

Published 3rd April, 1985

**THE CUSTOMS TARIFF ACT, 1978**  
(Act No. 16 of 1978)

**THE CUSTOMS TARIFF (AMENDMENT) ORDER, 1985**

In exercise of the powers conferred on him by section 10 of the Customs Tariff Act, 1978 (Act No. 16 of 1978) the Minister of Finance hereby makes the following Order:—

1. This Order shall be deemed to have come into force on the 1st day of July, 1984.

2. The First Schedule to the Customs Tariff Act, 1978 (Act No. 16 of 1978) is hereby amended by varying the existing rates of duty under the following Tariff Items to read respectively—

Tariff Item No.	Description	Statistical No.	Rate of duty	Unit of Quantity
22.09	Spirits (other than those of Heading No. 22.08); liqueurs and other spirituous beverages, compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages.			
	A. Whisky			
	1. Imported in bottles for retail trade	112-411	Le16.00/ Litre	Litre
	B. Spirits obtained by distilling wine or grape must.			
22.09	1. Brandy imported in bottles for retail trade	112-421	Le16.00/ Litre	Litre
	3. Other spirits obtained by distilling wine or grape	112-423	Le16.00/ Litre	Litre

Tiff No.	Description	Statistical No.	Rate of duty	Unit of Quantity
	C. Rum			
	1. Imported in bottles for retail trade	112-491	Le16.00/ Litre	Litre
	D. Gin (including geneve)			
	1. Imported in bottles for retail trade	112-493	Le16.00/ Litre	Litre
	E. Vodka	112-495	Le16.00/ Litre	Litre
	F. Liqueurs	112-496	Le16.00/ Litre	Litre
	I. Other, for example, cordials and other portable beverages which have been sweetened or flavoured with aromatic substances, cocktails, bitters; and other portable mixtures containing alcohol	112-499	Le16.00/ Litre	Litre
4.02	Manufactured tobacco, tobacco extract and essences			
	B. Cigarettes (including the weight of the paper and any tip)	122-200	Le80.00/ kg. or 200% which- ever is higher	kg/hun.

3. The increase effected by this Order shall not apply to Increase not  
countries belonging to the Economic Community of West African to apply to  
States. Ecowas  
Countries.

MADE this 26th day of March, 1985

Issued under my hand,

J. AMARA-BANGALI.  
Acting Minister of Finance.