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THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:

1. Section 3 of the Customs Tariff Act 1965 is amended by renumbering the section as subsection (1) and by inserting thereafter as subsections (2) and (3) the following new subsections—

"(2) In addition to import duty where shown to be chargeable under subsection (1) above, there shall unless exempted under the next succeeding subsection, be payable a reconstruction surcharge at the rate of five per centum.

(3) The provisions of subsection (2) above shall not apply—
(a) to goods imported at specially reduced rates by approved manufacturers and users, or
(b) to the following tariff items in schedule 1 to this Act that is to say—

<table>
<thead>
<tr>
<th>Tariff Item No.</th>
<th>Commodity</th>
</tr>
</thead>
<tbody>
<tr>
<td>03.02A</td>
<td>Stockfish</td>
</tr>
<tr>
<td>04.01 and 04.02</td>
<td>Milk</td>
</tr>
<tr>
<td>17.01B and 17.05A</td>
<td>Beet and cane sugar</td>
</tr>
<tr>
<td>25.01</td>
<td>Salt.</td>
</tr>
</tbody>
</table>

2.—(1) This Decree may be cited as the Customs Tariff (Amendment) (No. 2) Decree 1967 and shall apply throughout the Federation.

(2) This Decree shall come into operation on 20th October 1967.

MAJOR-GENERAL YAKUBU GOWON,
Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria
Decree No. 43

[See section 2 (2)]

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows:

1. Section 1 of the Excise Tariff Decree 1967 is amended by renumbering the section as subsection (1) and by inserting thereafter as subsection (2) the following new subsection—

"(2) In addition to excise duty where shown to be chargeable under subsection (1) above, there shall be payable a reconstruction surcharge at the rate of five per centum."

2.—(1) This Decree may be cited as the Excise Tariff (Amendment) Decree 1967 and shall apply throughout the Federation.

(2) This Decree shall come into operation on 20th October 1967.

MADE at Lagos this 19th day of October 1967.

MAJOR-GENERAL YAKUBU GOWON,
Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria

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