

L.N. 50 of 1965

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

The General Excise Regulations, 1965

Commencement : 1st April, 1965

In exercise of the powers conferred by section 107C of the Customs and Excise Management Act, 1958 and of all other powers enabling him in that behalf, the President has made the following regulations :—

1. These Regulations may be cited as the General Excise Regulations, 1965, and shall apply throughout the Federation.

Citation
and applica-
tion.

2. These regulations shall apply to all excisable goods other than spirits, beer and tobacco :

Scope.

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. In these regulations—

Interpreta-
tion.

“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 Schedule to the Excise Tariff Act, 1958 ;

“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. No person shall carry on a business as manufacturer of excisable goods except in premises approved in writing by the Board for that purpose.

Approval of
premises.

5. 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.

Entry of
premises.

6. 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.

Factory to
bear name.

Installation of plant etc.

7. 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.

Materials register.

8. 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.

Materials to be accompanied by invoice and entered in materials register.

9. 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.

Permission to use particular materials name, labels etc.

10. 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.

Written notice of intention to manufacture.

11. 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.

Excess in stock of materials.

12. 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.

Deficiency in stock of materials.

13. 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.

Excisable goods to be stored in the products store.

14.—(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.—(1) Every manufacturer shall provide a products register in a form approved by the Board, and shall— Products register.

(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. 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 : Operations register.

Provided that the Board may in its discretion vary or waive this requirement in any particular case.

17.—(1) The excise duty in respect of excisable goods shall be charged, secured and paid in accordance with the following provisions— Excise duty.

(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. 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, 1962 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. Duty free delivery from entered premises.

Revocation
(L.N. 114
of 1960).

19. The General Excise Regulations, 1960, are hereby revoked.

MADE at Lagos this 8th day of April, 1965.

R. C. ONYEJEPU,
*Acting Deputy Secretary to the
Council of Ministers*

EXPLANATORY NOTE

These regulations are designed for the revenue control of the manufacture of goods other than spirits, beer and tobacco which are liable to excise duty. They replace the General Excise Regulations, 1960—Legal Notice 114 of 1960—which, due to recent developments, have proved inadequate.

S305/25/5 (109)

L.N. 51 of 1965

MERCHANT SHIPPING ACT, 1962
(1962, No. 30)

The Merchant Shipping (Load Line) (Amendment) Rules, 1965

Commencement : 29th April, 1965

In exercise of the powers conferred by section 201 of the Merchant Shipping Act, 1962, I hereby make the following rules—

Citation.

1. These rules may be cited as the Merchant Shipping (Load Line) (Amendment) Rules, 1965.

Amend-
ment of
L.N. 108 of
1964.

2. Rule 116 of the Merchant Shipping (Load Line) Rules, 1964, shall be amended by the addition, immediately after the word "line" where it occurs the third time in the rule, of the words—"not less than".

MADE at Lagos this 23rd day of April, 1965.

Z. B. DIPCHARIMA,
Minister of Transport

T1926/S. 17

L.N. No. 52 of 1965

MERCHANT SHIPPING ACT, 1962
(1962, No. 30)

**The Merchant Shipping (Power Driven Small Craft)
(Amendment) Rules, 1965**

Commencement : 29th April, 1965

In exercise of the powers conferred by section 193 of the Merchant Shipping Act, 1962, I hereby make the following rules—

Citation.

1. These rules may be cited as the Merchant Shipping (Power Driven Small Craft) (Amendment) Rules, 1965.

2. For the word "lowest" in paragraph (1) of rule 17 of the Merchant Shipping (Power Driven Small Craft) Rules 1963, there shall be substituted the word—"upper".

Amend-
ment of
L.N. 64 of
1963.

MADE at Lagos this 23rd day of April, 1965.

Z. B. DIPCHARIMA,
Minister of Transport

T1926/S. 16