

L.N. 42 of 1965

CUSTOMS AND EXCISE MANAGEMENT ACT, 1958
(1958, No. 55)

**Customs and Excise (Delegation of Powers of the Board of
Customs and Excise) Notice, 1965**

Commencement : 1st April, 1959

In exercise of the powers conferred by subsection 2 of Section 4 of the Customs and Excise Management Act, the Board of Customs and Excise has delegated the powers specified in the third column of the Schedule hereto to the officers specified in the fourth column of such Schedule :—

SCHEDULE

Item (1)	Section (2)	Power Delegated (3)	To whom Delegated (4)
1	6 ..	Signification	Secretary to the Board.
2	12 (4) and (5)	Permission to the Master of a ship to enter into or depart from Nigeria by sea from or to any place outside Nigeria other than at or from a Customs Port.	Chief Collectors in charge of Ports.
3	14 (2) and (3)	Permission to the Commander of an aircraft to enter into or depart from Nigeria from or to any place outside Nigeria other than at or from a Customs airport.	Chief Collectors in charge of Ports.
4	21 (1) ..	Power to prevent flight of aircraft	Chief Collectors in charge of Ports.
5	24 (5) ..	Power to detain goods for .. failure to report.	Proper Officer.
6	24 (7) ..	Tampering with goods before report has been made.	Collector in charge of Port, Airport or Station.
7	27 (1) ..	Entry in absence of documents of goods subject to <i>ad valorem</i> duty.	Collector in charge of Port, Airport or Station.
8	28, pro- viso ..	Re-entry of goods entered for warehousing.	Collector in charge of Port, Airport or Station.
9	29 (1) ..	Delivery of list of goods unloaded from a ship or aircraft and not yet released.	Proper Officer.
10	29 (3) (a) and 29 (3) (b) (i)	Waiver of duty on goods un- entered and missing goods.	Proper Collector.
11	29 (5) (b)	Sale of uncleared perishable goods removed to a Government Warehouse.	Proper Officer.
12	33 (1) ..	Extension of time to make report	Proper Collector.
13	33 (1) ..	Detention of ship, aircraft or vehicle.	Chairman or Deputy Chairman.
14	36 ..	Determination of the origin of wrecked goods.	Chairman.

SCHEDULE—*continued*

<i>Item</i> (1)	<i>Section</i> (2)	<i>Power Delegated</i> (3)	<i>To whom Delegated</i> (4)
15	37 (1) ..	Relief from duty of certain goods re-imported.	Proper Officer.
16	37 (1) ..	Relief from paragraph (d) of the proviso.	Collector in charge of Port, Airport or Station
17	40 ..	Relief from duty of goods temporarily imported.	Chief Collector, Mosaic House.
18	42 (2) ..	Request to an importer for information for valuation of imported goods.	An officer not below the rank of Assistant Collector.
19	47, proviso ..	Loading a ship before submission of entry outwards.	Collector in charge of Port, Airport or Station.
20	48 (3) ..	Permission to export certain goods in a ship of less than one hundred tons.	Deputy Chairman.
21	49 (1) ..	Officer to receive Notice for short loading of goods.	Proper Officer.
22	61 (3), (4) and (5)	Power to grant a transire. ..	Deputy Chairman.
23	62 (1) and 64 (1) (a)	Permission for loading and unloading of coasting ships.	Officer in charge of Port.
24	64 (2) ..	Satisfaction of the Board as to the ultimate destination of certain prohibited goods.	Collector in charge of Port, Airport or Station.
25	65 (3) ..	Board to be satisfied that certain prohibited goods reached the destination declared in the entry outwards.	An officer not below the rank of Chief Collector.
26	68 ..	Power to require evidence in support of information for carriage of goods coastwise.	Proper Officer.
27	69 (2) and (3)	Power to grant licence to certain small crafts.	An officer not below the rank of Senior Collector.
28	74 ..	Power to renew Warehouse licence.	Chief Collector in charge of the collection in which the Warehouse is situated.
29	74 (5) ..	Consent to alteration in or addition to a warehouse.	Chief Collector, Mosaic House.
30	76 (2) ..	Enforcement of compliance to provide facilities upon a Warehouse keeper.	Collector in charge of Port, Airport or Station.
31	78 (3) ..	Power to vary procedure on warehousing.	Collector in charge of Port, Airport or Station.
32	81 (1) ..	Permission to repack goods in a warehouse.	Collector in charge of Port, Airport or Station.
33	84 ..	Permission to take samples of goods in a warehouse.	Collector in charge of Port, Airport or Station.
34	85 (1) ..	Permission to remove goods temporarily from a warehouse.	Collector in charge of Port, Airport or Station.
35	86 (4) ..	Power to re-gauge, re-measure, re-weigh, etc., any warehoused goods and to re-value such goods on deterioration.	Chief Collector, Mosaic House.

SCHEDULE—*continued*

<i>Item</i> (1)	<i>Station</i> (2)	<i>Power Delegated</i> (3)	<i>To whom Delegated</i> (4)
36	87 ..	Power to levy duty on certain deficiencies of warehoused goods.	Proper Officer.
37	88 (7) ..	Disposal of certain goods deposited in a Government warehouse.	Chief Collector in charge of Area, subject to the provisions of Government Warehouse Code paragraph 40 (e). This authority is not to be further delegated to a subordinate officer.
38	89 (4) (a)	Permission to remove goods not properly warehoused.	Collector in charge of Port, Airport or Station.
39	108 (1) ..	Power to issue Excise licences.	Chief Collector, Mosaic House (Chief Collector Mosaic House will not issue Excise licences but will authorize Collectors to issue them after satisfying himself that applications are in order).
40	113 (1) ..	Power to ask the holder of an excise licence to furnish certain information.	Proper Officer.
41	113 (3) ..	Power to ask the holder of an excise licence to submit a certificate of audit.	Chairman.
42	115 (1) ..	Power to ask for a new or further entries of same premises.	Chief Collector, Mosaic House.
43	121 (1) and (2)	Remission of duty on goods lost or destroyed.	Collector in charge.
44	121 (3) ..	Remission of duty to a Brewer for beer or wort which are spoilt or unfit for use.	Chief Collector, Mosaic House.
45	122 (3) (a) and (c)	Fulfilment of certain conditions before grant of drawback.	Proper Officer.
46	123 ..	Grant of drawback on goods damaged or destroyed after shipment.	An officer not below the rank of Collector.
47	125 (2), proviso	Remission in part or whole of drawback.	An officer not below the rank of Collector.
48	133 (1), proviso (i)	Officer to search persons.	A Collector or the officer in charge of Port, Airport or Station.
49	134A ..	Refund, waiver and reduction of rent in respect of goods deposited in a customs area or a Government warehouse.	Deputy Chairman, Comptroller and Chief Collector, Mosaic House.
50	155 (1) (2)	Penalty in lieu of forfeiture of larger ships, or of aircraft where responsible Officer implicated in offence.	Chief Collectors in charge of Ports.
51	157 (2) ..	Sanction of the continuation of criminal proceedings.	Proper Collector.
52	164 (a)	Power to stay or compound proceedings.	An officer not below the rank of Collector.

SCHEDULE—*continued*

<i>Item</i> (1)	<i>Station</i> (2)	<i>Power Delegated</i> (3)	<i>To whom Delegated</i> (4)
53	164 (b) ..	Restoration of seized goods except restoration of forfeited goods which is reserved to the Board.	Proper Collector—if not condemned.

FOURTH SCHEDULE

54	1 ..	Notice of the seizure of any thing to the owner thereof.	Proper Officer.
55	3 ..	Person to receive notice of claim.	Seizing officer.
56	3, Proviso	Extension of time for giving notice of claim.	Deputy Chairman.
57	6 ..	Forfeiture proceedings.	Proper Collector.
58	15 ..	Power to deal with seizures before condemnation.	Proper Chief Collector.

MADE at Lagos this 5th day of March, 1965.

AYODELE DIYAN,
Chairman, Board of Customs and Excise