The Center for Research Libraries scans to provide digital delivery of its holdings. In some cases problems with the quality of the original document or microfilm reproduction may result in a lower quality scan, but it will be legible. In some cases pages may be damaged or missing. Files include OCR (machine searchable text) when the quality of the scan and the language or format of the text allows.

If preferred, you may request a loan by contacting Center for Research Libraries through your Interlibrary Loan Office.

Rights and usage

Materials digitized by the Center for Research Libraries are intended for the personal educational and research use of students, scholars, and other researchers of the CRL member community. Copyrighted images and texts may not to be reproduced, displayed, distributed, broadcast, or downloaded for other purposes without the expressed, written permission of the copyright owner.

Center for Research Libraries
Identifier: f-n-000001

Downloaded on: Jul 24, 2018, 4:52:09 AM
L.N. 108 of 1962

CUSTOMS TARIFF ACT, 1958
(No. 60 of 1958)

Customs Tariff (Duties and Exemptions)
(No. 5) Order, 1962

Commencement: 15th August, 1962

In exercise of the powers conferred by subsection (1) of section six of the Customs Tariff Act, 1958, the Governor-General, acting in accordance with the advice of the Council of Ministers, has made the following Order—

1. This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 5) Order, 1962 and shall apply throughout the Federation.

2. The First Schedule to the Customs Tariff Act, 1958 (which relates to import duties of Customs) as the same was replaced by the Customs Tariff (Duties and Exemptions) Order, 1962, is amended by the addition after item 61 of the following new item—

<table>
<thead>
<tr>
<th>Citation and extent.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amendment of First Schedule to No. 60 of 1958.</td>
</tr>
<tr>
<td>L.N. 25 of 1962.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>£</th>
<th>s</th>
<th>d</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>1</td>
<td>8</td>
</tr>
</tbody>
</table>

or advalorem
33\(\frac{1}{3}\) per cent
whichever is the higher."

Made at Lagos this 15th day of August, 1962.

ISA KOTO,
Deputy Secretary to the Council of Ministers

EXPLANATORY NOTE

This Order has the effect of increasing the duty on Umbrella covers from 20 per cent ad valorem to 1s-8d each or 33\(\frac{1}{3}\) per cent ad valorem whichever is the higher.

F10251/S. 130