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INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT, 1958

Industrial Development (Income Tax Relief) (Clay Bricks) Order, 1962

Commencement: 16th August, 1962

Whereas a representation has been received pursuant to subsection (1) of section 3 of the Industrial Development (Income Tax Relief) Act for the making of an Order declaring the industry and the products set out in the Schedule to this Order to be a pioneer industry and pioneer products;

And whereas all necessary steps have been taken pursuant to subsections (1) and (2) of section 3 of the said Act, prior to the making of this Order;

Now therefore, in exercise of the powers conferred by subsection (2) of section 3 of the Industrial Development (Income Tax Relief) Act, 1958, the Governor-General, after consultation with the Council of Ministers, has made the following Order:

1. This Order may be cited as the Industrial Development (Income Tax Relief) (Clay Bricks) Order, 1962 and shall be of Federal application.

2. It is hereby declared that:
   (a) the industry set out in the Schedule hereto shall be a pioneer industry; and
   (b) the products set out in the Schedule hereto shall be the pioneer products of the industry.

SCHEDULE

<table>
<thead>
<tr>
<th>Industry</th>
<th>Products</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacture of clay bricks, pipes and tiles</td>
<td>Clay bricks, pipes and tiles.</td>
</tr>
</tbody>
</table>


ISA KOTO,
Deputy Secretary to the Council of Ministers

L.N. 110 of 1962

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958 (No. 55 of 1958)

Open General Import Licence (Dollar Area) No. 4 of 1959 (Amendment), 1962

Commencement: 10th August, 1962

In exercise of the powers conferred by section 4 of the Imports Prohibition Order, 1959, the Import Licensing Authority has:

(i) Revoked the Open General Import Licence (Wheat and Wheat Flour) No. 5 of 1959.
Amendment of L.N. 239 of 1959.

(ii) amended the Second Schedule to the Open General Import Licence (Dollar Area) No. 4 of 1959 by the addition of the items set out below:

"22. (i) Wheat and Spelt (including meslin), unmilled 041 010
(ii) Meal and Flour of Wheat and Spelt (including meslin) 046 010".

N. A. MORRISON,
Import Licensing Authority,
Federal Ministry of Commerce and Industry
Lagos, 10th August, 1962.

EXPLANATORY NOTE

The effect of this amendment is that a specific import licence is now required for the importation of wheat and wheat flour into Nigeria from the countries set out in the First Schedule to the Open General Import Licence (Dollar Area) No. 4 of 1959.

L.N. 111 of 1962

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958
(No. 55 of 1958)

Open General Import Licence (Japan) No. 3 of 1959
(Amendment), 1962

Commencement : 10th August, 1962

In exercise of the powers conferred by section 4 of the Imports Prohibition Order, 1959, the Import Licensing Authority has:

(i) Revoked the Open General Import Licence (Wheat and Wheat Flour) No. 5 of 1959.

(ii) amend the Schedule to the Open General Import Licence (Japan) No. 3 of 1959 by the addition of the items set out below:

"10 (i) Wheat and Spelt (including meslin), unmilled 041 010
(ii) Meal and Flour of wheat and Spelt (including meslin) ... ... ... ... 046 010"

N. A. MORRISON,
Import Licensing Authority,
Federal Ministry of Commerce and Industry
Lagos, 10th August, 1962.

EXPLANATORY NOTE

The effect of this amendment is that a specific import licence is now required for the importation of wheat and wheat flour into Nigeria from Japan.
L.N. 112 of 1962

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958
(Note. 55 of 1958)

Open General Import Licence (Scheduled Territories and Easy Currency Countries) No. 2 of 1959 (Amendment), 1962

Commencement: 10th August, 1962

In exercise of the powers conferred by section 4 of the Imports Prohibition Order, 1959, the Import Licensing Authority has:

(i) Revoked the Open General Import Licence (Wheat and Wheat Flour) No. 5 of 1959.

(ii) Amended the Second Schedule to the Open General Import Licence (Scheduled Territories and Easy Currency Countries) No. 2 of 1959 by the addition of the items set out below:

"10 (i) Wheat and Spelt (including meslin), unmilled 041 010

(ii) Meal and Flour of wheat and spelt (including meslin) ... ... ... ... 046 010"

N. A. MORRISON,
Import Licensing Authority,
Federal Ministry of Commerce and Industry

Lagos, 10th August, 1962.

EXPLANATORY NOTE

The effect of this amendment is that a specific import licence is now required for the importation of wheat and wheat flour into Nigeria from the countries set out in the First Schedule to the Open General Import Licence (Scheduled Territories and Easy Currency Countries) No. 2 of 1959.