

The following Bill, which will in due course be presented to the House of Representatives for enactment, is published for general information

A BILL FOR

AN ORDINANCE TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ORDINANCE,
1958 (No. 55 OF 1958)

Title.

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

1. This Ordinance may be cited as the Customs and Excise Management (Amendment) Ordinance, 1960, and shall be of Federal application:

Short title
and
application.

2. Section 29 of the Customs and Excise Management Ordinance, 1958, (hereinafter referred to as the principal Ordinance) is amended by—

Amendment
of section
29, No. 55
of 1958.

(a) the deletion from subsection (2) and from the marginal note of the word "unentered" and the substitution therefor of the following—

"uncleared";

(b) the deletion from subsection (5) of the words "entered and".

Addition of
new
Part VIIA.

3. The principal Ordinance is amended by the addition after Part VII of the following new Part—

"PART VIIA—OTHER GOODS SUBJECT TO A DUTY OF EXCISE

Goods to which this Part applies. 107A. This Part applies to all goods subject to a duty of excise other than spirits, beer and tobacco.

Licence to manufacture excisable goods. 107B. (1) No person shall manufacture any goods to which this Part 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 five hundred pounds 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 liable to forfeiture.

Power to make regulations.

107C. (1) The Governor-General 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 two hundred pounds, and any goods or article in respect of which the offence was committed shall be liable to forfeiture."

Addition of
new section
134A.

4. The principal Ordinance is amended by the addition after section 134 of the following new section—

"Refund, waiver and reduction of deposit rents.

134A. When any goods are deposited in a customs area or in a Government Warehouse under or by virtue of any provision of this Ordinance 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 Ordinance.

**Amendment
of Second
Schedule.**

5. The Second Schedule to the principal Ordinance is amended by the insertion in paragraph 1 after sub-paragraph (2) of the following new sub-paragraph—

"(3) In determining the normal price of any imported goods, a buying commission shall be included in the calculation, at a rate not less than such rate as the Board may by notice in the Gazette prescribe for the purposes of this sub-paragraph."

Objects and Reasons

This Bill seeks to amend the Customs and Excise Management Ordinance, 1958 (No. 55 of 1958) as follows :—

Clause 2.—Section 29 (2) (a) provides for the removal of goods unentered after fourteen days to a Government Warehouse or other approved place. This provision is amended to permit such removal where the goods have been entered but remain unentered.

Clause 3.—Introduces a new Part VIIA to provide for the licensing of excisable goods other than spirits, beer and tobacco which are already specifically dealt with in Parts V, VI and VII.

Clause 4.—Rent is payable under sections 18 and 88 for goods deposited in a customs area or Government Warehouse. It may happen that goods are so deposited without any default on the part of the importer and it would be inequitable to charge rent at the rate laid down. A new section 134A is therefore introduced enabling the Board to waive or reduce rents payable or refund rents paid.

Clause 5.—The Second Schedule sets out the method of calculating the value of imported goods. It is considered that a buying commission shall in all cases be included in the calculation at a rate not less than a rate to be determined by the Board and published in the Gazette, and a new subparagraph (3) to that effect is introduced into paragraph 1 of the Second Schedule.

CHIEF F. S. OKOTIE-EBOH,
*Minister of Finance,
Federation of Nigeria*

(Bills 664)

Note.—This Bill incorporates the substance of the Bill previously published on page C 53 of the supplement to the *Official Gazette* No. 13, Vol. 47 of the 10th March, 1960, which will therefore not now be presented to the House of Representatives for enactment.