence from the Minister. |
| 23. Photocopying machines capable of reproducing in colour. | |

PART II

PROHIBITION—(TRADE)

GOODS PROHIBITED FROM BEING IMPORTED EXCEPT UNDER IMPORT LICENCE

Column I—Articles

Column II—Exceptions

- | | |
|---|--------------------------------|
| 1. Unmanufactured tobacco, tobacco refuse (Tariff No. 24.01). | } Except under Import Licence. |
| 2. Other manufactured tobacco (Tariff No. 24.02). | |
| 3. Packaging containers excluding those made of glass. | |
| 4. Manufactured articles of wood of all types whether or not for domestic or decorative use (Tariff Nos. 44.19 to 44.28) excluding flush doors. | |

SCHEDULE 3—*continued*

5. Stout imported in tanks for blending by a manufacturer approved in that behalf by the Minister (Tariff No. 22.03).
6. Duplicating paper (Tariff No. 48.01).
7. Pre-printed papers and forms with carbon papers inserted.
8. Kraft paper (glazed or unglazed) excluding kraft paper imported by a manufacturer approved in that behalf by the Minister (Tariff No. 48.01).
9. Paper board, including liner and corrugated board excluding paper board imported by a manufacturer approved in that behalf by the Minister (Tariff Nos. 48.01-48.07).
10. Bed linen, table linen, toilet linen, kitchen linen, curtains, pillow cases, and other furnishing articles but excluding mosquito nets (Tariff Nos. 62.02 and 94.04).
11. Typewriter ribbons (Tariff No. 98.08) excluding computer ribbons.
12. All non-alcoholic beverages including all soft drinks and waters (Tariff Nos. 20.07, 21.07B, 2.01 and 22.02).
13. Cornflakes, rice crisp and similar cereals (Tariff No. 19.05).
14. Structural (scaffolding) pipes.
15. Radio receiving sets, record players, tape recorders, video cassette recorders, tape decks and stereo sets (Tariff Nos. 85.15A and 92.11A).
16. Television sets (Tariff No. 85.15).
17. Air-conditioners (Tariff No. 84.12) and domestic refrigerators (Tariff No. 84.15).
18. Paints (Tariff Nos. 32.09 and 32.10).
19. Cigars and cheroots (Tariff No. 24.02).
20. Copper or aluminium electric wire, un-insulated, other than those imported by a manufacturer approved in that behalf by the Minister (Tariff Nos. 74.03 and 76.02E).
21. Motorcycles (Tariff No. 87.09).
22. Lorries, trucks, including tankers, tippers, pick-ups and four-wheel drive vehicles (Tariff Nos. 87.02D and 87.02F).
23. Chilled or frozen meat of all kinds (including poultry) but excluding importations from neighbouring countries (Tariff Nos. 02.01 to 02.04 and 02.06, 05.04 and 16.01).
24. Frozen beef.
25. Computers and similar data processing machines.
26. All Passenger Cars whose value (C and F) does not exceed ₹15,000.00
27. Jams and marmalades.
28. Tomato puree and tomato paste.

Except under Import Licence.

SCHEDULE 3—continued

Column I—Articles

Column II—Exceptions

29. Tapestries and all floor coverings excluding linoleum of all types in rolls.
30. Mats and mattings.
31. Mattresses, mattress supports and cushions.
32. Gramophone records (complete).
33. Recorded tapes.
34. Toys.
35. Equipment for indoor games.
36. Salted or dried meat.
37. Salted, dried or smoked fish.
38. Tarpaulins.
39. Loudspeakers, amplifiers and microphones.
40. Soups of all descriptions.
41. Spices.
42. Cameras, projectors, photographic and all cinematographic goods, excluding unexposed films and chemicals for developing and printing films.
43. Ceramic products other than industrial ceramic products accepted as such by the Board but excluding ceramic sinks, water basins, bidets, water closets, pans, urinals, baths, wall tiles and the like sanitary fixtures.
44. Musical instruments and parts and accessories of musical instruments.
45. Clocks and watches.
46. Brandy, bitters, gin, liqueurs, rum, schnapps, spirits and whisky in bottles or cans.
47. Wines of all kinds including cider and perry in bottles or cans.
48. Binoculars and sunglasses and the like other than medical.
49. Socks and stockings.
50. Ties, bow ties and cravats.
51. Primary cells and batteries (1.5 volts), size "D", "UMI", "R.20" and all batteries of physical size similar to "U2 Size D". (Tariff No. 85.03C).
52. Polythylene and regenerated cellulose film (Chapter 39).
53. Blankets (62.01).
54. Corrugated asbestos roofing sheets (68.12B).
55. Tubes and pipes of cast iron or steel (not exceeding 8 cm in diameter) (Tariff Nos. 73.17C and 73.18C).
56. Corrugated galvanized or coated roofing sheets (Tariff No. 73.13A).
57. Paper napkins, paper serviettes and similar tissue paper (Tariff No. 48.21).
58. Cosmetics and perfumery (Tariff No. 33.06)
59. Sewing thread of all kinds.
60. Trailers (Tariff No. 87.14B).

Except under Import Licence.

SCHEDULE 3—*continued*

61. Sewing machines (Tariff No. 84.41).
62. Jute fibre and similar vegetable fibre (Tariff Nos. 57.03 and 57.04).
63. Wheat and meslin (mixed wheat and rye) (Tariff No. 10.01).
64. Rye (Tariff No. 10.02).
65. Barley (Tariff No. 10.03).
66. Oats (Tariff No. 10.04).
67. Rice in Containers of 50 kgs and above (Tariff No. 10.06) provided that Import Licences on Rice shall be awarded only to Federal, State and Local Government Agencies.
68. Buchwheat, millet, canary seed, grain sorghum and other cereals (Tariff No. 10.07).
70. Butter (Tariff No. 04.03).
71. Cheese (Tariff No. 04.04).
72. Radio broadcasting and television transmission and reception apparatus and television cameras (Tariff No. 85.15).
73. Electric filament lamps (domestic type bulbs) (Tariff No. 85.20).
74. Galvanised or coated flat sheets.
75. Asbestos flat sheets.
76. Structures and parts of structures (Tariff No. 76.08).
77. Starch.
78. Components of the above goods imported unassembled or dis-assembled excluding those components imported under Approved User Licence.
79. Empty Beer bottles.

Except under Import Licence.

SCHEDULE 4

Section 1 (4)

PROHIBITED GOODS WHICH MAY BE RELEASED AS STIPULATED IN SECTION 1 (4)

1. Concentrated malt extract.
2. Asbestos flat sheets.
3. Galvanised or coated flat sheets.
4. Structures and parts of structures (Tariff No. 76.08).

SCHEDULE 5

Section 2

GOODS WHICH MAY BE IMPORTED WITHOUT IMPORT LICENCE

1. Goods belonging to the Nigerian Army, Navy or Air Force.
2. Bonafide commercial travellers' samples or patterns, being the property of Commercial travellers who are or are to be in Nigeria at or within a reasonable time after the time of importation of the samples or patterns.

SCHEDULE 5—*continued*

3. Personal effects which are the property of passengers and are contained in their baggage and which the Board of Customs and Excise may in its discretion accept as such.
4. Nigerian returned goods.
5. Goods not mentioned in Schedules 1 and 3 of this Bill.

SCHEDULE 6

*Section 4 (1)*GOODS THE EXPORTATION OF WHICH IS ABSOLUTELY PROHIBITED
ABSOLUTE PROHIBITION (TRADE)

1. Beans.
2. Cassava-tuber.
3. Groundnut oil.
4. Maize.
5. Palm oil.
6. Rice.
7. Timber, excluding Black Wood, Ebony-sawn or unsawn in logs, in the rough, roughly squared or half-squared or sawn into any shape.
8. Milk.
9. Sugar.
10. Flour.
11. All imported food items.

SCHEDULE 7

Section 4 (2)

COUNTRIES TO WHICH EXPORTATION OF GOODS IS ABSOLUTELY PROHIBITED

1. South Africa ;
2. Namibia (South-West Africa).

SCHEDULE 8

Section 4 (3)

GOODS PROHIBITED FROM BEING EXPORTED EXCEPT UNDER LICENCE

*Column I—Articles**Column II—Exceptions*

- | | |
|--|---------|
| 1. Cigarettes .. .. . | .. .. . |
| 2. Columbite .. .. . | .. .. . |
| 3. Gold, raw as defined in the Goldsmith's Act 1948
(No. 81 of 1948) | |
| 4. Goods manufactured outside Nigeria .. .. . | .. .. . |
| 5. Goods made wholly or partly of imported components
(excluding imported containers or containers manufactured wholly or partly of imported materials used for the purpose of conveying goods made in Nigeria) | |
| 6. Petroleum products .. .. . | .. .. . |
| 7. Tantalite .. .. . | .. .. . |
| 8. Tobacco .. .. . | .. .. . |

} Except under Export Licence

SCHEDULE 8—continued

<i>Column I—Articles</i>	<i>Column II—Exceptions</i>
9. Beniseed	} Except under Export Licence.
10. Raw cocoa beans	
11. Raw cotton	
12. Cotton seed	
13. Groundnuts	
14. Palm kernels	
15. Soya beans	
16. Copra	
17. Grape-fruit	
18. Lemons	
19. Cotton linters	
20. Cotton seed cake	
21. Cotton seed oil	
22. Cotton seed meal	
23. Groundnut cake	
24. Groundnut meal	
25. Palm kernel cake	
26. Palm kernel meal	
27. Palm kernel oil	
28. Zirconium	
29. Slag resulting from the processing of tin	
30. Raw coffee	
31. Cassava flour	
32. Gari	
33. Yam-tuber and flour (elubo)	
34. Hides and skins undressed	

SCHEDULE 9

MODIFICATION OF CERTAIN CUSTOMS DUTIES

PART I

Section 8

AMENDMENT OF SCHEDULE 1 TO THE CUSTOMS TARIFF (CONSOLIDATION)
DECREE 1973

<i>Tariff No.</i>	<i>Extent of Amendment</i>
(1)	(2)
12.01B	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "15%".
22.08	On page 28 of the Tariff, number the existing footnote as Number (1) and insert a new footnote as follows:—"No. 2 Ethyl Alcohol imported in casks or drums are subject to the payment of an additional 8k per liquid litre for every one per cent of pure alcohol by volume in excess of 43 per cent".
28.19	In heading 28.19, delete the entries in the columns "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rate of duty applicable thereto in columns "Tariff Description", "Fiscal Entry" and "Full", that is:—

<i>Tariff Description</i>	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i>	<i>Full</i>
(2)	(3)	(4)
"A. Zinc oxide	66 $\frac{2}{3}$ %	Free
B Zinc peroxide	5%	Free

SCHEDULE 9—continued

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Fire cement and furnace cement ; chronic lignosulphonate compounds, chrome lignites	10%	Free
B. Crude bentonite and barite	15%	Free
C. Finished/Processed benonite and barite	33 $\frac{1}{3}$ %	Free"
D. Other :		
(1) Imported by a manufacturer approved in that behalf by the Minister	10%	Free
(2) Other	25%	Free"

39.01 In sub-heading B, delete the entries B in column "Tariff Description", "Fiscal Entry" and "Full" and substitute the following that is,

B. Artificial Resins 20%

C. Other 10%

39.02C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

39.03C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

39.04C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

39.05C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

39.06C In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

SCHEDULE 9—continued

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

42.03B

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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
B. Leather belts	100%	Free
C. Other	40%	Free

48.03

In heading 48.03, *delete* the entries in the columns "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. Grease proof paper and glazed transparent paper ..	66 $\frac{2}{3}$ %	Full
B. Other	25%	Full"

48.16

In heading 48.16, *delete* the entries in the columns "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and rates of duty applicable thereto in columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Cement Paper bags imported by cement manufacturers	Free	Free
B. Other	50%	Free

48.21B

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
B. Paper napkins, paper serviettes and similar tissue papers	50%	Free
C. Other	25%	Free

48.21

SCHEDULE 9—continued

Tariff No.
(1)Extent of Amendment
(2)57.11
A & B

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

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A (1) Imported by a manufacturer of tarpaulin approved in that behalf by the Minister	20%	Free
(2) Imported by a manufacturer of Umbrellas approved in that behalf by the Minister	10%	Free
B. Other	the sq. metre ₹1.00 or 100%	Free

59.03B

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:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
B. Fabrics:		
(1) Imported for the production of imitation leather by a manufacturer approved in that behalf by the Minister	the sq. metre 1k	Free
(2) Imported for the production of car seat covers and upholstery by a manufacturer approved in that behalf by the Minister	20%	Free
(3) Other	the sq. metre ₹1.00 or 100%	Free

68.14A

In sub-heading A, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "10%".

70.11

Delete the rate of duty in the columns "Fiscal Entry" and "Full" and insert respectively the following sub-headings and rates of duty applicable thereto in

SCHEDULE 9—continued

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

the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	(A) Imported for the manufacture of electric filament lamps by a manufacturer approved in that behalf by the Minister	*	Free
	(B) Other	10%	Free
70.14A	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "50%".	33½%	Free
73.13D	In sub-heading D, delete the rate of duty in the column "Fiscal Entry" and substitute "25%".		
83.02 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. Raw materials excluding finished brass bed ornaments imported by a user approved in that behalf by the Minister	10%	Free
	B. Finished brass bed ornaments	15%	Free
	C. Other	50%	Free".
85.03 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-headings and rates of duty applicable thereto, that is :—		

	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
	"B. Parts imported by a manufacturer of batteries approved in that behalf by the Minister	10%	Free
	C. Others, including parts	60%	Free"

SCHEDULE 9—continued

Extent of Amendment
(2)Tariff No.
(1)85.06A,
B and C

In sub-headings A, 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 (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
A. Parts .		
(1) Imported by a manufacturer approved in that behalf by the Minister	10%	Free
(2) Electric motors for fans	10%	Free
(3) Other	33 $\frac{1}{3}$ %	Free
B. Ceiling fans	75%	Free
C. Other, including standing fans	50%	Free".
87.02A Passengers Cars including Station Wagons, Estate Cars and four-wheel drive Cars with value (C and F) :		
(1) Not exceeding ₦5,000.00	33 $\frac{1}{3}$ %	
(2) Exceeding ₦5,000.00 but not exceeding ₦10,000.00	50%	
(3) Exceeding ₦10,000.00 but not exceeding ₦15,000.00	200%	
87.01 A Road Tractors		
87.01 B Agricultural Tractors		
87.02 D In sub-heading D (1),(2) 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)
Lorries, trucks, pick-ups and delivery vans ; Road Tractors, Agricultural Tractors :		
(1) Assembled :		
(a) Lorries and trucks	35%	Free
(b) Pick-ups and delivery vans	20%	Free
(2) Imported CKD (Completely knocked down) :		
(a) For local assembly in Lagos by a manufacturer approved in that behalf by the Minister	20%	Free
(b) For local assembly in Ibadan by a manufacturer approved in that behalf by the Minister	18%	Free
(c) For local assembly in Enugu by a manufacturer approved in that behalf by the Minister	15%	Free
(d) For local assembly in Kano by a manufacturer approved in that behalf by the Minister	10%	Free
(e) For local assembly in Bauchi by a manufacturer approved in that behalf by the Minister	5%	Free".

SCHEDULE 9—continued

Tariff No.
(1)

Extent of Amendment
(2)

87.07B

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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Raw materials for building light truck dumpers imported by a user approved in that behalf by the Minister	15%	Free
C. Other, including parts	33 $\frac{1}{3}$ %	Free".

87.14B

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 :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"B. Wheelbarrows	30%	Free
C. Axles and bogies including springs imported by a user approved in that behalf by the Minister	10%	Free
D. Other	15%	Free".

92.01-
92.08

In heading Nos. 92.01 to 92.09 delete the rates of duty in the column "Fiscal Entry" and substitute "40% ad valorem" respectively.

General Concessionary Rates of Duty

"In item 3 delete the entry in the column "Tariff Description" and substitute the following .—

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

"3. Textile processing materials excluding modified starch imported by a manufacturer approved in that behalf by the Minister."

After item 7, insert the following new item under :—

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

8. Cement :

Spare parts of machinery used by cement manufacturers, accepted as such by the Board Free Free

SCHEDULE 9—continued

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS
TARIFF (CONSOLIDATION) DECREE 1973

After item (17) of paragraph 4 of Schedule 2 of Custom Tariff, insert the following new item :—

Article (1)	Goods to be manufactured (2)
(18) Artificial raisin (Tariff Nos. 39.02-39.06)	Ball Point Pen

After paragraph 37 of Schedule 2 of Custom Tariff, insert the following new paragraph :—

“38. Fishing vessels accepted as such by the Board”.

SCHEDULE 10

Section 11

MODIFICATION OF CERTAIN EXCISE DUTIES

PART I

(i) In Excise Tariff No. 16, delete entries in the column “Tariff Description” and substitute respectively the following, that is :—

“Articles of a kind commonly used for domestic purposes including galvanised buckets enamel-ware, chinaware, porcelainware, glassware and plasticware”.

(ii) In Excise Tariff No. 23, delete the existing rate of duty and substitute “5%”.

(iii) In Excise Tariff No. 31, delete the entry in the column “Tariff Description” and substitute the following, that is :—

“Refrigerators, refrigerating equipment and air-conditioners”.

(iv) In Excise Tariff No. 34, delete the entry in the column “Tariff Description” and substitute the following, that is :—

“Structures and other articles manufactured, made, produced or fabricated from metals not elsewhere specified”.

(v) In Excise Tariff No. 42, delete the entries in the column “Rate of Duty” and substitute “15%”.

(vi) In Excise Tariff No. 48, delete the entry in the column “Tariff Description” and substitute respectively the following, that is :—

“Glass, glass bottles and glassware not elsewhere specified”.

(vii) After Excise Tariff No. 49, insert the following new Excise Tariff numbers with their respective rates of duty, that is :—

Excise Tariff No.	Tariff Description	Rate of Duty	Statistical No.	Unit of Quantity
(1)	(2)	(3)	(4)	(5)
“50	Umbrellas	25k each.		
51	Metal Crown Corks	ad valorem” 5%		

SCHEDULE 10—*continued*

PART II

GOODS EXEMPTED FROM EXCISE TARIFF

Delete sub-paragraph 7 (2) and substitute the following, that is:—

“(2) Goods used in the manufacture of other excisable products where excise duty will be paid on the final products (with the exception of containers, boxes, packing materials of all types, where excise duty has not been paid), provided that this sub-item shall not apply to goods which are released to “An Approved Manufacturer” in accordance with any item in Schedule 1 to the Customs Tariff (Consolidation) Decree 1973.”