

L.N. 4 of 1976

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

Importation and Exportation by Land and Inland Waters (Amendment) Regulations 1976

Commencement : 17th January 1976

In exercise of the powers conferred by section 16 (1), 24 (4), 34 (1) and 53 (1) of the Customs and Excise Management Act 1958, and of all other powers enabling me in that behalf, I, Asumoh Ete Ekukinam, the Federal Commissioner for Finance, hereby make the following regulations :—

1. For the Schedule to the Importation and Exportation by Land and Inland Waters Regulations 1967, (which Schedule specifies approved routes by land or inland waters for the importation or exportation of goods into or from Nigeria) there shall be substituted the Schedule set out in the Schedule to these Regulations.

Replacement of the
Schedule to
L.N. 20
of 1967.

2. These Regulations may be cited as the Importation and Exportation by Land and Inland Waters (Amendment) Regulations 1976.

Citation

SCHEDULE

NEW SCHEDULE TO BE INSERTED IN THE IMPORTATION AND EXPORTATION BY LAND AND INLAND WATERS REGULATIONS 1967

"SCHEDULE

APPROVED ROUTES

PART I—LAND ROUTES

Approved Route

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	Idiroko
(5) Ifonyintedo	Ifonyintedo
(6) Idopetu	Idopetu
(7) Ohumbe	Ohumbe
(8) Ijoun	Ijoun
(9) Meko	Meko
(10) Ijio	Ijio
(11) Okuta	Okuta
(12) Chikanda	Chikanda

PART—I LAND ROUTES continued

*Approved Route**Customs
Station***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 Province.. ..	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 Province ..	Jibiya
(4) The direct road from the Niger Republic entering Nigeria through Kongolam, Katsina Province ..	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 Province	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, Bornu Province	Nguru
(9) The direct road from Niger Republic entering Nigeria through Geidam, Bornu Province ..	Geidam

4. North-Eastern Border

(1) The direct road from Niger Republic entering Nigeria through Yo/Abadan/Damasak, Bornu Province	Yo/Abadan
(2) The direct road from Niger Republic entering Nigeria through Baga, Bornu Province	Baga
(3) The direct road entering Nigeria through Gamboru, Bornu Province	Gamboru
(4) The direct road entering Nigeria through Dar Jarmal, Bornu Province	Dar Jarmal
(5) The direct road entering Nigeria through Mubi or Sahuda, Sardauna Province	Sahuda
(6) The direct road from Cameroun Republic entering Nigeria through Belel, Sardauna Province.. ..	Belel
(7) The direct road from Cameroun Republic entering Nigeria through Ganye, Sardauna Province ..	Ganye
(8) The direct road from Cameroun Republic entering Nigeria through Bissaula, Benue Province ..	Bissaula

PART I—LAND ROUTES continued

<i>Approved Route</i>	<i>Customs Station</i>
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

<i>Approved Routes</i>	<i>Customs Station</i>
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) Ikang	Ikang
(2) Mfum	Mfum
(3) Onitsha	Onitsha."

MADE at Lagos this 17th day of January 1976.

A. E. EKUKINAM,
Federal Commissioner for Finance

EXPLANATORY NOTE

(This note does not form part of the above Regulations but is intended to explain its purpose).

The Regulations amend the Importation and Exportation by Land and Inland Waters Regulations 1967 to appoint additional routes and customs stations for the importation and exportation of goods into or from Nigeria.