



## **CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) (AMENDMENT) ACT NO. 16 1997**

THE Federal Government hereby decrees as follows:-

Amendment of 1995 No. 4. 1996 No. 13.

1. The Customs, Excise Tariff, Etc. (Consolidation) Decree 1995 (in this Act referred to as "the principal Decree"), as amended, is hereby further amended as specified in the following provisions of this Act .

Inserting of section 4A "Concession for utilisation of Nigerian gas.)

2. There shall be inserted immediately after section 4 of the principal Decree, the following new section 4A, that is –

4A. Any machinery, equipment or spare part imported into Nigeria by an industrial establishment, engaged in the exploration, processing or power generation through the utilisation of Nigerian gas, for its operation, shall be exempted from the customs duties set out in Schedule 1 to this Act .".

Amendment of Schedule 1.

3. Schedule 1 to the principal Decree is amended as set out in Schedule 1 to this Act .

Amendment of Schedule 3.

4. Schedule 3 to the principal Decree is amended as set out in Schedule 2 to this Act .

#### Amendment of Schedule 5

5. Schedule 5 to the principal Decree is amended as set out in Schedule 3 to this Act.

#### Amendment of Schedule 7.

6. Schedule 7 to the principal Decree is amended as set out in Schedule 4 to this Act

#### Commencement date of Schedules 7 and 8. 1996 No. 13.

7. For the avoidance of doubt, the provisions of Schedules 7 and 8 to the principal Decree, as inserted by section 6 of the Customs, Excise, etc. Tariff (Consolidation) (Amendment) Decree 1996, shall be deemed to have come into force on 1st March 1995.

#### Citation

8. This Act may be cited as the Customs, Excise Tariff, Etc. (Consolidation) (Amendment) Decree 1997 and shall, subject to section 7 of this Act , be deemed to have come into force on 1st January 1997.

## SCHEDULES

### SCHEDULE 1

#### AMENDMENT OF SCHEDULE 1 OF THE CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) DECREE 1995

#### Customs Duty Rate

		1997/98		1999/ 2000	2001
2526.2000	In sub-heading 2526.2000, delete the rates of duty and substitute				
2801.1000	respectively.....	25		25	25
2806.1000	In sub-heading 2801.1000, delete the rates of duty and substitute	0		25	0
	respectively.....	0		0	0
2833.2200	In sub-heading 2806.1000, delete the rates of duty and substitute	0		0	0
	respectively.....	0		0	0
2833.3000	In sub-heading 2833.2200, delete the rates of duty and substitute	10		0	10
3101.0000-	respectively ... ..	0		10	0
3105.9000	In sub-heading 2833.3000 delete the rates of duty and substitute	35		0	35
	respectively ... ..	0		35	0
3215.9000	In sub-headings 3101.0000 -	0		0	0
	3105.9000, delete the rates of duty	45		0	45

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3808.1200	and substitute respectively ... ..			45	
3808.2000	In sub-heading 3215.9000, delete the entries in the Columns, "H.S. Code", "Tariff Description" and "Customs Duty Rate" and insert the following new sub-headings and the applicable rates of duty, that is -				
3808.3000	3215.9100 - Writing Ink ... .. 3215.9900 - Others ... ..				
3808.9000	In sub-heading 3808.1200, delete the rates of duty and substitute respectively ... ..				
5208.1100-	In sub-headings 3808.2000 3808.3000, delete the rates of duty and substitute respectively ... ..				
	In sub-heading 3808.9000, delete the rates of duty and substitute respectively ... ..				
5212.2500	In sub-headings 5208.1100 - 5212.2500, delete the rates of duty and substitute respectively ... ..				

		1997/98	1999/ 2000	2001
5407.1000- 5408.3400	In sub-headings 5407.1000 - 5408.3400, delete the rates of duty and substitute respectively ... ..	45	45	45
5513.1100- 5516.9400	In sub-headings 5513.1100 - 5516.9400, delete the rates of duty and substitute respectively ... ..	45	45	45
5701.1000- 5705.0000	In sub-headings 5701.1000 - 5705.0000, delete the rates of duty and substitute respectively ... ..	45	45	45
5801.1000- 5802.3000 and	In sub-headings 5801.1000 - 5802.3000 and 5804.1000 - 5805.0000, delete the rates of duty and substitute respectively ... ..	45	45	45
5804.1000- 5805.0000	In sub-headings 5801.1000 - 5802.3000 and 5804.1000 - 5805.0000, delete the rates of duty and substitute respectively ... ..	45	45	0
6001.1000- 6002.9900	In sub-headings 6001.1000 - 6002.9900, delete the rates of duty and substitute respectively.....	0	0	0
8432.1000- 8437.9000	In sub-headings 6001.1000 - 6002.9900, delete the rates of duty and substitute respectively.....	65	65	65
8507.1000- 8507.2000	In sub-headings 8432.1000 - 8437.9000, delete the rates of duty and substitute respectively.....	45	45	45
8701.1000- 8701.9000	In sub-headings 8507.1000 - 8507.2000, delete the rates of duty and substitute respectively.....			
8803.1000-	In sub-headings 8507.1000 - 8507.2000, delete the rates of duty and substitute respectively.....			

8803.9000	In sub-headings 8701.1000 - 8701.9000, delete the rates of duty and substitute respectively ... .. In sub-headings 8803.1000 - 8803.9000 delete the rates of duty and substitute respectively ... ..				
9401.1000-9401.9000 and 9403.1000-					
9403.9000	In sub-headings 9401.1000 - 9401.9000 and 9403.1000 - 9403.9000, delete the rates of duty and substitute respectively ... ..				
9406.0000	In sub-heading 9406.0000, delete the rates of duty and substitute respectively ... ..				

SCHEDULE 2 ( Under Section 4)

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS, EXCISE TARIFF, ETC.  
(CONSOLIDATION) DECREE 1995

IMPORT PROHIBITION LIST (TRADE)

Item No. 13. Delete the entries and re-number accordingly.  
Item No. 15. Delete the entries and re-number accordingly.

SCHEDULE 3 Section 5

AMENDMENT OF SCHEDULE 5 TO THE CUSTOMS, EXCISE TARIFF, ETC.  
(CONSOLIDATION) DECREE 1995

GOODS LIABLE TO EXCISE DUTY

Serial Nos 17 - 19 Delete the serial numbers and the entries "H.S. Code", "Tariff"

Description" and "Customs Duty Rate" and re-number accordingly.

#### SCHEDULE 4 Section 6

### AMENDMENT OF SCHEDULE 7 TO THE CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) DECREE 1995

#### GOODS EXEMPTED FROM EXCISE DUTY

Delete paragraph (b) of Schedule 7 and substitute the following, that is -

"(b) goods used in the manufacture of other excisable products where excise duty will be paid on the final products;"

MADE at Abuja this 12th day of August 1997.

GENERAL SANI ABACHA,

Head of State, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria.

EXPLANATORY NOTE (Not part of the Act but is intended to explain its purpose)

The Decree amends the Customs, Excise Tariff, Etc. (Consolidation) Decree 1995 to, among other things, reflect the changes in customs duties announced in the 1997 Budget.

Amendments-

-CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) (AMENDMENT) DECREE NO. 20 1998 AND

-CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) (AMENDMENT)  
DECREE NO. 29 1999



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