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NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 43

Commencement : 31st October, 1970

BRUSSELS NOMENCLATURE TARIFF

A. PART I.—PARTICULARS TO BE GIVEN ON ENTRIES

1. *Description of Goods.*—Goods are to be described on invoices and Customs Entries in sufficient detail to enable them to be identified both for Tariff and Statistical purposes. Where required, separate particulars are, for these purposes, to be given on Entries for each description of goods.

2. *Tariff Number.*—The Tariff Number to be declared on Customs Entries is that shown in the column headed "Tariff No." together with any sub-item letter and/or number shown in the column headed "Tariff Description." Goods conditionally exempt are to be classified according to both Schedules 1 and 2 or both Schedules 3 and 4, as applicable.

3. *Method of Entry.*—

(1) Goods originating in all countries are to be dutied at the rate/s which appear in the "Fiscal Entry" and the "Full" columns. The two rates of charges, where applicable, as well as the amounts relevant thereto are to be declared separately, and totalled on Customs Entries.

(2) An additional reconstruction surcharge at the rate of 5 per centum is payable on the total amount of charges under sub-paragraph (1), except in respect of:—

(a) Goods imported at specially reduced rates by approved manufacturers and users;

(b) Milk (04.01 and 04.02), Beet and cane sugar (17.01B and 17.05A) and Salt (25.01).

(3) The amount of surcharge payable is to be declared separately on each Entry for each Tariff sub-item number.

4. *Statistical Number.*—The Statistical Number to be declared on Customs Entries is that shown in the column headed "Code No."

5. *Quantities to be shown for Statistical Purposes in Addition to the Value.*—Where the unit of quantity (or quantities) in the seventh column differs from the unit of quantity on which Fiscal Entry or Full charges are payable, the quantity of the goods is to be declared separately in both units. Where the statistical quantity is a unit of weight, the net weight of the goods, i.e. the weight exclusive of packages and wrappings, is to be declared, unless otherwise indicated. Where no "Unit of Quantity" is shown in the seventh column, only the value is to be declared.

6. *Value.*—

(1) *For Customs purposes—*

(a) *Import*

The value to be declared on Customs Entries (whether for goods free of, or exempted from duty, goods subject to specific duty or goods subject to duty according to the value) is the value as defined in the Second Schedule to the Customs and Excise Management Act (No. 55 of 1958). Normally for goods imported under a contract of sale negotiated in fully open market conditions, the values represented by the price made under that contract adjusted as necessary to take account of cost, additional freight charges, insurance and buying commission.

(b) *Export : /*

(1) For the purposes of assessing duty *ad valorem*, i.e. on produce exported or for exportation other than rubber, the value per unit of weight shall be :—

(i) in the case of produce exported by the Nigerian Produce Marketing Company Limited, for which an f.o.b. price per unit of weight is determined by the Company within three months of the date of exportation of the produce, be deemed to be that f.o.b. price per unit of weight ; and

(ii) in all other cases be deemed to be the f.o.b. selling price per unit of weight of similar produce on the day of exportation as ascertained by the Board.

Provided that the price per tonne of groundnut oil and of groundnut cake shall be deemed respectively to be ₦8.50 and ₦11.19 less than the price per tonne arrived at under (i) or (ii) as the case may be.

(2) *Rubber*

The value per unit of weight shall be deemed to be the mean of the two months forward c.i.f. basis port buyer's closing prices of No. 1 RSS Rubber on the London Rubber Exchange for the month before that in which the rubber was entered for export.

(3) *Other goods.—*

The value shall be the f.o.b. value at the time of shipment.

(2) *For Statistical Purposes—*

(a) *Imports.*

The value shall be that which is declared for Customs purposes.

(b) *Exports.*

The value of goods (other than rubber) shall be the same as the value for Customs purposes. In the case of rubber, there shall be two distinct values, the f.o.b. sales value and the value for customs purposes.

7. *Country Code Numbers.*—The following is a list of Country Code Numbers which are to be declared along with the name of the country in the appropriate column/s of import and export Customs Entries :—

LIST OF COUNTRIES AND CODE NUMBERS

101 Morocco	130 Togo
102 Algeria	133 Cameroun
104 Tunisia	135 Equatorial Customs Union ³
105 Libya	141 Spanish Equatorial Tegion ⁴
106 Egypt	143 Sao Tome and Principe
107 Sudan	145 Congo (Kinshasa)
109 Spanish Possessions in North Africa ¹	150 Burundi
111 Mauritania	153 Angola ⁵
112 Senegal	155 Republic of South Africa
113 Mali	156 South West Africa
114 Ivory Coast	160 Bechuanaland, Basutoland, Swaziland
115 Upper Volta	165 Rhodesia, Zambia, Malawi
116 Dahomey	167 Mozambique
117 Niger	169 Malagasy
120 Cape Verde Islands	170 Comoro Islands
121 Gambia and St. Helena ²	171 Reunion
122 Portuguese Guinea	172 Mauritius
123 Guinea	173 Seychelles
125 Sierra Leone	175 Tanzania
126 Liberia	183 Uganda
128 Ghana	185 Kenya

LIST OF COUNTRIES AND CODE NUMBERS—*continued*

187	Somalia	410	Persian Gulf States ¹¹
190	French Somaliland	415	Syria
195	Ethiopia	420	Lebanon
199	Africa unspecified	425	Israel
201	Netherlands	426	Iraq
202	Belgium and Luxembourg	430	Iran
203	Federal Republic of Germany	435	Pakistan
204	France	436	Burma
205	Italy	440	India
210	United Kingdom	441	Ceylon
211	Norway	445	Singapore
212	Sweden	450	Malaya
213	Denmark	455	Indonesia
214	Switzerland	460	Hong Kong
215	Austria	465	China (Mainland)
216	Portugal ⁴	470	Japan
220	Iceland	475	Other sterling area in Asia
221	Eire	480	Other countries in Asia
222	Spain ⁷	499	Asia unspecified
223	Greece	501	Australia
224	Turkey	505	New Zealand
230	USSR	510	Other sterling countries in Oceania
231	Eastern Germany	520	Other countries in Oceania
232	Poland	900	Miscellaneous, unspecified
233	Czechoslovakia	999	Ships' Stores
234	Hungary		
235	Rumania		
236	Bulgaria		
237	Albania		
240	Finland		
241	Yugoslavia		
242	Gibraltar, Malta and Gozo		
243	Cyprus		
299	Europe unspecified		
305	Canada		
310	United States of America		
315	French Territories in America ⁸		
320	Netherlands Territories in America ⁹		
325	Sterling area in America ¹⁰		
330	Venezuela		
335	Brazil		
340	Argentina		
345	Other countries in America		
399	America unspecified		
401	Aden		
405	Saudi Arabia		

¹ Alhucemas, Ceuta, Chararinas, Melilla, Penon de Velez de la Gomera, Ifni and Spanish Sahara.

² Including Ascension and Tristan da Cunha.

³ Chad, Central African Republic, Gabon and Congo (Brazzaville).

⁴ Rio Muni, Fernando Po, Corrisco, Elobays and Annobon.

⁵ Including Cabinda.

⁶ Including Madeira and the Azores.

⁷ Including the Canary Islands.

⁸ St. Pierre and Miquelon, French Antilles and French Guiana.

⁹ Netherlands Antilles and Surinam.

¹⁰ Bermuda, Bahama Islands, British Honduras, British Antilles, British Guiana, Jamaica, Trinidad, Tobago, Falkland Islands and Dependencies.

¹¹ Bahrain, Kuwait, Qatar and Trucial Oman.

8. *Definitions :*

(a) *Country of Origin.*—The place or country of origin of imports is that in which the goods were produced or manufactured and, in the case of partly manufactured goods, the place or country in which any final operation has altered to any appreciable extent the character, composition and value of goods imported into that country.

(b) *Country of Destination.*—The place or country of destination for exports is that to which the goods are consigned with or without breaking bulk in the course of transport but without any commercial transaction in any intermediate country.

(c) *Re-exports.*—Goods which are exported in the condition in which they were imported or which have, after importation, been merely sorted or repacked in Nigeria are, on exportation, to be regarded as re-exports and entered as such. Imported goods which have been subjected to any other operation in Nigeria which has altered their character, composition, or, to any appreciable extent, their value, are on exportation, to be regarded as the produce or manufacture of Nigeria and entered accordingly.

PART II.—GENERAL INFORMATION ON THE CUSTOMS TARIFF

9. *Contents :*

(1) The Customs Tariff consists of the main Act and the Schedules of duties and exemptions applicable to goods imported into or exported from Nigeria.

(2) For Tariff purposes, the classification in the Import Schedules is according to the Brussels Nomenclature but for statistical purposes, the classification is according to the Standard International Trade Classification Revised (S.I.T.C./R.). The full import and export classification is contained in the Import and Export List published by the Office of Statistics and obtainable from the Printing Division of the Federal Ministry of Information, Lagos.

(3) *Index*.—The Commodity Index is intended only as a guide to facilitate reference to the Tariff Classification for Tariff purposes is governed by the rules and restrictions set out in introductory Sections or Chapter Notes and reference should always be made to the Tariff itself.

10. *Amendments to the Schedules to the Tariff*.—Amendments to the Schedules to the Customs Tariff Act will appear from time to time in the Federal Republic of Nigeria *Official Gazette*, copies of which are available from the Printing Division of the Federal Ministry of Information, Lagos.

11. *Customs and Excise, Legal, and other Government Notices*.—Customs and Excise, Legal, and other Government Notices which relate to goods imported or for exportation, are published from time to time in the Federal *Official Gazette* and copies may be obtained from the Printing Division of the Federal Ministry of Information.

12. *Customs Tariff Decisions Booklet*.—Decisions of the Board on the rates of duty payable on particular goods have been issued in a Booklet, namely, Customs Tariff Decisions Booklet. Copies of this Booklet and Amendments thereto are usually available in a limited quantity for sale. When so available, they will be supplied on application to—the Chief Accountant, Customs and Excise Headquarters, 5-9 Balogun Street, Lagos. The Booklet is usually available for reference on the counter in Long Rooms at Custom Houses.

13. The following publications which are obtainable direct from the Secretary-General, Customs Co-operation Council, 40 Rue Washington, Brussels 5, Belgium, would facilitate the use of the new Tariff:—

- (a) Explanatory Notes to the Brussels Nomenclature.
- (b) Alphabetical Index to the Explanatory Notes.

14. Enquiries about Customs Tariff matters should be addressed to the Collector of Customs and Excise at the nearest Custom House and, by proprietors in Europe, to the Customs Attaché at the Embassy for Nigeria in Brussels, Belgium.

15. Customs and Excise Notice No. 43 published as Government Notice No. 1405 in the Federal Republic of Nigeria *Official Gazette* No. 74 of 1st November, 1968 is hereby cancelled.

J. O. ADENIKAN,
Secretary,
Board of Customs and Excise,
Lagos.

31st October, 1970.

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