



oyemàjà

Customs and Excise Management Act

Curated by Oyemaja Law, a
division of The Oyemaja Group

Designed by Encer, a division of
The Oyemaja Group

www.oyemaja.com

CUSTOMS AND EXCISE MANAGEMENT ACT

ARRANGEMENT OF SECTIONS

PART I

Preliminary

SECTION

1. Short title.
2. Interpretation.

PART II

Administration

3. Establishment, constitution and proceedings of the Board.
4. Powers and Duties of the Board.
5. Board to be subject to general control of Minister.
6. Signification.
7. Information and documents to be confidential.
8. Officers to have powers of police officers.
9. Hours of attendance.
10. Unlawful assumption of character of officer.
11. Obstruction of officers, etc.

PART III

Importation, exportation and carriage coastwise

Customs ports, customs airports, customs stations, etc.

12. Customs ports.
13. Provisions of office accommodation for officers of the Board.
14. Approved wharves at customs ports.
15. Customs airports.

16. Provision of office accommodation at customs airport.
17. Examination stations at customs airports.
18. Powers to restrict the movement of goods into and out of Nigeria by land or inland waters and to appoint customs stations.
19. Control of movement of uncleared goods, etc.
20. Customs areas.
21. Powers of boarding and examination, etc.
22. Power to inspect aerodromes, records, etc.
23. Power to prevent flight of aircraft.

Importation of goods

SECTION

24. Power to prohibit goods from being imported.
25. Saving as to goods in transit, etc.
26. Report.
27. Entry.
28. Entry in absence of documents.
29. Further provisions relating to entry in absence of documents of goods subject to ad valorem duty.
30. Entry of surplus stores.
31. Goods uncleared and missing goods.
32. Transfer of unentered goods for carriage coastwise.
33. Transfer of unentered goods for carriage by air to another place in Nigeria.
34. Failure to produce goods transferred under section 32 or 33.
35. Power to detain ships, etc.
36. Power to regulate unloading, removal, etc., of imported goods.

Provisions as to duty on imported goods

37. Duty on imported goods.
38. Wreck, etc., liable to duty.
39. Relief from duty of certain goods re-imported.
40. Goods to be warehoused without payment of duty.
41. Relief from duty of goods entered for transit or transshipment.
42. Relief from duty of goods temporarily imported.
43. Exempt goods and goods delivered free of duty, etc.
44. Relaxation of duty on composite goods.
45. Valuation of imported goods for purpose of ad valorem duties.

Offences in relation to importation

46. Forfeiture of goods improperly imported.
 47. Penalty for improper importation of goods, etc.
- Exportation, stores and clearance outwards
48. Power to prohibit goods from being exported.
 49. Saving as to goods in transit.
 50. Entry outwards.
 51. Special provisions relating to export of certain goods.
 52. Exemption from customs duties of goods temporarily exported.
 53. Short loading of goods.
 54. Provisions as to stores.
 55. Clearance outwards of ships and aircraft.
 56. Power to refuse or cancel clearance of ship or aircraft.
 57. Power to make regulations as to exportation, etc.
 58. Power to require list of cargo exported.
 59. Duty on exported goods.

60. Relief from export duty of goods entered for transit or transshipment.

61. Exemption from excise duty of exported spirits.

62. Valuation of exported goods for purpose of ad valorem duty.

Offences in relation to exportation

63. Forfeiture of goods improperly exported, etc.

64. Penalties for improper exportation of goods, etc.

Carriage of goods coastwise

65. Coasting trade.

66. Power to prohibit carriage coastwise.

67. Transire.

68. Loading and unloading of coasting ships.

69. Power to examine goods carried in a coasting ship, etc.

70. Offences in connection with carriage of goods coastwise.

Additional provisions as to information, passengers, etc.

71. Information in relation to goods imported or exported.

72. Persons entering or leaving Nigeria to answer questions as to baggage, etc.

73. Provisions as to persons disembarking from or going on board a ship or aircraft, etc.

74. Power to regulate boarding, etc., by ship chandlers.

75. Power to require evidence in support of information.

General

76. Control of small craft.

77. Penalty for signalling to smugglers.

78. Time of importation and exportation.

79. Importation and exportation by post.

80. Provision of office accommodation at post office.

PART IV

Warehouses and government warehouses

81. Goods eligible for warehousing on importation.
82. Licensing of warehouses.
83. Procedure on warehouse ceasing to be licensed.
84. Warehouse keeper to provide facilities.
85. Times at which goods may be warehoused.
86. Procedure on warehousing.
87. Stowage and storage of warehoused goods.
88. Liability for production and safe custody of warehoused goods.
89. Repacking, etc.
90. Entry of warehoused goods.
91. Removal from warehouse without payment of duty.
92. Samples.
93. Temporary removal in special circumstances.
94. Duty chargeable on warehoused goods.
95. Extension to all dutiable goods of provisions to warehousing.
96. Deficiency in warehoused goods.
97. Provisions as to deposit in a Government warehouse.
98. General offences relating to warehouses and Government warehouses.

PART V

Spirits

Manufacture of spirits

99. Licence to manufacture spirits.
100. Power to make regulations relating to manufacture of spirits.

101. Offences in connection with removal of spirits from the premises of a spirits manufacturer, etc.

102. Penalty for excess or deficiency in a spirits manufacturer's stock.

103. Penalty for unlawful manufacture of spirits, etc.

Manufacture of methylated spirits

104. Authority to manufacture methylated spirits.

105. Power to make regulations relating to methylated spirits.

106. Penalty for excess or deficiency in methylator's stock.

107. Prohibition of use of methylated spirits, etc., as a beverage or medicine.

108. Remission of duty on spirits for methylation.

109. Meaning of "methylation", etc.

PART VI

Beer

110. Licence to brew beer.

111. Power to regulate manufacture of beer.

112. Remission of excise duty on beer for export or loading as stores.

113. Offences by brewers.

114. Meaning of and method of ascertaining gravity of liquids.

PART VII

Tobacco

115. Licence to manufacture tobacco.

116. Power to make regulations regulating the manufacture of tobacco.

117. Payment of excise duty on manufactured tobacco.

PART VIII

Other goods subject to excise duty

118. Goods to which this Part applies.

119. Licence to manufacture excisable goods.

120. Power to make regulations.

PART IX

Excise licences, entries, etc. - General

Excise Licences

General provisions

121. Excise licences.

122. Power to revoke or suspend licences.

123. of revocation, etc., of licence.

124. Provision of facilities for excise control.

125. Provisions as to books, etc.

126. Provisions relating to the furnishing of information by manufacturers.

127. Entry of goods leaving premises.

General provisions as to entry of premises, etc.

128. Making of entries.

129. New or further entries of same premises.

130. Offences in connection with entries.

General provisions as to excise traders

131. Power of entry upon premises of excise trader.

132. Power to require information from trader.

133. Power to prohibit use of certain substances in excisable goods.

134. Board may distrain for duties.

135. Removal of goods from entered premises without payment of excise duty.

PART X

Duties and drawbacks

General provisions

- 136. Determination of disputes as to duties.
- 137. Remission of duty on goods lost or destroyed, etc.
- 138. Power to grant drawback.
- 139. Drawback on goods damaged or destroyed after shipment.
- 140. Time limit on payment of drawback, etc.
- 141. Offences in connection with claims for drawback, remission or repayment.
- 142. Recovery of duties.
- 143. Calculation of duties, drawbacks, etc.

PART XI

General

General powers, agents, etc.

- 144. Bond and security.
- 145. Power to examine, mark, seal and take account of goods.
- 146. Power to take samples.
- 147. Power to search premises.
- 148. Power of officers to search licensed premises.
- 149. Power to search vehicles and ships.
- 150. Power to search persons.
- 151. Power to pay rewards.
- 152. Refund, waiver or reduction of deposit or rents.
- 153. Authorisation of agents.
- 154. Liability of agents for duty, etc.
- 155. Liability of principals.

- 156. Customs agents and excise agents.
- 157. Board, etc., not liable for loss of goods.
- 158. Power to patrol freely.
- 159. Penalty for interfering with customs and excise ships, etc.

General offences

- 160. Failure to pay duty on demand.
- 161. Untrue, declarations, etc.
- 162. Counterfeiting documents, etc.
- 163. False scales, etc.
- 164. Penalty for fraudulent evasion of duty.
- 165. Punishment where offenders armed or disguised.
- 166. Penalty for assembling to contravene provisions of the customs or excise laws.

PART XII

Forfeiture and legal proceedings

Forfeiture

- 167. Provisions as to detention, seizure and condemnation of goods, etc.
- 168. Forfeiture of excisable goods.
- 169. Forfeiture of ships, etc., used in connection with goods liable to forfeiture.
- 170. Penalty for failure of master, etc., to bring to or stop when required.
- 171. Ships, etc., constructed for concealing goods.
- 172. Ships jettisoning cargo.
- 173. Special provision as to forfeiture of larger ships or aircraft.
- 174. Penalty in lieu of forfeiture of larger ships or of aircraft, where responsible officer implicated in offence.
- 175. Protection of officers, etc., in relation to seizure and detention of goods, etc.

General provisions as to legal proceedings

- 176. Institution of proceedings.
- 177. Proceedings under customs and excise laws to have priority over other proceedings.
- 178. Place of offence.
- 179. Penalties prescribed to be maximum penalties.
- 180. Conduct of proceedings by customs officers.
- 181. Offences punishable on indictment or summarily.
- 182. Incidental provisions as to legal proceedings.
- 183. Power to retain measurements, etc., taken during detention in certain cases.
- 184. Appeals by prosecutor from court of summary jurisdiction.
- 185. Application of penalties.
- 186. Power of Board to compound proceedings, etc.
- 187. Proof of certain documents, etc.
- 188. Proof of certain other matters.
- 189. Evidence of officers.
- 190. Guilty knowledge or intent.

PART XIII

Miscellaneous

- 191. Sales under the customs laws.
- 192. Recovery of Board's expenses in refunding excess payments of duty.
- 193. Savings.
- 194. Establishment of the Customs and Excise Preventive Service.
- 195. Possession of arms by members of the Customs and Excise Preventive Service, etc.

SCHEDULES

FIRST SCHEDULE

Value of imported goods

SECOND SCHEDULE

Form of warrant of distress

THIRD SCHEDULE

Provisions relating to forfeiture

CUSTOMS AND EXCISE MANAGEMENT ACT

An Act to regulate the management and collection of duties of customs and excise, and for purposes ancillary thereto.

[1958 No. 55.]

[1st April, 1959]

[Commencement.]

PART I

Preliminary

1. Short title

This Act may be cited as the Customs and Excise Management Act.

2. Interpretation

In this Act, unless the context otherwise requires-

"aerodrome" means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft;

"aircraft" includes all balloons (whether captive or free), kites, gliders, airships and flying machines;

"approved route" has the meaning assigned by section 18;

"approved wharf" has the meaning assigned by section 14;

"authorised methylator" means a person authorised to methylate spirits under subsection (1) of section 104;

"beer" includes ale, porter, stout and any other description of beer and any liquor which is made or sold as a description of beer or as a substitute for beer which on analysis of a sample thereof at any time is found to contain more than one per cent (but not more than ten per cent) of pure alcohol, but does not include fermented liquor of a kind (made elsewhere otherwise than upon the licensed premises of a brewer for sale) which the Board accepts as a liquor usually made by local methods in or about Nigeria;

[1968 No. 46.]

"Board" means the Board referred to under section 3;

"brewer" means a person holding an excise licence as such;

"claimant", in relation to proceedings for the condemnation of anything as being forfeited, means a person claiming that the thing is not liable to forfeiture;

"cleared", in relation to goods, means removed, after release by the proper officer, in pursuance of the purpose for which the goods were entered;

"coasting ship" has the meaning assigned by section 65;

"commander", in relation to an aircraft, includes any person having or taking the charge or command of the aircraft;

"Comptroller-General" means the Comptroller-General of the Nigerian Customs Service;

"container" includes any bundle or package or any box, cask or other receptacle whatsoever;

"customs airport" has the meaning assigned by section 15;

"customs area" has the meaning assigned by section 20;

"customs laws" and **"excise laws"** mean those provisions of this Act and any other Act for the time being in force relating to customs or, as the case may be, excise;

"customs port" has the meaning assigned by section 12;

"customs station" has the meaning assigned by section 18;

"drawback" means a refund of all or part of any duty of customs or excise authorised under this Act in respect of goods exported or used in a manner or for a purpose prescribed as a condition of drawback;

"drawback goods" means goods in the case of which a claim for drawback has been or is to be made;

"duty" includes any royalty or cess leviable by the Board by virtue of any enactment;

"enactment" includes an Act of the National Assembly;

"examination station" has the meaning assigned by section 17;

"excise trader" means any person carrying on a trade or business subject to any provision of the excise laws, whether or not that trade or business is a trade or business for the carrying on of which any excise licence is required;

"exporter", in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in the case of an aircraft functions corresponding to those of a shipper;

"factory", in relation to the manufacture of tobacco, means the premises in which such tobacco is manufactured;

"goods" means all kinds of articles, produce wares, merchandise and livestock and includes money stores, baggage and mail;

[1960 No. 50. 1972 No. 10.]

"Government warehouse" means any place provided by the Government and appointed by the Board for the deposit of goods for the security thereof and of the duties chargeable thereon;

"gravity" and **"original gravity"** have the meanings assigned by section 114;

"importer", in relation to any goods at any time between their importation and the time when they are cleared, includes any owner or other person for the time being possessed of or beneficially interested in the goods;

"land" and **"landing"** in relation to aircraft include alighting on water;

"master", in relation to a ship, includes any person having or taking charge of or command of the ship;

"Minister" means the Minister charged with responsibility for matters relating to Finance and "Ministry" shall be construed accordingly;

[1992 No. 45.]

"officer" means any person employed in the Nigerian Customs Service, or for the time being performing duties in relation to customs or excise;

"owner", in relation to any goods, includes any person who is for the time being entitled to possession of the goods; and, in relation to a ship, aircraft or vehicle, includes the charterer, operator or hirer;

"per cent of pure alcohol" means the percentage of ethyl alcohol by volume at fifteen point five six degrees Centigrade or sixty degrees Fahrenheit;

"perfect entry" means an entry made in accordance with section 27;

"place" includes any point or area on land or sea or inland waters;

"prohibition", in relation to goods, means any prohibition or restriction on the importation, exportation or carriage coastwise of goods imposed by or under this or any other enactment; and "prohibited" shall be construed accordingly;

"proper officer" means any officer whose right or duty it is to require the performance of, or to perform, the act referred to;

"proprietor", in relation to any goods, includes any owner, importer, exporter, shipper or other person for the time being possessed of or beneficially interested in those goods;

"ship" includes any boat, hovercraft or other vessel;

[1968 No. 46.]

"spirits" means ethyl alcohol and includes all liquors mixed with ethyl alcohol and all mixtures compounded with or prepared from ethyl alcohol which on analysis of a sample thereof at any time is found to contain not less than two point five per cent of pure alcohol, but does not include methylated spirits or other denatured spirits, or wine, beer, cider, Perry or other fermented liquors which do not contain more than twenty *per centum* of pure alcohol;

"spirits manufacturer" means a person holding an excise licence as such;

"stores" means goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate use or fitting;

"tobacco manufacturer" means a person holding an excise licence as such;

"tons register" means the tons of a ship's net tonnage as ascertained and registered according to the Tonnage Regulations of the Merchant Shipping Act, or, in the case of a ship which is not registered under those Acts, ascertained in like manner as if it were to be so registered;

[Cap. M11.]

"transhipment", in relation to goods, means transhipment for re-exportation;

"transit", in relation to goods, means transit through Nigeria;

"transit goods" means imported goods entered on importation for transit or transhipment;

"vehicle" includes a railway vehicle;

"warehouse", except in the expression "Government warehouse", means a building licensed by the Board under section 82 and "warehoused" and cognate expressions shall be construed accordingly;

"wine" includes any liquor made or sold as a description of wine or as a substitute for wine and which on analysis of a sample thereof at any time is found to contain not more than twenty-four point five per cent of pure alcohol, but does not include palm wine or any other wine of a kind (produced elsewhere than upon the licensed premises of a distiller for sale) which the Board accepts as produced by local methods in or about Nigeria.

PART II

Administration

3. Establishment, constitution, and proceedings of the Board

(1) The Board referred to under this Act is the Board of Customs and Excise established by the Nigerian Customs Service Board Act.

[1992 No. 45. Cap. N100.]

(2) The constitution, proceedings and functions of that Board are provided for under sections 2 and 3 of that Act.

4. Powers and duties of the Board

(1) The Board shall, subject to the general control of the Minister, be charged with the duty of controlling and managing the administration of the customs and excise laws and shall collect the revenues of customs and excise and account for them in such manner as may be directed.

(2) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorised generally or specifically in that behalf by the Board.

(3) Notwithstanding the provisions of subsection (2) of this Act, the Board may, at any time and at its discretion, reverse or otherwise modify any decision of any proper officer affecting any imported, exported or excise goods, whether or not the discretion to make the decision was conferred on the officer by the customs and excise laws or whether or not the officer was authorised to make the decision; and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.

5. Board to be subject to general control of Minister

(1) In the exercise of the powers and duties conferred upon the Board, the Board shall be subject to the authority, direction and control of the Minister and any written direction, order or instruction given by him after consultation with the Director shall be carried out by the Board:

Provided that the Minister shall not give any direction, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any

assessment of duty made or to be made or any relief given or to be given or to defer the collection of any duty or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings, whether civil or criminal, relating either to the recovery of any duty or to any offence under the customs and excise laws.

(2) In any proceedings, whether civil or criminal, under the customs and excise laws, any act, matter or thing done by or with the authority of the Board in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, order or instruction given by the Minister.

6. Signification

Anything done or required to be done by the Board in pursuance of any of its powers or duties under the customs and excise laws, may be signified under the hand of the Comptroller-General or of an officer who has been authorised by the Board for the purpose of this section.

7. Information and documents to be confidential

(1) Without prejudice to the provisions of any other Act concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of the customs and excise laws shall be and shall be treated as confidential, and if any person who is or has been a member of the Board or who is or has been employed in the Ministry communicates or attempts to communicate any such information or the contents of any such document to any person except-

[L.N. 139 of 1965.]

- (a) for the purposes of the customs and excise laws; or
- (b) as required by any other enactment; or
- (c) as otherwise authorised by the Minister,

he shall be liable to a fine of two hundred naira or to imprisonment for six months, or to both.

(2) Any proceedings for an offence under this section may be taken by or in the name of the Comptroller-General but not by any other person, except with the consent of the Attorney-General of the Federation.

[1975 No. 41.]

(3) A person who is or has been a member of the Board or who is or has been employed in the Ministry may, except with the consent of the Minister, be required to divulge to any court any such information or to produce in any court any such document as is referred to in subsection (1) of this section, except as may be necessary for the purpose of carrying into effect any provision of the customs and excise laws or in order to institute a prosecution or other legal proceedings, or in the course of a prosecution or other legal proceedings, under the customs and excise laws.

8. Officers to have powers of police officers

For the purpose of carrying out or enforcing the provisions of the customs and excise laws, all officers shall have the same powers, authorities and privileges as are given by law to police officers.

9. Hours of attendance

(1) The Board may, by notice in the Federal Gazette-

- (a) prescribe the hours between which offices of customs and excise are to be open or officers are to be available for the performance of particular duties; and
- (b) direct the form and manner in which a request for an extension of the hours prescribed under paragraph (a) of this subsection shall be made to the proper officer and the fees which shall be paid for any such extension granted.

(2) The proper officer may, in his discretion, grant or refuse any request for an extension of hours under this section.

10. Unlawful assumption of character of officer

If, for the purpose of obtaining admission to any building or other place or to any ship, aircraft or vehicle, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an officer, assumes the name, designation or character of an officer, he shall, in addition to any other punishment to which he may have rendered himself liable, be liable to a fine of one thousand naira or to imprisonment for two years, or to both.

11. Obstruction of officers, etc.

If any person-

- (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by the customs and excise laws, or any person acting in his aid; or
- (b) does anything which impedes or is intended to impede the carrying out of any search for any thing liable to forfeiture under the customs and excise laws or the detention, seizure or removal of any such thing; or
- (c) rescues, damages or destroys any thing so liable to forfeiture or does any thing intended to prevent the procuring or giving of evidence as to whether or not anything is so liable to forfeiture; or
- (d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested,

he shall be liable to a fine of one thousand naira or to imprisonment for two years, or to both.

PART III

Importation, exportation and carriage coastwise

Customs ports, customs airports, customs stations, etc.

12. Customs ports

(1) The President may by order designate any area in Nigeria specified in the order to be a place of arrival or departure of ships by sea for customs purposes.

(2) Any area designated under this section is in this Act referred to as a "customs port".

(3) Any appointment of a port for the purposes of the customs laws in force immediately before the commencement of this Act shall have effect as if it were a designation of a customs port made under this section.

(4) Except as permitted in writing by the Board, the master of a ship entering Nigeria by sea from any place outside Nigeria shall not cause or permit the ship to call at any place therein other than a customs port, and any person importing or concerned in importing any goods by sea shall not bring the goods into Nigeria at any place other than a customs port.

(5) Except as permitted in writing by the Board, a person shall not export or be concerned in exporting by sea any goods from any place in Nigeria other than a customs port, and the master of a ship shall not cause or permit the ship to depart on a voyage by sea to a place outside Nigeria from any place in Nigeria other than a customs port, or, whilst the ship is engaged on such a voyage, to call at any place in Nigeria other than a customs port.

(6) Subsections (4) and (5) of this Act shall not apply in relation to a ship entering or departing from Nigeria which is compelled by accident, stress of weather or other unavoidable cause to call at a place other than a customs port, but the master of any such ship-

- (a) shall immediately report the circumstances which caused the ship to call at such place to an officer or police officer and on demand produce to him the documents relating to the ship, its cargo and passengers;
- (b) shall not without the consent of an officer or police officer permit any goods to be unloaded, or any of the crew or passengers to land, from the ship;
- (c) shall comply with any directions given by an officer or police officer with respect to any such goods,

and no passenger or member of the crew shall without the consent of an officer or police officer land from the ship:

Provided that nothing in this subsection shall prohibit the landing or unloading of passengers , crew or goods from a ship where that landing or unloading is necessary for reasons of health, safety or the preservation of life or property.

(7) Any person who contravenes or fails to comply with any provision of this section shall be liable to a fine of four hundred naira or to imprisonment for six months, or to both.

13. Provision of office accommodation for officers of the Board

The Nigerian Ports Authority shall in every area designated a customs port under section 12 of this Act, provide office accommodation required by officers of the Board for the proper discharge of their functions in the customs port.

[1972 No. 10.]

14. Approved wharves at customs ports

(1) The Board may, by notice in the Federal Gazette-

(a) approve for such periods and subject to such conditions and restrictions as it sees fit, places in any customs port for the loading and unloading of goods or of any class or description of goods, and any place so approved is in this Act referred to as an "approved wharf";

(b) at any time for reasonable cause, revoke or vary the terms of any approval given under this section.

(2) Any appointment or allowance of a place at any customs port as an approved place of unloading, an approved place of loading or a sufferance wharf in force immediately before the commencement of this Act shall have effect as if it were an approval of that place as an approved wharf under this section on the same terms as that appointment or allowance.

(3) Any person who contravenes or fails to comply with any conditions or restriction imposed under this section shall be liable to a fine of two hundred naira.

15. Customs airports

(1) In this Act, the expression "**customs airport**" means an aerodrome in Nigeria for the time being designated by order made by the Minister to be a place of landing or departure of aircraft for the purposes of the enactments relating to customs.

(2) Except as permitted in writing by the Board, the commander of an aircraft entering Nigeria from a place outside Nigeria shall not cause or permit it to land for the first time after its arrival therein at any other place than a customs airport, and any person importing any goods in any aircraft shall not bring the goods into Nigeria at any place other than a customs airport.

(3) Except as permitted in writing by the Board, a person shall not depart on a flight to a place outside Nigeria from any place inside Nigeria other than a customs airport, and the commander of an aircraft engaged in a flight from Nigeria to a place outside Nigeria shall not cause or permit it to land at any place in Nigeria other than a customs airport specified in the application for clearance for that flight.

(4) Subsections (2) and (3) of this Act shall not apply in relation to any aircraft flying to or from any place outside Nigeria which is required under or by virtue of any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place in Nigeria other than a customs airport, but the commander of any such aircraft-

- (a) shall immediately report the landing to an officer or police officer, and on demand produce to him the journey log book or document in lieu thereof belonging to the aircraft;
- (b) shall not, without the consent of an officer or police officer, permit any goods to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the aircraft; and
- (c) shall comply with any directions given by an officer or police officer with respect to any such goods,

and no passenger or member of the crew of the aircraft shall, without the consent of an officer or a police officer, leave the immediate vicinity of the aircraft:

Provided that nothing in this subsection shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from, an aircraft where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

(5) Any person who contravenes or fails to comply with any provision of this section shall be liable to a fine of four hundred naira, or to imprisonment for six months, or to both.

(6) The provisions of this Act relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of the Government of the Federation other than a military aircraft commanded or piloted by a person who is serving as a member of armed forces of Nigeria.

In this subsection, the expression "**military aircraft**" has the meaning assigned by regulation 84 of the Civil Aviation (Air Navigation) Regulations.

16. Provision of office accommodation at customs airport

The authority charged with the management and control of any airport designated a customs airport under section 15 of this Act, shall within the airport provide office accommodation required by officers of the Board for the proper discharge of their functions in the customs airport.

17. Examination stations at customs airports

(1) The Board may, by notice in the Federal Gazette-

- (a) approve for such periods and subject to such conditions and restrictions as it sees fit, a part of, or a place at, any customs airport for the loading and unloading of goods and any such part or place so approved is in this Act referred to as an "examination station";
- (b) at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(2) Any person who contravenes or fails to comply with any condition or restriction imposed under this section shall be liable to a fine of two hundred naira.

[L.N. 139 of 1965.]

18. Power to restrict the movement of goods into and out of Nigeria by land or inland waters and to appoint customs stations

(1) The Minister may make regulations-

- (a) restricting the importation or exportation by land or inland waters of all goods or of any class or description of goods to such hours and such routes (in this Act referred to as "approved routes") as may be prescribed by the regulations;
- (b) appointing places for the examination and entry of and payment of any duty chargeable on any goods being imported or exported by land or inland waters (in this Act referred to as "customs stations").

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a fine of two hundred naira and any goods in respect of which the offence was committed shall be forfeited.

[1972 No. 10.]

19. Control of movement of uncleared goods, etc.

(1) The Board may, from time to time, give general or special directions as to the manner in which and the conditions under which goods chargeable with any duty which has not been paid, or drawback goods, or any other goods which have not been cleared, or any class or description of such goods, may be moved between any place in Nigeria and any other place therein.

(2) Any such directions may include directions requiring that any such goods shall be moved only by such routes, by such persons, in such ships, aircraft or vehicles or by such other means as may be approved by the Board for that purpose, and any such approval may be granted for such period and subject to such conditions and restrictions as the Board may think fit and may be revoked at any time by the Board.

(3) Any person who contravenes or fails to comply with any direction given or condition or restriction imposed under this section shall be liable to a fine of two hundred naira.

20. Customs areas

(1) The Board may, by notice in the Federal Gazette-

- (a) approve, for such periods and subject to such conditions and restrictions as it sees fit, places for the deposit of goods brought to a particular customs port, customs airport or customs station and not yet cleared, including goods not yet reported and entered under this Act and any place so approved is in this Act referred to as a "customs area";
- (b) prescribe the rent to be paid while goods are deposited in a customs area provided by the Government;
- (c) at any time for reasonable cause, revoke or vary the terms of any approval given under this section.

(2) Any person who contravenes or fails to comply with any condition or restriction imposed under this section shall be liable to a fine of two hundred naira.

21. Powers of boarding and examination , etc.

(1) At any time while a ship or aircraft is within Nigeria, or a vehicle is at a customs station or on an approved route, the master of such ship, the commander of such aircraft or the person in charge of such vehicle shall-

- (a) permit an officer to board the ship, aircraft or vehicle and to inspect it and any goods carried therein and any documents relating to the ship, aircraft or vehicle or to the goods or persons carried therein;
- (b) answer all such questions as an officer may put to him concerning the ship, aircraft or vehicle or its voyage, flight or journey, or the goods or persons carried therein.

(2) An officer shall have the right of access at any time to any place to which access is required for the purposes of subsection (1) of this section.

(3) If the master of any ship or the commander of any aircraft or the person in charge of any vehicle neglects or refuses to provide means of safe access to and egress from the ship, aircraft or vehicle when required so to do, or refuses to answer any question put to him by an officer under this section, he shall be liable to a fine of four hundred naira or to imprisonment for six months, or to both.

(4) An officer who has boarded a ship, aircraft or vehicle under this section may-

- (a) remain therein for any period;

- (b) lock up, seal, mark or otherwise secure any goods carried therein or any place or container in which they are so carried;
- (c) require any goods to be unloaded and removed for examination or for the security thereof or unload and remove such goods for such purpose at the expense of the master of the ship, commander of the aircraft or person in charge of the vehicle;
- (d) require any container, locker or place to be opened and, without being liable to any prosecution or action at law for so doing, break open any such container, locker or place which is not opened on demand.

(5) Where an officer in exercise of the power conferred by paragraph (a) of subsection (4) of this section who has boarded a ship remains there for more than twelve hours, it shall be the duty of the master of the ship to provide that officer with free boarding and lodging.

[1972 No. 10.]

(6) Any goods found concealed on board the ship, aircraft or vehicle shall be forfeited.

(7) Where, in pursuance of any power conferred by this Act, an officer has placed any lock, mark or seal upon any goods in any ship, aircraft or vehicle, or upon any place or container in which such goods are kept, then if, without the authority of the proper officer, at any time while the ship, aircraft or vehicle is within Nigeria that lock, mark or seal is wilfully opened, altered or broken, or if, before that lock, mark or seal is lawfully removed, any such goods have been carried away, the master of the ship or commander of the aircraft or person in charge of the vehicle shall be liable to a fine of two hundred naira.

22. Power to inspect aerodromes, records, etc.

(1) The person in control of any aerodrome shall permit an officer at any time to enter upon and inspect the aerodrome and all buildings and goods thereon.

(2) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by the Board, the person in control of any other aerodrome shall-

- (a) keep a record in such form as the Board may approve of all aircraft arriving at or departing from the aerodrome;
 - (b) keep such record available and produce it on demand to any officer, together with all other documents kept at the aerodrome which relate to the movement of aircraft; and
 - (c) permit any officer to make copies of and take extracts from any such record or document.
- (3) Any person who contravenes or fails to comply with any of the provisions of this section shall be liable to a fine of four hundred naira.

23. Power to prevent flight of aircraft

(1) Any officer or police officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Nigeria from any place other than a customs airport otherwise than as permitted in writing by the Board, or from a customs airport before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

[1959 No.6.]

(2) Any person who contravenes any instructions given under subsection (1) of this section shall be liable to a fine of four hundred naira or to imprisonment for a term of six months, or to both; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the operator of the aircraft and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

Importation of goods

24. Power to prohibit goods from being imported

The President may, by order-

- (a) prohibit the importation of any specified goods;
- (b) prohibit the importation of all goods or any specified goods except as provided in the order;
- (c) subject to any specified exceptions, prohibit the importation of all goods except with the general or special permission in writing of a specified authority or authorities.

25. Saving as to goods in transit, etc.

(1) Subject to subsection (2) of this section, goods imported in transit or for transshipment or as stores shall not be deemed to be goods the importation of which is prohibited, unless such goods are goods the importation of which in transit or for transshipment or as stores is expressly prohibited.

(2) Where any goods imported in transit or for transshipment or as stores would, but for the provisions of subsection (1) of this section, be goods the importation of which is prohibited, such goods shall be duly exported within such time as the Board may direct, and any such goods which are not so exported shall be forfeited.

(3) Goods imported in transit or for transshipment shall not be entered for use in Nigeria unless written authorisation from both the consignor and the consignee that the goods may be so treated are produced to the proper officer.

(4) Goods imported into Nigeria for home use shall not be entered in transit or for transshipment.

[1972 No.10.]

26. Report

(1) Report shall be made in such form and manner and containing such particulars as the Board may direct of every ship and aircraft or vehicle to which this section applies and of all goods carried therein, of every vehicle entering Nigeria by land and of all goods carried therein, and of all goods otherwise brought into Nigeria by land.

(2) This section shall apply to every ship or vehicle arriving at any place in Nigeria by sea, land or inland waters-

- (a) from any place outside Nigeria; or
- (b) carrying any goods brought in that ship from some place outside Nigeria and not yet cleared on importation.

(3) This section shall apply to every aircraft arriving at any place in Nigeria-

- (a) from any place outside Nigeria; or
- (b) carrying passengers or goods taken on board that aircraft at a place outside Nigeria, being passengers or goods either-
 - (i) bound for a destination in Nigeria and not already cleared at a customs airport; or
 - (ii) bound for a destination outside Nigeria.

(4) The Minister may make regulations prescribing the procedure for making report under this section and the time within which such report shall be made, and different regulations may be made with respect to importation by sea, air or land and inland waters respectively.

(5) If the person by whom the report should be made fails to make report as required by or under this section, he shall be liable to a fine of two hundred naira; and any goods required to be reported which are not duly reported, may be detained by the proper officer until so reported or until the omission is explained to the satisfaction of the Board, and may in the meantime be deposited in a Government warehouse.

(6) The person making the report shall at the time of making the report, answer all such questions and produce all such documents in his possession or control relating to the ship, aircraft or vehicle, the goods carried therein, the crew and passengers and the voyage, flight or journey as may be put to him or required by the proper officer; and if such person refuses to answer any such question or to produce any such document he shall be liable to a fine of two hundred naira.

(7) If at any time after a ship, aircraft or vehicle carrying goods brought therein from any place outside Nigeria enters Nigeria and before report has been made under this section-

- (a) bulk is broken; or

- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of part thereof; or
- (c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

without the knowledge and consent of the proper officer, the master of the ship or the commander of the aircraft or the person in charge of the vehicle shall, unless the matter be explained to the satisfaction of the Board, be liable to a fine of two hundred naira.

(8) The person administering the area within which the discharge of the ship, aircraft or vehicle took place or, where there is no such person, the owner of the ship, aircraft or vehicle, shall deliver to the proper officer within two days of the date of completing discharge, a tally slip, giving full and accurate account of all the goods carried or unloaded from the ship, aircraft or vehicle.

[1972 No. 10.]

(9) The Board may, at its discretion by notice in writing, require additional information in respect of such goods in the ship, aircraft or vehicle as it may deem necessary.

(10) If any person fails to comply with the provisions of subsection (8) of this section or fails to give the additional information required by the Board he shall be liable to a fine of four hundred naira.

27. Entry

(1) The importer of any goods, shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars supported by documentary evidence as the Board may direct:

Provided that this subsection shall not apply in relation to passengers' accompanied baggage unless the proper officer, in any particular case, so requires.

(2) Goods may be entered under this section-

- (a) for use in Nigeria; or
- (b) for warehousing; or
- (c) for transit; or
- (d) for transshipment,
if so eligible.

(3) With the permission of the Board, goods may be entered under this section prior to importation.

28. Entry in absence of documents

(1) If the importer of any goods is, by reason of the absence of any, or of sufficient, documentary evidence concerning them, unable to deliver a perfect entry thereof, he may make and subscribe a declaration to that effect by Bill of Sight in such form as the Board may direct and deliver it to the proper officer, whereupon the proper officer may permit the importer to examine such goods in his presence.

(2) Upon such examination having been made, the importer may deliver to the proper officer an entry of such goods for use in Nigeria, if so eligible, or for warehousing, if so eligible, notwithstanding the absence of any, or of sufficient, documentary evidence concerning them, and if the proper officer is satisfied that the description of the goods contained in such entry is correct, and also-

- (a) in the case of goods liable to duty ad valorem, that the value declared on the entry is approximately correct; or
- (b) in the case of goods liable to duty according to weight, quantity, measurement or strength, that the weight, quantity, measurement or strength declared in the entry is correct,

such entry shall, subject to the provisions of section 29 of this Act, be deemed to be a perfect entry, but if the proper officer is not satisfied as aforesaid he may reject such entry, in which case the goods shall be deemed to be unentered goods.

(3) Nothing in this section shall permit the entry of any goods in respect of which evidence of origin is required by or under this or any other Act unless such evidence is produced to the satisfaction of the proper officer.

29. Further provisions relating to entry in absence of documents of goods subject to ad valorem duty

(1) Where any goods-

- (a) are entered for use in Nigeria in accordance with the provisions of section 28 of this Act; or
- (b) having been entered for warehousing in accordance with the provisions of section 28 of this Act are further entered for use in Nigeria,

and are liable to duty ad valorem, the proper officer may require the importer to make provisional payment at the time of delivering the entry for use in Nigeria of such sum as the proper officer may require to be deposited as security for the payment of any amount which may be payable by way of duty; and such sum shall be deemed to be the duty payable unless the importer within three months from the delivery of the entry for use in Nigeria, or such longer period as may be allowed by the Board, produces to the proper officer such evidence or such further evidence concerning the goods as he may require.

(2) Where the importer produces such evidence or such further evidence concerning the goods in accordance with the provisions of subsection (1) of this section, then-

- (a) if the amount of the provisional payment is more than the full amount of the duty, the difference shall be refunded to the importer; or
- (b) if the amount of the deposit is less than the full amount of the duty, the difference shall thereupon be paid by the importer to the proper officer.

30. Entry of surplus stores

With the permission of the proper officer, surplus stores of any ship or aircraft-

- (a) if they could lawfully be imported as merchandise, may be entered and otherwise treated as if they were goods imported in that ship or aircraft; or
- (b) in any other case may be entered for transshipment or for warehousing:

Provided that any goods entered for warehousing by virtue of paragraph (b) of this section, shall not, except with the written permission of the Board, be further entered, or be removed from the warehouse, otherwise than for use as stores.

31. Goods uncleared and missing goods

(1) On the fifteenth day after the completion of discharge of the importing ship, aircraft or vehicle or at such times as the Board may direct, the proper officer shall, in respect of every ship, aircraft or vehicle, deliver to the person administering the area within which the discharge took place or, where there is no such person, to the owner of the ship, aircraft or vehicle, or his agent, a list of goods unloaded from such ship, aircraft or vehicle and not yet released by the proper officer.

(2) On the receipt of the list specified in subsection (1) of this section, the person administering the area, or where there is no such person, the owner of the ship, aircraft or vehicle, or his agent, shall immediately transfer all such goods to the Government warehouse or to such other place as the proper officer may approve.

(3) If any person fails to comply with the provisions of subsection (2) of this section he shall be liable to a fine of four hundred naira.

(4) Where any imported goods remain unentered at the expiration of fourteen days from the date of completion of discharge of the importing ship, aircraft or vehicle, the proper officer may direct the person administering the area within which the discharge of the ship, aircraft or vehicle took place or, where there is no person administering such area, the owner of the ship, aircraft or vehicle or his agent, to remove or store all or any such goods to or at a Government warehouse or such other place as the proper officer may approve. If any person fails to comply with any such direction within 24 hours after such direction is given he shall be liable to a fine of fifty naira and the proper officer may cause all or any such goods to be removed to a Government warehouse or such other place as he may approve.

(5) Where under subsection (1) or (4) of this section, goods are removed to or stored at a place approved by the proper officer, such place shall be deemed to be a Government warehouse and such goods shall be deemed to have been removed to and deposited in a Government warehouse.

[1972 No. 10.]

(6) Where any goods which have been reported in any ship, aircraft or vehicle but have not been released by the proper officer nor removed to a Government warehouse, are not produced to the proper officer on demand, such goods shall be deemed to have been imported and removed for use in Nigeria and, without prejudice to any remedy in respect of any contravention of this or any other Act in respect of such goods, the person responsible shall, if so required by the proper officer within one year from the date of the report of such goods, pay any duty chargeable on the importation of such goods, unless he proves to the satisfaction of the Board that the goods have not been imported.

(7) In subsection (6) of this section "**person responsible**" means-

- (a) in respect of goods shown to the satisfaction of the Board to have been unloaded into an area administered by any person other than the agent or owner of the ship, aircraft or vehicle concerned or an officer in the service of the Government of the Federation, the person administering that area;
- (b) in respect of any other goods, the owner of the ship, aircraft or vehicle concerned.

(8) Where it is necessary for the purpose of determining the amount of any duty chargeable under subsection (6) of this section to classify any goods and assess the value, quantity, weight, measurement or strength thereof, such goods shall be deemed to be of such description and of such value, quantity, weight, measurement or strength as may be determined by the proper officer having regard to the information in his possession relating thereto.

(9) Without prejudice to the provisions of section 2 of the Customs and Excise (Special Penal and Other Provisions) Act, if any goods removed to a Government warehouse under this section are not cleared by the importer thereof-

[Cap. C47.]

- (a) in the case of goods which are in the opinion of the Board of a perishable nature, forthwith;
- (b) in any other case, within fourteen days after they have been so removed or such longer time as the Board may in any case allow,

[1972 No. 10.]

the Board may sell them.

32. Transfer of unentered goods for carriage coastwise

(1) The Board may, subject to such conditions and restrictions as it sees fit to impose, permit goods brought by an importing ship to a customs port in Nigeria but consigned to and intended to be delivered at some other customs port therein to be transferred before due entry of the goods has been made to another ship for carriage by sea to that other customs port, and any goods so transferred and carried shall for the purposes of this Act be deemed to be carried coastwise.

(2) Imported goods which have been carried coastwise by virtue of this section shall not be unloaded before due entry thereof has been made, except where the goods are unloaded for deposit in a customs area and duly deposited therein. If any goods are unloaded in contravention of this subsection, or are dealt with contrary to any condition or restriction imposed under subsection (1) of this section, they shall be forfeited, and the master of the ship shall be liable to a fine of two hundred naira.

[1972 No. 10.]

33. Transfer of unentered goods for carriage by air to another place in Nigeria

(1) The Board may, subject to such conditions and restrictions as it sees fit to impose, permit goods brought by an importing aircraft to a customs airport in Nigeria but consigned to and intended to be delivered at some other customs airport therein to be transferred before due entry of the goods has been made to another aircraft for carriage to that other customs airport.

(2) Imported goods which have been carried from one customs airport to another customs airport by virtue of this section shall not be unloaded except at an examination station or removed from an examination station until due entry thereof has been made, except where the goods are removed to deposit in a customs area and duly deposited therein. If any goods are unloaded or removed in contravention of this subsection, or are dealt with contrary to any condition or restriction imposed under subsection (1) of this section, they shall be forfeited and the commander of the aircraft shall be liable to a fine of four hundred naira.

[1972 No. 10.]

34. Failure to produce goods transferred under section 32 or 33

(1) If the master of a ship or the commander of an aircraft to which imported goods have been permitted to be transferred under section 32 or 33 of this Act fails to produce such goods to the proper officer at the customs port or customs airport to which they have been consigned, such goods shall be deemed to have been removed for use in Nigeria and, without prejudice to any remedy in respect of any contravention of this or any other Act in respect of such goods, such master or commander shall, if so required by the proper officer within one year from the date of arrival of the ship or aircraft at such customs port or customs airport, pay any duty chargeable on the importation of such goods.

(2) Section 31 (8) of this Act shall apply for the purpose of determining any duty payable under subsection (1) of this section as it applies for the purpose of determining any duty payable under section 31 (6) of this Act.

35. Power to detain ships, etc.

(1) Where at the expiration of a period of 21 clear days from the date of making report under section 26 of this Act of any ship, aircraft or vehicle or, where no such report was made, the date when it should properly have been made, or such longer period as the Board may allow, any goods are still on board the ship, aircraft or vehicle, the Board may authorise the detention of that ship, aircraft or vehicle until-

- (a) any expenses properly incurred in watching and guarding the goods beyond the said period; and
- (b) where the goods are removed by virtue of any provisions of this Act from the ship, aircraft or vehicle to a Government warehouse, the expenses of that removal,

have been repaid to the Board.

(2) Where, in the case of any derelict or other ship or aircraft coming, driven or brought into Nigeria under legal process, by stress of weather or for safety, or in the case of any vehicle which suffers any mishap, it is necessary to station any officer in charge thereof, whether on board or otherwise, for the protection of the revenue, the proper officer may detain that ship, aircraft or vehicle until any expenses thereby incurred have been repaid to the Board.

36. Power to regulate unloading, removal, etc., of imported goods

- (1) The Minister may make regulations-

[L.N. 139 of 1965.]

- (a) prescribing the procedure to be followed by a ship arriving at a customs port, an aircraft arriving at a customs airport, a ship conveying goods into Nigeria by inland waters or a vehicle or person conveying goods into Nigeria by land;

[1972 No. 10.]

- (b) regulating the unloading, landing, movement and removal of goods on their importation, and different regulations may be made with respect to importation by sea, air or land and inland waters respectively.

(2) If any person contravenes or fails to comply with any regulation made under this section or with any direction given by the Board or the proper officer in pursuance of any such regulation, he shall be liable to a fine of two hundred naira, and any goods in respect of which the offence was committed shall be forfeited.

Provisions as to duty on imported goods

37. Duty on imported goods

(1) Except as permitted by or under the customs laws, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on delivery of the entry to the proper officer.

(2) The duties of customs and the rates thereof chargeable on imported goods-

(a) if entry is made thereof, except where the entry is for warehousing, shall be those in force with respect to such goods at the time of delivery of the entry;

(b) if entry is made thereof for warehousing, shall be ascertained as provided in section 94 of this Act;

(c) if no entry is made thereof, shall be those in force with respect to such goods at the time of their importation.

38. Wreck, etc., liable to duty

Any goods brought or coming into Nigeria by sea not being carried in a ship as cargo, stores or baggage shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of such goods, they shall be deemed to be the produce of such country as the Board may on investigation determine.

39. Relief from duty of certain goods re-imported

(1) Goods which are re-imported into Nigeria after exportation therefrom may on their re-importation be delivered for use in Nigeria, where so eligible, without payment of duty if it is shown to the satisfaction of the Board-

(a) that any duty of customs or excise with which the goods were chargeable prior to their exportation has been paid;

(b) that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Board;

(c) that such goods have not been subjected to any process outside Nigeria since their exportation, or if they have been so subjected have not undergone any change in their form or character and are not at the time of re-importation chargeable with duty ad valorem; and

(d) that the person who exported the goods gave notice in writing of his intention to export the goods and produced them for identification at the place from which they were exported to the proper officer, or in the case of exportation by post, to the proper postal authority:

Provided that the Board may, in its discretion, direct that this paragraph shall not apply in any particular case where in the opinion of the Board its application would involve hardship.

(2) In the case of any goods which would be allowed to be delivered without payment of duty under the provisions of subsection (1) of this section but for the fact that they are at the time of re-importation chargeable with duty ad valorem, the value of such goods for duty purposes shall be taken to be the amount by which their value has been increased by the process to which they have been subjected.

40. Goods to be warehoused without payment of duty

Any goods which are on their importation permitted to be entered for warehousing shall be allowed to be warehoused without payment of duty.

41. Relief from duty of goods entered for transit or transshipment

Without prejudice to the provisions of the River Niger Transit Act and of any regulations made thereunder, where any goods are entered for transit or transshipment, the Board may allow the goods to be removed for that purpose, subject to such conditions and restrictions as it sees fit, without payment of duty.

[Cap. R10.]

42. Relief from duty of goods temporarily imported

(1) Subject to any order made under subsection (2) of this section, where the Board is satisfied that goods are imported only temporarily and are intended to be re-exported or consumed on board the importing ship or aircraft, it may permit the goods to be delivered on importation, or to remain on board the importing ship or aircraft for re-exportation or consumption on board as the case may be, subject to such conditions as it sees fit to impose, without payment of duty.

(2) The President may by order declare that the provisions of subsection (1) of this section shall not apply to any goods specified in such order.

43. Exported goods and goods delivered free of duty, etc.

(1) Where by virtue of any provision of the customs laws, any imported goods are exempted from duty as being intended or imported for a specified use or purpose, such goods shall not be used or dealt with in any way contrary to such use or purpose, except with the permission of the Board and after payment of the full duty, or such proportion thereof as the Board may direct, on goods of a like kind not intended or imported for such use or purpose.

(2) Where by virtue of any provision of the customs laws any imported goods chargeable with duty are allowed to be delivered on importation, or removed from warehouse, for a specified use or purpose, or subject to a condition that they will not be sold or will be re-exported or any like condition-

- (a) without payment of duty; or
- (b) on payment of duty at a reduced rate,

such goods shall not be used or dealt with in any way contrary to the use, purpose or condition for or subject to which such goods were delivered or removed as aforesaid, except with the permission of the Board and after payment of the full duty thereon or such proportion thereof as it may direct.

(3) Any person who knowingly uses or deals with any goods in contravention of subsection (1) or (2) of this section shall be liable to a fine of six times the value of the goods or four hundred naira whichever is the greater; and any goods used or dealt with in contravention of this section shall be forfeited.

[1972 No. 10.]

(4) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the specified use or purpose or the condition or for the payment of the duty payable apart therefrom, and the forfeiture of the goods under this section shall not affect the liability of any person who has given any such undertaking or security.

44. Relaxation of duty on composite goods

Where-

(a) any imported goods are, apart from this section, chargeable with a duty of customs in accordance with the provisions of the Customs, Excise Tariff, etc. (Consolidation) Act which provides that, subject to certain safeguards, the duty on goods of which a part or ingredient is a dutiable article or dutiable articles shall be charged as if the goods consisted wholly of that article, or of such of those articles as is chargeable with the highest rate of duty; and

[Cap. C49.]

(b) it appears to the Board inequitable that the goods should be so chargeable,

then, subject to the provisions of that Act-

- (i) the goods shall be treated as comprising only those articles which form a part or ingredient of the goods and which would be chargeable with such a duty if imported separately (excluding any of them of which, in the opinion of the Board, the quantity is negligible); and
- (ii) the amount of the duty in respect of the goods shall be the amount or aggregate amount which would have been chargeable on the article or articles taken into account in accordance with paragraph (i) of this section if it or they had been imported separately.

45. Valuation of imported goods for purpose of ad valorem duties

(1) Where a duty of customs is chargeable on imported goods by reference to their value, their value shall be taken to be that laid down in the First Schedule to this Act, and duty shall be paid on that value.

[First Schedule.]

(2) The Board may require any importer or other person concerned with the importation of goods to furnish to the Board, in such form as it may require, such information as is in the opinion of the Board necessary for a proper valuation thereof, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

Offences in relation to importation

46. Forfeiture of goods improperly imported

Where-

- (a) except as provided by or under this Act, any imported goods, being goods chargeable with a duty of customs, are without payment of that duty landed or unloaded in Nigeria, or removed from their place of importation or from any approved wharf, examination station, customs station or customs area; or
- (b) any goods are imported, landed or unloaded contrary to any prohibition; or
- (c) any goods, being goods chargeable with any duty or goods the importation of which is prohibited, are found, whether before or after the unloading thereof, to have been concealed in any manner on board any ship or aircraft or in any vehicle; or
- (d) any goods are imported concealed in a container holding goods of a different description; or
- (e) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer; or
- (f) any imported goods are found, whether before or after delivery, not to correspond with the entry made thereof,

[1972 No. 10.]

those goods shall be forfeited.

47. Penalty for improper importation of goods, etc.

(1) If any person-

- (a) lands, or unloads in Nigeria, or removes from their place of importation or from any approved wharf, examination station, customs station or customs area-

[1978 No. 38.]

- (i) any goods chargeable with a duty which has not been paid; or
- (ii) any goods imported contrary to any prohibition; or
- (b) assists or is otherwise concerned in such landing, unloading or removal; or
- (c) imports or is concerned in importing any goods contrary to any prohibition whether or not the goods are landed or unloaded,

then, if he does so with intent to evade any such duty or any prohibition, he shall be sentenced to imprisonment for five years without the option of a fine.

(2) If any person-

- (a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or
- (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry delivered thereof,

he shall be sentenced to imprisonment for five years without the option of a fine.

Exportation, stores and clearance outwards

48. Power to prohibit goods from being exported

The President may, by order-

- (a) prohibit the exportation of any specified goods;
- (b) prohibit the exportation of all goods or any specified goods except as provided in the order;
- (c) subject to any specified exceptions, prohibit the exportation of all goods except with the general or special permission in writing of a specified authority or authorities.

49. Saving as to goods in transit

Transit goods shall not be deemed to be goods the exportation of which is prohibited, unless such goods are goods the exportation of which in transit or transshipment is expressly prohibited.

50. Entry outwards

Before any goods are loaded into any ship or aircraft for exportation or as stores for use on a voyage or flight to an eventual destination outside Nigeria or are removed from any customs station for exportation, the exporter shall deliver to the proper officer an entry outwards of the goods in such form and manner and containing such particulars as the Board may direct:

Provided that-

- (i) where the Board is satisfied that the nature of any goods is such that the exact quantity to be loaded into a ship cannot be ascertained until such loading is complete, it shall permit such goods to be loaded into a ship before entry outwards thereof has been delivered subject to the delivery of an entry within 48 hours after the loading is complete and to such other conditions as it may see fit to impose;
- (ii) the Board may, subject to such conditions as it may see fit to impose, relax the requirements of this section in relation to any goods.

51. Special provisions relating to export of certain goods

(1) This section applies to-

- (a) goods from warehouse;
- (b) transit goods;
- (c) any other goods chargeable with any import duty which has not been paid;
- (d) drawback goods;
- (e) goods the exportation of which is prohibited except as provided under or by virtue of any enactment.

(2) On or before the delivery of an entry outwards of any goods to which this section applies the exporter shall, if so required by the Board, give security to its satisfaction that the goods shall be exported to and discharged at the destination for which they are entered outwards within such time as the Board may consider reasonable or, in the case of goods entered for use as stores, shall be so used, or that they shall be otherwise accounted for to the satisfaction of the Board.

(3) Except with the written permission of the Board, no person shall export, load for exportation or enter outwards any goods to which this section applies in any ship of less than one hundred tons register. Any such goods exported, loaded or entered in contravention of this subsection shall be forfeited; and any person concerned in such exportation, loading or entering shall be liable to a fine of two hundred naira.

[1972 No. 10.]

52. Exemption from customs duties of goods temporarily exported

Where-

[1968 No. 60.]

- (a) any goods are entered outwards for the purpose of being exported from Nigeria; and

- (b) the Nigerian Customs Service is satisfied that it is proposed to import those goods into Nigeria within such period as the Service may determine in the case of those goods,

the Board may, either unconditionally or on such conditions as the Board may determine, allow the goods to be exported from and subsequently imported into Nigeria without payment of any customs duty.

53. Short loading of goods

(1) Where any goods which have been entered outwards have not been duly loaded before the clearance of the ship or aircraft for which they were entered or, as the case may be, have not been duly exported by land, the person who entered the goods shall, within 24 hours after the clearance of the ship or aircraft or, in the case of goods entered for exportation by land, after the date of the entry, or within such further period as the Board may allow-

- (a) give notice to the proper officer of the failure to load or export such goods; and
- (b) in the case of any goods to which section 51 of this Act applies, re-warehouse such goods or again enter them for exportation or for use as stores.

(2) If the person who entered the goods fails to comply with any of the provisions of this section he shall be liable to a fine of one hundred naira, and if the goods in respect of which the offence was committed are goods to which section 51 of this Act applies they shall be forfeited.

54. Provisions as to stores

(1) Notwithstanding any other provision of this Act, goods may not be loaded for use as stores in any ship or aircraft departing for a destination outside Nigeria except with the permission of the proper officer, upon payment of any duty chargeable on the exportation of such goods, and in such quantities and subject to such conditions as the Board may direct.

(2) Any goods loaded for use as stores in any ship or aircraft in contravention of subsection (1) of this section, or of any condition imposed thereunder, shall be forfeited.

[1972 No. 10.]

(3) If any ship or aircraft which has departed for a destination outside Nigeria carrying goods for use as stores, fails to reach the destination for which it was cleared outwards and returns to any place within Nigeria and any deficiency is discovered in the said goods which is in excess of the quantity which, in the opinion of the proper officer, might fairly have been consumed, having regard to the period which has elapsed between the departure of the ship or aircraft and the discovery of the deficiency, the master of the ship or commander of the aircraft shall be liable to a fine of forty naira and shall also pay on the excess deficiency any duty chargeable on the importation of such goods.

55. Clearance outwards of ships and aircraft

(1) Before any ship or aircraft departs from any place in Nigeria from which it commences, or at which it touches, during a voyage or flight to an eventual destination outside Nigeria, the master of the ship or commander of the aircraft shall obtain a clearance of the ship or aircraft for that departure from the proper officer.

(2) The Board may give directions-

- (a) as to the procedure for obtaining clearance under this section; and
- (b) as to the documents to be produced and the information to be furnished by a person applying for such clearance.

(3) If any ship or aircraft required to be cleared under this section departs from any place in Nigeria without a valid clearance, the master of the ship or commander of the aircraft shall be liable to a fine of one thousand naira.

56. Power to refuse or cancel clearance of ship or aircraft

(1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under this Act or any other enactment, or for the purpose of securing compliance with any provision of this Act or of any other enactment, being a provision relating to the importation or exportation of goods-

- (a) the proper officer may at any time refuse clearance of any ship or aircraft; and
- (b) where clearance has been granted to a ship or aircraft any officer may at any time while the ship or aircraft is within Nigeria demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served-

- (a) by delivering it to him personally; or
- (b) by leaving it at his last known place of abode; or
- (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or

command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid-

- (a) the clearance shall forthwith become void; and
- (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a fine of one hundred naira.

57. Power to make regulations as to exportation, etc.

(1) The Minister may make regulations-

[L.N. 139 of 1965. 1950 No. 50. 1972 No. 10.2003 No. 20.]

- (a) regulating with respect to ships and aircraft respectively the loading of goods for exportation or as stores and the embarking of passengers for a destination outside Nigeria;
- (b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of Nigeria by land or inland waters; and
- (c) regulating with respect to concessions and privileges granted to some exported goods or stores pursuant to any trade relationship between the Federal Republic of Nigeria or any other country.

(2) A person who contravenes any regulation made under this section is liable to a fine three times the value of the goods and any goods in respect of which the offence is committed shall be forfeited.

58. Power to require list of cargo exported

(1) The Board may by notice in writing direct that either before or within such period after the clearance of any exporting ship as may be specified in the notice, the ship's master or agent shall deliver to the proper officer a full list of all cargo carried in such ship in such form and manner and with such documents and additional information as it may specify in the notice.

[1960 No. 50. 1972 No. 10.]

(2) If any person fails to comply with any direction given. by the Board under this section, he shall be liable to a fine of two hundred naira, and any goods in respect of which the offence was committed shall be forfeited.

59. Duty on exported goods

(1) Except with the permission of the Board and subject to such conditions as it may see fit to impose, goods chargeable with a duty of customs on exportation shall not be exported until the exporter has paid that duty to the proper officer, and that duty shall, in the case of goods of which entry outwards is made, be paid on the signing of the entry by the proper officer.

(2) The duties of customs and the rates thereof chargeable on exported goods-

- (a) if entry outwards is made thereof, shall be those in force with respect to such goods at the time of the signing of the entry by the proper officer;
- (b) if no entry outwards is made thereof, shall be those in force with respect to such goods at the time of their exportation.

60. Relief from export duty of goods entered for transit or transshipment

The Board may, subject to such conditions and restrictions as it may see fit to impose, allow transit goods to be exported without payment of any export duty chargeable on such goods.

61. Exemption from excise duty of exported spirits

(1) The Minister may by regulations provide for the exportation and loading as stores of spirits without the payment of any excise duty chargeable on spirits apart from this section.

[1952 No. 38.]

(2) Regulations under this section may make different provision for different circumstances and may contain such incidental and supplemental provisions as the Minister considers expedient for the purposes of the regulations, including in particular provision for the imposition of fines in respect of offences against the regulations (not exceeding a fine of four hundred naira for each offence) and provision for forfeitures in connection with such offences.

62. Valuation of exported goods for purpose of ad valorem duty

Where a duty of customs is chargeable on the exportation of any goods by reference to their value, their value shall be determined in accordance with regulations made by the Minister and duty shall be paid on the value so determined.

[L.N. 139 of 1965.]

Offences in relation to exportation

63. Forfeiture of goods improperly exported, etc.

Where-

- (a) except as provided by or under this Act, any goods chargeable with a duty on exportation are exported without payment of that duty; or
- (b) any goods are exported or loaded for exportation or as stores or are brought to any place in Nigeria for the purpose of being exported or loaded as stores and the exportation of such goods is or would be contrary to any prohibition; or
- (c) except as provided by or under this Act, any goods are loaded into any ship or aircraft for exportation or as stores, or are removed from any customs station for exportation, before entry outwards thereof has been signed by the proper officer; or
- (d) any goods, being goods chargeable with any duty on exportation or goods the exportation of which is prohibited, are found after having been loaded for exportation to have been concealed in any manner on board any ship or aircraft or in any vehicle; or

- (e) any goods are exported or brought to any place in Nigeria for exportation concealed in a container holding goods of a different description; or
 - (f) any goods are exported or brought to any place in Nigeria for exportation concealed or packed in any manner appearing to be intended to deceive an officer; or
 - (g) any goods entered outwards are found, whether before or after loading, not to correspond with the entry made thereof,
- those goods shall be forfeited.

64. Penalties for improper exportation of goods, etc.

(1) If any person-

- (a) except as provided by or under this Act, exports or is concerned in exporting-

[1977 No. 38.]

- (i) any goods chargeable with a duty which has not been paid; or
- (ii) any goods contrary to any prohibition; or

(b) loads for exportation or as stores or brings to any place in Nigeria for the purpose of exporting or loading as stores any goods the exportation of which is contrary to any prohibition, or assists or is otherwise concerned in such loading or bringing,

then, if he does so with intent to evade any such duty or any prohibition, he shall be liable to imprisonment for a term of five years without the option of a fine.

(2) If any person-

- (a) except as provided by or under this Act, loads or causes to be loaded any goods into a ship or aircraft for exportation or as stores, or removes or causes to be removed any goods from a customs station for exportation before entry outwards thereof has been signed by the proper officer;
- (b) exports or causes to be exported, or brings or causes to be brought to any place in Nigeria for exportation, any goods concealed in a container holding goods of a different description; or
- (c) directly or indirectly exports or enters outwards or causes to be exported or entered outwards any goods found not to correspond with the entry made thereof,

he shall be liable to imprisonment for a term of five years without the option of a fine.

(3) Where any goods having been loaded (or retained on board any ship, aircraft or vehicle for exportation or as stores are unloaded in Nigeria, then, unless the unloading was authorised in writing by the proper officer and, except where that officer otherwise permits, unless any duty chargeable and

unpaid on the goods is paid and any drawback paid in respect thereof is repaid, the master of the ship, commander of the aircraft or person in charge of the vehicle and any person concerned in the unloading, re-loading, landing or carrying of the goods from the ship, aircraft or vehicle without such authority, payment or repayment, shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, and the goods shall be liable to forfeiture.

Carriage of goods coastwise

65. Coasting trade

(1) Any ship for the time being engaged in the trade of carrying goods coastwise between places in Nigeria shall for the purposes of this Act be a coasting ship.

(2) The Board may, from time to time, by notice in the Federal Gazette give directions as to what trade by water between places in Nigeria is or is not to be deemed to be carrying goods coastwise.

66. Power to prohibit carriage coastwise

The President may, by order-

- (a) prohibit the carriage coastwise of any specified goods;
- (b) prohibit the carriage coastwise of any specified goods except as provided in the order.

67. Transire

(1) Subject to the provisions of this section and except as permitted by the Board, before any coasting ship departs from any customs port or other place the master thereof shall deliver to the proper officer an account in such form and manner and containing such particulars as the Board may direct, and the account when dated and signed by the proper officer shall be the transire, that is to say, the clearance of the ship from that port or place and the pass for any goods to which the account relates.

(2) Where the goods taken on board a coasting ship are to be carried to different places, the master of the ship shall deliver a separate account relating to the goods taken on board for each such place.

(3) The Board may, subject to such conditions as it sees fit to impose, grant a general transire in respect of any coasting ship and any goods carried therein.

(4) The Board may, subject to such conditions as it sees fit to impose, grant a special transire in respect of any ship exclusively engaged in fishing.

(5) Any such general or special transire may be revoked by the Board by notice in writing delivered to the master or the owner of the ship.

68. Loading and unloading of coasting ships

(1) Except with the permission of the Board and subject to such conditions as to the keeping of a record of unloading and loading of goods and to such other conditions as it sees fit to impose, no person shall unload goods from any coasting ship or load any goods into a coasting ship-

- (a) outside such hours as the Board may, by notice in the Federal Gazette, from time to time appoint;
- (b) except at an approved wharf;
- (c) without the authority of the proper officer; or
- (d) on a Sunday or a public holiday.

(2) Within 24 hours after the arrival of any coasting ship at the place of unloading and before any goods are unloaded, the master shall, by himself or his agent, deliver to the proper officer the transire in respect of the goods to be unloaded.

69. Power to examine goods carried in a coasting ship, etc.

(1) Without prejudice to any other provision of this Act, the proper officer may examine any goods carried or to be carried in a coasting ship-

- (a) at any time while they are on board the ship; or
- (b) at any place to which the goods have been brought for loading in, or at which they have been unloaded from, the ship,

and for that purpose may require any container to be opened unpacked; and any such opening, unpacking or any repacking shall be done by or at the expense of the master of the ship.

(2) Without prejudice to any other provision of this Act the proper officer-

- (a) may board and search a coasting ship at any time during her voyage;
- (b) may at any time require the master of a coasting ship to produce or bring to him for examination any document which should properly be on board such ship;
- (c) may at any time ask the master of the ship such questions concerning the ship, the goods and persons carried therein and her voyage as he may think fit,

and if the master of the ship fails to produce or bring any such document to such officer, or refuses to answer any such question, he shall be liable to a fine of two hundred naira.

70. Offences in connection with carriage of goods coastwise

(1) If-

- (a) a coasting ship departs from any place without a correct account or correct accounts having been duly delivered, except as permitted by the Board or under and in compliance with any conditions imposed on the grant of a general or special transire; or
- (b) except for some unavoidable cause, whereof the proof shall lie on the master of the ship, a coasting ship deviates from her voyage; or
- (c) a coasting ship deviates from her voyage, or takes on board or discharges any goods at sea, and the master does not report that fact in writing to the proper officer at the first customs port or other place in Nigeria at which the ship arrives thereafter,

the master of such ship shall be liable to a fine of two hundred naira.

(2) Any goods which are loaded, carried unloaded or otherwise dealt with in contravention of any provision of, or of any condition imposed by the Board under, section 67 or 68 of this Act, shall be forfeited.

[1972 No. 10.]

(3) If any goods are carried coastwise contrary to any prohibition, or are brought to any place in Nigeria for the purpose of being so carried, then those goods shall be liable to forfeiture and any person concerned in the carriage coastwise or the intended carriage coastwise of such goods shall be liable to a fine of one thousand naira.

Additional provisions as to information, passengers, etc.

71. Information in relation to goods imported or exported

(1) An officer may require any person concerned in the importation or exportation of goods, or in the carriage, unloading, landing or loading of goods which are being or have been imported or exported, at any time within three years of the date of delivery to the proper officer of the entry thereof or, where no such entry was delivered, the date of importation or exportation thereof, to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take extracts from or make copies of any invoice, bill of lading or other book or document relating to the goods. If any such person fails to comply with any such requirement, he shall be liable to a fine of two hundred naira.

(2) Where any prohibition is in force with respect to the exportation of goods, or of any particular class or description of goods, to any particular destination, then if any person about to load for exportation or to export any goods, or, as the case may be, any goods of that class or description, in the course of making entry thereof makes a declaration as to the ultimate destination thereof, and the Board has reason to suspect that the declaration is untrue in any material particular, the goods may be

detained until the Board is satisfied as to the truth of the declaration, and if it is not so satisfied the goods shall be forfeited.

[1972 No. 10.]

(3) Any person concerned in the exportation of any goods which are subject to any such prohibition as aforesaid shall, if so required by the Board, satisfy the Board that those goods have not reached any destination other than that mentioned in the entry outwards delivered in respect of the goods, and if he fails so to do he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, unless he proves that he did not consent to or connive at the goods reaching any destination other than that mentioned as aforesaid and that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned.

72. Persons entering or leaving Nigeria to answer questions as to baggage, etc.

(1) Any person who has entered or is about to leave Nigeria shall declare and produce to the proper officer at such places and in such manner as the Board may direct, all goods imported or to be exported by him, shall answer all questions put to him by the proper officer with respect to such goods, and shall not remove such goods from the place of examination without the permission of the proper officer.

[1960 No. 50.]

(2) Any such article, which is chargeable with any duty and is found concealed or is not declared, and any article which is being brought into or taken out of Nigeria contrary to any prohibition in force with respect thereto, shall be forfeited.

(3) Any person who contravenes or fails to comply with the provisions of subsection (1) of this section shall be liable to a fine of six times the value of the baggage or article in respect of which the offence is committed or four hundred naira, whichever is the greater.

73. Provisions as to persons disembarking from or going on board a ship or aircraft, etc.

(1) The Board may give directions as to the procedure to be followed by any person leaving any customs post, customs airport or any other customs area within its control going ashore or disembarking from or going on board any ship or aircraft which has arrived in Nigeria or is about to depart therefrom and as to the procedure to be followed by any person entering or leaving any customs port, customs airport or any other customs area within the control of the Board.

(2) Any person who contravenes any direction given by the Board under this section shall be liable to a fine of one hundred naira.

74. Power to regulate boarding, etc., by ship chandlers

(1) The Minister may make regulations as to the procedure to be followed by ship chandlers going on board or disembarking from any ship in Nigeria where such boarding or disembarking is for the purpose of trade.

(2) Without prejudice to the generality of the powers to make regulations conferred by subsection (1) of this section, regulations made thereunder may in particular-

- (a) enable the Board to specify by notice, the manner in which and the period during which any trade may be carried on, on board any such ship by ship chandlers;
- (b) provide for the inspection by officers of the Board of ship chandlers who are on board a ship for the purpose of trade;
- (c) prescribe the form of application for and of the ship chandler's licence to be used for the purposes of this section.

(3) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of four hundred naira, and any goods or article in respect of which the offence was committed shall be liable to forfeiture.

75. Power to require evidence in support of information

The Board may, if it considers it necessary, require evidence to be produced to its satisfaction in support of any information required by or under this Part of this Act to be provided in respect of goods imported, exported or carried coastwise.

General

76. Control of small craft

(1) The Minister may make general regulations in respect of ships not exceeding one hundred tons register and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used. Different provision may be made by such regulations for different classes or descriptions of such ships.

[L.N. 139 of 1965.]

(2) The Board may, in respect of any such ship, grant a licence exempting that ship from all or any of the provisions made under this section. If the master of any ship in respect of which such a licence has been granted fails to produce such licence when required to do so by any officer he shall be liable to a fine of forty naira.

(3) Any such licence may be granted for such period, for such purposes and subject to such conditions as the Board sees fit, and may be revoked at any time by the Board.

(4) Any such ship which, except under and in accordance with the terms of a licence granted under subsection (1) of this section, is used contrary to any regulation made under this section shall be forfeited.

(5) If, upon boarding any ship not exceeding one hundred tons register, any officer finds any goods for which the master of the ship is unable to account to the satisfaction of that officer, then, if that officer suspects that the goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain the master, and take him before a magistrate and if the master fails to satisfy the magistrate that the goods had not been, were not being, and were not intended to be, dealt with contrary to the customs laws, the goods shall be forfeited, and the master shall be liable to a fine of two hundred naira.

77. Penalty for signalling to smugglers

(1) Any person who by any means makes any signal or transmits any message from any part of Nigeria or from any ship or aircraft for the information of a person in any ship or aircraft or across the frontier, being a signal or message connected with the unlawful importation or exportation of goods into or out of Nigeria, whether or not the person for whom the signal or message is intended is in a position to receive it or is engaged at the time in unlawful importing or exporting of goods, shall be liable to a fine of two hundred naira or to imprisonment for two years, or to both, and any equipment or apparatus used for sending the signal or message shall be forfeited.

[1972 No. 10.]

(2) If, in any proceedings under subsection (1) of this section, any question arises as to whether any signal or message was or was not such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.

(3) If any person whatsoever has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message, without being liable to any prosecution or action at law for so doing.

78. Time of importation and exportation

(1) The provisions of this section shall have effect for the purposes of the customs laws.

(2) The time of importation of any goods shall be deemed to be-

- (a) where the goods are brought by sea, the time when the ship carrying them comes within Nigeria;
- (b) where the goods are brought by air, the time when the aircraft carrying them lands in Nigeria or the time when the goods are unloaded, whichever is the earlier;

- (c) where the goods are brought by land or inland waters, the time when the goods are brought into Nigeria.

(3)The time of exportation of any goods from Nigeria shall be deemed to be-

- (a) where the goods are to be exported by sea or air, the time when the goods are brought to the customs area;
- (b) where the goods are to be exported by land, the time when the goods are brought to a customs station:

Provided that in the case of goods in respect of which any prohibition is for the time being in force which are exported by sea or air, the time of exportation shall be deemed to be the time when the ship or aircraft in which they are carried departs from its final position, anchorage or berth within Nigeria.

79. Importation and exportation by post

(1) Subject to the provisions of the Nigerian Postal Services Act, the provisions of the customs laws shall apply to postal articles and to goods contained therein as they apply to any other goods:

[Cap. N127.]

Provided that-

- (a) where a declaration or label made out by the sender in conformity with the provisions of the Post Office Guide or with the regulations of the Universal Postal Union accompanies or is affixed to a postal article, such declaration or label shall, except in such cases as the Board may by notice in the Federal Gazette direct, be accepted in place of an entry delivered under the provisions of this Act;
- (b) where a declaration or label has been accepted in place of an entry, the duty, if any, chargeable on the importation or exportation of any goods to which such declaration or label relates and the rate thereof shall be those in force with respect to such goods at the time when the duty thereon is assessed by the proper officer;
- (c) where the contents of any postal article are found on examination not to agree with any particulars thereof set forth on any declaration or label accompanying or affixed to such postal article, such declaration or label, whether or not it has been accepted in place of an entry, shall be deemed to be an untrue declaration made for the purposes of the customs laws;
- (d) where any postal article is, or any goods contained therein are, found on examination to be conveyed by post otherwise than in conformity with the provisions of the Post Office Guide or with the regulations of the Universal Postal Union such postal article or such goods, as the case may be, shall be forfeited.

[1972 No. 10.]

(2) The President may make regulations prescribing the procedure for the examination of postal articles for the purposes of the customs laws, and for the collection of any duties of customs chargeable on the importation or exportation of goods contained in postal articles.

[L.N. 139 of 1965.]

(3) In this section "**postal article**" has the meaning assigned to it in the Nigerian Postal Services Act.

[Cap. N127.]

80. Provision of office accommodation at post office

Where, pursuant to the provisions of section 79 of this Act, officers of the Board are stationed at any post office for the examination of postal articles for the purposes of the customs laws, the Nigerian Postal Service shall provide suitable accommodation for such officers for the proper discharge of their functions in that post office.

PART IV

Warehouses and government warehouses

81. Goods eligible for warehousing on importation

The Minister may, by notice in the Federal Gazette, declare what goods may be warehoused without payment of duty.

[1962 No. 38.]

82. Licensing of warehouses

(1) The Board may, on application, license any building as a warehouse for the deposit of goods permitted to be warehoused without payment of duty; and it may, without assigning reason, refuse to issue any such licence and may, subject to a refund of the proportionate part of the licence fee, at any time for reasonable cause revoke any licence which has been issued.

[1962 No. 38.]

(2) The Board may license any building as either-

- (a) a general warehouse, that is to say, for the warehousing of goods which are the property of the warehouse keeper or of any other person; or
- (b) a private warehouse, that is to say, only for the warehousing of goods which are the property of the warehouse keeper,

and may attach such conditions to the licence as it may see fit.

(3) The licence shall be in such form as the Board may direct and shall be subject to the payment of a fee of forty eight naira and shall expire on the 31st day of December in each year.

(4) A licence shall not be issued until the person who applies for the licence has furnished such security for the due payment of all duties and the due observance of the provisions of the customs and excise laws as the Board may require; and the Board may, at any time, require a warehouse keeper to furnish such additional or new security as it may consider necessary for such purposes.

(5) Any warehouse keeper who without the previous consent in writing of the Board makes any alteration in, or addition to, a warehouse shall be liable to a fine of four hundred naira.

(6) Any warehouse keeper who uses his warehouse, or permits it to be used, in contravention of any of the conditions of his licence shall be liable to a fine of four hundred naira.

(7) Any owner or occupier of a building who uses it, or permits it to be used, for the deposit of goods entered for warehousing while a valid licence under this section is not in force shall be liable to a fine of four hundred naira and, in addition thereto, to a fine of twenty naira for every day, or part of a day, during which he so uses the building, or permits it to be so used.

83. Procedure on warehouse ceasing to be licensed

(1) Where the Board intends to revoke or not to renew the licence of a warehouse, it shall, not later than three months before the date when the revocation is to take effect or the licence is due to expire, as the case may be, give notice of its intention specifying therein the said date, and no goods shall be deposited for warehousing in that warehouse after notice of intention to revoke or not to renew the licence has been served.

(2) The notice required to be given under subsection (1) of this section, shall be given in writing and shall be deemed to have been served on all persons interested in any goods then entered for or deposited in that warehouse, if addressed to the warehouse keeper and left at that warehouse.

(3) If-

- (a) after the date specified in such notice or such later date as the Board may in any case allow, any goods upon which duty has not been paid remain in the warehouse; or
- (b) after such notice has been served any goods are deposited for warehousing in the warehouse,

the proper officer may cause them to be taken to a Government warehouse:

Provided that the Board may, if it thinks fit, permit such goods to be re-warehoused in another warehouse.

84. Warehouse keeper to provide facilities

(1) Every warehouse keeper shall-

- (a) at his own expense provide and maintain at the warehouse such office, lavatory and sanitary accommodation for the proper officer, with the requisite furniture, lighting and cleaning, as the Board may direct;
- (b) at his own expense provide and maintain such appliances, and afford such other facilities, for examining and taking account of goods, and for securing them, as the proper officer may require;
- (c) at his own expense stack and arrange the goods in the warehouse so as to permit reasonable access to and examination of every container or lot of such goods at all times;
- (d) at his own expense provide all necessary labour and materials for the storing, examining, packing, marking, cooping, weighing and taking stock of the warehoused goods whenever the proper officer so requires.

(2) Where any warehouse keeper fails to comply with any of the provisions of this section, the Board may direct that no further goods shall be warehoused by that warehouse keeper until he has complied with such provision or provisions to the satisfaction of the Board.

(3) Any warehouse keeper who contravenes any direction given by the Board under subsection (2) of this section shall be liable to a fine of two hundred naira and, in addition thereto, to a fine of twenty naira for every day, or part of a day, during which such contravention continues.

85. Times at which goods may be warehoused

The Board may give directions as to the times between which goods may be received at a warehouse; and the goods shall not be removed for warehousing except at such times as will allow them to be received at the warehouse within the times directed by the Board for that purpose. If any goods are removed in contravention of this section, the person removing them shall be liable to a fine of two hundred naira.

86. Procedure on warehousing

(1) On the arrival of any goods at a warehouse, the warehouse keeper shall immediately report such arrival to the proper officer. If the warehouse keeper fails to report the arrival of any goods, he shall be liable to a fine of two hundred naira.

[1962 No. 38.]

(2) Goods which are entered for warehousing shall be deemed to be duly warehoused as from the time certified by the proper officer.

(3) Except as permitted by the Board, all goods shall be warehoused in the containers or lots in which they were entered for warehousing; and any goods warehoused in contravention of this subsection shall be forfeited.

[1972 No. 10.]

(4) The warehouse keeper shall mark the containers or lots of any warehoused goods in such manner as the proper officer may direct and shall, subject to any further such directions, keep them so marked while they are warehoused. If any warehouse keeper fails to comply with the provisions of this subsection, he shall be liable to a fine of two hundred naira.

87. Stowage and storage of warehoused goods

(1) The proper officer may direct in what parts of a warehouse and in what manner any goods shall be deposited and kept therein.

(2) If any goods are deposited contrary to any directions of the proper officer, the warehouse keeper shall be liable to a fine of two hundred naira.

(3) If, except as permitted or directed by the proper officer, any goods deposited in a warehouse are moved from the part of the warehouse in which they were deposited, or any alteration is made in the goods or in the containers or lots thereof, or in the marks or numbers of such goods or the containers or lots thereof, such goods shall be forfeited.

[1972 No. 10.]

88. Liability for production and safe custody of warehoused goods

The warehouse keeper shall produce to the proper officer on request any goods deposited in his warehouse which have not been lawfully removed therefrom; and if he fails so to produce any such goods, he shall be liable to a fine of ten naira for each container or lot not produced.

89. Repacking, etc.

(1) The Board may, subject to such conditions as it sees fit to impose, permit any goods in a warehouse to be repacked, sorted, lotted or packed therein, and may permit, subject as aforesaid, the blending of spirits, oils and other goods in the warehouse and such other similar operations as may be specified by the Board.

(2) Any person who contravenes any condition imposed by the Board under this section shall be liable to a fine of two hundred naira.

90. Entry of warehoused goods

(1) Before any goods are removed from a warehouse, the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner as the Board may direct.

(2) Warehoused goods may be entered-

(a) for use in Nigeria, where so eligible;

- (b) for exportation, where so eligible;
- (c) for use as stores, where so eligible;
- (d) subject to such conditions as the Board sees fit to impose, for removal to another warehouse.

(3) Goods shall be deemed to have been duly entered under this section when the entry has been signed by the proper officer.

(4) Except as permitted by or under this Act, goods shall not be removed from a warehouse until any duty chargeable thereon has been paid.

(5) Warehoused goods shall not be removed from the warehouse except with the authority of, and in accordance with any directions given by, the proper officer.

91. Removal from warehouse without payment of duty

Without prejudice to any other provisions of this Act authorising the removal of goods from a warehouse without payment of duty, the Board may, subject to such conditions as it sees fit to impose, allow warehoused goods entered for any purpose other than use in Nigeria to be removed for that purpose without payment of duty.

92. Samples

The Board may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as it thinks fit.

93. Temporary removal in special circumstances

(1) The Board may, subject to such conditions as it sees fit to impose, allow any goods to be removed from a warehouse without payment of duty for such purpose, for such period, and in such quantities as it may think fit.

(2) If any condition imposed by the Board under subsection (1) of this section is contravened the goods shall be forfeited.

[1972 No. 10.]

94. Duty chargeable on warehoused goods

(1) The duties of customs or excise and the rates thereof chargeable on warehoused goods shall be those in force with respect to goods of that class or description at the date of the removal of the goods from the warehouse.

(2) Subject to subsection (4) of this section, the amount payable in respect of any duty of customs chargeable on goods under this section shall be calculated in accordance with the first account taken of the goods after their importation.

(3) Subject to subsection (4) of this section, the amount payable in respect of any duty of excise chargeable on goods under this section shall be calculated in accordance with the account taken of the goods on their first being warehoused.

(4) The proper officer may, either on the directions of the Board or on the application and at the expense of the proprietor of the goods-

- (a) re-gauge, re-measure, re-weigh, examine or take stock of any warehoused goods;
- (b) re-value any warehoused goods liable to duty ad valorem which have deteriorated in quality,

and in either such case, the duty on any such goods shall be payable according to the result, unless the proper officer considers that any loss or deterioration is excessive or has been wilfully or negligently caused, in either of which events the duty shall, subject to such reduction, if any, as the Board may allow, be payable according to the original account.

95. Extension to all dutiable goods of provisions to warehousing

Nothing in the customs and excise laws shall be construed as limiting to imported goods the provisions of those laws relating to the warehousing of goods.

96. Deficiency in warehoused goods

If, at any time after any goods have been warehoused and before they are lawfully removed from a warehouse, the goods are found to be missing or deficient, and it is not shown to the satisfaction of the Board that their absence or deficiency can be accounted for by natural waste or other legitimate cause then, without prejudice to any penalty or forfeiture incurred under any other provision of this Act, the Board may require the warehouse keeper to pay immediately the duty on the missing goods or on the whole or any part of the deficiency, as the Board sees fit.

97. Provisions as to deposit in a Government warehouse

(1) The provisions of this section shall have effect in relation to any goods which are deposited in a Government warehouse under or by virtue of any provision of this Act.

(2) Such rent shall be payable while the goods are deposited as may be fixed by the Board by notice in the Federal Gazette.

(3) If the goods are of a combustible or inflammable nature or otherwise of such a character as to require special care or treatment-

- (a) they shall, in addition to any other charges payable thereon, be chargeable with such expenses for securing, watching and guarding them as the Board sees fit; or
- (b) if the proprietor of the goods has not cleared them within a period of fourteen days from the date of deposit, they may be sold by the Board.

(4) Except as permitted by or under this Act, the goods shall not be removed from the Government warehouse until any duty chargeable thereon and any charges in respect-

- (a) of their removal to the Government warehouse; and
- (b) rent and expenses required to be paid under subsections (2) and (3) of this section,

have been paid and, in the case of goods requiring entry and not yet entered, until they have been entered.

(5) The officer having the custody of the goods may refuse to allow them to be removed until it is shown to his satisfaction that all duties, expenses, rent, freight and other charges due in respect of the goods have been paid.

(6) If the goods are under or by virtue of any provisions of this Act sold, the proceeds of sale shall be applied in discharge of-

- (a) firstly, any duty chargeable on the goods;
- (b) secondly, the expenses of sale;
- (c) thirdly, any such charges as are mentioned in subsection (4) of this section;
- (d) fourthly, any port or airport charges; and
- (e) fifthly, the freight and any other charges,

and if the person who was immediately before the sale the proprietor of the goods makes application therefor within one year from the date of the sale, the remainder, if any, shall be paid over to him.

(7) When the goods are under or by virtue of any provision of this Act authorised to be sold but cannot be sold for a sum sufficient to make the payments mentioned in paragraphs (a), (b) and (c) of subsection (6) of this section, they may be destroyed, or otherwise disposed of as the Board may direct.

(8) If any goods are not cleared from the Government warehouse within a period of fourteen days after being entered, or after being sold under or by virtue of any provision of this Act, they may be disposed of in such manner as the Board may direct.

98. General offences relating to warehouses and Government warehouses

(1) Any person who, except with the authority of the proper officer, opens any of the doors or locks of a warehouse or Government warehouse or makes or obtains access to any such warehouse or

Government warehouse or to any goods warehoused therein shall be liable to a fine of one thousand naira.

(2) Any person who fails to leave any warehouse or Government warehouse or any part of a warehouse or Government warehouse when requested to do so by any officer shall be liable to a fine of one hundred naira.

(3) Any person who, except as permitted under this Act, willfully destroys or damages any goods in a warehouse or Government warehouse shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

(4) If-

- (a) except as permitted by the Board, any goods which have been entered for warehousing are removed without being duly warehoused or are otherwise not duly warehoused; or
- (b) any goods which have been deposited in a warehouse or Government warehouse are unlawfully removed therefrom; or
- (c) any goods entered for warehousing are concealed either before or after they have been warehoused,

those goods shall be liable to forfeiture, and any person who removes or conceals any goods as aforesaid shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

PART V

Spirits

Manufacture of spirits

99. Licence to manufacture spirits

No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose as a spirits manufacturer.

100. Power to make regulations relating to manufacture of spirits

(1) The Minister may make regulations-

- (a) manufacture of spirits, whether by distillation of a fermented liquor or by any other process;
- (b) for calculating, securing and collecting the excise duty on spirits;
- (c) regulating the removal of spirits from the premises of a spirits manufacturer;

(d) restricting the delivery of immature spirits for use in Nigeria.

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) of this section, he shall be liable to a fine of two thousand naira and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or preparing spirits, in respect of which the offence was committed shall be liable to forfeiture:

Provided that the Minister may by any such regulation provide a fine of a lesser amount for any contravention of or failure to comply with that regulation.

101. Offences in connection with removal of spirits from the premises of a spirits manufacturer, etc.

If any person-

- (a) conceals in, or without the consent of the proper officer removes from, the premises of a spirits manufacturer any wort, wash, low wines, feints or spirits; or
- (b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed; or
- (c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured,

the goods shall be liable to forfeiture and he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

102. Penalty for excess or deficiency in spirits manufacturer's stock

(1) If, at any time when an account is taken by the proper officer and a balance struck of the spirits in the stock of a spirits manufacturer, any excess is found, that excess shall be liable to forfeiture.

(2) If, at any time when an account is taken and a balance struck as aforesaid, any deficiency is found which cannot be accounted for to the satisfaction of the Board, the spirits manufacturer shall be liable to a fine of double the excise duty on a quantity of spirits consisting of pure alcohol equal to the quantity of the deficiency.

103. Penalty for unlawful manufacture of spirits, etc.

(1) Any person who otherwise than under and in accordance with an excise licence so authorising him-

- (a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or
- (b) has in his possession or uses a still for distilling, rectifying or compounding spirits; or

- (c) distils or has in his possession any low wines or feints; or
- (d) brews or makes or has in his possession any wort or wash fit for distillation,

shall be liable to a fine of two thousand naira.

(2) Where there is insufficient evidence to convict a person of an offence under subsection (1) of this section, but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable to a fine of two hundred naira.

(3) All spirits and all stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits-

- (a) found in the possession of any person who commits an offence under subsection (1) of this section; or
- (b) found on any premises on which such an offence has been committed,

shall be liable to forfeiture.

(4) Notwithstanding any other provision of this Act relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (3) of this section may at his discretion forthwith spill, break up or destroy that thing.

(5) Without prejudice to any other power conferred by this Act, if any officer has reasonable grounds to suspect that any thing which is liable to forfeiture under this section is in or upon any land or other premises, he may enter upon those premises if need be by force, and search them and seize and remove anything which he has reasonable grounds to believe to be so liable.

Manufacture of methylated spirits

104. Authority to manufacture methylated spirits

(1) The Board may authorise any spirits manufacturer to methylate spirits, and any person so authorised is in this Act referred to as an "authorised methylator".

(2) Any person who, not being an authorised methylator, methylates spirits shall be liable to a fine of two hundred naira.

(3) The Board may at any time for reasonable cause revoke or suspend any authorisation granted under this section.

105. Power to make regulations relating to methylated spirits

- (1) The Minister may make regulations-
 - (a) regulating the methylation of spirits;

[L.N. 139 of 1965.]

- (b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation;
- (c) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of an authorised methylator.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a fine of one thousand naira.

(3) Any spirits or methylated spirits in respect of which an offence under subsection (2) of this section is committed shall be forfeited.

106. Penalty for excess or deficiency in methylator's stock

If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised methylator, that quantity differs from the quantity which ought to be in his possession according to any accounts required by regulations made under section 105 of this Act to be kept thereof, then-

- (a) if the former quantity exceeds the latter, the excess shall be liable to forfeiture;
- (b) if the former quantity is less than the latter, the authorised methylator shall on demand by the Board pay on such part of the deficiency as cannot be accounted for to the satisfaction of the Board, the excise duty payable on spirits consisting of pure alcohol.

107. Prohibition of use of methylated spirits, etc., as a beverage or medicine

(1) If any person-

- (a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage;
- (b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or
- (c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or
- (d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or
- (e) except as permitted by the Board and in accordance with conditions imposed by it, purifies or attempts to purify any such liquor or, after any such liquor has once been used recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable to a fine of one thousand naira or to imprisonment for two years, or to both, and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) The liquors to which this section applies are methylated spirits, methyl alcohol and any mixture containing methylated spirits or methyl alcohol.

108. Remission of duty on spirits for methylation

The Board may, subject to such conditions as it sees fit to impose, permit spirits to be delivered for methylation without payment of duty.

109. Meaning of "methylation", etc.

For the purpose of sections 95 to 98 of this Act inclusive, the expression "**methylation**" shall be deemed to include the denaturing of spirits and "**methylate**" and cognate expressions shall be construed accordingly.

PART VI

Beer

110. Licence to brew beer

(1) No person shall brew beer unless he holds an excise licence for that purpose as a brewer.

(2) If any person brews beer otherwise than under and in accordance with an excise licence, he shall be liable to a fine of one thousand naira and all beer, worts, vessels, utensils and materials capable of being used for brewing in his possession shall be forfeited.

[1972 No. 10.]

111. Power to regulate manufacture of beer

(1) The Minister may make regulations-

[L.N. 139 of 1965.]

- (a) regulating the manufacture of beer;
- (b) for calculating, securing and collecting the excise duty on beer;
- (c) as to the receipt, storage, removal and disposal of sugar by brewers; and
- (d) as to the books and other documents relating to sugar to be kept by brewers.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of two hundred naira and any goods or article in respect of which the offence was committed shall be forfeited.

(3) If, on taking stock at any time, the proper officer finds that the quantity of any description of sugar in the possession of any brewer differs from the quantity of that description which ought to be in his possession according to any book or other document kept by him in pursuance of any regulations made under this section, then-

- (a) if the quantity in his possession exceeds the quantity which ought to be in his possession, the excess shall be forfeited;
- (b) if the quantity in his possession is less by more than two per cent than the quantity which ought to be in his possession, the deficiency above two per cent shall, unless accounted for to the satisfaction of the Board, be deemed to have been used in the brewing of beer without particulars thereof having been recorded in pursuance of regulations made under section 111 of this Act, and duty shall be charged in respect thereof as if that deficiency had been so used.

(4) In this section the expression "**sugar**" includes sugar of any description and any saccharine substance, extract or syrup.

112. Remission of excise duty on beer for export or loading as stores

The Board may, subject to such conditions as it sees fit to impose, allow beer brewed in Nigeria to be delivered from the brewery of manufacture for exportation or loading as stores in accordance with the customs and excise laws, without payment of the excise duty chargeable thereon.

113. Offences by brewers

(1) If any brewer conceals any worts or beer so as to prevent an officer from taking an account thereof, or, after particulars of any worts or beer have been recorded by the brewer in pursuance of regulations made under section 111 of this Act, mixes any sugar with those worts or with that beer so as to increase the quantity or the gravity or original gravity thereof, he shall be liable to a fine of two hundred naira and the worts or beer in respect of which the offence was committed shall be forfeited.

[1972 No. 10.]

(2) If any brewer adds to beer before it is delivered from his entered premises anything other than water, finings for the purpose of clarification or such other substances as may be sanctioned by the Board, he shall be liable to a fine of one hundred naira (N200), and if any beer to which any thing other than as aforesaid has been added is found in the possession of a brewer, he shall be liable to a fine of one hundred naira and the beer shall be forfeited.

(3) If any brewer has in his possession any worts or beer which is of a strength exceeding ten per cent of pure alcohol, he shall be liable to a fine of one hundred naira, and the worts or beer shall be forfeited.

(4) In this section, the expression "**sugar**" means sugar of any description and any saccharine substance, extract or syrup and includes any material capable of being used in brewing except malt or com.

114. Meaning of and method of ascertaining gravity of liquids

(1) For the purposes of the customs and excise laws-

- (a) the expression "**gravity**" in relation to any liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at fifteen point five six degrees Centigrade or sixty degrees Fahrenheit;
- (b) where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by one thousand; and
- (c) the expression "**original gravity**" in relation to any liquid in which fermentation has taken place means its gravity before fermentation.

(2) The gravity of any liquid at any time shall be ascertained by such means as the Board may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

PART VII

Tobacco

115. Licence to manufacture tobacco

(1) No person shall manufacture any description of tobacco subject to a duty of excise unless he holds an excise licence as a tobacco manufacturer.

(2) If any person manufactures any such tobacco otherwise than under and in accordance with an excise licence, he shall be liable to a fine of one thousand naira and any such tobacco so manufactured by him or in his possession, and any plant and materials in his possession capable of being used in the manufacture of such tobacco, shall be forfeited.

116. Power to make regulations regulating the manufacture of tobacco

(1) The Minister may make regulations-

[L.N. 139 of 1965.]

- (a) regulating the manufacture of tobacco by a tobacco manufacturer;
- (b) for securing the excise duties on tobacco.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of four hundred naira, and any goods or article in respect of which the offence was committed shall be forfeited.

[1972 No. 10.]

(3) If at any time the proper officer finds that the quantity of tobacco in the factory of a tobacco manufacturer differs from the quantity which ought to be therein according to any books or other documents kept by the tobacco manufacturer in pursuance of any regulations made under this section and such difference cannot be accounted for to the satisfaction of the Board, then-

- (a) if the quantity in the factory exceeds the quantity which ought to be therein, the excess shall be forfeited;
- (b) if the quantity in the factory is less than the quantity which ought to be therein, the tobacco manufacturer shall be liable to a fine of double the excise duty at the highest rate on a quantity of manufactured tobacco equal to the quantity of the deficiency.

117. Payment of excise duty on manufactured tobacco

(1) Subject to subsections (2) and (3) of this section, the excise duty chargeable on manufactured tobacco shall become due and payable by the tobacco manufacturer on delivery of such tobacco from the factory.

(2) The Board may allow payment of the duty to be deferred upon such terms as it sees fit:

Provided that the date of payment shall not be later than the 21st day of the month next following that in which the duty became due.

(3) The Board may, subject to such conditions as it sees fit to impose, allow manufactured tobacco to be delivered from a tobacco manufacturer's factory for exportation or loading as stores in accordance with the customs laws without payment of the excise duty chargeable thereon.

PART VIII

Other goods subject to excise duty

118. Goods to which this Part applies

This Part of this Act applies to all goods subject to a duty of excise other than spirits, beer and tobacco and hydro-carbon oil.

119. Licence to manufacture excisable goods

(1) No person shall manufacture any goods to which this Part of this Act applies unless he holds an excise licence for that purpose.

(2) If any person manufactures any such goods otherwise than under and in accordance with an excise licence, he shall be liable to a fine of one thousand naira and any such goods manufactured by him or in his possession, and any plant, materials, vessels, utensils and other articles in his possession capable of being used in the manufacture of such goods, shall be forfeited.

[1972 No. 10.]

120. Power to make regulations

(1) The Minister may make regulations-

- (a) regulating the manufacture of any goods to which this Part applies;
- (b) for calculating, securing and collecting the excise duties on any such goods;
- (c) for the exportation or loading of any such goods as stores in accordance with the customs laws without payment of the excise duty chargeable thereon;
- (d) as to the books, accounts and other documents relating to any such goods to be kept by manufacturers.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of four hundred naira, and any goods or article in respect of which the offence was committed shall be forfeited.

[1972 No. 10.]

PART IX

Excise licences, entries, etc. - General

EXCISE LICENCES

General provisions

121. Excise licences

(1) Subject to the provisions of this Act, an application for an excise licence relating to any premises in which any goods are manufactured, shall be in such form and shall contain such particulars as the Board may direct.

(2) Subject as aforesaid, the Board may for reasonable cause refuse to issue any such excise licence to any person or in respect of any premises.

(3) Where an application for an excise licence (under this or any other enactment) is approved by the Board, it shall-

- (a) in the case of an excise licence relating to any premises in which any goods to which Part VIII of this Act applies are manufactured, on payment of the sum of twenty naira by an applicant, issue the licence;
- (b) in the case of an excise licence relating to any goods other than those to which Part VIII of this Act applies, on payment by an applicant of the relevant fee prescribed, issue the licence.

(4) Every excise licence shall be in such form as the Board may direct and shall expire on the 31st day of December next following the date of issue.

(5) An excise licence shall be issued in respect of one set of premises only.

122. Power to revoke or suspend licences

Without prejudice to the power contained in subsection (2) of section 124 of this Act, the Board may by notice in writing revoke or suspend any excise licence where the holder of such licence-

- (a) has been convicted of an offence under the excise laws; or
- (b) has been convicted of any offence involving dishonesty or fraud; or
- (c) has become a bankrupt or has entered into any arrangement or composition with or for the benefit of his creditors; or
- (d) has failed to pay any excise duty at the time when it was payable.

123. Effect of revocation, etc., of licence

(1) If any excise licence has been revoked or suspended or has expired and has not been renewed, then the person who held such licence shall-

- (a) forthwith cease to manufacture the description of goods referred to in the licence;
- (b) forthwith pay duty on any excisable goods manufactured under such licence on which duty has not been paid;
- (c) not dispose of any materials on the premises to which such licence relates except in accordance with such conditions as the Board may impose.

(2) Any person who contravenes any of the provisions of this section or any conditions imposed thereunder shall be liable to a fine of one thousand naira, and any plant, equipment, excisable goods and materials in respect of which such offence has been committed shall be forfeited.

[1972 No. 10.]

124. Provision of facilities for excise control

(1) The Board may, for the purpose of ensuring proper excise control, require the holder of an excise licence-

[1962 No. 38.]

- (a) at his own expense to provide and maintain at the licensed premises such office, lavatory and sanitary accommodation, with the requisite furniture, lighting and cleaning, for the proper officer as the Board may direct;
- (b) at his own expense to provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer at any time to take an account or make any examination or search or to perform any other of his duties at the licensed premises as the Board may direct.

(2) If any holder of an excise licence fails to comply with any requirement of subsection (1) of this section, the Board may revoke or suspend the excise licence.

(3) The holder of an excise licence shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the licensed premises or any part thereof, or to any vessel, utensil or other apparatus whatsoever kept thereon and in default-

- (a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by the holder of the licence; and
- (b) if the holder of the licence fails to pay those expenses on demand, he shall in addition be liable to a fine of two hundred naira.

(4) If the holder of an excise licence or any servant of his-

- (a) wilfully destroys or damages any such fitting as aforesaid or any lock or key provided for use therewith, or any label or seal placed on any such lock; or
- (b) improperly obtains access to any place or article secured by any such lock; or
- (c) has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,

[1968 No. 38.]

he shall be liable to a fine of one thousand naira.

(5) The requirements which the Board is authorised to impose on the holder of an excise licence by subsection (1) of this section, shall include the requirement to provide at his own expense and lease to the Board, on such reasonable terms as the Board may determine, living accommodation which the Board considers suitable for occupation by, and by the household of, any officer charged with duties which, in the opinion of the Board, make it desirable that he should reside on or near the premises for

which the excise licence in question is granted; and the provisions of subsection (2) of this section (which provides for the revocation or suspension of an excise licence for failure to comply with a requirement made in pursuance of the said subsection (2) of this section) shall have effect accordingly.

125. Provisions as to books, etc.

(1) Every holder of an excise licence shall keep at his licensed premises all such records as may be required under the excise laws, and shall make therein the required entries relating to the manufacture, storage and delivery of excisable goods and materials. Every such entry shall be made legibly in ink and shall not be altered in any manner other than by cancellation, that is to say by drawing a single line in ink through the incorrect entry so as to allow the original entry to remain legible, or by amendment, that is to say by drawing a single line through the incorrect entry and making a correcting entry above the entry so cancelled.

(2) All records required to be kept under the provisions of the excise laws shall at all times be available for inspection by the proper officer, and such officer may take copies thereof.

(3) Any holder of an excise licence who contravenes any provisions of this section shall be liable to a fine of two hundred naira.

126. Provisions relating to the furnishing of information by manufacturers

(1) In addition to complying with the requirements of section 125 of this Act, the holder of an excise licence shall, if so required by the Board-

- (a) produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Board shall require;
- (b) answer such questions as may be put to him by the Board regarding the description, manufacture, quantity, weight, volume, selling price, consignee, destination, cost of production and manufacturer's profits, and any other matter relating to such goods which the Board may reasonably think necessary for the purpose of carrying out the provisions of the excise laws or any regulations made thereunder;
- (c) produce such evidence as the Board may deem necessary in support of any information so furnished;
- (d) make such returns in such form and at such intervals as the Board may require,

and if any manufacturer shall neglect or refuse to comply with any such requirement as aforesaid, he shall be liable to a fine of two hundred naira.

(2) Notwithstanding any other provisions of this Act, the powers conferred by subsection (1) of this section on the Board, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any excisable goods, shall be exercisable only by the Board itself.

(3) The Board may require the holder of an excise licence to submit annually, or at such other times as it may require, a certificate of audit by an approved accountant not being an employee of the holder of the excise licence certifying-

- (a) the correctness of all the books and records required by or under this Act to be kept by the holder of the excise licence; and
- (b) any such matter referred to in paragraph (b) of subsection (1) of this section as the Board may require,

and any holder of an excise licence who without reasonable cause fails to submit such certificate of audit shall be liable to a fine of two hundred naira.

(4) For the purposes of this section "**an approved accountant**" means an accountant who is a member of one of the professional bodies for the time being declared by the Board, by notice in the Federal Gazette, to be approved for such purposes.

127. Entry of goods leaving premises

(1) No goods subject to excise duty and which have been manufactured by virtue of any provision of the excise laws or of any regulations made thereunder, shall be removed from the premises of manufacture unless the manufacturer delivers to the proper officer an entry of the goods in such form and manner and containing such particulars as the Board may direct.

(2) Where any goods entered in accordance with subsection (1) of this section are found, whether before or after their removal from the premises of manufacture, not to correspond with the entry made thereof, those goods shall be forfeited.

(3) If any person removes or causes the removal of any manufactured goods without any entry made in accordance with subsection (1) of this section, he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater.

[1972 No. 10.]

General provisions as to entry of premises, etc.

128. Making of entries

(1) Where by or under the excise laws any person is required to make entry of any premises, plant or equipment-

- (a) the entry shall be in such form and manner and contain such particulars; and
- (b) the premises, plant or equipment shall be, and be kept, marked in such manner, as the Board may direct.

(2) Where any person required to make entry of any premises, plant or equipment is a body corporate the entry shall be signed by a director, general manager, secretary or other similar officer of the body, and except where authority for that person to sign has been given under the seal of the body, shall be made under that seal.

(3) If any person making entry of any premises, plant or equipment contravenes or fails to comply with any direction of the Board given under this section with respect thereto, he shall be liable to a fine of two hundred naira.

129. New or further entries of same premises

(1) The Board may at any time, by notice in writing to the person by whom any existing entry was signed, addressed to him at any premises entered by him, require a new entry to be made of any premises, plant or equipment to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of fourteen days from the delivery of the notice.

(2) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Board permits a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

130. Offences in connection with entries

(1) If any person uses for any purpose of his trade any premises, plant or equipment required by or under the excise laws to be entered for that purpose without entry having been duly made thereof, he shall be liable to a fine of four hundred naira, and any such plant or equipment or any goods found on any such premises or in any such article shall be forfeited.

[1972 No. 10.]

(2) If any person who has made entry of any premises, plant or equipment fraudulently uses those premises or that plant or equipment for any purpose other than that for which entry was made thereof, he shall be liable to a fine of two hundred naira.

General provisions as to excise traders

131. Power of entry upon premises of excise trader

(1) An officer may at any time enter upon any premises of which entry is made, or is required under the excise laws to be made, or any other premises owned or used by an excise trader for the purpose of his trade and may inspect the premises and search for, examine and take account of any machinery, vessels, utensils, goods or materials belonging to or in any way connected with that trade.

(2) Where an officer, after having demanded admission into any such premises and declared his name and business at the entrance thereof is not immediately admitted, that officer and any person

acting in his aid may break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.

132. Power to require information from excise trader

(1) Every excise trader shall-

[1965 No. 36.]

- (a) produce to the Board for inspection as and when required by a notice in writing served on him by the Board, all invoices and other books or documents in his possession relating to any goods liable to excise duty purchased or sold by him during the period of twelve months immediately preceding the date of the service of the notice, or any part of that period specified in the notice;
- (b) furnish answers to such questions as may be put to him by the Board regarding the description, quantity, weight, volume, purchase price, selling price, consignor, consignee, destination and any other matter relating to such goods which the Board may consider reasonably necessary for the purpose of administering the excise laws;
- (c) produce to the Board such evidence as it may reasonably require in support of any answer so supplied.

(2) If any excise trader fails without lawful excuse to comply with any of the requirements of a notice served on him by the Board under subsection (1) of this section he shall be guilty of an offence and liable to a fine of six hundred naira.

133. Power to prohibit use of certain substances in excisable goods

(1) If it appears to the satisfaction of the Board that any substance or liquid is used, or is capable of being used, in the manufacture or preparation for sale of any goods chargeable with a duty of excise and that that substance or liquid is of a noxious or detrimental nature or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Board may by notice in the Federal Gazette prohibit the use of that substance or liquid in the manufacture or preparation for sale of any goods specified in the notice.

(2) If, while any such notice is in force, any person knowingly makes use of a substance or liquid thereby prohibited in the manufacture or preparation for sale of any goods specified in the notice, he shall be liable to a fine of one hundred naira.

(3) Any substance or liquid, the use of which is for the time being prohibited by any such notice, found in the possession of any person licensed for the manufacture of any goods specified in the notice, and any goods in the manufacture or preparation of which any substance or liquid has been used contrary to any such prohibition, shall be forfeited.

[1972 No. 10.]

134. Board may distrain for duties

(1) Where any excise duty remains unpaid after having been demanded under section 140 of this Act, the Board may authorise the levying of a distress-

[1968 No. 43.]

- (a) upon the goods, chattels and effects of the manufacturer of the goods in respect of which the duty remains unpaid; and
- (b) upon all machinery, plant, tools, ships, vehicles, animals, goods and effects used in the manufacture, sale or distribution of excisable goods found in any premises or on any lands in the use or possession of such manufacturer or of any person on his behalf or in trust for him.

(2) The authority to distrain under this section shall be in the form contained in the Second Schedule to this Act and such authority shall be a warrant and authority to levy by distress the amount of any duties due.

[Second Schedule.]

(3) The President may by order amend the Second Schedule to this Act.

[L.N. 139 of 1965.]

(4) For the purpose of levying any distress under this section, any person authorised in writing by the Board may execute any warrant of distress and if necessary break open any building or place in the daytime for the purpose of levying such distress and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distress and in levying the distress.

(5) The distress so taken may at the cost of the owner thereof be kept for fourteen days, at the end of which time, if the amount due in respect of duty and the cost and charges of and incident to the distress are not paid, the same may be sold.

(6) Out of the proceeds of the sale there shall in the first place be paid the cost or charges of and incident to the sale and keeping of the distress and in the next place the amount due in respect of duties, and the residue, if any, shall be payable to the owner of the things distrained upon demand being made within one year of the date of sale.

(7) In exercise of the powers of distress conferred by this section, the person to whom authority as aforesaid is given may distrain upon all goods, chattels and effects belonging to the manufacturer wherever the same may be found.

135. Removal of goods from entered premises without payment of excise duty

(1) Where, by virtue of any provision of the excise laws, any goods subject to a duty of excise delivered from the entered premises of a licensed manufacturer are exempted from such duty as being

intended for a specified use or purpose, such goods shall not be used or dealt with in any way contrary to such use or purpose except with the permission of the Board and after payment of the full duty, or such proportion thereof as the Board may direct on goods of a like kind not intended for such use or purpose.

(2) Where, by virtue of any provisions of the excise laws any goods are allowed to be delivered from the entered premises of a licensed manufacturer for a specified use or purpose, or subject to a condition that they will not be sold or any like condition-

- (a) without payment of excise duty; or
- (b) on payment of excise duty at a reduced rate,

such goods shall not be used or dealt with in any way contrary to the use, purpose or condition for, or subject to, which such goods were delivered as aforesaid, except with the permission of the Board and after payment of the full excise duty thereon or such portion thereof as the Board may direct.

(3) Any person who knowingly uses or deals with any goods in contravention of subsection (1) or (2) of this section shall be guilty of an offence and shall be liable on conviction to a fine of six times the value of the goods or four hundred naira, whichever is the greater; and any goods used or dealt with in contravention of this section shall be forfeited.

[1972 No. 10.]

(4) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the specified use or purpose or the condition or for the payment of the duty payable apart therefrom and the forfeiture of the goods under this section shall not affect the liability of any person who has given any such undertaking or security.

PART X

Duties and drawbacks

General provisions

136. Determination of disputes as to duties

(1) If any dispute arises as to whether or what duty of customs or excise is payable on any goods, the importer, exporter or proprietor of the goods shall pay the sum demanded by the proper officer as the duty payable in respect of the goods, and thereupon the sum so paid shall be deemed to be the proper duty payable in respect of the goods, unless the contrary is determined by the court upon application by the importer, exporter or proprietor, which application shall be made within six months after the date of payment.

(2) If the court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Board, together with interest thereon from the

date of the overpayment at such rate as the court may determine. Any sum so repaid shall be accepted by the importer, exporter or proprietor of the goods in satisfaction of all claims in respect of the duty payable thereon and of all damages and expenses incidental to the dispute other than the costs of the proceedings.

(3) This section shall not apply where an entry, delivered under subsection (2) of section 28 of this Act, is deemed to be a perfect entry by virtue of that subsection.

137. Remission of duty on goods lost or destroyed, etc.

(1) Where it is shown to the satisfaction of the Board that any goods chargeable with any duty have by accident been lost or destroyed-

- (a) after importation but before being cleared for any purpose for which they might be entered on importation; or
- (b) while in a warehouse or Government warehouse; or
- (c) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Board to be deferred; or
- (d) if the duty with which the goods are chargeable is a duty of customs on exportation, at any time after being entered for exportation and before exportation,

the Board shall remit or repay any duty chargeable or paid thereon, but in the case of lost goods to which paragraph (a), (b) or (c) of this subsection applies, only if it is satisfied that they have not been and shall not be used or consumed in Nigeria, and in the case of lost goods to which paragraph (d) of this subsection applies, only if it is satisfied that they have not been and shall not be exported.

[1972 No. 10.]

(2) The Board may, at the request of the proprietor of the goods and subject to compliance with such conditions as the Board sees fit to impose, permit the destruction of, and remit or repay any duty chargeable or paid on, any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

(3) Where it is proved to the satisfaction of the Board in the case of a manufacturer of any excisable goods that any materials on which a charge of duty has been made, or any goods manufactured by him, have, while on his entered premises-

[1965 No. 36.]

- (a) been destroyed or become spoilt or otherwise unfit for use; and
- (b) in the case of any such materials or goods which have become spoilt or otherwise unfit for use been destroyed with the permission and in the presence of the proper officer,

and duty chargeable in respect thereof shall be remitted or repaid in such manner and at such time as the Board may determine.

138. Power to grant drawback

(1) The Minister may make regulations prescribing the goods on which a drawback of the whole or any part of any duties of customs or excise may be granted and the conditions under which such drawback shall be allowed.

(2) Any claim for drawback shall be made in such form and manner and contain such particulars as the Board may direct.

(3) Where drawback has been claimed in the case of any goods-

- (a) no drawback shall be payable unless it is shown to the satisfaction of the Board that duty in respect of the goods or of the article contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back; and
- (b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Board may direct that the conditions on which the drawback is payable have been fulfilled; and
- (c) the Board may require any person who has been concerned at any stage with the goods or article to furnish such information as may be reasonably necessary to enable the Board to determine whether duty has been duly paid and not drawn back, and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatever nature relating to the goods or article.

(4) If any person fails to comply with any requirement made under paragraph (c) of subsection (3) of this section, he shall be liable to a fine of one hundred naira.

139. Drawback on goods damaged or destroyed after shipment

(1) Where it is proved to the satisfaction of the Board that any goods after being duly loaded for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback shall be payable in the same manner as if the goods had been exported to their destination.

(2) Where it is proved to the satisfaction of the Board that any goods after being duly loaded for exportation have been materially damaged on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Board reloaded or unloaded in or brought back into Nigeria and either abandoned to the Board or destroyed, any amount payable in respect of the goods by way of drawback shall be paid as if they had been duly exported and not so reloaded, unloaded or brought back. Notwithstanding any provision of this Act relating to the re-

importation of exported goods, the person to whom any such amount is payable or has been paid shall not be required to pay any duty in respect of any goods re-landed, unloaded or brought back under this subsection.

140. Time limit on payment of drawback, etc.

All claims for drawback and applications for overpayments or refunds of import or export duty or fees shall be made within a period of one year reckoned-

- (a) in the case of drawbacks, from the date of the exportation of the relative goods or the performance of the conditions on which drawback is allowed, as the case may be;
- (b) in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship; and
- (c) in the case of overpayments and other refunds of import or export duty or fee, from the date of the overpayment or the payment of the duty or fee, as the case may be.

141. Offences in connection with claims for drawback, remission or repayment

(1) If any person obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, remission or repayment of any duty in respect of any goods which is not lawfully payable or allowable in respect thereof, or which is greater than the amount so payable or allowable, then-

- (a) if the offence was committed with intent to defraud, he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater; or
- (b) in any other case, he shall be liable to a fine of six times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or two hundred naira, whichever is the greater.

(2) Any goods in respect of which an offence under subsection (1) of this section is committed shall be forfeited:

Provided that, in the case of a claim for drawback, the Board may, if it sees fit, instead of seizing the goods, either refuse to allow any drawback thereon or allow only such drawback as it considers proper.

142. Recovery of duties

(1) Without prejudice to any other provision of this Act, any amount due by way of customs or excise duty shall constitute a debt due to the Government and may be recovered by legal proceedings brought by the Board.

(2) Where any duty has been short levied or erroneously repaid, then the person who should have paid the amount short levied or to whom the repayment, has erroneously been made, shall, on

demand by the proper officer, pay the amount short levied or repay the amount erroneously repaid, as the case may be. Any such amount may be recovered as if it were duty to which the goods in relation to which the amount was so short levied or erroneously repaid were liable:

Provided that the proper officer shall not make any such demand after one year from the date of such short levy or erroneous repayment, unless such short levy or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particular.

143. Calculation of duties, drawbacks, etc.

(1) Any duty or drawback, the rate of which is expressed by reference to a specified quantity of any goods, shall be chargeable or allowable on any fraction of that quantity of goods and the amount payable or allowable on any such fraction shall be calculated proportionally:

Provided that the Board may determine the fractions to be taken into account of any quantity.

(2) In all final calculations of duties, rents, drawbacks and other charges, fractions of a kobo shall be disregarded.

PART XI

General

General powers, agents, etc.

144. Bond and security

(1) Without prejudice to any express requirement as to security contained in the customs or excise laws, the Board may, if it sees fit, require any person to give security by bond or otherwise in such form and manner as it may direct, for the observance of any condition in connection with customs or excise,

(2) Any bond taken for the purposes of the customs and excise laws-

- (a) shall be taken on behalf of the Board; and
- (b) shall be valid notwithstanding that it is entered into by a person under 21 years of age; and
- (c) shall be valid notwithstanding that it is not sealed or not signed or delivered in the presence of a witness; and
- (d) may be cancelled at any time by or by order of the Board.

(3) Without prejudice to any rights of a surety under any bond or other security taken for the purposes of the customs and excise laws against the person for whom he is surety, such surety shall be deemed a principal debtor and not merely a surety, and accordingly shall not be discharged, nor shall his liability

be affected, by any giving of time for payment, or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

145. Power to examine, mark, seal and take account of goods

(1) Without prejudice to any other power conferred by this Act, an officer may examine, mark, seal and take account of any goods-

- (a) which are imported; or
- (b) which are in or at a warehouse, Government warehouse, customs area or examination station; or
- (c) which have been loaded into any ship or aircraft at any place in Nigeria; or
- (d) which are entered for exportation or for use as stores; or
- (e) which are brought to any place in Nigeria for exportation or for loading for exportation or as stores; or
- (f) in the case of which any claim for drawback, remission or repayment of duty is made, and may for that purpose require any container to be opened or unpacked.

(2) Any examination of the goods by an officer under this Act shall be made at such place as the Board appoints for the purpose.

(3) In the case of such goods as the Board may direct, and subject to such conditions as it sees fit to impose, an officer may permit goods to be bulked, sorted, lotted, packed or repacked before account is taken thereof.

(4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying, or landing of goods or their containers for the purpose of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods.

(5) If any goods which an officer has power under this Act to examine are without the authority of the proper officer removed from the place appointed under this section for their examination before they have been examined, or any mark or seal placed upon any goods by an officer is, without the authority of the proper officer, altered or broken, those goods shall be forfeited, and any person who so removed them or so altered or broke such mark or seal, if he did so with intent to defraud the Government of any duty chargeable thereon or to evade any prohibition with respect to the importation, exportation or carriage coastwise thereof, shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

146. Power to take samples

(1) An officer may at any time take samples of any goods-

- (a) which he is empowered by or under this Act to examine; or
- (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subjected to any process; or
- (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.

(2) Where an officer takes from any vessel, pipe or utensil on the premises of any spirits manufacturer or brewer, a sample of any product of, or of any materials for, the manufacture of spirits or beer-

- (a) the spirits manufacturer or brewer may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and
- (b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.

(3) Any sample taken under this section shall be disposed of and accounted for in such manner as the Board may direct.

147. Power to search premises

(1) Without prejudice to any other power conferred by this Act, where there are reasonable grounds to suspect that any thing liable to forfeiture under the customs and excise laws is kept or concealed in any building or place, any officer may, without a warrant, enter that building or place at any time, whether by day or night, and search for, seize, detain or remove any such thing and may, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction.

(2) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any building or place, the provisions of subsection (1) of this section shall apply in relation to any police officer as it would apply in relation to an officer.

148. Power of officers to search licensed premises

(1) Any officer who is authorised in writing by the Board to exercise the powers conferred by this subsection may, for the purpose of enforcing the customs and excise laws, at any time, on production if so required of his authority and if need be by force, enter and search any premises in respect of which he reasonably believes that a licence under the Liquor (Licensing) Act, is in force and any room or place adjacent to and communicating with the premises.

[1959 No. 39.]

(2) Any person who obstructs an officer acting in pursuance of subsection (1) of this section shall be liable to imprisonment for a term not exceeding two years or to a fine not exceeding one thousand naira or to both; and where a person who has committed an offence under this subsection is the manager or servant of the holder of such a licence in respect of the premises in question, the holder also shall be deemed to have committed the like offence and shall be liable to be proceeded against and punished accordingly.

(3) The provisions of sections 22, 43 and 48 of the said Act (which provide for the endorsement on licences of convictions under that Act and for the refusal and forfeiture of licences) shall apply in relation to a conviction under this section as they apply in relation to a conviction under that Act.

149. Power to search vehicles and ships

(1) Without prejudice to any other power conferred by this Act, where there are reasonable grounds to suspect that any vehicle or ship is or may be carrying any goods which are-

- (a) chargeable with any duty which has not been paid or secured; or
- (b) in the course of being unlawfully removed from or to any place; or
- (c) otherwise liable to forfeiture under the customs and excise laws,

any officer or police officer may stop and search that vehicle or ship.

(2) If, when so required by any such officer or police officer, the person in charge of any such vehicle or ship refuses to stop or to permit the vehicle or ship to be searched, he shall be liable to a fine of two hundred naira.

(3) No officer or police officer shall be liable to any prosecution or action at law on account of any stoppage or search in accordance with the provisions of this section.

150. Power to search persons

(1) Where there are reasonable grounds to suspect that any person to whom this section applies is carrying any article-

- (a) which is chargeable with any duty which has not been paid or secured; or
- (b) the importation or exportation of which is prohibited, any officer or person acting under the directions of an officer may search him and any article he has with him:

Provided that-

- (i) the person to be searched may require to be taken before a magistrate or officer appointed by the Board, for the purpose of this paragraph, who shall

consider the grounds for suspicion and direct accordingly whether or not the search is to take place;

(ii) no female shall be searched in pursuance of this section except by a female.

(2) No officer or person acting under the direction of an officer in pursuance of this section shall be liable to any prosecution or action at law on account of any search made in accordance with the provisions of this section.

(3) This section applies to-

- (a) any person who is on board or has landed from any ship or aircraft;
- (b) any person entering or about to leave Nigeria;
- (c) any person within the wharf area of a customs port;
- (d) any person at a customs airport;
- (e) any person within a customs area;
- (f) any person travelling from or to any place which is on or beyond the frontier;
- (g) any person who the officer may suspect has received any goods from any such person.

151. Power to pay rewards

The Board may, with the approval of the Minister, pay rewards in respect of any service which appears to it to merit reward rendered to it by any person in relation to any customs or excise matter:

[1972 No. 10.]

Provided that such approval need not be obtained for a reward not exceeding one hundred and fifty naira to a person not being a member of one of the public services of Nigeria.

152. Refund, waiver or reduction of deposit or rents

When any goods are deposited in a customs area or in a Government warehouse under or by virtue of any provisions of this Act and the Board is of the opinion that having regard to all the circumstances of the case no rent or a reduced rent shall be charged therefor, it may waive or reduce any rent payable or refund the whole or any part of any rent paid under this Act.

153. Authorisation of agents

(1) If any person requests an officer to transact any business relating to customs or excise with him on behalf of another person, the officer may refuse to transact that business with him unless written authority from that other person is produced in such form as the Board may direct.

(2) Subject to subsection (1) of this section, anything required by this Act to be done by the importer or exporter of any goods or an excise trader may, except where the Board otherwise requires, be done on his behalf by-

- (a) a person exclusively in the employment of the importer or exporter; or
- (b) a person licensed as a customs agent or excise agent in accordance with regulations made under section 156 of this Act.

(3) No person shall transact any business relating to customs and excise with any officer on behalf of another person unless the first-mentioned person-

- (a) is a person authorised under subsection (1) of this section; or
- (b) is a person mentioned in subsection (2) of this section.

[1968 No. 46.]

(4) Any person who acts in contravention of this section shall be liable to a fine of two hundred naira.

154. Liability of agents for duty, etc.

Any person who acts as an agent of an importer, exporter or proprietor of goods shall be personally liable for the payment of any duties payable in respect of those goods and for the performance of all acts under the customs and excise laws in relation to those goods as though he were the importer, exporter or proprietor of those goods, as the case may be:

Provided that-

- (i) the agent shall cease to be liable under this section after one year from the date any such duty became payable or any such act fell to be performed;
- (ii) nothing in this section shall relieve the principal from any liability.

155. Liability of principals

Any person who authorises an agent to act for him in relation to any goods for any of the purposes of the customs and excise laws shall be liable for the acts and declarations of his agent, and may accordingly be prosecuted for any offence against the customs and excise laws committed by the agent in respect of any such goods in the same manner as if he had himself committed the offence:

Provided that-

- (i) in any prosecution for such offence, it shall be a good defence for such person to prove that he had used due diligence to secure compliance with the provisions of the customs

and excise laws, as the case may be, and the offence was committed without his consent, connivance or wilful default; and

- (ii) nothing contained in this section shall relieve the agent from liability to prosecution for any offence under the customs and excise laws.

156. Customs agents and excise agents

(1) The Minister may make regulations with respect to the licensing of customs agents and excise agents; and without prejudice to the generality of the powers conferred by this subsection, regulations may in particular provide for-

- (a) the fees to be paid and the security to be given by such agents;
- (b) the form of application for any such licence.

[1968 No. 46.]

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of four hundred naira and any goods or article in respect of which the offence was committed shall be forfeited.

157. Board, etc., not liable for loss of goods

No compensation shall be payable by and no action shall lie against the Board or any officer for any loss or damage caused to any goods by any officer acting in the execution of his duty, except where the loss or damage occurs as the direct result of the unlawful act or negligence of such officer:

Provided that if any warehoused goods or goods on the premises of the holder of an excise licence are destroyed, stolen or unlawfully removed by or with the assistance or connivance of an officer, and that officer is convicted of the offence, then except where the warehouse keeper or proprietor of the goods or holder of the excise licence was a party to the offence, the Board shall pay compensation for any loss caused by any such destruction, theft or removal, and, notwithstanding any provision of this Act, no duty shall be payable on the goods by the occupier or proprietor or holder of the excise license aforesaid, and any sum paid by way of duty on those goods by any of those persons before the conviction shall be repaid.

158. Power to patrol freely

(1) The person in charge of any ship, aircraft or vehicle employed in the enforcement of the customs and excise laws-

- (a) may take such ship, aircraft or vehicle to any place in Nigeria; and
- (b) keep any such ship, aircraft or vehicle at any place in Nigeria for such time as he shall deem necessary,

and such person shall not be liable to any prosecution or action at law for so doing.

(2) Any officer engaged in the enforcement of the customs and excise laws may for that purpose patrol upon and pass freely over and enter any place in Nigeria, and such officer shall not be liable to any prosecution or action at law for so doing.

(3) Nothing in this section shall authorise entry into any dwelling-house or other building.

159. Penalty for interfering with customs and excise ships, etc.

(1) Any person who interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purpose of enforcing the customs and excise laws shall be liable to a fine of two hundred naira.

(2) Any person who fires upon any ship, aircraft or vehicle which is being used for the purpose of enforcing the customs and excise laws or by an officer while otherwise engaged in the execution of his duty shall be sentenced to death.

General offences

160. Failure to pay duty on demand

If any customs and excise duty is not paid at the time when it becomes payable under any enactment by any person from whom it is due, whether or not payment of that duty has been secured by bond or otherwise, it shall be paid on demand made by the Board either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not so paid on demand, he shall, in addition to the amount of customs and excise duty, be liable to a fine equal to twice the amount thereof or six hundred naira, whichever is the greater.

[1966 No. 43.]

161. Untrue declarations, etc.

(1) If any person-

- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered, to the Board or an officer, any declaration, notice, certificate or other document whatsoever; or
- (b) makes any statement in answer to any question put to him by an officer which he is required by or under this Act to answer,

being a document or statement produced or made for any purpose of customs and excise, which is untrue in any material particular, he shall be guilty of an offence under this section.

(2) Where, by reason of any such document or statement required to be produced under subsection (1) of this section, the full amount of any duty payable is not paid or any overpayment is

made in respect of any drawback or repayment of duty, the amount of the duty unpaid or the overpayment shall be recoverable as a debt due to the Federal Government.

[1972 No. 10.]

(3) Without prejudice to subsection (2) of this section, where any person who commits an offence under this section does so either knowingly or recklessly, he shall be liable to a fine of one thousand naira or to imprisonment for two years or to both; and any goods in relation to which the document or statement was made shall be forfeited.

(4) Without prejudice to subsection (2) of this section, where any person commits an offence under this section in such circumstances that he is not liable under subsection (3) of this section, he shall be liable to a fine of six hundred naira.

162. Counterfeiting documents, etc.

If any person-

- (a) counterfeits or falsifies any document which is required by or under the customs and excise laws or which is used for the transaction of any business relating to customs and excise; or
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified; or
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to customs and excise,

he shall be liable to a fine of one thousand naira or to imprisonment for two years, or to both.

163. False scales, etc.

(1) If any person required by or under the customs and excise laws to provide scales for any purpose of those laws provides, uses, or permits to be used any scales which are false or unjust, he shall be guilty of an offence under this section.

(2) Where any goods are, or are to be, weighed, counted, gauged or measured for the purposes of the taking of an account of the making of an examination by an officer, if any such person as is mentioned in subsection (1) of this section, or any person by whom or on whose behalf the goods are weighed, counted, gauged or measured, does anything either before, during or after the weighing, counting, gauging or measuring, whereby the officer is or might be prevented from, or hindered or deceived in, taking a just account or making a due examination, he shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable to a fine of four hundred naira and any false or unjust scales and any goods in connection with which the offence was committed shall be forfeited.

[1972 No. 10.]

(4) In this section, the expression "**scales**" includes weights, measures and weighing and measuring machines or instruments.

164. Penalty for fraudulent evasion of duty

Without prejudice to any other provision of this Act, if any person-

- (a) knowingly and with intent to defraud the Federal Government of any duty payable thereon, or to evade any prohibition with respect thereto, acquires possession of, or is in any way concerned in the carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods which have been unlawfully removed from a warehouse or Government warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation, exportation or carriage coastwise of which any prohibition is for the time being in force; or
- (b) is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any such prohibition as aforesaid or of any provision of this Act applicable to those goods,

he shall be liable to a fine of six times the value of the goods or four hundred naira, whichever is the greater, or to imprisonment for two years, or to both.

165. Punishment where offenders armed or disguised

Any person-

- (a) who, while concerned in the commission of any offence against the customs and excise laws, is armed with any offensive weapon; and
- (b) so armed found in Nigeria in possession of any goods liable to forfeiture under the customs laws,

shall be liable to imprisonment for ten years.

(2) If an offender under subsection (1) of this section is armed with any firearms and with such firearms causes injury to an officer he shall be sentenced to death.

(3) Any person who, while concerned in the commission of any offence against the customs and excise laws, is disguised in any way, and any person so disguised found in possession of any goods liable to forfeiture under the customs laws, shall be liable to imprisonment for three years.

166. Penalty for assembling to contravene provisions of the customs or excise laws

Any person who assembles with two or more other persons for the purpose of contravening any of the provisions of the customs and excise laws shall be liable to imprisonment for one year.

PART XII

Forfeiture and legal proceedings

Forfeiture

167. Provisions as to detention, seizure and condemnation of goods, etc.

(1) Any officer or police officer, or any other person authorised in that behalf by the Board, may at any time seize or detain any thing liable to forfeiture under the customs and excise laws or which such officer, police officer or other person has reasonable grounds to believe is liable to forfeiture thereunder.

(2) Any thing seized or detained under the customs and excise laws shall forthwith be delivered into the care of the Board and, subject to the provisions of the Third Schedule to this Act, shall, pending the determination as to its forfeiture or disposal, be dealt with, and, if condemned or deemed to have been condemned as forfeited, shall be disposed of, in such manner as the Board may direct.

[Third Schedule.]

(3) The provisions of the Third Schedule to this Act shall have effect for the purposes of forfeiture, and all proceedings for the condemnation of any thing as being forfeited, under the customs and excise laws.

168. Forfeiture of excisable goods

Where, by or under any provision of this Act, goods of a kind subject to excise duty become liable to forfeiture by reason of some offence committed by an excise trader, but such goods are not available for forfeiture, the Board may seize from the stock of that trader goods of that kind to such quantity as would attract the same amount of duty as the amount of duty on the goods liable to forfeiture.

169. Forfeiture of ships, etc., used in connection with goods liable to forfeiture

(1) Without prejudice to any other provision of this Act, where anything has become forfeited under the customs and excise laws-

- (a) any ship, aircraft, vehicle, animal, container (including any article of passenger's baggage) or anything whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so forfeited either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so forfeited; and

- (b) any other thing mixed, packed or found with the thing so forfeited, shall also be forfeited.

[1972 No. 10.]

(2) Where any ship, aircraft, vehicle or animal has become forfeited under the customs and excise laws, whether by virtue of subsection (1) of this section or otherwise, all tackle, apparel or furniture thereof shall also be forfeited.

170. Penalty for failure of master, etc., to bring to or stop when required

(1) If any ship, aircraft or vehicle which is liable to forfeiture or inspection under the customs and excise laws does not bring to or stop when required so to do by an officer and so remain for such period as the officer may require, the master of the ship, commander of the aircraft or person in charge of the vehicle shall be liable to a fine of two hundred naira.

(2) Where any ship liable to forfeiture or inspection under subsection (1) of this section has failed to bring to or stop when required so to do by a Government ship and, after the commanding officer of such Government ship has hoisted the proper ensign and caused a shot to be fired as a signal, the ship liable to forfeiture or inspection still fails to bring to or stop, such Government ship may, on the instruction of the commanding officer, fire upon the ship liable to forfeiture or inspection with any weapon lawfully carried.

(3) In this section, "**Government ship**" means a ship lawfully armed in the service of the Government of the Federation.

171. Ships, etc., constructed for concealing goods

Any ship, aircraft or vehicle which is found to be engaged in, to have been engaged in or to be about to depart on, a voyage, flight or journey while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, shall be forfeited.

172. Ships jettisoning cargo

(1) If any part of the cargo of a ship is thrown overboard, or staved or destroyed to prevent seizure after the ship has been properly summoned to bring to by any ship employed in the enforcement of the customs and excise laws, the ships from which such cargo was thrown overboard or on which such cargo was staved or destroyed shall be forfeited.

(2) For the purposes of this section, a ship shall be deemed to have been properly summoned to bring to if the ship making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign.

173. Special provision as to forfeiture of larger ships or aircraft

(1) Notwithstanding any other provision of this Act, a ship of two hundred and fifty or more tons register or an aircraft shall not be forfeited under or by virtue of any provision of this Act, unless the offence in respect of or in connection with which the forfeiture is claimed-

[1972 No. 10.]

- (a) was substantially the object of the voyage or flight in connection with which the offence was committed; or
- (b) in the case of a ship, was committed while the ship was under chase by a ship employed in the enforcement of the customs and excise laws after failing to bring to or stop when properly summoned to do so.

(2) For the purposes of this section, a ship shall be deemed to have been properly summoned to bring to or stop if the ship making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign.

(3) The exemption from forfeiture of any ship or aircraft under this section shall not affect any liability to forfeiture of goods carried therein.

174. Penalty in lieu of forfeiture of larger ships or of aircraft, where responsible officer implicated in offence

(1) Where any ship of two hundred and fifty or more tons register or any aircraft would but for section 173 of this Act be liable to forfeiture for or in connection with any offence under the customs and excise laws and, in the opinion of the Board, a responsible officer of the ship or aircraft is implicated either by his own act or by neglect in that offence, the Board may fine that ship or aircraft such sum not exceeding one hundred naira, as it sees fit.

(2) Where any ship or aircraft is liable to a fine under subsection (1) of this section but the Board considers that fine an inadequate penalty for the offence, it may take proceedings in accordance with the Third Schedule to this Act, in like manner as it might, but for section 173 of this Act, have taken proceedings for the condemnation of the ship or aircraft if notice of claim had been given in respect thereof, for the condemnation of the ship or aircraft in such sum not exceeding one thousand naira as the court may see fit.

(3) Where any fine is to be imposed or any proceedings are to be taken under this section, the Board may require such sum as it sees fit, not exceeding one hundred naira or as the case may be, one thousand naira, to be deposited with the Board to await its final decision or, as the case may be, the decision of the court, and may detain the ship or aircraft until that sum has been so deposited.

(4) No claim shall lie against the Board for damages in respect of the payment of any deposit or the detention of any ship under this section.

(5) For the purposes of this section-

(a) the expression "**responsible officer**" includes-

[1968 No. 46.]

(i) in the case of a ship not carrying a passenger certificate, the master, a mate, the chief steward and an engineer;

(ii) in the case of a ship carrying a passenger certificate, the master, the purser, the chief steward and the chief engineer;

(iii) in the case of an aircraft, the commander, a pilot, a navigator, the chief steward and the chief engineer,

(b) without prejudice to any other grounds upon which a responsible officer may be held to be implicated by neglect, he may be so held if goods not owned to by any member of the crew are discovered in a place under that officer's supervision in which they could not reasonably have been put if he had exercised proper care at the time of the loading of the ship or subsequently.

175. Protection of officers, etc., in relation to seizure and detention of goods, etc.

(1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under the customs and excise laws, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.

(2) Where any proceedings, whether civil or criminal, are brought against the Board or any person authorised by or under this Act to seize or detain any thing liable to forfeiture under the customs and excise laws on account of the seizure or detention of any thing, and judgment is given for the plaintiff or prosecutor, then if either-

(a) a certificate relative to the seizure has been granted under subsection (1) of this section; or

(b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing under the customs and excise laws,

the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment:

Provided that nothing in this subsection or in section 157 of this Act shall affect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

(2) Any certificate under subsection (1) of this section may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

General provisions as to legal proceedings

176. Institute of proceedings

(1) Where by or under any provision of the customs and excise laws a fine or imprisonment is prescribed for any offence, such fine or imprisonment shall be enforceable by the ordinary procedure applicable in respect of criminal matters in the place in Nigeria where the proceedings are brought.

(2) A court shall not, except with the consent of the person charged, proceed to hear any charge in respect of an offence under any provision of the customs and excise laws unless the continuation of such proceedings is sanctioned by the Board.

(3) No proceedings shall be instituted except within seven years of the date of the commission of the offence.

(4) Nothing in subsection (2) of this section, shall prevent the institution of proceedings for an offence under the customs and excise laws by or in the name of the Attorney-General of the Federation in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 in any case in which he thinks it proper that proceedings should be so instituted, or the continuation of proceedings so instituted.

[L.N. 139 of 1965.]

177. Proceedings under customs and excise laws to have priority over other proceedings

Civil or criminal proceedings in a court by the Board under the customs and excise laws (including appeals arising therefrom) shall, notwithstanding anything to the contrary in any other law, take precedence over all other matters or proceedings instituted or pending before that court.

[1972 No. 10.]

178. Place of offence

(1) Every offence committed under the customs and excise laws may be inquired into or tried-

[1966 No. 43.]

- (a) in any court having jurisdiction in the place where the person charged with the offence resides or is found; or
- (b) in any court having jurisdiction in that part of Nigeria where the offence was committed, and every such court shall be deemed to have jurisdiction to try the offence accordingly.

(2) Where an offence under the customs and excise laws is committed at some place on the water or in the air outside the area covered by the jurisdiction of any court in Nigeria, the offence shall, for the purpose of conferring jurisdiction, be deemed to have been committed at any place in Nigeria where the offender is found or to which he is first brought after the commission of the offence.

(3) The jurisdiction conferred under subsection (2) of this section shall be in addition to and not in derogation of any jurisdiction or power conferred under any other enactment.

179. Penalties prescribed to be maximum penalties

Where, by or under any provision of the customs and excise laws, a fine or term of imprisonment is prescribed, such fine or term of imprisonment shall be deemed to be a fine or term of imprisonment not exceeding the fine or term of imprisonment so prescribed.

180. Conduct of proceedings by customs officers

(1) Subject to the provisions of section 174 of the Constitution of the Federal Republic of Nigeria 1999 (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law), any officer of the Nigerian Customs Service may, with the consent of the Comptroller-General of that service, conduct criminal or other proceedings in respect of matters relating to customs and excise under the customs and excise laws.

[Cap. C23.]

(2) As regards the conduct of proceedings under this Act (whether civil or criminal) in the Federal High Court, any reference to an officer shall be a reference to such officer who is a legal practitioner.

181. Offences punishable on indictment or summarily

(1) Any offence under the customs and excise laws-

- (a) where it is punishable with imprisonment for a term of two years or more, with or without a fine, shall be punishable either on summary conviction or on conviction on indictment;
- (b) in any other case, shall be punishable on summary conviction.

(2) Notwithstanding anything in any enactment, every magistrate in any part of Nigeria shall have jurisdiction for the summary trial of any offence under the customs and excise laws, and may impose any fine or term of imprisonment provided by the customs and excise laws for that offence.

[1966 No. 85.]

(3) Without prejudice to the powers of any other court of competent jurisdiction, any proceedings for condemnation under the Third Schedule to this Act or for the recovery of any duty or other sum payable under the customs and excise laws may be heard and determined, without limit of amount, by a court of summary jurisdiction.

182. Incidental provisions as to legal proceedings

(1) Where liability for any offence under the customs and excise laws is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against jointly or severally.

(2) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs and excise laws, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted, shall not be a defence.

(3) Where by or under any provision of the customs and excise laws a punishment is prescribed for an offence, and any person is convicted in the same proceedings of more than one such offence, that person shall be liable to that punishment for each such offence of which he is so convicted.

(4) Where a fine for any offence under the customs and excise laws is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the fine is imposed. A certificate as to the value of such goods under the hand of an officer shall be accepted as proof of such value, and shall be conclusive unless challenged by the person charged, in which event the court may proceed to hear evidence of value.

(5) Where an offence under the customs and excise laws which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. In this subsection the expression "**director**", in relation to any body corporate established for the purpose of carrying on under public ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by the members thereof, means a member of that body corporate.

(6) Where, in any proceedings for an offence under the customs and excise laws, any question arises as to the duty or the rate thereof chargeable on any goods, and it is not possible to ascertain the relevant time of importation or exportation specified in section 78 of this Act, that duty or rate shall be determined as if the goods had been imported or exported, as the case may be, without entry at the time when the proceedings were commenced.

183. Power to retain measurements, etc., taken during detention in certain cases

(1) Where a person suspected of fraudulently evading payment of duty due on any goods, or evading a prohibition in respect thereto, is detained for any period not exceeding 24 hours by an officer in exercise of his powers under section 8 of this Act and proceedings, whether or not a charge is preferred in respect thereof, are thereupon or thereafter compounded under the provisions of this Act,

any measurements, photographs, or fingerprint impression taken under the authority of the Police Act during any such detention may be retained and kept in the custody of the police.

[Cap. P19.]

(2) Accordingly, section 30 (1) of the Police Act shall in any such case be read and construed as if the proviso of that section (which requires in certain cases the disposal of measurements, etc., so taken) had been omitted, so however that measurements, photographs or fingerprint impressions retained under the powers conferred by the foregoing subsection shall not be received in evidence without the consent of the judge or magistrate hearing the case, in any prosecution of a person for an offence thereafter committed otherwise than under this Act.

184. Appeals by prosecutor from court of summary jurisdiction

It is declared for the avoidance of doubt that, without prejudice to any right to require the statement of a case for the opinion of a superior court, a prosecutor may appeal to a superior court against any decision of a court of summary jurisdiction in proceedings for an offence under the customs and excise laws.

185. Application of penalties

Any sum paid or recovered on account of any fine imposed under the customs and excise laws and all costs awarded in any proceedings relating to customs and excise to the Board or to any person discharging any duty under those laws shall be accounted for and paid to the Board, or as it may direct.

186. Power of Board to compound proceedings, etc.

The Board may-

- (a) without prejudice to the provisions of section 174 of the Constitution of the Federal Republic of Nigeria 1999 (which relates to the power of the Attorney-General of the Federation to institute, continue or discontinue criminal proceedings against any person in any court of law) and subject to such directions, whether general or special, as may be given by the Attorney-General of the Federation, stay or compound any proceedings for an offence or for the condemnation of anything forfeited under the customs and excise laws; or

[Cap. C23.]

- (b) without prejudice to the generality of section 5 of this Act and subject to such directions, whether general or special, as may be given by the Minister, restore anything forfeited or seized under the customs and excise law.

187. Proof of certain documents, etc.

(1) If, in any court any book or document in the official custody of the Board or any officer is required to be used as evidence as to the transactions to which it refers, copies thereof or of extracts therefrom certified by the Board or the proper officer shall be admissible for that purpose, without production of the original.

(2) In any proceedings under the customs and excise laws, certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of customs or of customs and excise in a Commonwealth country, or of any Nigerian Consul or Vice-Consul in any foreign country, shall be sufficient evidence of the matters therein stated, unless the contrary be proved.

188. Proof of certain other matters

(1) An averment in any process in proceedings under the customs and excise laws-

- (a) that those proceedings were instituted by the order of the Board; or
- (b) that any person is or was an officer or police officer; or
- (c) that any person is or was appointed or authorised by the Board to discharge, or is engaged by the order or with the concurrence of the Board in the discharge of, any duty; or
- (d) that the Board is or is not satisfied as to any matter as to which it is required by any provision of the customs and excise laws to be satisfied; or
- (e) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent the seizure of those goods; or
- (f) that any person was engaged in, or any ship, aircraft, vehicle or other thing was employed or used in, the enforcement of the customs and excise laws; or
- (g) that the offence was committed or that any act was done in a specified place in Nigeria,

shall unless the contrary is proved be sufficient evidence of the matter in question.

(2) Where, in any proceedings relating to customs or excise, any question arises as to the place from which any goods have been brought or as to whether or not-

- (a) any duty has been paid or secured in respect of any goods; or
- (b) any duty alleged to be payable is correctly assessed; or
- (c) any goods or other things whatsoever are of the description or nature alleged in the process; or
- (d) any goods have been lawfully imported or lawfully unloaded from any ship, aircraft or vehicle;
or

- (e) any goods have been lawfully loaded into any ship, aircraft or vehicle or lawfully exported; or
- (f) any goods were lawfully brought to any place for the purpose of being loaded into any ship, aircraft or vehicle or exported; or
- (g) any goods are or were goods prohibited to be imported, exported or carried coastwise,

then, where those proceedings are brought by or against the Attorney-General of the Federation, the Board or an officer, or having been commenced by the police, are continued by the Board or an officer, the burden of proof shall lie upon the other party to the proceedings.

189. Evidence of officers

If, in any proceedings under the customs and excise laws, the question arises whether any person is an officer, his own evidence thereof shall be deemed sufficient unless the contrary be proved.

190. Guilty knowledge or intent

In any prosecution for an offence under the customs and excise laws, it shall not be necessary to prove knowledge or intent, but where the prosecution is in respect of an offence of doing any thing knowingly or recklessly or with a specified intent, the onus of disproving that he did such thing knowingly or recklessly or with such intent shall be on the defendant.

PART XII

Miscellaneous

191. Sales under the customs laws

The Sales by Auction Act shall not apply to sales under the customs and excise laws when conducted by an officer authorised by the Board to conduct such sales.

[Cap. 1871958 Ed.]

192. Recovery of Board's expenses in refunding excess payments of duty

Where a claim is made to the Board for the repayment of any sum in respect of an amount paid by way of duty in excess of the amount chargeable in respect of that duty, the Board may, if it thinks fit, require the claimant to defray, in accordance with such reasonable scales as the Board may determine, the administrative expenses incurred by the Board in connection with the repayment.

193. Savings

(1) All orders, regulations, directions, terms, conditions, restrictions or forms having effect immediately before the commencement of this Act under any enactment repealed by this Act relating to any matter with respect to which the President, the Minister or the Board has under this Act power to make orders or regulations or to give directions or impose terms, conditions or restrictions shall, unless

and until revoked or varied as the case may be, by the President, the Minister, or by the Board and so far as is not inconsistent with the provisions of this Act, have effect as if made, given, imposed or directed under that power.

(2) Any appointment of or by and any authority or licence granted or approval given by, the President, the Minister or any officer under any Act repealed by this Act and in force immediately before the commencement of this Act shall have effect as if made, granted or given by the Federal Civil Service Commission, the Board or the Director as the case may be, under the corresponding provisions of this Act.

[L.N. 139 of 1965.]

(3) Any document referring to any Act repealed by this Act shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Act.

194. Establishment of the Customs and Excise Preventive Service

(1) The President may make regulations for the establishment of a Customs and Excise Preventive Service and the terms and conditions of service therein.

(2) Members of the Preventive Service established in accordance with regulations made under subsection (1) of this section may, by an order in writing of the Board and under arrangements to be agreed between the Board and the Inspector-General of Police be seconded for training to the Nigeria Police Force.

(3) During the period of any such secondment for training, a member of the Preventive Service shall for the purposes of discipline, rank and training in accordance with the Police Act and the Police Regulations, be deemed to hold the rank of a recruit in the Nigeria Police Force, or such other rank as may be agreed with the Inspector-General of Police and specified in the order of the Board, and, subject to any necessary delegation by the Federal Civil Service Commission, shall be liable to be dealt with by a superior officer accordingly, save that any punishment of dismissal which may be imposed under such Act or regulations shall be subject to the approval of the Board and not of the Inspector-General of Police or a Commissioner.

[Cap p19]

(4) During the period of any such secondment for training, a member of the Preventive Service shall be entitled to the same exemptions in respect of any enactment relating to arms and ammunition as is applicable in respect of a recruit in the Nigeria Police Force (or in respect of such other rank as may be specified as aforesaid).

195. Possession of arms by members of the Customs and Excise Preventive Service, etc.

(1) Notwithstanding anything in any other enactment, it shall be lawful for any member of the Customs Preventive Service not below the rank of Assistant Superintendent to have firearms and ammunition in his possession or under his control on such occasions as may be specified by regulations.

(2) Provision shall be made by regulations for the safe custody of firearms and ammunition provided in pursuance of subsection (1) of this section.

[1962 No. 26.]

(3) The authorisation to possess and control arms and ammunition given under subsection (1) of this section to members of the Customs Preventive Service not below the rank of Assistant Superintendent shall extend to officers of that service not below the rank of Senior Preventive Officer, and to members of that service below that rank when, but only when, they are acting under the personal supervision of such an officer.

[1962 No. 38.]

(4) For the purposes of sections 194 and 195 of this Act-

"ammunition" and **"firearms"** have the same meaning as in the Firearms Act;

[Cap. F28.]

"Preventive Service" means the Customs and Excise Preventive Service established by regulations made under section 194 of this Act;

"regulations" means regulations made under section 194 of this Act.

SCHEDULES

FIRST SCHEDULE

[Section 45. 2003 No. 20.]

Value of imported goods

1. Transaction value of goods general

The customs value of goods bought or imported for use in Nigeria shall be the transaction value of the goods adjusted in accordance with the provisions of paragraph 7 (1) of this Schedule, provided that-

(a) there are no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which-

(i) are imposed or required by law or by any public authority in Nigeria; or

- (ii) limit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
- (b) the sale or price of the goods is not subject to some condition or consideration for which a value cannot be ascribed or determined with respect to the goods being valued;
- (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer shall accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of paragraph 7 (1) of this Schedule; and
- (d) the buyer and seller are not related as defined in paragraph 16 (2) (c) of this Schedule and if related, that buyer has proved to the satisfaction of the Board that the relationship has not influenced the price of the goods by showing that-
- (i) the price of identical or similar goods in a transaction between persons for export to Nigeria, at or about the same period of time, closely approximates to the price of the goods to be valued;
 - (ii) the customs value of identical or similar goods as determined under the provisions of paragraph 4 of this Schedule in a transaction between unrelated persons, at or about the same period of time, closely approximates to the price of the goods to be valued;
 - (iii) the customs value of identical or similar goods as determined under the provisions of paragraph 5 of this Schedule in a transaction between unrelated persons, at or about the same period of time, closely approximates to the price of goods to be valued.

2. Transaction value of identical goods

(1) If the Customs value of and goods imported into Nigeria cannot be determined under the provisions of paragraph 1 of this Schedule, the Customs value of the imported goods shall be transaction value of identical goods already accepted under paragraph I of this Schedule sold for export to Nigeria and exported at or about the same time, at the same commercial level and in substantially the same quantity, as the goods being valued, adjustment having been made under paragraph 10 (1) and (2) of this Schedule to take account of significant difference in costs and charges between the imported goods and the identical goods arising from differences in distances and modes of transport.

(2) Where identical goods as mentioned in subparagraph (1) of this paragraph are found but are not at the same commercial level and in substantially the same quantity as the goods being valued, the transaction value of the goods shall still be used as the Customs Value of the goods being valued, provided that-

(a) adjustment can be made by demonstrated evidence to take account of the differences attributable to commercial level and quantity; and

(b) where the adjustment of the transaction value of the identical goods as stated in this subparagraph leads to a value different in figure from the transaction value already accepted for the identical goods under paragraph 1 of this Schedule, the higher value or figure shall be used as the customs value of the goods being valued.

3. Transaction value of similar goods

(1) If the Customs value of any goods imported into Nigeria cannot be determined under the provisions of paragraph 2 of this Schedule, then the customs value of the imported goods shall be the transaction value of similar goods already accepted under paragraph 1 of this Schedule sold for export to Nigeria and exported at or about the same time, at the same commercial level and in substantially the same quantity, as the goods being valued, adjustment having been made under paragraph 10 (1) and (2) of this Schedule to take account of significant difference in cost and charges between the imported goods and the similar goods arising from differences in distances and modes of transport.

(2) Where similar goods as mentioned in paragraph 2 (1) of this Schedule are found but are not as the same commercial level and in substantially the same quantity as the goods being valued, the transaction value of such goods shall still be used as the customs value of the goods being valued, provided that-

(a) adjustment can be made by demonstrated evidence to take account of the differences attributable to commercial level and quantity;

(b) where the adjustment of the transaction value of the similar goods as stated in this subparagraph leads to a value different in figure from the transaction value already accepted for the similar goods under paragraph 1 of this Schedule, the higher value or figure shall be used as the customs value of the goods being valued.

4. Sale value

(1) Where the customs value of goods imported into Nigeria cannot be determined under the provisions of paragraph 1, 2 or 3 of this Schedule, the customs value shall be based on the unit price at which the imported goods, identical or similar goods (in that order) are sold in Nigeria in the conditions as imported, in the greatest aggregate quantity, at or about the time of importation of the goods being valued, to persons who are not related to the persons from whom they buy those goods, subject to deductions for the following-

(a) commissions usually paid, or agreed to be paid, additions usually made for profit, and any general expenses in connection with the sales in Nigeria of goods of the same class or kind, whether imported from the same country or not;

- (b) the usual costs of transport and insurance and associated costs within Nigeria of the same, identical, or similar goods (in that order) whether imported from the same country or not; and
- (c) the customs duties, other Federal, State or Local Government taxes payable in Nigeria by reason of the importation or sale of the same, identical or similar goods (in that order).

(2) Where identical or similar goods to the goods being valued are used to calculate the customs value as mentioned in subparagraph (1) of this paragraph, the goods should have been imported into Nigeria at the earliest date but not later than 90 days from the date of importation of the goods to be valued.

(3) If the goods imported into Nigeria, identical or similar goods are not sold in Nigeria in the condition as imported, the Customs value of the goods shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Nigeria, who are not related to the persons from whom they buy those goods, due allowance being made for the value added by the processing and the deductions provided for in subparagraph (1) of this paragraph.

5. Computed value

(1) If the customs value of goods imported into Nigeria cannot be determined under the provisions of paragraph 1, 2, 3 or 4 of this Schedule, the Customs value shall be based on a computed value which shall consist of-

- (a) the cost of value of materials and fabrication of other processing employed in producing the imported goods;
- (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Nigeria; and
- (c) the cost or value of all other expenses made under paragraph 7 (2) of this Schedule.

(2) For the purposes of determining a computed value of any goods-

- (a) no person who is not resident in Nigeria shall be required or compelled to produce for examination, or to allow access to, any account or other record;
- (b) information supplied by the producer of the goods or any other person, may be verified in another country by the Board through the Federal Government of Nigeria, with the agreement of the producer of the goods, provided sufficient advance notice is given to the Government of the producer's country and that Government does not object to the investigation.

6. Reasonable value

(1) Where the Customs value of goods imported into Nigeria cannot be determined under the provisions of paragraphs 1, 2, 3, 4 or 5 of this Schedule, the Customs value shall be determined using reasonable means consistent with the principles and general provisions of this Schedule, and on the basis of data available in Nigeria.

(2) No Customs value shall be determined under the provisions of subparagraph (1) of this paragraph on the basis of-

- (a) the selling price in Nigeria of identical or similar goods produced in Nigeria; or
- (b) a system which provides for the acceptance for Customs value purposes of the higher of two alternatives; or
- (c) the price of goods on the domestic market of the country of exportation; or
- (d) the cost of production of the goods being valued, other than computed values determined for identical or similar goods in accordance with the provisions of paragraph 5 of this Schedule; or
- (e) the price of goods for export to a country other than Nigeria; or
- (f) minimum Customs values; or
- (g) arbitrary or fictitious values.

(3) For purposes of determining Customs value under subparagraph (1) of this paragraph, the Board may-

- (a) use to the greatest extent possible, Customs value previously determined under paragraphs 1,2,3,4 and 5 of this Schedule; and
- (b) be reasonably flexible in the application of the methods already enumerated in paragraphs 1,2,3,4 and 5 of this Schedule.

7. Additions for purposes of determining Customs value

(1) For the purposes of determining the Customs value under the provisions of paragraph 1 of this Schedule, there shall be added to the price actually paid or payable for the goods imported into Nigeria-

- (a) to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods-
 - (i) commission and brokerage, except buying commission;
 - (ii) the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii) the cost of packing, whether for labour or materials;

- (b) to the extent that the value has not been included in the price actually paid or payable, the value, apportioned as appropriate, of the following goods and services, where supplied directly or indirectly by the importer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods-
 - (i) a material, component, part and similar items incorporated in the imported goods;
 - (ii) a tool, die, mould, and similar item used in the production of the imported goods;
 - (iii) a material consumed in the production of the imported goods;
 - (iv) engineering, development, art work, design work, plan, and sketch undertaken elsewhere than in Nigeria and necessary for the production of the imported goods;
- (c) royalty and licence fee related to the goods being valued which the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalty and fee are not included in the price actually paid or payable; and
- (d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods which accrues directly or indirectly to the exporter.

(2) In determining the Customs value under the provisions of paragraph 1 of this Schedule, there shall also be added to the price actually paid or payable-

- (a) the cost of transporting the imported goods to the port or place of importation;
- (b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and
- (c) the cost of insurance.

(3) An addition or a deduction to the price actually paid or payable shall be made, in any valuation under this Schedule only on the basis of objective and quantifiable data, and as provided for in this Schedule.

8. Sequential order of valuation

(1) The valuation methods enumerated in paragraphs 1,2,3,4,5 and 6 of this Schedule shall be followed sequentially, so however that the buyer of the goods being valued shall have the right, on a request in writing to the Board made within three days of the valuation, to demand that the sequential order as enumeration in paragraphs 4 and 5 of this Schedule be changed, stating in the request the reasons for the demand.

(2) On receipt of a request in writing from the buyer under subparagraph (1) of this paragraph, the Board shall consider the request and shall, if satisfied with the reasons contained in the request, accordingly change the sequential order of valuation, and communicate the change in writing to the buyer or his agent not later than 7 days from the date of receipt of the request.

(3) Where the Board is not satisfied with the reasons given by the buyer for a change in the sequential order of valuation, it shall, within 7 days of receipt of the request, communicate its decision to the buyer or his agent and the decision of the Board on the issue shall be final.

(4) Every buyer shall have the right, on a written request to the Board, to have a written explanation from the Board, not later than 10 days from the date of receipt of the letter containing the determination, as to how the Customs value of goods imported by him into Nigeria was determined.

9. Currency conversion

(1) Where the conversion of currency is necessary for the determination of the Customs value of any good, the rate of exchange to be used shall be that duly published by the Federal Ministry of Finance and shall reflect as effectively as possible, in respect of the period covered by the document of publication, the current value of the currency in commercial transaction in terms of the naira.

(2) The conversion rate to be used shall be that in effect at the time of entry of the goods into Nigeria.

10. Delayed valuation

(1) If, in the course of determining the Customs value of goods imported into Nigeria, it becomes necessary to delay the final determination of the Customs value, the buyer of the goods shall be permitted by the Board to clear and take possession of the imported goods if, where so required, the buyer provides-

- (a) adequate surety for payment of any customs duty that may be payable; or
- (b) a deposit or some other appropriate instrument, covering the ultimate payment of any customs duty that may be payable; or
- (c) any other form of guarantee which in the opinion of the Board, is sufficient to ensure payment of any customs duty that may be payable on the delayed valuation.

(2) Delay in the final determination of Customs value as stated in subparagraph (1) of this paragraph shall not be later than 30 days from the date of valuation commenced.

11. Restriction on the disclosure of information

An information which is by nature confidential or which is provided on a confidential basis for the purposes of Customs valuation shall be treated as strictly confidential by the Board, to be disclosed only-

- (a) on the specific permission of the person or government providing such information; or

- (b) to the extent required in any judicial proceedings; or
- (c) to the extent required by the Board in satisfying itself as to the truth or accuracy of any statement, document or declaration presented for Customs valuation purposes.

12. Administrative and compliance matters

(1) When a declaration has been presented and the Board has reason to doubt the truth or accuracy of the particulars or documents produced in support of the declaration, the Board may request the importer of the goods to provide further explanation, including document or other evidence, that the declared value represents the total amount actually paid or payable for the imported goods, adjusted in accordance with the provisions of paragraph 7 (1) of this Schedule.

(2) If, after receiving further information, or in the absence of a response, the Board still has reason to doubt the truth or accuracy of the declared value, it shall be deemed, having regard to the provisions of paragraph 6 (1) of this Schedule, that the Customs value of the imported goods cannot be determined under the provisions of paragraph 7 (1) of this Schedule but the Board shall, before taking final decision, communicate to the buyer, in writing if requested, its grounds for doubting the truth or accuracy of the particulars or documents produced and the buyer shall be given a reasonable opportunity to respond.

(3) When a final decision is made, the Board shall communicate to the buyer in writing its decision and the grounds for the decision.

(4) Every buyer shall keep records of all his transactions which shall be produced to the Board on demand.

13. Appeals

(1) If a buyer or his agent is not satisfied with the customs valuation of his imported goods, he may, within 7 days of becoming aware of the valuation, appeal to the Customs Area Comptroller in charge of the area where the valuation took place stating the reason for the appeal.

(2) The Customs Area Comptroller concerned shall consider the appeal and shall, within 21 days of receipt of the appeal, communicate to the buyer or his agent the result of the appeal.

(3) Where the buyer or his agent is not satisfied with the decision of the Customs Area Comptroller, he may, within 14 days of receipt of the decision, appeal to the Comptroller-General of Customs.

(4) The Comptroller-General of Customs shall, not later than 10 days from the date of receipt of the appeal, communicate to the buyer or his agent, the result of the appeal.

(5) If a buyer or his agent is not satisfied with the decision of the Comptroller-General he may, within 14 days of his becoming aware of the decision, institute an action in Court.

(6) Nothing in this Schedule shall be construed as preventing the Board from collecting the assessed Customs duties before accepting an appeal, so however that where an appeal succeeds, the buyer shall be entitled to a refund of any excess duty paid.

14. Application of GATT 1994

For purposes of the interpretation of Customs valuation under this Act, the provisions of Article VII of the General Agreement on Tariffs and Trade 1994 as contained in the Agreement on the implementation of Article VII, together with all the notes to the Articles, and all the Annexes to those Articles, shall apply.

15. Amendment

No amendment or alteration shall be made to this Schedule except with the consent of the members to the General Agreement on Tariffs and Trade 1994 as contained in the Agreement on the implementation of Article VII of the General Agreement on Tariffs and Trade 1994 Agreement.

16. Interpretation

(1) In this Schedule-

"Commercial level" means the step at which the goods are changing hands, the first commercial level being between the seller and the buyer, the second being between the buyer and the first buyer in Nigeria and subsequently in that order;

"Customs value of goods imported into Nigeria" means the value of goods for the purposes of levying ad valorem duties of Customs on goods imported into Nigeria;

"date of importation" means the date of entry of the imported goods into Nigeria;

"goods of the same class or kind" means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods;

"identical goods" and **"similar goods"** excludes, as the case may be, goods which incorporate or reflect engineering, development, art work, design work, plans and sketches for which no adjustment has been made under paragraph 7 (1) (b) (iv) of this Schedule because they were undertaken in Nigeria;

"identical goods" means goods which are the same in all respect, including physical characteristics, quality and reputation, so however that minor differences in appearance would not preclude goods otherwise conforming to the definition from being regarded as identical;

"price actually paid or payable" includes all payments made or to be made as a condition of sale of the imported goods, by the buyer to or for the benefit of the seller, or by the buyer to or for the benefit of a third party to satisfy an obligation of the seller;

"produced" includes grown, manufactured and mined;

"similar goods" means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially inter-changeable considering the quality of the goods, their reputation and the existence of a trademark;

"transaction value" means the price actually paid or payable for goods when sold for export to Nigeria.

(2) In this Schedule-

- (a) except the contrary is specifically stated in a particular paragraph, goods shall not be regarded as identical goods or similar goods unless they were produced in the same country as the goods being valued;
- (b) goods produced by a different person shall be taken into account when there are no identical goods or similar goods, as the case may be, produced by the same person as the goods being valued;
- (c) persons shall be deemed to be related if-
 - (i) they are officers or directors of each others business; or
 - (ii) they are legally recognised partners in business; or
 - (iii) they are employer and employee; or
 - (iv) one of them, directly or indirectly, owns, controls or holds at least five percent of the outstanding voting stock of shares of both of them; or
 - (v) one of them, directly or indirectly, controls the other; or
 - (vi) both of them are directly or indirectly controlled by a third person; or
 - (vii) together they directly or indirectly control a third person; or
 - (viii) they are members of the same family; or
 - (ix) they are associated in business with each other as sole agent, sole distributor or sole concessionaire, however described and fall into any of the preceding provisions of this subparagraph.

SECOND SCHEDULE

[Section 134.]

Form or warrant of distress

To.....

The Nigerian Customs Service, by virtue of the powers vested in it by section 134 of the Customs and Excise Management Act, hereby authorises you to collect and recover the sum of.....

..... due for excise duty from

manufacturer, having his premises at; and for the recovery thereof further authorises that you, with the aid (if necessary) of your assistants and calling to your assistance any police officer (if necessary), which assistance he is hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said manufacturer wherever the same may be found and on all machinery, plant, tools, ships, aircraft, vehicles, animals, goods and effects used within Nigeria in the manufacture, sale or distribution of excisable goods which you may find in any premises or on any lands in the use or possession of the said manufacturer or of any person on his behalf or in trust of him.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid, to break open any building or place in the daytime.

Signed for and on behalf of the Nigerian Customs Service Board atthis.....

day of.....20.....

.....

Collector (or as the case may be)

THIRD SCHEDULE

[Section 167.]

Provisions relating to forfeiture

Notice of seizure

1. The Nigerian Customs Service Board shall give notice of the seizure of any thing as forfeited and of the grounds therefor to any person who to its knowledge was at the time of the seizure the owner or one of the owners thereof:

[1972 No.10.]

Provided that notice shall not be required to be given under this paragraph if that seizure was made in the presence of—

- (a) the person whose offence or suspected offence occasioned the seizure; or
- (b) the owner or any of the owners of the thing seized or any servant or agent of his; or
- (c) in the case of any thing seized in any ship, aircraft or vehicle, the master of that ship, commander of that aircraft or person in charge of that vehicle.

2. Notice under paragraph 1 of this Schedule, shall be given in writing and shall be deemed to have been duly served on the person concerned—

- (a) if delivered to him personally; or
- (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business, or, in the case of a body corporate, at their registered or principal office; or
- (c) where he has no address within Nigeria, or his address is unknown, by publication of notice of seizure in the Federal Gazette.

Notice of claim

3. Any person claiming that any thing seized as forfeited is not so liable shall, within one month of the date of the notice of seizure or, if no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Board:

[1972 No. 10.]

Provided that the Board may, at its discretion, extend the period in which notice of a claim may be given.

4. Any notice under paragraph 3 of this Schedule shall specify the name and address of the claimant and, in the case of a claimant who is outside Nigeria, shall specify the name and address of a legal practitioner in Nigeria who is authorised to accept the service of process and to act on behalf of the claimant and service of process upon a legal practitioner in Nigeria who is authorised to accept the service of process and to act on behalf of the claimant and service of process upon a legal practitioner so specified shall be deemed to be proper service upon the claimant.

Condemnation

- 5.** If on the expiration of the relevant period aforesaid for the giving of notice of claim no such notice has been given to the Board, or if, in the case of any such notice given, any requirement of paragraph 4 is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.
- 6.** Where notice of claim is duly given in accordance with the foregoing provisions of this Schedule, the Board shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of seizure liable to forfeiture, the court shall condemn it as forfeited.
- 7.** Where any thing is in accordance with either of the two last foregoing paragraphs condemned or deemed to have been condemned as forfeited then, without prejudice to any delivery by or sale of the thing by the Board under paragraph 15 of this Schedule, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

Proceedings for condemnation by the court

- 8.** Proceedings for condemnation shall be civil proceedings and may be instituted in a court of summary jurisdiction.
- 9.** Proceedings for the condemnation of any thing instituted in a court of summary jurisdiction may be so instituted—
- (a) in any such court having jurisdiction in the place where any offence in connection with that thing was committed or where any proceedings for such an offence are instituted;
 - (b) in any such court having jurisdiction in the place where the claimant resides, or if the claimant has specified a legal practitioner under paragraph 4 of this Schedule, in the place where that legal practitioner has his office;
 - (c) in any such court having jurisdiction in the place where that thing was found, detained or seized or to which it is first brought after having been found, detained or seized.

10. (1) In any proceedings for condemnation, the claimant or his legal practitioner shall make oath that the thing seized was, or was to the best of his knowledge or belief, the property of the claimant at the time of the seizure.

(2) If the requirements of this paragraph are not complied with, the court shall give judgment for the Board.

11. Where an appeal has been made against the decision of the court in any proceedings for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with the Board.

Provisions as to proof

12. In any proceedings arising out of the seizure of any thing, the effect, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved.

13. In any proceedings, the condemnation by a court of any thing as forfeited may be proved by the production either of the order or certificate of condemnation or of a certified copy thereof purporting to be signed by an officer of the court by which the order or certificate was made or granted.

Special provisions as to certain claimants

14. For the purpose of a claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of the seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by this Schedule to be taken and anything required by this Schedule or by the rules of the court to be done by, or by any person authorised by, the claimant or owner, may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say—

- (a) where the owner is a body corporate, the secretary or some duly authorised officer of that body;
- (b) where the owners are in partnership, any one of those owners;
- (c) where the owners are any number of persons exceeding five, not being in partnership, any two of those persons on behalf of themselves and their co-owners.

Power to deal with seizures before condemnation, etc.

15. Where any thing has been seized as forfeited, the Board may at any time, at its discretion, and notwithstanding that the thing has not yet been condemned or is not yet deemed to have been condemned as forfeited—

[1972 No.10.]

- (a) deliver it up to any claimant upon his paying to the Board such sum as the Board thinks proper, being a sum not exceeding that which, in its opinion, represents the value of the thing, including any duty chargeable thereon which has not been paid; or
- (b) if the thing seized is a living creature or is in the opinion of the Board of a perishable nature, sell or destroy it.

16. (1) If, where any thing is delivered up, sold or destroyed as aforesaid, it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Board shall on demand by the claimant tender to him—

- (a) an amount equal to any sum paid by him under sub-paragraph (a) of paragraph 15 of this Schedule; or
- (b) where the Board has sold the thing, an amount equal to the proceeds of sale; or
- (c) where it has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure:

Provided that where the said amount includes any sum on account of any duty chargeable on the thing which has not been paid before its seizure, the Board may deduct so much of that amount as represents that duty.

(2) If the claimant accepts any amount tendered to him under sub-paragraph (1) of this paragraph, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

CUSTOMS AND EXCISE MANAGEMENT ACT

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. Brewing Regulations.
2. Drawback (Customs) Regulations.
3. Importation and Exportation by Air Regulations.
4. Importation and Exportation by Post Regulations.
5. Importation and Exportation by Sea Regulations.
6. Small Craft Regulations.
7. Tobacco (Manufacture) Regulations.
8. Valuation (Export Duties) Regulations.
9. Customs Ports Order.
10. Customs (Importation of Positive Cinematograph Film) Order.
11. Small Craft (Customs Licensing) Regulations.
12. Customs and Excise Preventive Service Regulations.

13. General Excise Regulations.
14. Importation and Exportation by Land and Inland Waters Regulations.
15. Customs and Excise (Warehousing of Goods) Notice.
16. Customs Airports (Re-designation) Order.
17. Customs Ports (Designation) Order.
18. Customs and Excise (Ship Chandlers) (Licensing) Regulations.
19. Customs and Excise Agents (Licensing) Regulations.

BREWING REGULATIONS

ARRANGEMENT REGULATIONS

REGULATION

1. Short title.
2. Effect of these Regulations.
3. Entry of premises.
4. Placing of vessels.
5. Brewing book.
6. Alteration in brewing book.
7. Notice of brewing.
8. Brewing.
9. Brews to be kept separate.
10. Entry of sugar store, etc.
11. Possession of sugar.
12. Excise duty.
13. Ascertainment of worts.

14. Board may permit deviation.

BREWING REGULATIONS

[L.N. 68 of 1959.]

under section 111

[1st April, 1959]

[Commencement.]

A-General

1. Short title

These Regulations may be cited as the Brewing Regulations.

2. Effect of these Regulations

These Regulations shall have effect as if priming and colouring solutions were worts.

B-Entry of premises and vessels

3. Entry of premises

No brewer shall begin to brew beer until he has made entry, in accordance with the Act, of all premises, rooms, places and vessels intended to be used by him for such purpose.

4. Placing of vessels

All mash tuns, underbacks, worts receivers, coppers, heating tanks, coolers, collecting and fermenting vessels or other vessels used for the brewing of beer shall be so placed and fixed as to admit at all times of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position or capacity without fourteen days' notice in writing to the proper officer.

C-Brewing book

5. Brewing book

Every brewer shall provide a brewing book in the form prescribed by the Board, and shall-

- (a) keep the book, in such part of his entered premises as the Board may require, available at all times for inspection by an officer, and shall permit an officer at any time to inspect it and make extracts therefrom;

- (b) enter separately in the book in the appropriate columns the quantities of material which he intends to use in his next brewing and also the day and hour when such materials are to be used;
- (c) make such entry, so far as respects the day and hour of brewing, 24 hours at the least before he shall begin to brew and, so far as respects the quantities of materials, two hours at the least before the hour entered for their use;
- (d) two hours at the least before the hour entered for brewing, enter in the book the time when all the worts will be drawn off the grains in the mash tun and the time when the worts shall be removed from the worts receiver to the fermenting or collecting vessels;
- (e) within two hours of the worts being collected in the collecting or fermenting vessels, enter in the book the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the collecting or fermenting vessel or vessels into which the worts have been conveyed. Should the process of brewing adopted be such that it is inconvenient to take account of the quantity of worts in any collecting or fermenting vessel, then at least two hours before the worts are removed from the worts receiver to the collecting or fermenting vessel or vessels enter in the book the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the collecting or fermenting vessel or vessels into which such worts shall be conveyed;
- (f) if fermentation has commenced in any worts before he has entered the quantity and gravity thereof in the book, enter the true original gravity of such worts before fermentation;
- (g) enter separately in the book in the appropriate column the quantity of water he intends to add to the brewed wort at any stage of the brewing;

[L.N. 35 of 1972.]

- (h) at the time of making any entry, insert the date and hour when such entry was made.

6. Alteration in brewing book

A brewer shall not, without the permission of the proper officer, alter any entry in the brewing book.

7. Notice of brewing

A brewer shall, if so required by the Board, send notice in writing to the proper officer 48 hours before a brewing is to take place.

D-Brewing operations

8. Brewing

(1) All grains in the mash tun shall be kept untouched for the space of one hour after the time entered in the brewing book as the time for the worts to be drawn off, unless the proper officer has attended and taken account of such grains.

(2) All worts shall be removed successively, and in the customary order of brewing, from the mash tun to the underback and thence to the coopers, coolers and collecting and fermenting vessels, and shall not be removed from the last-mentioned vessels until after the expiration of 24 hours from the time at which the whole of such worts shall have been collected in such vessels, unless in the meantime the proper officer shall have attended and taken an account of such worts.

(3) When sorts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of that brewing shall be collected within twelve hours.

9. Brews to be kept separate

(1) Every brewer shall keep the total produce of a brewing separate from the produce of any other brewing for the space of 24 hours, unless an account of the first mentioned brewing is sooner taken by the proper officer.

(2) A brewer shall not mix the produce of one brewing with that of any other brewing unless he has given twelve hours' previous notice in writing to the proper officer, and he shall specify in writing the quantity and gravity of the worts when mixed, but a brewer having weak worts of an original gravity not exceeding 1025 degrees may, if he thinks fit, reserve them for mixing with the worts of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks or other vessels entered for the purpose.

(3) Whether or not fermentation has ceased, a brewer shall not transfer a brewing from one fermenting vessel to another fermenting vessel unless he has given twelve hours' previous notice in writing to the proper officer.

E-Sugar

10. Entry of sugar store, etc.

(1) Every brewer who shall use any description of sugar or saccharine substance, extract or syrup (hereinafter referred to as "sugar") in the brewing of beer shall, before he begins to store or use the same, make entry of a room on his premises (hereinafter called the "sugar store") for the purpose of storing such sugar.

(2) A brewer shall not receive on the entered premises any sugar unless it is accompanied by an invoice from the supplier thereof, showing the marks on each package and the particulars of the description, and the weight or quantity of the contents.

(3) All sugar received on the entered premises shall be immediately deposited in the sugar store and shall not be removed therefrom except for the purpose of being used in brewing in accordance with an entry in the brewing book kept under regulation 5 of these Regulations.

(4) Accounts may be taken, as the Board may direct, of any description of sugar received by a brewer on the entered premises, and any brewer to whom the Board shall give notice in writing that such accounts shall be taken, shall deliver to the proper officer the particulars of all sugar of each and every description on the entered premises, and every invoice relating to sugar of every description subsequently received on the entered premises.

11. Possession of sugar

A brewer shall not have any sugar in his possession elsewhere than in the sugar store, mash tun or other vessel entered for dissolving sugar, or in the course of removal thereto.

F-Charge of excise duty on beer

12. Excise duty

(1) The excise duty in respect of beer brewed by a brewer shall be charged and paid in accordance with the following provisions of this regulation.

(2) In respect of each brewing, duty shall first be charged by reference to the quantity and original gravity of the worts produced, as recorded by the brewer in pursuance of regulation 5 of these Regulations or as ascertained by the proper officer, whichever quantity and whichever gravity is the greater.

(3) There shall be ascertained in respect of each brewing-

- (a) the quantity of worts of an original gravity of 1055 degrees which is the equivalent of the worts produced; and
- (b) the quantity of worts of that gravity deemed to have been brewed from the material used calculated in accordance with regulation 13 of these Regulations,

and if the quantity mentioned in paragraph (b) of this regulation, less four per cent, exceeds the quantity mentioned in sub-paragraph (a) of this paragraph, duty shall in addition be charged on the excess.

(4) In respect of accidental loss and waste as arises in the brewing of beer, a deduction of six per cent shall be made from the quantity of worts on which duty is to be charged.

(5) For the purpose of paragraph (3) (a) of this regulation, the equivalent therein mentioned shall be taken to be the quantity of the worts produced-

- (a) multiplied by the number less 1,000 of the degrees representing their original gravity;
and
- (b) divided by 55.

(6) If, at any time while any worts are in the collecting or fermenting vessels at a brewery, the original gravity of the worts is found to exceed by five or more degrees the gravity recorded by the brewer in pursuance of regulation 5 of these Regulations or that ascertained by the proper officer, those worts may be deemed to be the produce of a fresh brewing and charged with duty accordingly.

(7) Subject to paragraph (8) of this regulation, the amount payable in respect of duty shall become due immediately the worts are collected in a storage vessel already for bottling.

(8) The Board may cause the charge to be made up at the close of each month in respect of all the brewing during that month and, in that case, the aggregate of the quantities of the worts deemed to have been brewed from the material used shall be treated as worts produced or deemed to have been brewed in one brewing, and the Board may, if it thinks fit, allow payment of the duty to be deferred upon such terms as it sees fit but so that the date of payment shall not be later than the 21st day of the month next following that in which the duty was charged.

13. Ascertainment of worts

(1) For the purpose of ascertaining the quantity of worts of an original gravity of 1055 degrees deemed to have been brewed from the materials used, a brewer shall be deemed to have brewed 36 gallons of worts of the said gravity for every unit of materials recorded by him in pursuance of regulation 5 of these Regulations or used by him in any brewing.

(2) For the purpose of paragraph (1) of this regulation, the expression "**unit of materials**" means-

- (a) 84 pounds weight of malt or com of any description;
- (b) 56 pounds weight of sugar; or
- (c) a quantity of malt, com and sugar or any two of those materials, which by relation to sub-paragraphs (a) and (b) of this paragraph is the equivalent of either of the quantities mentioned in those paragraphs.

(3) Where any materials used for brewing by the brewer are proved to the satisfaction of the Board to be of such description or nature that some deduction from the quantity deemed to have been brewed should be made, the Board shall make such a deduction from that quantity as will in its opinion afford just relief to the brewer.

(4) In paragraph (2) of this regulation, the expression "**sugar**" includes-

- (a) any saccharine substance, extract or syrup;

- (b) rice;
- (c) flaked maize and any other description of com which in the opinion of the Board is prepared in a manner similar to flaked maize;
- (d) any other material capable of being used in brewing except malt or com,

and the expression "**corn**" in that subsection means com other than com included in the foregoing definition of sugar.

G-Board's discretionary power in special circumstances

14. Board may permit deviation

Notwithstanding anything contained in these Regulations, the Board may permit such deviation from the customary operations in the course of brewing and the keeping of the brewing book as it may consider necessary to meet the exigencies of any case to which these Regulations may not be conveniently applicable.

DRAWBACK (CUSTOMS) REGULATIONS

[L.N. 70 of 1957.]

under section 138

[1st April, 1959]

[Commencement.]

PART I

General

1. Short title

(1) These Regulations may be cited as the Drawback (Customs) Regulations.

(2) This Part of these Regulations shall apply in relation to the grant of a drawback of customs duties paid on the importation of any goods, Part II in relation to the grant of a drawback of customs duties paid on the importation of goods which are subsequently exported in the same state as that in which they were imported, and Part III in relation to the grant of a drawback of customs duties paid on the importation of goods which are used in any process of manufacture in Nigeria.

2. Interpretation

(1) In these Regulations-

"**exportation**" includes putting on board a foreign-going ship or aircraft for use as stores;

"**imported in bulk**" in its application to aviation and motor spirit and refined petroleum illuminating oil means imported in receptacles having capacities not less than those specified in any regulations made from time to time under the Petroleum Act relating to the importation of petroleum in bulk;

[Cap. P10.]

"**manufacture**" includes processing and assembly.

(2) For the purpose of these Regulations goods shall be regarded as having been used in manufacture if they have formed part of the raw material on which the process of manufacture has been carried out, and not otherwise.

3. Condition for granting a drawback

(1) It shall be a condition of the granting of any drawback in respect of any goods-

- (a) that at the time of importation, the goods are completely enclosed in packages to the satisfaction of the proper officer or if not so enclosed consist of identifiable single units or if in bulk are capable of measurement or identification;
- (b) that if in regard to any particular description of goods or any particular consignment the Board so directs, each package or unit on importation shall prior to delivery be marked or secured by the importer and shall be kept so marked and secured;
- (c) that the person presenting the goods for examination shall furnish the proper officer with such samples as he requires for purposes of test or otherwise and duly assist such officer in examining and taking an account of such goods.

(2) It shall be a further condition of the granting of any drawback on any goods, where the drawback is claimed on the exportation of such goods-

- (a) that the goods are not prohibited by law from being exported;
- (b) that perfect entry of the goods shall have been made at importation and that such other documents shall have been submitted with the entry as the Board may from time to time direct;
- (c) that the goods shall have been duly produced to the proper officer at the approved place of examination prior to loading and also, if the proper officer so requires, on board the aircraft, ship or vehicle on which they were to be exported;
- (d) that the goods shall have been conveyed direct and without delay from the place of examination on to the aircraft, ship or vehicle in which they were to be exported:

Provided that in his discretion, the proper officer may allow goods to remain in official custody for a reasonable period at the risk and expense of the exporter, in which case drawback shall not be allowed unless thereafter the goods are conveyed direct and without delay after receiving the permission of the proper officer from the place of deposit on to the aforementioned aircraft, ship or vehicle;

- (e) that the person claiming drawback shall have given due notice of his intention to ship the goods and shall ship them under the direction of an officer after entering them in accordance with form C. 2; and
- (f) that if the proper officer so requires, the person claiming drawback shall produce within the time allowed by the Board a certificate in respect of the landing of such goods as are entered for exportation issued by the competent authority at the port or place of discharge.

4. Cases where no drawback payable

(1) No drawback shall be paid in respect of any goods-

- (a) where in its discretion the Board considers that the value of the goods has on account of deterioration or any other cause whatsoever substantially depreciated since the importation thereof; or
- (b) where goods other than aviation spirit, motor spirit and refined petroleum illuminating oil imported in bulk are exported or used as prescribed in column 2 of the Schedule to these Regulations after the expiration of two years from the date of the inward report of the aircraft, vessel or vehicle at the port or place where such goods were first imported into Nigeria.

[Schedule.]

(2) No drawback shall be paid in respect of any goods exported-

- (a) where the goods are exported by inland water or overland otherwise than by air:

Provided that drawback may be allowed on goods exported overland or by inland waters by such routes as the Board may by notice in the Federal Gazette direct; or

- (b) where in its discretion the Board rules that the goods are exported with a view to re-importation.

PART II

*Drawback on goods exported in the same state as that in which
they were imported*

5. Amount of drawback

Subject to the provisions of these Regulations and any other provisions of the customs laws, a drawback amounting to one hundred per cent of the import duties paid on any goods shall be granted on the same being exported in the same state as that in which they were imported.

[L.N. 91 of 1960.]

6. Condition of granting of drawback

No drawback shall be paid under this Part of these Regulations-

- (a) where the amount of the drawback claimed in respect of the goods entered on anyone export entry is less than four naira; or
- (b) unless the proper officer is satisfied that the goods in respect of which drawback is claimed were imported by the person intending to export them and are identical with the particulars thereof contained in the entries, invoices or other documents relating to

such goods and that the packages containing the goods have not (except as permitted by law) been opened and that the packages or the goods have not been tampered with or used while in Nigeria.

7. Goods to be exported in original package

Without derogating from the generality of regulation 6 of these Regulations, no drawback under this Part of these Regulations shall be paid on any goods exported where goods imported in packages other than aviation and motor spirit and refined petroleum illuminating oil imported in bulk are not exported in the original packages in which they were imported:

Provided that goods shall be deemed to be in the original packages in which they were imported if the packages have been opened and the contents repacked in such manner as the Board has directed or approved either generally or in any particular case.

8. Amount of drawback where rate of duty reduced

In any case where the amount of import duty payable on the like goods on the date when any goods exported or put on board an aircraft, ship or vehicle as stores is less than the amount of import duty actually paid thereon, then in such case the amount of the drawback shall not exceed the amount of the duty then payable on the like goods as aforesaid.

PART III

Drawback on imported goods used in manufacture in Nigeria

9. Amount of drawback

Subject to the provisions of these Regulations, a drawback of import duty may be allowed in respect of the goods specified in column 1 of the Schedule to these Regulations where such goods have been used in manufacture in Nigeria and the manufacturer has fulfilled the conditions specified in column 2 of the said Schedule. The amount of drawback allowed shall be that specified in column 3 of the said Schedule.

10. Condition on granting drawback

It shall be a condition of the granting of any drawback under this Part of these Regulations-

- (a) that a person intending to claim drawback shall give notice or cause notice to be given to the Board at the time when import entry is made of the goods that he intends to claim drawback;
- (b) that the imported goods shall have been imported by the person claiming drawback or for sale to him in pursuance of a written agreement made prior to importation, that the person claiming drawback shall have manufactured the manufactured goods and, where the duty is claimed on the export of manufactured goods, shall be the person who exports the manufactured goods.

11. Claims for drawback and records

(1) In the case of goods other than exported goods, claims for drawback shall be made at intervals of not less than one month.

(2) The manufacturer shall maintain such records of the receipt and disposal of the materials as the Board may require.

(3) The records shall be kept in the English language and be open to inspection by the proper officer at all reasonable times for the purpose of verifying the manufacturer's claim to drawback.

12. Minimum claim

No claim for a drawback of less than one hundred naira shall be granted.

SCHEDULE

[Regulations 4 and 9.]

Drawback on imported goods used in manufacture in Nigeria

Imported material	Conditions for grant of drawback	Amount of drawback
1. All imported goods	To have been used in the manufacture of goods exported from Nigeria	100 percent of the import duty paid
2. Paper	To have been used in the manufacture of goods supplied for educational purposes to educational establishments recognised by the Ministry of Education .	100 percent of the import duty paid
3. Imported manufactured Tobacco in respect of which there has been paid an import	To have been used in the manufacture of cigarettes by a tobacco manufacturer .	89k per pound

duty of not less than ₦2.4k
per pound weight.

IMPORTATION AND EXPORTATION BY AIR REGULATIONS

[L.N. 71 OF 1959.]

under sections 26 (4), 36 (1) and 57 (1)

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Importation and Exportation by Air Regulations.

PART I

Arrival in Nigeria

2. Procedure on arrival

- (1) Upon arrival in Nigeria of an aircraft, the commander thereof shall-
 - (a) immediately take the aircraft or cause it to be taken to the examination station at the customs airport at which the aircraft has arrived;
 - (b) forthwith deliver to the proper officer-
 - (i) the documents constituting the clearance outwards of the aircraft from the airport which it last left and, if required by the officer, the journey log book or document in lieu thereof belonging to the aircraft;
 - (ii) a report in duplicate in such form as the Board may direct;
 - (iii) a manifest in duplicate in such form as the Board may direct of the goods on board the aircraft;

- (iv) a passenger manifest in such form as the Board may direct containing the names of all passengers carried in the aircraft and their places of embarkation and destination; and
- (v) a list in duplicate in such form as the Board may direct of the stores on board the aircraft;

(c) cause all passengers carried in the aircraft to leave the aircraft with their baggage for examination, and produce to the proper officer and, subject to the provisions of regulation 3 of these Regulations, unload all goods in the aircraft, except such passengers and goods as are to be carried on to another customs airport or to a destination outside Nigeria and are permitted by such officer to be so carried on without compliance with the requirements aforesaid:

Provided that if the commander through circumstances over which he has no control is prevented from taking or causing the aircraft to be taken to the examination station, he shall-

- (i) deliver forthwith to the proper officer the documents required by sub-paragraph (b) of this paragraph; and
- (ii) remove all goods in the aircraft to the examination station in the presence of the proper officer.

(2) Every passenger in an aircraft shall comply with any directions given to him by the commander thereof for the purposes of paragraph (1) (c) of this regulation.

(3) Any act required to be performed by the commander of an aircraft by virtue of sub-paragraph (b) or (c) or the proviso to paragraph (1) of this regulation may, subject to such conditions as the Board sees fit, be carried out on his behalf by a responsible person authorised for the purpose by the owner of the aircraft.

(4) In this regulation, the expression "**arrival in Nigeria**" means arrival of an aircraft in Nigeria from outside it and includes arrival at any customs airport to which passengers or goods from abroad have been permitted by the proper officer to be carried on in accordance with paragraph (1) (c) of this regulation.

3. Goods imported by air

The importer of any goods imported by air shall not-

- (a) unload or permit the unloading of the goods from the importing aircraft except during such hours as the Board may appoint for the purpose or without the authority of the proper officer or, except in accordance with the proviso to paragraph (1) of regulation 2 of these Regulations, at any place other than an examination station;

- (b) remove or permit the removal of any such goods from an examination station without the authority of the proper officer, except in accordance with any special permission granted by the Board and in compliance with any conditions attached to any such permission.

4. Removal of imported goods

(1) No person shall remove any imported goods, other than baggage, from any examination station (except to a customs area) or from a customs area until due entry of the goods has been made.

(2) No person shall remove any goods from a customs area without the authority of the proper officer.

PART II

Departure by air

5. Goods and passengers leaving Nigeria

(1) No goods shall be loaded on an aircraft about to depart from a customs airport on a flight to an eventual destination outside Nigeria except at the examination station and with the authority of the proper officer.

(2) No passenger shall embark on any aircraft about to depart as aforesaid nor shall the commander or any other person permit any passenger so to embark except at the examination station.

IMPORTATION AND EXPORTATION BY POST REGULATIONS

[L.N. 72 of 1959.]

under section 79 (2)

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Importation and Exportation by Post Regulations.

2. Production and examination of postal articles

All articles required by the provisions of the Post Office Guide or the regulations of the Universal Postal Union to be accompanied by or to have affixed thereto a parcel declaration or a green label made out by the sender (whether or not accompanied by such declaration or having such label affixed thereto) shall

be produced at such place as the Board may direct by an officer of the Nigerian Postal Services Department appointed in that behalf by the Postmaster-General to the proper officer for examination, and such postal articles may be examined by the proper officer in the presence of the aforesaid officer of the Nigerian Postal Services Department who shall be responsible for the opening and repacking of such postal articles and for that purpose shall be deemed to be the agent of the importer or exporter.

3. Payment of duty on postal articles

Where any postal article contains goods chargeable with a duty of customs the importer or exporter, as the case may be, shall pay such duty to the officer of the Nigerian Postal Services Department appointed in that behalf by the Postmaster-General, and if he fails to pay such duty, the Postmaster-General shall deposit such postal article together with the dutiable goods contained therein in the Government warehouse, and the goods may be sold or otherwise disposed of as the Board may direct.

All duties of customs paid to any officer of the Nigerian Postal Services Department shall be paid over by the Postmaster-General to the Board or otherwise accounted for at such times and in such manner as shall from time to time be agreed.

IMPORTATION AND EXPORTATION BY SEA REGULATIONS

[L.N. 73 of 1959.]

under sections 26 (4), 36 (1) and 57 (1)

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Importation and Exportation by Sea Regulations.

PART I

Ship's report

2. Report

(1) Report of every ship arriving by sea at a customs port, being a ship of which report is required, shall be made by the master within 24 hours after the arrival of the ship to the collector or other proper officer of the Department of Customs and Excise at the Custom House at that customs port.

(2) Where a ship has been permitted by the Board under subsection (4) of section 12 of the Act, to call on arrival by sea in Nigeria at a place other than a customs port, report of such ship shall be made by the master within 24 hours after the arrival of the ship at that place to the proper officer at that place.

(3) Any act required to be performed by the master of a ship by this regulation may be carried out on his behalf by a responsible person authorised for the purpose by the owner of the ship.

PART II

Procedure on arrival

3. Procedure on arrival

On the arrival by sea of every ship at a customs port or other place permitted by the Board, the master shall bring the ship as quickly up to the proper mooring or unloading place as the nature of such port or other place will permit without touching at any other place except as may be necessary for the safe navigation of the ship.

4. Movement of ship

The ship shall not be moved from the said mooring or unloading place-

- (a) except directly to some other mooring or unloading place; and
- (b) unless the proper officer has approved such move.

5. Landing of imported goods

Except with the permission of the Board and subject to such conditions as it may impose, goods imported by sea shall not be landed at any place other than an approved wharf, and shall not be unloaded or landed, or removed from the place of landing or from a customs area-

- (a) outside such hours as the Board may appoint;
- (b) without the authority of the proper officer;
- (c) until the report of the importing ship has been made;
- (d) until due entry of the goods has been made;

(e) on a Sunday or a public holiday:

Provided that-

- (i) paragraph (d) of this regulation shall not apply in relation to the unloading or landing of goods for deposit in a customs area; and
- (ii) paragraph (d) of this regulation shall not apply to passengers' accompanied baggage unless the proper officer in any particular case so requires.

6. Landing of goods unloaded into another ship

Goods unloaded from an importing ship into another ship for landing at an approved wharf shall not, except with the permission of the proper officer, be again removed into another ship before being so landed, but shall forthwith be taken to and landed at that wharf.

PART III

Procedure on departure

7. Loading of goods for export

Except with the permission of the Board and subject to such conditions as it may impose, no person shall load into a ship any goods for exportation or as stores-

- (a) outside such hours as the Board may appoint;
- (b) except at an approved wharf;
- (c) without the authority of the proper officer;
- (d) on a Sunday or a holiday.

8. Ship's manifest

The master or owner of every exporting ship shall, except as permitted by the Board, by himself or his agent-

- (a) deliver to the proper officer within 48 hours after the final clearance of the ship or, if so required by the Board, at the time of application for clearance, a manifest of all goods shipped as cargo, specifying-
 - (i) the marks, numbers and description of the containers of lots;
 - (ii) the names of the consignors and consignees according to the bills of lading;
 - (iii) the nature and quantity of the goods;
 - (iv) the port of destination;

- (v) the number and date of entry; and
 - (vi) the weight or measurement on which freight is charged;
- (b) make a declaration that the manifest contains a true account of the cargo of the ship.

SMALL CRAFT REGULATIONS

[L.N. 76 of 1959.]

under section 76 (1)

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Small Craft Regulations.

2. Limits outside which certain small craft may not be used

No ship of less than 100 tons register shall be used for any purpose-

- (a) Westward of West Point Beacon, Calabar River, outside a distance of ten nautical miles from the coast of Nigeria, measured from low water mark; or
- (b) Eastward of West Point Beacon, Calabar River outside the area bounded by the coasts of Nigeria and a line drawn from West Point Beacon, Calabar River, to a point on a bearing 180 degrees ten nautical miles from East Point, Calabar River.

3. Exception

Regulation 2 of these Regulations shall not apply to-

- (a) any ship owned by the Government while being used in the service of the Government;
- (b) any ship while the Board is satisfied that it is being used exclusively either for pleasure by the owner, or as a tug, or as a fishing vessel, or in assisting a ship in distress;
- (c) any ship which is being used in accordance with the terms of a licence granted in respect of that ship by the Board in pursuance of subsection (2) of section 76 of the Act.

4. Licence under section 19 of the Act

For the avoidance of doubt, it is hereby declared that the approval by the Board of a ship not exceeding 100 tons register in pursuance of subsection (2) of section 19 of the Act (which relates to the control of movement of uncleared goods) shall not authorise or be deemed to authorise that ship to be used outside the limits specified in regulation 2 of these Regulations.

TOBACCO (MANUFACTURE) REGULATIONS

[L.N. 77 of 1959.]

under section 116

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Tobacco (Manufacture) Regulations.

2. Premises to be entered

No tobacco manufacturer shall store or begin to manufacture tobacco until he has made entry in accordance with the Act of all premises, rooms and places intended to be used by him for the manufacture or storage of tobacco.

3. Storage of manufactured tobacco

(1) All manufactured tobacco shall, after the process of manufacture has been completed, be forthwith removed to a stock room, of which entry for that purpose has been made in accordance with the provisions of the customs and excise laws.

(2) Such stock room shall not be used for any purpose other than that of storing manufactured tobacco.

(3) All manufactured tobacco in such stock room shall be stored in such manner as to facilitate the taking of a full account thereof.

4. Stock book

Every tobacco manufacturer shall provide a stock book in the form acceptable to the Board and shall-

- (a) each day enter therein the particulars of all manufactured tobacco received in and delivered from the stock room and such other particulars as may be required by the Board;

- (b) keep the stock book in such part of the entered premises as the Board may require available at all times for inspection by an officer, and permit an officer at any time to inspect it and make extracts therefrom;
- (c) send to the proper officer on or before the 7th day of each month, a transcript in duplicate of the stock book showing all transactions entered therein during the previous month.

5. Operation account

Every tobacco manufacturer shall keep an operations account in the form acceptable to the Board and shall-

- (a) enter therein particulars of-
 - (i) all manufactured tobacco received at the factory;
 - (ii) all manufactured tobacco delivered to the stock room; and
 - (iii) such other particulars as may be required by the Board;
- (b) at the end of each month, balance such operations account so as to show-
 - (i) the loss of weight in tobacco during the process of manufacture; and
 - (ii) an analysis of the weight of the various brands of tobacco, cigarettes and cigars manufactured during that month.

VALUATION (EXPORT DUTIES) REGULATIONS

[L.N. 78 of 1959.]

under section 62

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Valuation (Export Duties) Regulations.

2. Determination of value of exported produce other than rubber

For the purpose of assessing duty ad valorem on exported produce other than rubber, the value per unit of weight of such produce shall-

- (a) in the case of produce exported by the appropriate Commodity Board for which an f.o.b. price per unit of weight is notified by the London branch of the Commodity Board to the Ministry of Commerce and Tourism, within six months of the date of exportation of the produce, be deemed to be that f.o.b. price per unit of weight; and
- (b) 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 ton of groundnut oil and of groundnut cake shall be deemed respectively to be N8.64k and N12.38k less than the price per ton arrived at under paragraph (a) or (b) of this regulation as the case may be.

3. For the purpose of assessing duty ad valorem on rubber exported, 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 the month before that in which the rubber was entered for export.

CUSTOMS PORTS ORDER

[L.N. 82 of 1959.]

under section 12

[1st April, 1959]

[Commencement.]

1. Short title

This Order may be cited as the Customs Ports Order.

2. Customs ports

The several areas named and specified in the Schedule to this Order together with the approved wharves adjacent thereto are designated places of arrival or departure of ships by sea for customs purposes.

SCHEDULE

[Paragraph 2.]

Lagos including Apapa

Within a line drawn from a point 180° and distant 3 miles from the lighthouse, to the lighthouse; thence proceeding along the foreshore to a beacon marked P.B.L.3518 on Meridian Point; thence to a beacon at Badagri Point marked P.B.L.3517; thence along the foreshore to a beacon marked P.B.L.3519 at Aimorunfide Mosafejo Village which is situated on an island, approximately four cables west of Okobabalawo; thence along the foreshore to a point on the bearing 312° and distant 800 feet from a beacon marked P.B.L.6509; thence across Porto Novo Creek (now called Badagri Creek) on a line bearing 312° to a point on the southern foreshore of an island known as Tin Can Island distant 5 cables; thence along the southern foreshore of this island in an easterly direction and in a westerly direction along the northern foreshore reaching a point bearing 132° distant 480 feet from a beacon marked P.B.L.6506 on the Apapa mainland; thence from this point on a bearing 312° to P.B.L.6506; thence along the southern foreshore of Apapa mainland round Apapa Point (now taken to include the Apapa Quay extensions) to a beacon marked P.B.L.352 on the north side of Oke Wata Village near the right bank at the mouth of Agboyi Creek; thence following a line bearing 150° to the land at Kurama Island; thence following the southern foreshore of Five Cowrie Creek and the eastern foreshore of the main lagoon until the position of the old signal mast at Grestle Point is bearing 090° and distant 5 cables from the old signal mast; thence following a line bearing 180° for a distance of 3.68 miles and thence to the starting point.

[L.N. 18 of 1967.]

(Admiralty Chart No. 2812.)

Port Harcourt

Within a line drawn 180° from a point at the mouth of the Omo Ema Creek in latitude 4°46'01" North Longitude 6°59' 18" North across the Bonny River to the western bank; thence following this bank in an easterly and southerly direction and excluding all tributary streams to a point bearing 270° from the mouth of Okubiakri Creek in Latitude 4°43'33" North Longitude 7°00'55" East; thence east across the river to the mouth of Okubiakri Creek; thence in a northerly direction along the east bank of the main stream of the Bonny River to a point at the mouth of Dockyard Creek in Latitude 4°44'05" North Longitude 7°00'44" East; thence in a northerly direction along the East bank of Dockyard Creek (excluding tributary streams) till the longitude of 7°01' 14" East is reached; thence on a line 360° across Dockyard Creek to the western bank; thence following this bank in a southerly direction till the main stream of the Bonny River is reached in Latitude 4° 44'06" North Longitude 7°00' 40" East; thence in a northerly direction following the eastern bank of the Bonny River (excluding tributary streams) to the starting point at the mouth of Omo Ema Creek in Latitude 4°46'01" North Longitude 6°59' 18" East.

(Admiralty Chart No. 3288.)

Burutu

Within a line of bearing drawn 075° from a position at West Point in Latitude 5°21' 12" North, Longitude 5°27'00" East to Boma Head; thence along the foreshore to a position in Latitude 5°21 '54" North, Longitude 5°30'40" East; thence along a line of bearing 070° for a distance of .80 miles; thence along a

line of bearing 180° for a distance of .70 miles to a point at the western side of the mouth of Kuka Creek; thence along the foreshore to a position at Clough Point in Latitude 5°20' 47" North, Longitude 5°27'47" East and thence to the starting point at West Point.

(Admiralty Charts Nos. 461 and 3115.)

Sapele

From a point on the south bank of the Benin River in Latitude 5°54'40" North Longitude 5°40'00" East of Greenwich on a line bearing 360° across the Benin River to a point on the south shore of Munro Island being in Latitude 5°54'46" North Longitude 5°40'00" East; thence along the shore of Munro Island rounding the south-eastern tip of the island to a point on the north shore in Latitude 5°54'34" North Longitude 5°40'41" East; thence on a line 090° across Munro Creek to a point on the northern bank in Latitude 5°54'34" North Longitude 5°40' 44.5" East; thence in an easterly direction along the northern shore of the Munro Creek, the Benin River and the Jamieson River to a point on the northern bank of the Jamieson River in Latitude 5°54' 14" North Longitude 5°41 '41" East; thence on a line 180° across the Jamie-son River to a point on the southern bank in Latitude 5°54'08" North Longitude 5°41'41" East; thence following the eastern bank of the Ethiopie River in a southerly direction to a point on this bank in Latitude 5°53'28" North Longitude 5°41 '52" East; thence on a line 180° to the western bank of the Ethiopie River in Latitude 5°53'25" North Longitude 5°41'52" East; thence in a northerly direction following the western bank of the Ethiopie River to Millers Point; thence round Millers Point following the southern bank of the Benin River in a westerly direction to the starting point.

[L.N. 18 of 1967.]

(Charts of Reference: N.P.A. Port of Sapele and Benin River Sheet III.)

Warri

That part of the main stream of the Warri River bounded to the eastward by a line of bearing 360° drawn across the main river from a position at Ogbe Sobo, in Latitude 5°30'00" North Longitude 5°45'14" East; and to the westward, by a line of bearing 180° drawn across the main river from a position at the south point of Wall Creek in Latitude 5°31 '20" North, Longitude 5°43 '07" East.

(Admiralty Chart No. 461 and Marine Department Plan No. 44 Warri River dated June, 1927.)

Degema

That part of the main stream of the Sombreiro River bounded to the northward by a line drawn 270° from the centre of the inshore end of the Government wharf at Degema across the Sombreiro River.

To the eastward by a line bearing 108° from the southernmost point of Degema in Latitude 4°44' 17.20" North, Longitude 6°45'43.80" East to the foreshore at Abonema.

To the southward by a line drawn from a point in Latitude 4°43'29.55" North, Longitude 6°45'49.75" East bearing 270° across the Sombreiro River.

(Marine Department Plan no. I27A, New Calabar and Sombreiro Rivers Sheet III, dated July, 1926.)

Calabar

That part of the main stream of the Calabar River bounded to the north by the parallel of latitude 5°1'20" North and to the southward by a line drawn 316° from a point at the mouth of Henshaw Creek in Latitude 4°56'52" Longitude 8°18'09" East across the river.

(Admiralty Chart No. 3423.)

Koko

Those waters lying within a circle having a radius of eight and a half cables, with the Custom House at Koko as the Centre.

[L.N. 146 of 1959.]

Bonny

That part of the main stream of the Bonny River bounded to the north by a line drawn 90° from a position at Peter Fortis Point with Commander Pullen's Observation Stone at Bonny bearing 16611z°; to the south by a line drawn from a position with Field Point Beacon bearing 294°4 cables in a 254° direction to a position with Bonny lighthouse bearing 046°2.7 miles.

[L.N. 58 of 1961.]

(Admiralty Chart No. 622.)

CUSTOMS (IMPORTATION OF POSITIVE CINEMATOGRAPH FILM)

ORDER

[L.N. 83 of 1958.]

under section 42 (2)

[1st April, 1959]

[Commencement.]

1. Short title

This Order may be cited as the Customs (Importation of Positive Cinematograph Film) Order.

2. Exclusion of positive cinematograph film from section 42

The provisions of subsection (1) of section 42 of the Act shall not apply to positive cinematograph films other than those intended for advertising, educational and scientific purposes or for exhibition at international fairs, trade shows and similar events.

[L.N. 152 of 1962.]

SMALL CRAFT (CUSTOMS LICENSING) REGULATIONS

[L.N. 147 of 1959.]

under section 76 (1)

[1st April, 1959]

[Commencement.]

1. Short title

These Regulations may be cited as the Small Craft (Customs Licensing) Regulations.

2. Definition

For the purpose of these Regulations, "**boat**" includes lighters and barges irrespective of their size and all canoes and other floating craft of any description not exceeding 100 tons burden, but shall not include any boat owned by any of the Governments in the Federation of Nigeria or by any foreign government or by the Nigerian Ports Authority when used in the service of such Government or Authority.

3. Limit of approach

No boat shall go or remain alongside or approach within fifty yards of any aircraft or ship except in pursuance of a licence issued by the Board and subject to such conditions and limitations as may be expressed therein.

CUSTOMS AND EXCISE PREVENTIVE SERVICE REGULATIONS

[L.N.1 of 1963.]

under section 194

[21st November, 1962]

[Commencement.]

1. Short title

These Regulations may be cited as the Customs and Excise Preventive Service Regulations.

2. Interpretation

In these Regulations, unless the context otherwise requires-

"**Board**" means the Board established under section 1 of the Nigerian Customs Service Board Act;

[Cap. 100.]

"**Comptroller-General**" means the Comptroller-General of the Nigerian Customs Service;

"**Service**" means the Customs and Excise Preventive Service established under regulation 3 of these Regulations.

PART I

Establishment and appointments

3. Establishment of Service

(1) There shall be established a Customs and Excise Preventive Service (hereafter in these Regulations referred to as "the Service").

(2) The Service shall be under the control and management of the Board except that the Comptroller-General shall be responsible for matters affecting recruitment, advancement and discipline within the Service.

4. Officers of the Service

There may be appointed to the Service-

- (a) a commandant;
- (b) a deputy commandant;

- (c) assistant commandants;
- (d) senior superintendents;
- (e) superintendents;
- (f) assistant superintendents;
- (g) senior preventive officers;
- (h) preventive officers; and
- (i) assistant preventive officers.

5. Precedence of members of the Service

(1) The precedence of the members of the Service shall be-

- (a) commandant;
- (b) deputy commandant;
- (c) assistant commandant;
- (d) senior superintendent;
- (e) superintendent;
- (f) assistant superintendent;
- (g) senior preventive officer, grade I;
- (h) senior preventive officer, grade II;
- (i) preventive officer;
- (j) assistant preventive officer.

(2) Officers of the same rank shall take precedence among themselves in accordance with the date of their appointment to that rank.

(3) Where other officers are assigned from time to time for duty within the Service the rank and precedence of such officers shall be determined by the Board.

6. Deployment of the members of the Service

For the purpose of carrying out or enforcing the provisions of the customs and excise laws, a member of the Service shall serve in such places and for such periods and in such classifications and rank as the Comptroller-General may, from time to time, decide.

7. Service required and conduct in performance thereof

A member of the Service shall carry out the lawful commands of his superior officer and shall devote all his time and energy to the carrying out or enforcement of all customs and excise laws and regulations and shall at all times carry out his duties subject to overall direction of the Board without fear or favour, malice or ill-will and with strict impartiality and courtesy towards the general public.

8. Application of Parts II and III

The provisions of Parts II and III of these Regulations shall not apply to members of the Service of and above the rank of assistant superintendent whose appointments and conditions of service shall be in accordance with the rules and regulations prescribed for members of the civil service of the Federation.

PART II

Rank and file

9. Qualification of candidate for engagement

(1) The qualifications of a person seeking engagement in the Service shall be as follows-

- (a) he shall not be less than eighteen years of age;
- (b) he shall not be more than 21 years of age;
- (c) he shall not be less than five feet six inches in height;
- (d) he shall be certified by a government medical officer in the form set out as Form A in the First Schedule to these Regulations as being physically and mentally fit for engagement in the service;
- (e) he shall be literate and possess such educational qualifications as the Board may, from time to time, stipulate; and
- (f) he shall be of good character and not have been found guilty of any criminal offence or of any offence against the customs and excise laws.

(2) The Comptroller-General may, where he considers it necessary in the interest of the Service, vary or dispense with qualifications specified in sub-paragraphs (a) to (c) of paragraph (1) of this regulation.

10. Forms and nature of engagement

(1) A candidate seeking engagement in the Service shall answer such questions and make such declaration on oath as contained in Forms Band C set out in the First Schedule to these Regulations, and such declaration, which shall be made in a manner the candidate may declare to be most binding on his conscience, shall be made before a magistrate or an officer of the Service not below the rank of superintendent or an officer of the Nigerian Customs Service of equivalent rank who is, for the purposes of this regulation, hereby authorised to administer the oath and receive the declaration.

[First Schedule. Forms B and C.]

(2) A candidate who gives any false information or makes any false statement or declaration shall be guilty of an offence and shall on summary conviction be liable to dismissal from the Service.

(3) Where the answers given by the candidate are found to be satisfactory and true, and if he is found to be physically and mentally fit for service and in all other respects qualified and satisfactory, he may be appointed to the Service.

(4) Engagement in the Service shall in the first instance be on probation for three years, reckoned in all cases from the day on which the candidate was appointed to the Service and taken on the establishment and members so engaged shall be subject to the provisions of these Regulations and other conditions of service prescribed for members of the civil service of the Federation:

Provided that where those conditions of service are inconsistent with these Regulations, the provisions of these Regulations shall prevail.

11. Resignation from the Service

(1) No member of the Service shall be at liberty to resign or to withdraw himself from his duties unless expressly allowed to do so by the Comptroller-General.

(2) Notwithstanding the provision of paragraph (1) of this regulation, any member of the Service whose period of service expires during a state of war, insurrection or hostilities may be compulsorily retained and his service prolonged for such period, not exceeding twelve months, as the Board may direct.

12. Appointment and promotion by Comptroller-General

The Comptroller-General may, within the limits of approved establishment, fill by promotion or fresh appointment all vacancies in the Service below the rank of assistant superintendent which may occur from time to time through any cause whatsoever and every such appointment shall be deemed to be an appointment under these Regulations.

PART III

Discipline

13. Offences against discipline

Any member of the Service (hereinafter referred to as "defaulter") who is guilty of an offence specified in the Second Schedule to these Regulations shall suffer punishment according to the degree and nature of the offence as may be awarded in accordance with these Regulations.

[Second Schedule.]

14. Procedure at an inquiry

(1) The Comptroller-General or such other officer as the Comptroller-General may authorise, either generally or specifically in that behalf, shall inquire into any charge against a defaulter under these Regulations and shall, in any matter concerning such enquiry, have the power of summoning and examining witnesses on oath or affirmation and of calling for documents.

(2) The enquiry may be adjourned from time to time.

(3) In every such enquiry where witnesses are examined on oath or affirmation, the proceedings and decision shall be recorded in writing.

15. Punishment

If, as a result of the enquiry conducted under regulation 14 of these Regulations, the charge is proved against a defaulter, the Comptroller-General or any officer authorised by him may-

- (a) impose in the case of a defaulter who is a senior preventive officer, preventive officer, or assistant preventive officer, one or more of the following-
 - (i) admonition;
 - (ii) severe reprimand or reprimand;
 - (iii) a fine not exceeding N2;
 - (iv) the withholding or deferment of an increment;
 - (v) reduction in rank;
 - (vi) dismissal in accordance with the provision of regulation 16 of these Regulations;
- (b) in the case of other officers, recommend disciplinary action against the officer, in accordance with the general disciplinary orders for the time being in force for members of the civil service of the Federation:

Provided that a sentence of reduction in rank, dismissal or the withholding of any increment imposed under this regulation by any officer other than the Comptroller-General shall require the confirmation of the Comptroller-General.

16. Dismissal

(1) A defaulter may be dismissed under the provisions of regulation 15 of these Regulations only if the enquiry into the charge proved against him has been conducted in accordance with the following provisions-

- (a) the defaulter shall be notified in writing of the charge upon which it is intended to dismiss him and the defaulter shall be given a full opportunity of defending himself;
- (b) if any witnesses are called to give evidence, the defaulter shall be entitled to be present and cross-examine such witnesses;
- (c) no documentary evidence shall be used against the defaulter unless he has previously been supplied with a copy thereof or given evidence thereto;
- (d) the enquiry into the charge shall be conducted by a superior officer not below the rank of superintendent; and
- (e) any sentence of dismissal shall, except in the case of an assistant preventive officer, require the confirmation of the Federal Civil Service Commission.

(2) This regulation shall not apply to a member of the Service not holding a pensionable appointment.

17. Review

(1) The Comptroller-General may call for and examine the record of any enquiry into a disciplinary charge conducted under regulation 14 of these Regulations for the purpose of satisfying himself as to the correctness, legality or propriety of any conviction or award of punishment.

(2) On reviewing any such record, the Comptroller-General may confirm, increase, mitigate, alter or annul any punishment awarded to a defaulter.

18. Appeal

Appeal against conviction in respect of a disciplinary offence under the regulations or against any punishment awarded therefor or against such conviction and sentence shall within seven days from the date of the decision thereof be-

- (a) in case of a defaulter of the rank of senior preventive officer and below, to the Comptroller-General, except in case of dismissal, the appeal in respect of which shall lie to the Federal Civil Service Commission; and
- (b) in case of all other defaulters, in accordance with the general disciplinary orders in force for the time being for members of the civil service of the Federation,

and upon such appeal the punishment imposed may be increased, confirmed, reduced or annulled.

19. Desertion

(1) A member of the Service who is absent without leave for 21 or more consecutive days shall be deemed to be guilty of the offence of desertion, and shall be dismissed from the Service.

(2) A deserter's name shall be struck off as from the first day of such desertion, and when any member of the Service who has been struck off as a deserter returns and applies for reinstatement his case shall be inquired into and the reason for his desertion ascertained by the Comptroller-General or any officer authorised in that behalf by the Comptroller-General.

(3) Where the explanation of the deserter is satisfactory, the Comptroller-General shall cancel the order of dismissal.

20. Interdiction

(1) If he deems it necessary in the public interest that a member of the Service should cease to exercise the powers and functions of his office instantly, the Comptroller-General may interdict from duty such member pending the hearing of any criminal charge or any enquiry into the conduct of such member under the provisions of these Regulations or any other offences of whatsoever nature, but such member shall not by reason of such interdiction cease to be a member of the Service.

(2) The powers, privileges, and benefits of a member of the Service vested in an interdicted member shall, during his interdiction, be in abeyance, but he shall continue to be subject to the same authority and discipline as if he had not been interdicted.

(3) Not less than half pay shall accrue to any member of the Service in respect of any period during which he is under interdiction awaiting trial which results in his conviction either for an offence against discipline or for any other offence.

(4) If the proceedings taken against any member of the Service do not result in his dismissal or reduction in rank or grade, he shall be entitled to the full amount of the pay which he would have received if he had not been interdicted.

21. Pay during absence

(1) No pay shall accrue to any member of the Service in respect of any day during which he is absent on desertion or without leave or undergoing any sentence of imprisonment.

(2) No period of such absence, imprisonment or interdiction shall be reckoned as one day for the purpose of this regulation and paragraph (3) of regulation 20 of these Regulations unless the absence, imprisonment or suspension has lasted for six consecutive hours or upwards, whether wholly in one day, or partly in one day and partly in another.

(3) When any period of such absence, imprisonment or interdiction exceeds six consecutive hours as aforesaid, but does not exceed 24 hours, it shall not be reckoned as more than one day; but if such period exceeds 24 hours, every period of 24 hours or part thereof, after the first period of 24 hours shall be reckoned as one day.

22. Surrender, damage or loss of equipment

(1) Every member of the Service who may be interdicted or dismissed from or cease to hold or exercise his office, shall forthwith deliver up to the officer under whom he is serving all clothing, accoutrements, Government and Service property which might have been issued or supplied to him or entrusted to his care.

(2) If any member of the Service makes away with or is concerned with making away with (whether by pawning, selling, destruction or otherwise howsoever), loses by neglect, or wilfully or negligently damages any clothing, accoutrements, Government and Service property, he may, in addition to any other punishment, be ordered to make good the amount of such loss or damage by stoppages out of his pay.

23. Fines to be recovered by stoppages

(1) All fines imposed upon members of the Service for offences under these Regulations shall be recovered by stoppages from the defaulter's pay due at the time of committing such offence and thereafter becoming due.

(2) The amount of the stoppage in respect of any fine shall be at the discretion of the officer authorised to impose fines, but shall in no case exceed one third of the monthly pay of the defaulter and whenever more than one order of stoppage is in force against the same defaulter, so much only of his pay shall be stopped as shall leave him a residue of at least one third of his monthly pay.

(3) When more than one order of stoppage is made in respect of the same person, the orders later in date shall, where necessary, be postponed as to their enforcement until the earlier orders are discharged.

24. Fines and stoppages

(1) All fines and stoppages for loss of or damage to clothing, equipment, Government and Service property may be deducted from the pay of the member of the Service who has incurred the liability.

PART IV

Custody, issue and use of firearms and ammunition

25. Custody of firearms, etc.

Firearms and ammunition issued for the use of the officers of the service shall be in the custody of an officer not below the rank of a superintendent and shall be kept in a place of security within a customs station.

26. Issuing and use of firearms

Such firearms and ammunition as may be required for official use may be issued at the discretion of the superintendent, or any other officer of the Service not below the rank of a superintendent, in charge of the station to any officer not below the rank of an assistant superintendent when on a patrol duty.

27. Keeping of register

There shall be kept at a customs station to which firearms and ammunition has been issued a register showing the description and number of such firearms, quantity of ammunition, the date of issue and re-issue to the station, the date of issue and re-issue to any officer, name and rank of officer to whom firearms and ammunition has been issued or re-issued, the actual use made of them at any given time and the description, number and quantity of firearms and ammunition in respect thereof and such other particulars as the Board may direct.

PART V

General

28. Retiring benefit vacation and sick leave

Subject to the exigencies of the Service, retiring benefits, vacation leave, sick and compensating leave may be granted on the scale and under the conditions prescribed for members of the civil service of the Federation.

29. Lawful order and duties

(1) Every member of the Service shall carry out all lawful orders and shall at all times punctually and promptly perform all appointed duties and attend to all matters within the scope of his office as a member of the Service.

(2) Whether a member of the Service is normally on or off duty, his responsibility is the same and he is bound to do everything in his power to enforce all the provisions of the customs and excise laws and regulations at all times and by all legal means.

30. Overtime

Members of the Service shall not be eligible for extra pay in respect of work done outside the normal working hours.

31. Clothing and equipment

Clothing and equipment shall be of such pattern and worn in such manner as the Board shall determine.

32. Revocation of Regulations

(1) The Customs (Preventive Service) Regulations are hereby revoked.

[No. 34 of 1954.]

(2) Notwithstanding the provision of paragraph (1) of this regulation, all appointments of members of the Service made under regulations revoked by this regulation shall for all purposes be deemed to have been lawfully made and shall take effect in accordance with the conversion table set out in the Third Schedule to these Regulations as if the appointments were originally made under these Regulations.

[Third Schedule.]

SCHEDULES

FIRST SCHEDULE

FORM A

[Regulation 9 (1) (d).]

Medical Certificate

I hereby certify that I have examined.....
.....

1. His height is..... feetinches

2. His unexpanded chest measurement is..... inches

3. His vision is-

right eye.....

left eye.....

4. His hearing is.....

5. He has distinctive marks or scars as follows-

.....
.....

He suffers from no deformities other than.....

.....
and I find him physically and mentally fit for service with the Preventive Service.

Place.....

Date.....

.....
Medical Officer

FORM B

[Regulation 10 (1).]

Attestation

I, an applicant
seeking engagement in the Customs and Excise Preventive Service, give my answers to the following
questions-

1. What is your full name?

2. What is your present age?

Give date of birth

(Birth Certificate to be produced if available)

3. Where were you born?

4. To what tribe do you belong?

5. Who is your next of kin?

(Give name, relationship, address and occupation).....

.....

6. Where were you educated?

.....

7. What standard of education have you reached?.....

8. What educational certificate do you hold?.....

9. What is your present occupation?.....

.....

10. What are your sports or hobbies?

11. Have you ever been employed in government service or in the service of a local government?

.....

.....

12. Have you ever been in prison?

If so, why?

13. Have you ever been convicted of any criminal offence?

If so, why?

14. Have you ever suffered from any serious illness?

If so, give particulars.....

15. Are you engaged in or connected with any commercial undertaking whatsoever?.....

If so, give particulars.....

16. Are you in debt to anyone?

If so, give particulars

17. Are you a judgment debtor?

Or are there any writs for debt outstanding against you?

If so, give particulars.....

18. Are you married?

If so, give number of wives and their names.....

19. Have you any children?

.....

.....

If so, give names, sexes and ages

Ihereby declare that the replies given by me to the above questions and recorded hereon are true. I understand that if any of my replies to these questions are subsequently proved to be false shall be liable to prosecution.

.....

Signature of Witness

.....

Signature of Applicant

Place.....

Date.....

I certify that the above declaration has been made before me and signed in my presence and that

Applicant.....(name) understands the nature of the questions

asked and that his replies have been correctly recorded hereon.

.....

Magistrate

Date.....

Place.....

NOTES

- (1) This form is to be completed in original only in the applicant's own handwriting.
- (2) Copies of school certificates, copies of references from any employer, and not less than two personal references as to character should be sent with this application to the Nigerian Customs Services Board, Federal Capital Territory, Garki, Abuja.
- (3) Originals of certificates, or references should not on any account be forwarded with this application but must be produced at the time of interview.

FORM C

[Regulation 10 (1).]

Declaraion

Ido hereby solemnly
and sincerely declare and promise that I will be faithful and bear allegiance to the Federal Republic of Nigeria, and that I will faithfully serve the Government of the Federation of Nigeria as a member of the Customs and Excise Preventive Service during my period of service and will obey all orders of the President and the officers placed over me, and subject myself to all Acts, regulations and other enactments relating to members of the Service now in force or which may from time to time be in force.

Place

Applicant

Date20..... ..

Witness

I hereby certify that the above declaration on oath, in accordance with regulation 10 of the Customs and Excise Preventive Service Regulations, has been made and signed in my presence this day.

.....

Magistrate

Place.....

Date20.....

SECOND SCHEDULE

[Regulation 13.]

Offences

1. Insubordination.
2. Disobedience of lawful orders given him by his superior in rank, whether such orders be given verbally or in writing or by authorised signal on parades.
3. Disrespect in word, act or demeanour to his superior in rank.

4. Use of abusive or insulting language to, or quarrels with any member of the Service.
5. Oppressive or tyrannical conduct towards an inferior in rank.
6. Pawning, selling, losing by neglect, wilfully damaging or failing to report any damage to any of the articles of clothing, arms, accoutrements or necessaries issued to him, or any Government property committed to his charge.
7. Inattention on parade, or talking, or otherwise misbehaving himself on parade.
8. Lateness for duty.
9. Appearing on duty, dirty or untidy in his person, arms, clothing or accoutrements.
10. If permitted the use of Government quarters or barracks, failing to keep such quarter or barrack and their adjacent surroundings clean and tidy or admitting unauthorised persons thereto.
11. Drunkenness.
12. Drinking any intoxicating liquor when on duty.
13. Entering any place licensed for the sale of spirituous liquors when on duty, except when his presence is required there in the execution of his duty.
14. Failing to perform a patrol properly, or irregularity on sentry.
15. Idling or gossiping or sitting or lying down without cause or sleeping when on duty.
16. Leaving his patrol, point, or other place to which he has been ordered, without permission or without sufficient and proper reason.
17. Using unnecessary violence to, or ill-using any person in his custody.
18. Negligently permitting a person in custody to escape.
19. Negligence of duty.
20. When knowing where any offender is to be found, failure to report the same or exert himself to make the offender amenable to the law.
21. Omitting to make any necessary entry in any official document, book or paper.
22. Making or signing any false statement in any official document, book or paper.
23. Prevarication before any court or at any inquiry.
24. Withholding or failing to report promptly any complaint or report against any member of the Service.

25. Negligence or refusal to assist in the apprehension of any member of the Service charged with any offence.
26. Making or joining in making any anonymous complaint.
27. Making any frivolous or vexatious complaint.
28. Lending money to or borrowing money from any member of the Service.
29. Incurring debt, either recklessly or without any reasonable prospect or intentions of paying the same, or having incurred any debt making no reasonable effort to pay the same.
30. Divulging any matter or thing which it is his duty to keep secret.
31. Conveying information directly or indirectly to any person of any warrant or summons which has been issued against such person.
32. Communicating to any unauthorised person matters concerned with the Service without leave from the superior officer under whom he is serving.
33. Absence without leave.
34. Malingering or feigning sickness without due cause, concealing any venereal or contagious disease, or neglecting or failing to report the fact if he is suffering from the same.
35. Gambling, or permitting or failing to report, gambling in the station.
36. Wanting in civility to any member of the public.
37. Trading in any form by himself or permitting any member of his family to trade in the neighbourhood of his station.
38. Any act, conduct, disorder or neglect to the prejudice of good order and discipline though not herein specified.
39. Failure to comply with or disobeying any regulation of the Service or rule issued by the Board.

THIRD SCHEDULE

[Regulation 32.]

Conversion Table

Rank or Grade in the Nigeria Customs Preventive Service under Customs(Preventive Service) Regulations (No. 34 of 1945

Rank or grade of conversion

Preventive	Waterguard	
Assistant Preventive Officer, IV	—	Assistant Preventive
Assistant Preventive Officer, III	—	Assistant Preventive Officer
Assistant Preventive Officer, II	—	Assistant Preventive Officer,
Assistant Preventive Officer, I	—	Preventive Officer,
Preventive Officer	Waterguard Officer, III	Preventive officer,
Preventive Officer		
Chief Preventive Officer	Waterguard Officer,II	Preventive Officer, II
Superintendent (Third Class)	—	Senior Preventive Officer, II
Superintendent (Second Class)	Waterguard Officer, I	Senior Preventive Officer, II
—	Senior Waterguard Officer	Senior Preventive Officer, II
—	Assistant Collector	Assistant Superintendent-in - Training/Assist Superintendent
—	Collector	Superintendent

—	Senior Collector	Senior Superintendent
—	Inspector /Instruct (Waterguard)	Assistant Commandant
Chief Inspector (Preventive)	—	Deputy Commandant

GENERAL EXCISE REGULATIONS

[L.N.50 of 1965.]

under section 120

[1st April, 1965]

[Commencement.]

1. Short title

These Regulations may be cited as the General Excise Regulations.

2. Scope

These Regulations shall apply to all excisable goods other than spirits, beer and tobacco:

Provided that where there are specific excise regulations in respect of any particular kind of goods and their manufacture and control by the Board, such regulations shall prevail in case of conflict.

3. Interpretation

In these Regulations-

"excisable goods" means goods other than spirits, beer and tobacco of such kinds and descriptions as may, from time to time, be specified in the Schedules to the Customs, Excise Tariff, etc. (Consolidation) Act;

[Cap. C49.]

"manufacturer" means any person who shall by any means make, produce or cause to be made or produced any excisable goods in a factory and "manufacture" shall have a corresponding meaning;

"materials" includes any article or substance used as an ingredient in the manufacture or in the packing, labelling or marking of excisable goods;

"materials store", in relation to a factory, means a place in the factory approved by the Board for the separate storage of materials including those used in the packing, marking and securing of excisable goods;

"products store", in relation to a factory, means a place in the factory approved by the Board for the separate storage of excisable goods manufactured in such factory.

4. Approval of permits

No person shall carry on a business as manufacturer of excisable goods except in premises approved in writing by the Board for that purpose.

5. Entry of premises

No manufacturer shall begin to manufacture or store excisable goods until he has received the written approval of the Board and has made a cash deposit of, or entered into a bond in, such sum as the Board may decide in each particular case, to secure the payment of excise duty, and has made the entry in accordance with the Act of all premises, rooms, places, plants, machinery, equipment, vessels and pipes intended to be used by him for the purpose of manufacture, storage and other process associated therewith.

6. Factory to bear name

Every factory shall bear conspicuously outside to the satisfaction of the Board the name, or if that name is different from the business name, the business name of the manufacturer, and also a statement that the manufacturer is the holder of an excise licence to produce the goods in question.

7. Installation of plant, etc.

All plant, machinery, equipment, vessels and pipes in a factory shall be so installed, positioned and arranged as to admit at all times of the working or of the contents being accurately and conveniently checked, gauged, or measured, weighed or counted by the proper officer, and shall not be altered in shape, position or capacity without the prior approval of the Board.

8. Material register

Every manufacturer shall keep in such manner as the Board may direct, a materials register showing the quantity received and utilised, and the balance in stock of each kind of material at the close of each working day:

Provided that the Board may in its discretion vary or waive this requirement in particular cases.

9. Materials to be accompanied by invoice and entered in materials register

Except with the written authority of the Board-

- (a) all materials received shall be accompanied by full suppliers' invoices and be immediately deposited in the materials store;
- (b) no goods other than materials may be deposited or stored in the materials store.

10. Permission to use particular materials, name, label, etc.

No manufacturer shall use any particular kind of material, formula, composition, specification, brand, name, label, packing or container without the prior permission of the Board and shall not thereafter alter or vary any of them without the further prior permission of the Board:

Provided that the grant of such permission shall be in the discretion of the Board and subject to such conditions as it may deem fit to impose.

11. Written notice of intention to manufacture

Every manufacturer shall give in such form or manner as the Board may direct a written notice of his intention to manufacture on any particular day giving full details of the materials he intends to use and of the excisable goods he intends to produce:

Provided that the Board may in its discretion vary or waive this requirement in any particular case.

12. Excess in stock of materials

If at any time when an account is taken by the proper officer and a balance struck of the stock of materials any excess is found or goods not authorised for use as materials are discovered in the stock, such excess or goods shall be liable to forfeiture.

13. Deficiency in stock of materials

If at any time when an account is taken by the proper officer and a balance struck of the stock of materials any deficiency is found which cannot be accounted for to the satisfaction of the Board, the quantity or value of materials representing such deficiency shall be deemed to have been used in manufacture and subject to the Board's discretion in any particular case, duty shall be charged on the quantity or value of excisable goods reckoned to have been capable of being produced with such quantity or value of materials.

14. Excisable goods to be stored in the products store

- (1) Except with the written permission of the Board-
 - (a) all excisable goods shall be removed into the products store immediately on manufacture;

(b) no goods other than excisable goods manufactured in the factory together with the necessary packing shall be stored in the products store;

(c) goods removed from the products store may not be returned thereto.

(2) Goods in the products store shall be stored and marked in such manner as the Board may direct to facilitate the taking of a full account thereof.

15. Products register

(1) Every manufacturer shall provide a products register in a form approved by the Board, and shall-

(a) enter therein, as directed by the Board, particulars of all excisable goods manufactured;

(b) enter therein at the time of delivery, particulars of all excisable goods delivered.

(2) Every manufacturer shall also keep the products register in such part of the entered premises as the Board may decide and shall at all times make it available for inspection and permit an officer at any time to inspect it and make extracts therefrom.

16. Operation of register

Every manufacturer shall maintain up to date and in such form and manner as the Board may prescribe an operations register to correlate materials recorded in the materials register as in stock and used with excisable goods produced therefrom and entered in the products register:

Provided that the Board may in its discretion vary or waive this requirement in any particular case.

17. Excise duty

(1) The excise duty in respect of excisable goods shall be charged, secured and paid in accordance with the following provisions-

(a) goods shall become liable to excise duty immediately on their manufacture, at the rate or rates in operation at the time of their manufacture;

(b) the duty shall become due and payable immediately on manufacture, provided that the Board may, in its discretion, direct that in particular cases duty may be deemed to become due and payable at a stage not later than the delivery of the goods from the products store;

(c) the duty shall be calculated at the rate or rates prescribed on the quantity or value of goods manufactured, but if in the opinion of the Board a larger quantity or value of

goods should have been produced having regard to the quantity or value of material used, duty shall be calculated on such larger quantity or value;

- (d) where the Board so requires, a manufacturer shall make a cash deposit or enter into a bond in such sum as the Board may decide, for the payment of duty when due, and for his compliance with the excise laws generally, before commencement of manufacture.

(2) The Board may impose on a manufacturer such conditions including securities to be furnished, returns to be rendered, and dates on which payment of duty is to be made, as it may consider appropriate.

18. Duty free delivery from entered premises

The Board may, subject to such conditions as it may deem fit to impose, allow excisable goods to be delivered for the entered premises of a licensed manufacturer from exportation, loading as aircraft or ship's stores, deposit in a bonded warehouse or delivery to a person or organisation entitled under the Diplomatic Immunities and Privileges Act, or any other law, for use in Nigeria, or otherwise in accordance with the customs and excise laws without payment of the excise duty chargeable thereon.

[Cap. D9.]

IMPORTATION AND EXPORTATION BY LAND AND INLAND WATERS REGULATIONS

[L.N. 20 of 1967.]

under sections 18 (1), 26 (4), 36 (1) and 57 (1)

[7th December, 1966]

[Commencement.]

1. Short title

These Regulations may be cited as the Importation and Exportation by Land and Inland Waters Regulations.

2. Importation and exportation by land and inland waters

(1) Except as is otherwise provided in these Regulations, no person shall import or export goods into or from Nigeria by land or inland waters-

- (a) by a route other than one of the approved routes specified in the first column of Parts I and II of the Schedule to these Regulations;

- (b) between the hours of 7 p.m. and 6 a.m.

(2) In these Regulations "**goods**" means goods as defined in section 2 of the Act and includes vehicles and ships, whether or not in use for the conveyance of goods.

3. Examination and entry of goods

Except as is otherwise provided in these Regulations, the place for the examination and entry of goods imported or for exportation by land or inland waters and for payment of any duty chargeable thereon, shall be the customs station shown against the approved route and specified in the second column of Parts I and II of the Schedule to these Regulations.

[Schedule. Parts I and II.]

4. Procedure on entering by land or inland waters

The person in charge of every vehicle entering Nigeria by land and the master of every ship entering Nigeria by inland waters shall-

- (a) forthwith bring the vehicle or ship from the border to the customs;
- (b) stop at the customs station and there make report of the vehicle or ship to the proper officer;
- (c) not remove or permit the removal of any goods from the vehicle or ship or cause or permit the vehicle or ship to leave the customs station without the authority of the proper officer.

5. Procedure on departing by land or inland waters

The person in charge of every vehicle departing from Nigeria by land and the master of every ship departing from Nigeria by inland waters shall-

- (a) bring the vehicle or ship to the customs station;
- (b) not permit the vehicle or ship to leave the customs station without the authority of the proper officer;
- (c) after the proper officer has authorised the vehicle or ship to leave the customs station, forthwith proceed with all goods for exportation therein across the border by the approved route;
- (d) not, after the vehicle or ship has left the customs station, take on board or permit to be taken on board any goods whatsoever.

6. Importation and exportation of goods by land otherwise than in a vehicle

(1) Any person importing goods by land otherwise than in a vehicle shall, bring them by the most direct route from the border to the customs station nearest to the point on the border at which the goods were imported and report the goods to the proper officer at the customs station.

(2) Any person having goods for exportation by land otherwise than in a vehicle shall, bring them to the customs station nearest to the point on the border at which the goods are to be exported and there produce them to the proper officer.

(3) The place for the examination and entry of goods imported or for exportation by land otherwise than in a vehicle and for payment of any duty chargeable thereon shall, be the customs station nearest to the point on the border at which such goods were imported or are to be exported.

7. Person to supply information

Any person conveying goods into or from Nigeria by land or inland waters shall, on request by an officer at the customs station or any other place, furnish to such officer such information and produce such documents in his possession relating to his journey or to the goods being conveyed by him as that officer may require.

8. Power of Board

In so far as it may be necessary to meet the circumstances of any particular case or classes of cases, the Board may permit goods to be imported or exported by land or inland waters by routes other than those specified in these Regulations, and in any such case all persons conveying goods into or out of Nigeria by land or inland waters shall comply with such conditions as the Board may impose.

SCHEDULE

[Regulation 3. L.N. 4 of 1976.]

Approved routes

PART 1

Land routes

Approved routes

Customs Station

1. Western Border

The direct road from the border entering Nigeria through:

(1) Alari Alari

- (2) Yekeme Yekeme.
- (3) Ijofin Ijofin
- (4) Idiroko Idioroko
- (5) Ifonyintedo Ifeonyintedo
- (6) Idopetu Idopetu
- (7) Ohumbe Ohumbe
- (8) Ijoun Ijoun
- (9) Meko Meko
- (10) Ijio Ijio
- (11) Okuta Okuta
- (12) Chikanda Chikanda

2. North-Western Border

The direct road from the border entering Nigeria through:

- (1) Babana..... Babana
- (2) Kamba..... Kamba
- (3) Kaingiwa..... Kaingiwa

3. Northern Border

(1) The direct road from Niger Republic entering Nigeria through

Illela, Sokoto State..... Illela

(2) The direct road from Niger Republic entering Nigeria through

Sabo Birini Sabo Birini

(3) The direct road from Niger Republic entering Nigeria through

Jibiya, Katsina State Jibiya

- (4) The direct road from Niger Republic entering Nigeria through
Kongolam, Katsina State Kongolam
- (5) The direct road from Niger Republic entering Nigeria through
Zango, North-Central State Zango
- (6) The direct road from Niger Republic entering Nigeria through
Babban Mutum, Katsina State Babban Mutum
- (7) The direct road from Niger Republic entering Nigeria through
Maigatari Maigatari
- (8) The direct road from Niger Republic entering Nigeria through
Nguru, Yobe State Nguru
- (9) The direct road from Niger Republic entering Nigeria through
Geidam, Yobe State Geidam

4. North-Eastern Border

- (1) The direct road from Niger Republic entering Nigeria through
Yo/Abadan/Damasak, Bomo State Yo/Abadan
- (2) The direct road from Niger Republic entering Nigeria through
Baga, Bomo State Baga
- (3) The direct road entering Nigeria through Gamboru, Borno
State Gamboru
- (4) The direct road entering Nigeria through Dar Jarmal, Bomo
State..... Dar Jarmal
- (5) The direct road entering Nigeria through Mubi or Sahuda,
Adamawa State Sahuda
- (6) The direct road from Cameroun Republic entering Nigeria

through Belel, Adamawa State Belel

(7) The direct road from Cameroun Republic entering Nigeria

through Ganye, Adamawa State Ganye

(8) The direct road from Cameroun Republic entering Nigeria

through Bissaula, Benue State Bissaula

5. South-Eastern Border

The direct road from the border entering Nigeria through:

(1) Utanga Utanga

(2) Obokun Obokun

(3) Mfum Mfum

(4) Ekang Ekang

(5) Ikang Ikang

Part II

Inland waters

1. North-Eastern Border

Through the Benue River Yola

2. Western Border

(1) Through Porto Novo Creek..... Hulk Sentinel in Porto Novo Creek

(2) Across the Creek opposite Ijoffin entering Nigeria through

Ijoffin Ijoffin

3. Eastern and South-Eastern Border

Across the rivers or creeks opposite and entering Nigeria through:

- (1) Ilang Ilang
(2) Mfum Mfum
(3) Onitsha Onitsha

CUSTOMS AND EXCISE (WAREHOUSING OF GOODS) NOTICE

[L.N. 21 of 1969.]

under section 81

[1st August, 1966]

[Commencement.]

1. Short title

This Notice may be cited as the Customs and Excise (Warehousing of Goods) Notice.

2. Goods eligible for warehousing

All goods which are liable to an import duty of customs or a duty of excise, with the exception of such goods as are under any provision of law required to be stored in some other specific place, may be warehoused without payment of the duty thereon.

CUSTOMS AIRPORTS (RE-DESIGNATION) ORDER

[L.N. 31 of 1967.]

under section 15

[7th April, 1967]

[Commencement.]

1. Customs airports

The aerodromes at the places named in the Schedule to this Order are hereby designated to be places of landing and departure of aircraft for the purposes of enactments relating to customs airports.

2. Short title

This Order may be cited as the Customs Airports (Re-designation) Order.

SCHEDULE

Lagos

Kano.

CUSTOMS PORTS (DESIGNATION) ORDER

[L.N. 49 of 1967.]

under section 12 (1)

[27th May, 1967]

[Commencement.]

1. Re-designation of customs ports

(1) The several areas named in the First Schedule to this Order together with the approved wharves adjacent thereto are designated places of arrival or departure in Nigeria of ships by sea for customs purposes; and the description of those areas in the Customs Ports Order (as amended) shall continue in force and be read and construed herewith.

[L.N. 82 of 1959. L.N. 18 of 1967. First Schedule.]

(2) Accordingly, the Order mentioned in the Second Schedule of this Order shall be amended to the extent necessary to give effect to this Order.

[Second Schedule.]

2. Short title

(1) This Order may be cited as the Customs Ports (Designation) Order.

FIRST SCHEDULE

[Section 1 (1).]

Customs ports

Lagos including Apapa
Burutu

Koko

Sapele

Warri.

SECOND SCHEDULE

[Section 1 (2).]

Orders affected

Customs Ports Order 1959.

**CUSTOMS AND EXCISE (SHIP CHANDLERS) (LICENSING)
REGULATIONS**

ARRANGEMENT OF REGULATIONS

REGULATION

1. Short title, commencement and saving.
 2. Interpretation.
 3. Prohibition of supply of provisions to ships by unauthorised persons.
 4. Application for ship chandler licence.
 5. Board may grant, refuse or revoke licence.
 6. Qualifications for holding licence.
 7. Evidence of registration of body corporate or business name.
 8. Security.
 9. Supplies to ships by licensed ship chandler to be limited to provisions.
 10. Movements of licensed ship chandler on board ship, etc.
 11. Form and conditions of grant of licence.
 12. False statement in application.
 13. Offences.
-

**CUSTOM AND EXCISE (SHIP CHANDLERS)(LICENSING)
REGULATIONS**

[L.N. 94 of 1968.]

under section 74

[1st January, 1967]

[Commencement.]

1. Short title

(1) These Regulations may be cited as the Customs and Excise (Ship Chandlers) (Licensing) Regulations.

(2) These Regulations shall be deemed to have come into force on 1 January 1967 and acts, matters and things done or omitted or purported to have been done or omitted by the Board or any officer between that date and the making of these Regulations shall for all purposes have been validly done or omitted.

(3) Nothing in these Regulations shall be construed as enabling any person to be guilty of an offence thereunder on account of any act or omission which took place before the making of these Regulations and which did not at the time when it took place, constitute such an offence.

2. Interpretation

In these Regulations, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them, that is to say-

"Act" means the Customs and Excise Management Act;

[Cap. C45.]

"applicant" means any person who makes an application under regulation 4 of these Regulations;

"Board" means the Nigerian Customs Services Board established under the Nigerian Customs Service Board Act;

[Cap. N100.]

"firm" has the same meaning as in section 588 (1) of the Companies and Allied Matters Act;

[Cap. C20.]

"**provisions**" in relation to supplies made to ships by a licensed ship chandler has the meaning assigned to it in regulation 3 (2) of these Regulations;

"**responsible officer**", in relation to a ship, has the same meaning as in section 174 (5) (a) of the Act;

"**ship chandler licence**" means a licence under regulation 5 of these Regulations granted to any person.

3. Prohibition of supply of provisions to ships by unauthorised persons

(1) No person shall, except under and in accordance with the authority of a ship chandler licence, supply provisions to any ship or enter any ship for the purpose of delivering or supplying such provisions,

(2) In this regulation, the expression "**provisions**" includes such things as vegetables, fruits and other local produce necessary for the maintenance of life.

4. Application for ship chandler licence

(1) An application for a ship chandler licence or for the renewal of any such licence shall be made in writing to the Board by the applicant and, subject to paragraph (2) of this regulation, the application shall be in such form as the Board may prescribe.

[L.N. 88 of 1970.]

(2) The application must-

- (a) contain the full name and address of the applicant and the business name (if any) under which the applicant carries on his trade or business; and if the applicant is a company, the address of the registered office of the company within the meaning of the Companies and Allied Matters Act;

[Cap. C20.]

(b) be signed by any of the following persons, that is to say-

- (i) in the case of an individual, the applicant;
- (ii) in the case of a firm, all the partners;
- (iii) in the case of a body corporate, the secretary, and at least two directors of that body;

(c) contain the full name and address of every shipping company or shipping agency operating the ships to which the applicant intends to supply provisions and be accompanied by a letter of recommendation from each such shipping company or shipping agency.

[L.N. 88 of 1970.]

5. Board may grant, refuse or revoke licence

(1) The Board shall on receipt of any application under regulation 4 of these Regulations consider the application and may-

- (a) subject to regulations 6 to 8 of these Regulations, issue the licence to the applicant;
- (b) without assigning any reason, refuse to issue the licence.

(2) A licence granted under these Regulations may be revoked at any time by the Board if the Board is satisfied that the licensee has at any time after the licence was issued, infringed any of the conditions of the licence or any provisions of the Act or these Regulations, or for any other reasonable cause.

6. Qualifications for holding licence

A person shall not be issued with a ship chandler licence unless-

- (a) in the case of an individual, the person; or
- (b) in the case of a firm, the majority of the partners thereof; or
- (c) in the case of a body corporate, the secretary, each director or general manager of the corporation, is literate in the English language.

7. Evidence of registration of body corporate or business name

An applicant shall-

- (a) if he is a body corporate, produce to the Board evidence of incorporation or registration in Nigeria of that body under the Companies and Allied Matters Act; or

[Cap. C20.]

- (b) if he is an individual or a firm carrying on business under a business name, produce to the Board evidence of registration of that business name under the Companies and Allied Matters Act.

[Cap. C20.]

8. Security

A person shall not be issued with a ship chandler licence unless he has furnished, in such form as the Board may consider satisfactory in any particular case, security either in cash or by bond in the sum of five hundred naira for the faithful and uncorrupted performance of his duties as a licensed ship chandler.

9. Supplies to ships by licensed ship chandler to be limited to provisions

(1) Supplies made to ships by a licensed ship chandler shall be limited to provisions.

(2) A list of such provisions shall be submitted by the licensed ship chandler to the proper officer before the ship chandler loads the provisions on board.

(3) In this regulation, the expression "**proper officer**" has the same meaning as in section 2 of the Act.

10. Movements of licensed ship chandler on board ship, etc.

(1) The movements of a licensed ship chandler while on board any ship to which he delivers provisions (or of any person acting on behalf of the licensed ship chandler, being a person authorised by the responsible officer of the ship to board the ship for delivering such provisions) shall be confined to the deck of ship and the responsible officer shall take delivery of the provisions on that deck.

(2) A ship chandler must not, while on board any ship-

(a) engage in selling anything to any member of the ship's crew; or

(b) buy anything from any member of the ship's crew.

11. Form and condition of grant of licence

(1) Every ship chandler licence shall-

(a) authorise the person named therein to supply provisions to any ship operated by the shipping company or shipping agency specified in such licence and to enter any such ship for the purpose of delivering or supplying the provisions;

[L.N. 88 of 1970.]

(b) be subject to the payment of a fee of twenty naira;

(c) be personal to the person named therein and not transferable;

- (d) expire on 31 December next following the date on which it was issued; and
- (e) be subject to the condition that the licensed ship chandler shall, to the satisfaction of the Board, perform his duties in an efficient manner.

(2) Subject to paragraph (1) of this regulation, a ship chandler licence shall be in such form as the Board may prescribe.

12. False statement in application

No person shall, without reasonable excuse-

- (a) in an application for the issue of a ship chandler licence furnish any statement which is false in a material particular; or
- (b) sign any such application containing a statement which is false in a material particular.

13. Offences

Any person who contravenes or fails to comply with any of the provisions of these Regulations shall be guilty of an offence and liable under section 74 of the Act, and any goods or article in respect of which the offence was committed shall be forfeited under that section.

CUSTOMS AND EXCISE AGENTS (LICENSING) REGULATIONS

[L.N. 95 of 1968.]

ARRANGEMENT OF REGULATIONS

REGULATION

1. Short title.
2. Interpretation.
3. Prohibition of business of customs agent or excise agent by unauthorised persons.
4. Application for customs agent licence or excise agent licence.
5. Board may grant, refuse or revoke licence.
6. Qualifications for holding licence.
7. Evidence of registration of body corporate or business name.

8. Board may require table of rates.
9. Security.
10. Form and conditions of grant of licence.
11. False statement in application.
12. Offences.

SCHEDULE

Forms

CUSTOMS AND EXCISE AGENTS (LICENSING) REGULATIONS

[L.N. 95 of 1968.]

under section 156

[1st January, 1967]

[Commencement.]

1. Short title

(1) These Regulations may be cited as the Customs and Excise Agents (Licensing) Regulations.

(2) These Regulations shall be deemed to have come into force on 1 January 1967, and acts, matters and things done or omitted or purported to have been done or omitted by the Board or any officer between that date and the making of these Regulations shall for all purposes be deemed to have been validly done or omitted.

(3) Nothing in these Regulations shall be construed as enabling any person to be guilty of an offence thereunder on account of any act or omission which took place before the making of these Regulations and which did not at the time when it took place, constitute such an offence.

2. Interpretation

In these Regulations, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them, that is to say-

"Act" means the Customs and Excise Management Act;

[Cap. C45.]

"applicant" means any person who makes an application under regulation 4 of these Regulations;

"Board" means the Board established under the Nigerian Customs Service Board Act;

[Cap. N100.]

"customs airport" has the same meaning as in section 15 of the Act;

"customs agent licence" means a licence under regulation 5 (1) (a) of these Regulations granted to a customs agent;

"customs port" has the same meaning as in section 12 of the Act;

"customs station" has the same meaning as in section 18 of the Act;

"excise agent licence" means a licence under regulation 5 (1) (a) of these Regulations granted to an excise agent;

"firm" has the same meaning as in section 588 (1) of the Companies and Allied Matters Act.

[Cap. C20.]

3. Prohibition of business of customs agent or excise agent by unauthorised persons

No person shall, except under and in accordance with the authority of a customs agent licence or an excise agent licence, carry on business of a customs agent or, as the case may be, of an excise agent.

4. Application for customs agent licence or exercise agent licence

(1) An application for a customs agent licence or an excise agent licence, or for the renewal of any such licence, shall be made in writing to the Board by the applicant and, subject to paragraph (2) of this regulation, the application shall be in Forms 1,2 or 3 in the Schedule to these Regulations.

(2) The application must-

(a) contain the full name and address of the applicant and the business name (if any) under which the applicant carries on his trade or business; and if the applicant is a company, the address of the registered office of the company within the meaning of the Companies and Allied Matters Act;

[Cap. C20.]

(b) be signed by any of the following persons, that is to say-

(i) in the case of an individual, the applicant;

(ii) in the case of a firm, all the partners;

(iii) in the case of a body corporate, the secretary, and at least two directors of that body; and

(c) state the customs ports, customs airports and customs stations at which the applicant intends to carry on business as a customs agent or an excise agent, as the case may be.

5. Board may grant, refuse or revoke licence

(1) The Board shall on receipt of any application made under regulation 4 of these Regulations consider the application and may-

(a) subject to regulations 6 to 9 of these Regulations, issue the licence to the applicant;

(b) without assigning any reason, refuse to issue the licence.

(2) Any licence granted under these Regulations may be revoked at any time by the Board if the Board is satisfied that the licensee has at any time after the licence was issued, infringed any of the conditions of the licence or any provisions of the Act or these Regulations, or for any other reasonable cause.

6. Qualifications for holding licence

(1) A person shall not be issued with a customs agent licence or an excise agent licence unless-

- (a) in the case of an individual, the person; or
- (b) in the case of a firm, the majority of the partners thereof; or
- (c) in the case of a body corporate, the secretary, each director or general manager of the corporation,

is literate in the English language and familiar with customs and excise procedure.

(2) A person shall not be issued with a customs agent licence or an excise agent licence unless that person (whether he is an individual, firm or body corporate) has a suitable office available, at his place of business and at a customs port, customs airport or customs station, for carrying on the business of customs agent or excise agent, as the case may be.

7. Evidence of registration of body corporate or business name

An applicant shall-

- (a) if he is a body corporate, produce to the Board evidence of incorporation or registration in Nigeria of that body under the Companies and Allied Matters Act; or

[Cap. C20.]

- (b) if he is an individual or a firm carrying on business under a business name, produce to the Board evidence of registration of that business name under the Companies and Allied Matters Act.

8. Board may require table of rates

An applicant shall if so required by the Board, submit to it a table of rates to be charged for services rendered or to be rendered by that applicant as a customs agent or an excise agent.

9. Security

A person shall not be issued with a licence to carry on the business of customs agent or excise agent unless he has furnished, in such form as the Board may consider satisfactory in any particular case, security either in cash or by bond in the sum of one thousand naira for the faithful and incorrupt performance of his duties as a customs agent or an excise agent.

10. Form and conditions of granting of licence

(1) Every customs agent licence or excise agent licence shall-

- (a) authorise the person named therein to operate either as a customs agent, or as the case may be, as an excise agent from his place of business and at the customs ports, customs airports or customs stations specified in the licence;

- (b) be subject to the payment of a fee of ten naira;
- (c) be personal to the person named therein and not transferable;
- (d) expire on 31 December next following the date on which it was issued; and
- (e) be subject to the condition that the customs agent or excise agent shall, to the satisfaction of the Board, perform his duties in an efficient manner.

(2) Subject to paragraph (1) of this regulation, a customs agent licence shall be in Form 4 in the Schedule to these Regulations and an excise agent licence shall be in Form 5 in that Schedule.

[Schedule. Forms 4 and 5.]

11. False statement in application

No person shall, without reasonable excuse-

- (a) in an application for the issue of a customs agent licence or an excise agent licence furnish any statement which is false in a material particular; or
- (b) sign any such application containing a statement which is false in a material particular.

12. Offences

Any person who contravenes or fails to comply with any of the provisions of these Regulations shall be guilty of an offence and liable under section 156 (2) of the Act.

SCHEDULE

Forms

FORM 1+

[Regulation 4.]

Application by an individual for a customs agent licence/an excise agent licence

(a)

To the Nigerian Customs Services Board, Federal Capital Territory, Garki, Abuja.

1. This application for the issue of a customs agent licence* or an excise agent licence* is made by the above-mentioned individual by whom this application is signed.

2. The applicant who is resident at No. (b)..... is literate in the English language and is familiar with customs and excise procedure.

3. The applicant proposes to carry on business as a customs agent* or an excise agent* and to operate from his place of business No. (c)and at the following customs ports, customs airports and customs stations, that is-

.....
.....
(d)
.....
.....

at all which places the applicant has suitable offices available for carrying on that business.

4. The applicant shall if so required by the Board, submit to it a table of rates to be charged for services rendered or to be rendered by the applicant as a customs agent* or as an excise agent. *

5. If this application is approved, the applicant shall furnish, in such form as the Board may direct, security in cash or by bond in the sum of one thousand naira for the faithful and uncorrupt performance by him of his duties as a customs agent* or an excise agent.*

DATED at thisday of20

Signature (e)

NOTES

- (a) Insert the name of the individual by whom the application is made. (b) Insert the residential address of the applicant.
- (c) Insert the address of the place of business of the applicant and from where the applicant proposes to operate as a customs agent or an excise agent, as the case may be.
- (d) Insert the names of the customs ports, customs airports and customs stations at which the applicant proposes to operate.
- (e) To be signed by the applicant.

+ Where an applicant desires to apply both for a customs agent licence and an excise agent licence,

* Delete words not applicable.

FORM 2[†]

[Regulation 4.]

Application by a firm for a customs agent licence/an excise agent licence

(a)

To the Customs Services Board, Federal Capital Territory, Garki, Abuja.

1. This application for the issue of a customs agent licence* or an excise agent licence* is made on behalf of the above mentioned firm by all the (b)existing partners thereof, and is signed by all the said partners.

2. The majority of the said partners is literate in the English language and familiar with customs and excise procedure.

3. The applicant is a firm registered under the Companies and Allied Matters Act (Cap. C20), carrying on business under the name and style of (c).....and its business address is (d).....

4. The applicant was registered under the said Act on (e).....and its registration No. is (f)

5. The applicant proposes to carry on business as a customs agent* or as an excise agent* and to operate from its place of business No. (g)and at the following customs ports, customs airports and customs stations, that is-

.....

.....

(h).....

.....

.....

at all which places the applicant has suitable offices available for carrying on that business.

6. The applicant shall, if so required by the Board, submit to the Board a table of rates to be charged for services rendered or to be rendered by the applicant as a customs agent or as an excise agent. *

7. If this application is approved, the said partners shall furnish, on behalf of the applicant and in such form as the Board may direct, security in cash or by bond in the sum of one thousand naira for the faithful and uncorrupt performance by the applicant of its duties as a customs agent* or an excise agent.
*

DATED atthis..... day of20

.....
.....
Signatures (i)
.....
.....

NOTES

- (a) Insert the name of the firm on behalf of whom the application is made.
- (b) Insert the number of all the existing partners of the firm.
- (c) Insert the name and style under which the firm carries on business. (d) Insert address of the "business address" of the firm.
- (e) Insert the date on which the applicant was registered under the Companies and Allied Matters Act (Cap. C20).
- (f) Insert the registration number of the firm under the said Act.
- (g) Insert the address of the place of business of the firm from where the firm proposes to operate as a customs agent or as an excise agent, as the case may be.
- (h) Insert the names of the customs ports, customs airports and customs stations at which the firm proposes to operate.
- (i) To be signed by all the existing partners of the firm.

+ Where an applicant desires to apply both for a customs agent licence and an excise agent licence, a separate application must be made in respect of each licence.

* Delete words not applicable.

FORM 3+

[Regulation 4.]

Application by a body corporate for a customs agent licence/an excise agent licence

(a)

To the Customs Services Board, Federal Capital Territory, Garki Abuja.

1. This application for the issue of a customs agent licence* or an excise agent licence* is made on behalf of the above mentioned company by the secretary and the (b)..... directors of the company by whom this application is signed.

2. The applicant is a company incorporated and registered under the Companies and Allied Matters Act (Cap. C20) and its registration number is (c)

3. The name of the applicant is as stated above and its registered office within the meaning of the Companies and Allied Matters Act (Cap. C20) is (d).....

4. The applicant proposes to carry on business as a customs agent* or as an excise agent* and to operate from its place of business No. (e).....and at the following customs ports, customs airports and customs stations, that is-

.....

.....

(f).....

.....

.....

at all which places the applicant has suitable offices available for carrying on that business.

5. The applicant shall if so required by the Board, submit to the Board a table of rates to be charged for services rendered or to be rendered by the applicant as a customs agent* or as an excise agent. *

6. If this application is approved, the applicant shall furnish, in such form as the Board may direct, security in cash or by bond in the sum of one thousand naira for the faithful and uncorrupt performance by the applicant of its duties as a customs agent* or an excise agent. *

7. We have been duly authorised by the applicant to make this application on its behalf.

DATED atthisday of20

.....

.....

Signatures (g).....

.....

.....

NOTES

- (a) Insert the name under which the applicant is incorporated and registered as a corporate body under the Companies and Allied Matters Act (Cap. C20).
- (b) Insert the number of directors (not being less than two) by whom the application is signed.
- (c) Insert the registration number of the company under the Companies and Allied Matters Act (Cap. C20).
- (d) Insert the address of the registered office of the company under the Companies and Allied Matters Act (Cap. C20).
- (e) Insert the address of the place of business of the company from where the company proposes to operate as a customs agent or as an excise agent, as the case may be.
- (f) Insert the customs ports, customs airports and customs stations at which the company proposes to operate.
- (g) To be signed by the secretary and at least two directors of the company.

+ Where an applicant desires to apply for a customs agent licence and an excise agent licence, a separate application must be made in respect of each licence.

* Delete words not applicable.

FORM 4

[Regulation 10 (2).]

Licence to carry on business as a customs agent

Licence No. (a)..... Fee N (b).....

1. Licence is hereby granted to (c)

(d) of ,....., whose place of business is at

(e)..... , to carry on business as a customs

agent at the said place of business and at the following customs ports, customs airports and customs stations, that is-

.....

.....

(f).....

.....

.....

at all which places the licensee has suitable offices available for carrying on the business of customs agent.

2. This licence is subject to the provisions of the Customs and Excise Management Act (Cap. C45), and any regulations made thereunder, relating to customs agents, and in particular is subject to the following conditions-

(a) the licensee shall faithfully and uncorruptly perform his duties as a customs agent to the satisfaction of the Board;

(b) the licensee shall comply with any directions given by the Board under the provisions of the Act and the regulations aforesaid.

3. This licence is not transferable.

4. This licence shall, unless sooner revoked, expire on the 31st day of December next following the date on which it was issued, but it may at any time be revoked by the Board in accordance with the provisions of the Customs and Excise Agents (Licensing) Regulations.

Signature (g)

(h)

Date of Issue

NOTES

(a) Insert the number of the licence.

(b) Insert the fee paid for the licence.

(e) Insert the name of the individual, firm or company to whom the licence is granted.

(d) Insert the address of the licensee, and if the licensee is a firm or company, the address must be that of the registered office, or as the case may be, of the business address.

(e) Insert the address of the place of business.

(f) Insert the customs ports, customs airports and customs stations at which the customs agent is licensed to operate.

(g) To be signed by the chairman of the Board or an officer of the Board duly authorised in that behalf.

(h) Insert the date on which the licence is issued.



FORM 5

[Regulation 10 (2).]

Licence to carry on business as an excise agent

Licence No. (a)..... Fee ~~₹~~ (b)

1. Licence is hereby granted to (e).....

(d) of, whose place of business is
at (e)....., to carry on business as a customs
agent at the said place of business and at the following customs ports, customs airports and customs
stations, that is-

.....

.....

(f).....

.....

.....

2. This licence is subject to the provisions of the Customs and Excise Management Act (Cap. C45), and any regulations made thereunder, relating to customs agents, and in particular is subject to the following conditions-

- (a) the licensee shall faithfully and uncorruptly perform his duties as an excise agent to the satisfaction of the Board;
- (b) the licensee shall comply with any directions given by the Board under the provisions of the Act and the regulations aforesaid.

3. This licence is not transferable.

4. This licence shall, unless sooner revoked, expire on the 31st day of December next following the date on which it was issued, but it may at any time be revoked by the Board in accordance with the provisions of the Customs and Excise Agents (Licensing) Regulations.

Signature (g)

(h)

Date of Issue

NOTES

- (a) Insert the number of the licence.
- (b) Insert the fee paid for the licence.
- (e) Insert the name of the individual, firm or company to whom the licence is granted.

- (d) Insert the address of the licensee, and if the licensee is a firm or company, the address must be that of the registered office, or as the case may be, of the business address.
- (e) Insert the address of the place of business.
- (f) Insert the customs ports, customs airports and customs stations at which the customs agent is licensed to operate.
- (g) To be signed by the chairman of the Board or an officer of the Board duly authorised in that behalf.
- (h) Insert the date on which the licence is issued.
