



# Federation of Nigeria Official Gazette

No. 21

LAGOS - 1st April, 1959

Vol. 46

## Government Notice No. 669

In exercise of the powers conferred under the Customs and Excise Management Ordinance, No. 55 of 1958, the Board of Customs and Excise have issued the following Customs and Excise Notices:—

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## Government Notice No. 670

*Customs and Excise Management Ordinance, 1958*  
(No. 55 of 1958)

**APPOINTMENT OF MEMBERS OF THE FEDERAL BOARD OF CUSTOMS AND EXCISE**

It is hereby notified that in exercise of the powers conferred by section 3 of the Customs and Excise Management Ordinance, 1958, and section 17 of the Interpretation Ordinance, the Governor-General has appointed the persons whose names are set out in the second column of the First Schedule hereto to hold the appointments set out in the first column of the First Schedule hereto with effect from the first day of April, 1959.

2. The Governor-General has further appointed the persons who from time to time are holding the offices specified in the Second Schedule hereto, to be members of the Federal Board of Customs and Excise with effect from the first day of April, 1959.

**FIRST SCHEDULE**

Chairman of the Federal Board of Customs and Excise .. .. .	ERNST PATRICK CARLETON LANGDON
Deputy Chairman of the Federal Board of Customs and Excise .. .. .	STANLEY GEORGE QUINTON
Non-Official Member .. .. .	JAMES OLIVER UGBOMA, M.B.E.

**SECOND SCHEDULE**

- The Two Chief Collectors of Customs and Excise at Headquarters.
- The Chief Collector of Customs and Excise in charge of the Valuation and Investigation Branch.
- The Chief Collector of Customs and Excise at Apepa.
- The Senior Assistant Secretary in charge of the Section dealing with Customs and Excise matters in the Federal Ministry of Finance.

## Government Notice No. 671

*Customs and Excise Management Ordinance, 1958*  
(No. 55 of 1958)

**APPOINTMENT OF MEMBERS OF THE FEDERAL BOARD OF CUSTOMS AND EXCISE**

It is hereby notified that in exercise of the powers conferred by section 3 of the Customs and Excise Management Ordinance, 1958, and section 17 of the Interpretation Ordinance, the Governor-General has appointed the persons whose names are set out in the second column of the First Schedule hereto to hold the appointments set out in the first column of the First Schedule hereto with effect from the first day of April, 1959 until further notice and in the absence on Leave of the Substantive Chairman.

**FIRST SCHEDULE**

Chairman of the Federal Board of Customs and Excise .. .. .	STANLEY GEORGE QUINTON
Deputy Chairman of the Federal Board of Customs and Excise .. .. .	RONALD KIDWADIE SMALLWOOD

## Government Notice No. 672

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 1

HOURS OF ATTENDANCE BY CUSTOMS AND EXCISE OFFICERS AND THE FEES  
PAYABLE FOR EXTRA ATTENDANCE

Commencement : 1st April, 1959

*Note.*—The Board will not normally provide officers for service outside Customs port limits, approved wharves, Custom houses, Customs areas, Customs licensed premises, Government warehouses and Post Offices.

By virtue of section 9 of the Customs and Excise Management Ordinance, No. 55 of 1958, it is hereby notified that the hours during which public offices of the Department of Customs and Excise are open, or officers of Customs and Excise are available for the performance of particular duties on all days except Sundays and Public Holidays, are, subject to the provisions of paragraphs 4 and 6 herein, as stated below.

2. 'Indoor' and 'Outdoor' Attendance.—Attendance may be classified as either, 'Indoor' or 'Outdoor' any attendance which is not specified as 'Outdoor' is 'Indoor'. 'Outdoor' attendance includes—

- (i) boarding of ships and aircraft;
- (ii) clearing of passengers and passengers' baggage;
- (iii) landing and shipping operations, including the clearing of cargo.

3. Hours of General Attendance.—Normal hours of attendance are :—

Port or station and purpose	Hours of Attendance			
	Indoor Branch		Outdoor Branch	
	Saturdays	Other Working Days	Saturday	Other Working Days
HEADQUARTERS LAGOS .. .. .	8.00 a.m. to 12 Noon	8.00 a.m. to 2.00 p.m.	—	—
APAPA (i) For receipt of revenue .. ..	8.30 a.m. to 11.00 a.m.	8.30 a.m. to 12.30 p.m., 1.30 to 3.00 p.m.	—	—
(ii) For other business .. ..	8.30 a.m. to 12 noon	8.30 a.m. to 12.30 p.m., 1.30 p.m. to 4.00 p.m.	7.30 a.m. to 12.30 p.m.	7.30 a.m. to 12.30 p.m., 1.30 p.m. to 6.00 p.m.
LAGOS AND PORT HARCOURT (i) For receipt of revenue .. ..	8.00 a.m. to 11.30 a.m.	8.00 a.m. to 12.30 p.m., 2.30 p.m. to 3.30 p.m.	—	—
(ii) For other business .. ..	8.00 a.m. to 12.30 p.m.	8.00 a.m. to 12.30 p.m., 2.30 p.m. to 4.30 p.m.	7.00 a.m. to 12 noon	7.00 a.m. to 12 noon, 1.00 p.m. to 6.00 p.m.
OTHER PORTS : (i) For receipt of revenue .. ..	8.00 a.m. to 11.30 a.m.	8.00 a.m. to 12.30 p.m., 2.30 p.m. to 3.30 p.m.	—	—
(ii) For other business .. ..	8.00 a.m. to 12.30 p.m.	8.00 a.m. to 12.30 p.m., 2.30 p.m. to 4.30 p.m.	7.00 a.m. to 12.30 p.m.	7.00 a.m. to 12.30 p.m., 1.30 p.m. to 6.00 p.m.

Port or station and purpose	Hours of Attendance			
	Indoor Branch		Outdoor Branch	
	Saturdays	Other Working Days	Saturday	Other Working Days
<b>CUSTOMS STATIONS:</b> (i) Non-frontier .. .. .	8.00 a.m. to 12.30 p.m.	8.00 a.m. to 12.30 p.m., 2.30 p.m. to 4.30 p.m.	7.00 a.m. to 12.30 p.m.	7.00 a.m. to 6.00 p.m. with reasonable breaks for meals
(ii) Frontier .. .. .	All days of the week 7.00 a.m. to 6.00 p.m.		All days of the week 6.00 a.m. to 7.00 p.m.	
<b>CUSTOMS AIRPORTS:</b> (i) For receipt of revenue .. .. .	8.00 a.m. to 11.30 a.m.	8.00 a.m. to 12.30 p.m., 2.00 p.m. to 3.30 p.m.	—	—
(ii) For business other than as at (iii)	8.00 a.m. to 12.30 p.m.	8.00 a.m. to 12.30 p.m., 2.30 p.m. to 4.00 p.m.	7.00 a.m. to 12.30 p.m.	7.00 a.m. to 12.30 p.m., 1.30 p.m. to 6.00 p.m.
(iii) For reporting, clearance, loading and unloading, passengers and baggage	Continuous attendance is available at all hours on all days.			

5. *Prior Notification.*—Except at frontier stations attendance between the hours of: 7.00 a.m. and 8.00 a.m.; 12.30 p.m. and 1.30 p.m.; and 4.30 p.m. and 6.00 p.m. may be given to the public only upon prior application in writing to the proper officer. The application must be in the form C, 1. (a specimen of which may be seen at any Custom House) or in writing and at least four hours notice is required.

Applications in the form C, 1. or by letter will not be insisted upon for the following services, arrangements for which will be made locally:—

*Port or place*

Lagos (including Apapa); Calabar;  
Lagos Airport; Kano Airport;  
Maiduguri Airport.

*Services*

'Waterguard' duties in connection with:

- (i) Boarding of ships and aircraft;
- (ii) Issue of stores;
- (iii) Clearance of passengers and baggage.

6. *Fees payable for Extra Attendance.*—Extra attendance means:

(i) attendance given to the public by officers performing extraneous duties (e.g., Registration of shipping etc.);

(ii) attendance given by officers outside the prescribed hours of attendance and on Sundays and Public Holidays, (See paragraph 3).

7. *Application for Extra Attendance and Fees.*—Persons requiring the extra attendance of officers should apply to the proper officer of Customs and Excise and, if the request is granted, the applicant must pay in advance the fees estimated to be payable. Pre-payment may be waived at the discretion of the proper officer.

The granting of an application is at the discretion of the proper officer who may refuse the request unless he is satisfied that good reason exists for granting it.

Requests from applicants who are in default in the payment of charges on previous applications will not be granted until any account outstanding has been settled. The granting of a request will be signified by the signature of the proper officer. Attendance after 10.30 p.m. will be permitted only in exceptional cases.

8. *Charges for Extra Attendances.*

*Nature of Service*

(i) Merchant Shipping Duties:—

(a) Registration of shipping

(b) Engagement and Discharge of seamen, etc. (These duties are performed by the Collector only at ports at which a Shipping Master is not available).

(ii) Duties Notaries Public *ex-officio*, in relation to Ship's Protest. (These duties are performed by a Collector of Customs only at ports at which a duly appointed notary is not available).

(iii) Extra attendance of Officers

*Charge*

In accordance with the Shipping and Navigation Ordinance, Cap. 206, Schedule, Part I

In accordance with the Shipping and Navigation Ordinance, Cap. 206, Schedule Part III.

In accordance with the Notaries Public Ordinance, Cap. 161, Second Schedule.

7s-6d per officer per hour or part thereof.



9. *Transport*.—Where the extra attendance of officers is required, applicants must provide transport, where necessary, or defray the cost thereof.

10. *'Disappointments'*.—Where attendance is given by an officer upon request but the applicant fails to act on his request, a charge will be raised for such attendance as follows:—

On a working day	.. .. .	1 hour
On a Sunday or Public Holiday	.. .. .	2 hours

11. *Prompt Payment of Charges*.—The waiver of pre-payment in certain cases referred to in paragraph 7 of this Notice is a concession only and may be withdrawn without notice. The attention of applicants for extra attendance is particularly invited to the undertaking embodied in the application in the form C. 1, *that all charges will be paid within 7 days*. This requirement will be strictly enforced.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 673

## NOTICE BY BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 3

### PERMITS TO ENTER CUSTOMS AREAS, APPROVED WHARVES AND EXAMINATIONS STATIONS AND TO BOARD SHIPS/AIRCRAFT

Commencement : 1st April, 1959

Notes.—(i) This Notice cancels Government Notice No. 2073 of 1958.

(ii) Attention is invited to the Customs and Excise Management Ordinance No. 55/58 section 67.

1. *Permits to enter a Customs Area, etc.*—(a) No animal or vehicle, other than an animal or vehicle intended to be loaded in a ship or aircraft and no person other than a person who can produce documentary evidence, if so required, that he is the owner, master, an officer or a member of the crew of a ship or aircraft or a passenger who has a passage in a ship or aircraft, for its outward voyage, shall enter a Customs Area approved wharf or Examination Station except in accordance with and subject to any conditions contained in a permit issued by the proper officer in respect of the particular area.

(b) The proper officer for the issue of a permit to enter the Customs areas etc. specified in Column I shall be the officer holding the post designated in Column II, below, or any person authorised by him to act on his behalf:—

#### Column I

(i) Customs Areas and approved wharves managed by the Nigerian Ports Authority.

(ii) Bota and Tiko Customs Areas and approved wharves.

(iii) Burutu Customs Area and approved wharf.

(iv) Lagos, Calabar and Kano Airports:

(a) Baggage Hall and Transit Lounge.

(b) Airport Parking Apron.

(v) All other Customs Areas and approved wharves.

#### Column II

The General Manager, Nigerian Ports Authority.

The Shipping Manager, Cameroons Development Corporation, Bota.

The General Manager, The Niger River Transport, Burutu.

The Collector of Customs at the Airport.

The Commandant at the Airport and countersigned by the Collector of Customs.

The Customs Officer in Charge of the port or place concerned.

Except that a person holding a permit to board a ship or aircraft (see paragraph 2 below) may enter the Customs Area or approved wharf in which the ship is berthed without obtaining a separate permit.

(c) Permits may be:—

(i) permanent, authorising the person to whom it is issued to enter or take a particular animal or vehicle into a Customs Area etc. or any specified part thereof at all times and subject to such restrictions and for such period (if any) as may be endorsed on the permit; or

(ii) temporary, authorising the person to whom it is issued to enter or take a particular animal or vehicle into a Customs Area etc. or any specified part thereof on a specified day or days and during the hours (if any) indicated in the permit.

If so required there shall be affixed to any permanent permit a photograph of the person to whom it is issued supplied by such person.

## 2. Permits to Board a Ship.

(a) No person other than :—

- (i) the owner, master, officers and crew of a ship ;
  - (ii) the duly appointed agent of the owner or master and any person employed by the owner or master or his agent and proceeding on board with his authority ;
  - (iii) any Government employee, official of the Nigerian Ports Authority, Consular Officer or member of Her Majesty's Armed Forces, wearing a uniform or in possession of an identity card, acting in the execution of his duty ; or
  - (iv) any passenger who has a passage in a ship for its outward voyage ;
- shall go on board any ship which arrives in Nigeria unless that person is in possession of a permit issued by the owner, or his agent, of the vessel, countersigned (except in Lagos port) by the Customs Officer in charge of the port concerned.

(b) A permit to board a ship may be :—

- (i) general, authorising the person to whom it is issued to go on board any ship or ships ; or
- (ii) temporary, authorising the person to whom it is issued to go on board any particular ship on such days and at such times and subject to such other conditions as may be specified in such permit.

No permission given as aforesaid shall have effect in any case where the master of the ship is unwilling or refuses to allow the person concerned to go on board the ship.

(c) Every person intending to go on board a ship shall proceed to such ship by the most direct route from one of the places appointed for the landing of baggage, unless the proper officer otherwise directs.

3. *Persons Disembarking from Ships.*—(a) Every person disembarking from a ship shall proceed by the most direct route to the place appointed for the landing of baggage or such other place as the proper officer may direct and there disembark and proceed to the place appointed for the examination of baggage, or such other place as the proper officer may direct and there remain until he receives permission to leave such place.

(b) Any person who brings any articles from a ship except such articles as he is expressly authorised so to bring by the customs laws renders himself liable to the penalties provided in the customs laws.

4. Objection will not be raised to the issue, by the Authorities concerned of permits in the form of metal or plastic identification discs, to dock labour.

5. The Board reserves the right to cancel at any time without assigning reasons therefor, any issued permit to which this notice applies.

BY ORDER OF  
THE BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 674

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

*Customs and Excise Notice No. 4*

AUTHORISED AND LICENSED CUSTOMS AGENTS

*Commencement : 1st April, 1959*

*Note : Particular attention is directed to paragraph 10 which contains a departure from previous practice in that separate licences are now required in respect of each port or place. All existing licences, however, are valid until they expire or are revoked.*

### GENERAL

The attention of importers, exporters, shipping companies and others concerned is drawn to the Customs and Excise Management Ordinance, No. 55 of 1958.

2. *Authorities.*—Subject to written authority being lodged with the proper officer (*see below*), any act required under the Customs and Excise Management Ordinance, No. 55 of 1958, to be carried out by the importer, exporter or owner of any goods, may be performed on his behalf by :—

- (a) a person exclusively in the employment of the importer, exporter or owner ; or
- (b) a person licensed as a Customs Agent by the Board of Customs and Excise.

It is emphasised that the importer, exporter or owner of any goods who wishes himself to clear them through Customs may do so without any such authorisation or customs agent's licence.

3. *Government Departments, etc.*—Licences to act as Customs Agents in the clearance of goods are not required by the following :

- (i) Coastal Agency, and other Government Departments ;
- (ii) Nigerian Railways clearing goods on behalf of Nigeria Hotels Ltd.

4. *Correspondence with Licensed Customs Agents.*—Where a particular matter is being dealt with by a licensed Customs Agent on behalf of his principal, correspondence from this department will be addressed to the former.

5. *Refunds.*—When duty is paid by a licensed Customs Agent on behalf of a merchant, any refund authorised will be paid to the agent.

6. *Liabilities.*—It should be noted particularly that: (1) an agent incurs the same liabilities under the customs laws as the importer, exporter or owner of the goods for whom he acts; and that (2) a principal is not relieved of his own liabilities under the customs laws because he employs an agent.

#### EMPLOYEES ACTING AS AUTHORISED AGENT

7. *Form of Authority.*—A person having business with Customs and wishing an employee to act as his authorised agent should deliver to the proper officer an authorisation in the following terms:—

The Collector of Customs and Excise,

Port of.....

I/We.....

(print full name and trading name of trader)

of.....  
hereby authorises.....

(print full name of agent)

of.....

my/our employee, to act as my/our agent in all matters relating to the customs and to sign all customs documents on my/our behalf, \*for this transaction only/until further notice. A specimen signature of the agent appears below.

Signed.....

Date.....

Specimen signature of agent.....

\*Delete whichever is inapplicable

This authorisation should be signed by: (i) the actual importer, exporter or owner of the goods, if an individual; (ii) by one of the partners, if a partnership; or (iii) by a director, the secretary or the local manager, if a limited liability company. These authorisations will remain valid until cancelled in writing. Principals may, if they wish, authorise two or more employees to act as their agents, but separate authorisations should be given in each case and for each port.

#### LICENSED CUSTOMS AGENTS

8. *Applications.*—Any person wishing to become a licensed customs agent, at a particular port or place, and so to act on behalf of a principal who is not his employer, must make written application to the Board of Customs and Excise, Lagos, through the local Collector. The application must show the full name of the applicant and the style under which he trades and must be signed by: (1) the applicant, if an individual; or (2) by all partners if a partnership; or (3) by the secretary, a director or the general manager if a limited liability company. The applicant must be prepared to satisfy the local Collector that he is: literate in English language; familiar with Customs procedure; competent to transact customs business; and that he owns or occupies suitable offices or premises from which to carry on his business at the port or place concerned.

9. *Further Requirements in the case of suitable applicants.*—Where the applicant is found to be suitable he must: (i) produce a properly completed bond in the Form C.B. 16; (ii) pay a licence fee of £1; and (iii) submit two copies of his proposed scale of charges. The bond in the form C.B. 16 (a specimen of which may be inspected at any Custom House) must be signed by both the applicant and the surety or sureties. One surety will be sufficient if a bank or insurance company, but two will be required if individuals. In the latter event it must be shown that the individuals are responsible persons and able, if necessary, to meet the penalty of the bond.

10. *Licences.*—Licences will be issued to the person named in the application and may be used only at the port or place named therein.

11. *Fees and Renewals.*—A licence fee of £1 is payable in each calendar year in respect of each licence issued. Applications for renewal of licences must be made to the local Collector not later than the 15th December in each year and shall be accompanied by the fee of £1.

12. *Licence may be Refused or Revoked.*—The Board of Customs and Excise may, refuse to grant any licence without assigning a reason therefor and may, at any time, revoke a licence already issued.

13. *Acts by Agents.*—The Board of Customs and Excise accepts no responsibility for any act committed by any agent licensed by it.

#### EMPLOYMENT OF LICENSED CUSTOMS AGENTS

14. *Form of Authority.*—Any person wishing to employ a licensed customs agent to act on his behalf in respect of matters relating to customs and excise should submit to the Collector of Customs and Excise at the port concerned an authorisation in the following terms :—

The Collector of Customs and Excise,

Port of \_\_\_\_\_

I/We \_\_\_\_\_

(print full name and trading name of trader)

of \_\_\_\_\_

hereby authorise \_\_\_\_\_

(print full name of licensed customs agent)

of \_\_\_\_\_

licensed customs agent, to act as my/our agent in all matters relating to the customs and to sign all customs documents on my/our behalf \*for this transaction only/until further notice.

Signed \_\_\_\_\_

Date \_\_\_\_\_

\* Delete whichever is inapplicable.

A separate authorisation should be given for each particular port or place concerned. The authorisation should be signed as laid down in paragraph 7 above for authorisations to employees. Such authorisations remain in force until cancelled in writing.

15. *Agents' Employees.*—A licensed customs agent desiring to authorise an employee to act on his behalf should submit to the Collector of Customs and Excise an authorisation in the same terms as in paragraph 4 above.

16. *Condition of Issue of Licence.*—Licensed customs agents are warned that it is a condition of their licence that they shall faithfully and uncorruptly perform their duties to the satisfaction of the Collector of Customs and Excise at the port where the licence is used, and that the licence of any agent who fails to observe such condition is liable to cancellation.

17. *Cancellation of Notices.*—The following Government Notices are hereby revoked : No. 1529 of 1952 and No. 1288 of 1958.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

#### Government Notice No. 675

#### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 6

#### TRANSHIPMENT OF GOODS BY SEA AND BY AIR

Commencement : 1st April, 1959

In exercise of the powers conferred on the Board of Customs and Excise, the following directions are issued in respect of goods for transhipment in accordance with the provisions of sections 23, 25, 39, of the Customs and Excise Management Ordinance, No. 55 of 1958.

2. *Definitions.*—Transhipment goods are goods imported into Nigeria by sea or air and destined for immediate re-exportation by sea or air to a place outside Nigeria.

They include : goods destined for a foreign port or place but landed in Nigeria in error ; and goods which the importer wishes to return to the country of origin prior to release from Customs control. They do not include goods destined for another port or place in Nigeria, for which see a separate Government Notice entitled, "The carriage of Goods from one place in Nigeria to another."



3. *General Conditions* : (a) Goods for transshipment must be properly described in the Ship's or Aircraft Inward Report and grouped according to ports or places to which they are destined (general terms such as, 'merchandise' will not be acceptable).

(b) If the goods are not reported as in transshipment, permission may be obtained from the proper officer to amend the report at any time prior to transfer of the goods to a Government Warehouse.

(c) Goods for transshipment must not be discharged into small craft which contain goods not intended for transshipment, and, when landed in a Customs area they should, as far as practicable, be kept isolated from other goods.

(d) The goods must be tallied, whether from shore or from the importing ship, to the exporting ship, and copies of tally slips must be submitted to the proper officer at the time of clearance of the exporting ship.

(e) Transshipment goods must be transhipped within two months from the date of completion of discharge of the importing ship. Goods not transhipped within this period will be removed to a Government Warehouse and thereafter exportation will be in accordance with provisions for the export of goods from such warehouse. Prohibited imports, if not transhipped within two months, shall be forfeited.

(f) Except with the written permission of the Board, goods for transshipment shall not be entered outwards or loaded for exportation in any ship of less than one hundred tons.

4. *Entry*.—(a) The owner or his agent shall enter the goods on a Transshipment Entry in the form C. 17 in triplicate, and also on a Shipping Bill in the form C. 18, in duplicate. An additional copy may be tendered in each case if the owner requires a copy to be returned to him.

(b) In the space provided on these forms for insertion of the name of the aircraft or ship must be inserted the names of both the importing and the exporting ships, separated from each other by an oblique line. The rotation number is that of the importing ship.

(c) Goods must be described on the forms in accordance with the official Import and Export List and the value must be declared for each item separately. Where, however, a large number of consignments are to be transhipped, detailed lists of the goods may be attached to the forms of Entry and Shipping Bill, the face of the forms showing only details of the aggregate of the consignments under their respective Import and Export List Classifications.

(d) *Special Provisions at Customs Airports*.—(i) Two copies of the Inward Manifest, endorsed as to the value of each item, shall be submitted to the proper officer in lieu of Transshipment Entry and Shipping Bill. The copies of the manifest shall be prominently endorsed as follows :—

"We enter all goods on this manifest for transshipment to.....on aircraft.....  
leaving on.....Transshipment Bond No.....dated.....  
for the amount of.....is in force.

Signed.....Agent."

(ii) The master or agent of the exporting aircraft must give a receipt for the packages on both copies of the manifest.

5. *Security*.—At the time of making entry for transshipment goods, the owner or his agent must give security either by cash or by bond in the form C.B. 4 or C.B. 5 to cover the entire transaction from import to export. The security, in an amount sufficient to cover the duties and any other fees due, may be 'particular' to cover a single transaction, or 'general' to cover a series of transactions.

6. *Administrative Fees*.—To cover administrative expenses, two pence per package or three shillings and four pence per ton, whichever is the less, shall be paid on all goods entered for transshipment.

7. *Licensing and Exchange Control*.—(a) No import or export licences are required for transshipment goods.

(b) Forms N.C.D. 3 are not required for goods which arrive from any place outside the Schedule Territories. In the case of goods arriving from any part of the Schedule Territories for transshipment to any destination outside these Territories, however, documentary evidence must be produced showing that the Exchange Control Authority in the country of origin has approved shipment to the country of final destination.

8. *Prohibited Imports*.—Under the provisions of section 23 (1) of the Ordinance, goods imported in transshipment shall not be deemed to be goods the importation of which is prohibited under the Import Prohibition Order, 1959. (But see paragraph 3 (e)).

9. *Rent*.—Goods landed for transshipment at any port at which the Board controls the Customs area shall pay the same rates of Customs area rent as ordinary cargo, and, if removed to a Government Warehouse, shall be subject to the rates of rent payable for goods deposited therein. (See separate Government Notice dealing with rents).

10. *Examination*.—Transshipment goods are subject to the normal provisions relating to examination, warehousing, and assessment of duty, under the Customs laws, and must be produced to the proper officer at importation and exportation for such examination and verification as the officer may require.



11. *Ships' Stores*.—When it is desired to tranship ships' stores direct from one ship to another, within a port, the transaction must be covered by a valid transshipment bond, and written application must be made in duplicate by the master or agent of the transshipping vessel stating whether or not the stores to be transhipped are under seal. Transshipment will normally be permitted under such conditions as the proper officer may endorse on the original of the application, which will be returned to the master or agent of the transshipping vessel and will be the permit to tranship.

12. *Change of Ship or Destination*.—If, after the passing of transshipment documents, it becomes necessary to amend the name of the on-carrying ship, or its destination, the transshipper should sign a written request to that effect on the originals of the Transshipment entry and Shipping Bill. The request will normally be granted provided it is in respect of all the cargo covered by the entry. A fresh bond will be required where the destination is changed.

13. *Discharge of Bond or Refund of Deposit*.—The certificate of receipt for the goods given by the master of the exporting ship or aircraft will normally be accepted as sufficient proof of exportation. The proper officer may, however, require production of a certificate of landing duly authenticated by the Customs authorities at the port of destination.

14. Specimens of the forms in this Notice may be seen at any Customs House in Nigeria.

15. All previous Notices concerning the transshipment of goods are superseded.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 676

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 7

### TRANSIT TRADE

Commencement: 1st April, 1959

In exercise of the powers conferred upon the Board of Customs and Excise, and without prejudice to the Niger Transit Ordinance and any regulations made thereunder, the following directions are issued in respect of goods and vessels in transit through Nigeria in accordance with the provisions of sections 23, 25, 39, 48 and 55 of the Customs and Excise Management Ordinance, No. 55 of 1958.

### I.—GOODS IN TRANSIT

2. (1) *Definition*.—Imported goods which are reported in transit at an approved port or place, and which are entered by the owner or his agent as in transit through Nigeria by an approved route prior to their release from Customs control, shall be deemed to be goods in transit.

(2) *Approved Ports and Places*.—The following are approved ports and places for entry of goods in transit: Lagos (port), Burutu, Warri, Port Harcourt, Kano, Maiduguri, Yola, and Idiroko, and any other port or place which the Board may generally or in any particular case approve.

(3) *Approved Routes*.—The following are approved routes through which goods may be entered and carried in transit:—

(a) *To and from Dahomey*.—

(i) by inland waters via Lagos and the Customs craft moored in the Porto Novo Creek near the frontier; or  
(ii) by road via Lagos and the Customs post at Idiroko.

(b) *To and from other foreign territory*.—

(i) by the Nigerian Railway via Lagos and Kano and thence by road through one of the following frontier stations: Bala Mutum, Illela, Jibia, Kongolam, Maigatari or Kamba; or

(ii) by the Nigerian Railway via Lagos or Port Harcourt and Jos, and thence by road through Maiduguri and one of the following frontier stations: Dar-el-Jemeil or Garbaru; or

(iii) by the River Niger which term shall include all its affluents, branches and outlets in Nigeria; or

(iv) partly by the River Niger and partly by the Nigerian Railway; or

(v) by such other routes which the Board may generally or in any particular case approve.

(4) *Pre-entry*.—Goods in transit may be entered 7 days prior to importation thereof or such lesser period as the Board may allow at any particular port or place.

(5) *Goods not reported in transit may be so entered*.—At the discretion of the proper officer goods not reported as being in transit may be allowed to be entered in transit within one week of their arrival at one of the ports or places approved provided they have not been taken from Customs control.

(6) Goods in transit may be entered for conveyance by inland waters in ships of less than one hundred tons register.

3. *Documents.*—(1) Goods in transit will be entered in the form C. 44 in sextuplicate at Lagos and Port Harcourt and in quintuplicate at other ports and places.

(2) The quadruplicate copy of the transit entry, duly endorsed with particulars of release of the goods, will be returned to the owner of his agent for production with the goods to the officer at the station of exit in Nigeria.

(3) At the time of making the entry the owner or his agent must, except in the case of goods the property of the government of the territory to which the goods are consigned, give security either by deposit of a sum equal to the duties due or by bond in the form C.B. 11 or C.B. 12, for due exportation of the goods or their disposal otherwise to the satisfaction of the Board. In the case of goods not liable to import duty security in a nominal sum, sufficient to secure compliance with Customs requirements, will be required either by deposit or by bond.

(4) Where the goods are sent by inland navigation *via* the River Niger the owner or his agent shall submit in duplicate to the proper officer at the place of entry a manifest in form C. 45; and where the goods are sent *via* Porto Novo Creek a transire in the form C. 43 shall be submitted, in duplicate. In both cases the proper officer will sign the original document and return it to the owner or his agent to accompany the goods and be delivered to the officer at the place of exit.

(5) Specimens of all forms mentioned in this Notice may be inspected at any Custom House in Nigeria.

(6) Import and export licences, and forms N.C.D. 3 are not required for goods in transit. In the case of goods in transit from any part of the scheduled territories however, documentary evidence must be produced showing that the Exchange Control Authority in the country of origin has approved shipment to the country of final destination.

4. *Administrative Fees.*—The following fees shall be paid by the owner of transit goods to cover administrative expenses:—

(i) General goods

two pence per package or three shillings and four pence per ton whichever is the less.

(ii) Agricultural products outward bound from a place in West Africa to a place outside West Africa.

one penny per package or one shilling and eight pence per ton whichever is the less.

The above fees are not payable in respect of Government Goods.

5. *Examination of Goods.*—Goods in transit are subject to the same provisions relating to examination, appraisement, warehousing and assessment of duty as goods imported for home consumption, and must, therefore, be produced to the proper officer at the port or place of importation and of exportation, and at any point during the transit journey where this may be necessary, for such examination and verification as the officer may consider necessary.

6. *Securing of Goods and/or Locks.*—The Board may require goods in transit to be conveyed under Customs lock or seal from the port or place of entry. Such goods must be so stored in the conveying vehicles and vessels as to permit easy and complete inspection at any stage of the transit journey, and the locks and seals must not be broken by any one except at the direction of an officer. If locks and seals are accidentally broken a report of the fact must be made to an officer at the earliest opportunity. Goods not subject to Customs Control must be stored separately.

7. *Re-packing or Re-marking of Goods.*—Should it be necessary to re-pack or re-mark any goods in transit so that the original weight, amount, shape, size, numbering or marking is altered, the owner or his agent shall apply in writing to the nearest customs officer specifying the importation particulars of the goods and a full description of the re-packing or re-marking to be done. The officer, if satisfied, may permit the required re-packing and re-marking and endorse all documents accompanying the goods accordingly.

8. *Diversion of Goods for Home Consumption.*—(i) Goods entered in transit may be allowed to be re-entered for home consumption or warehousing at any port of entry provided:—

(a) they are not prohibited under the Imports Prohibition Order, 1959;

(b) valid licences are produced if the goods are subject to licence; and

(c) the goods are produced for examination by the proper officer of Customs.

(ii) The owner or his agent must pay the duty on the difference between the quantity exported and either the quantity entered for transit or the quantity taken into transit whichever is the greater.

9. *Proof of Exportation.*—Within twelve months from the date of entry of any goods in transit, or such further time as the Board in any special case may allow, the owner or his agent shall produce a certificate of landing signed by the Customs Authorities in the country to which the goods were sent. Goods in respect of which no satisfactory proof of exportation is produced shall be deemed to have been consumed in Nigeria and the person who entered into bond in respect of such goods shall pay the duty as assessed by the officer. Where the duties on such goods were secured by a deposit, the deposit shall be taken as the duties of customs.

Provided that shipment on board an ocean going vessel shall be sufficient proof of exportation.

10. *Discharge of Bond or Refund of Deposit.*—The owner or his agent shall be released from any obligation entered into under bond, or be granted a refund of any deposit made, as the case may be, in respect of any goods for which satisfactory proof of exportation has been produced in accordance with paragraph 9.

## II.—SHIPS IN TRANSIT

11. *Report on Arrival from Foreign.*—Ships arriving direct from foreign and proceeding to French territory via Porto Novo Creek or via the River Niger-Benue, shall report in the form C. 5 at: (i) Lagos in the case of traffic via Porto Novo Creek; and (ii) at Burutu or Warri for traffic via the Niger-Benue rivers.

12. *Clearance.*—Whether in ballast or carrying any cargo, ships in transit shall be cleared in the form C. 46 at the port of report inwards and the directions contained in the preceding paragraphs of this Notice shall apply to them and to any goods carried.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 677

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 8

## THE CARRIAGE OF GOODS FROM ONE PORT OR PLACE IN NIGERIA TO ANOTHER

Commencement: 1st April, 1959

Notes: (1) This Notice supersedes all previous Notices dealing with the coasting trade.

(2) Forms mentioned in this Notice may be inspected at any Custom House, and may be printed privately provided they conform in all respects (including colour) to official specimens.

This Notice contains information in respect of the carriage of goods: (i) coastwise from one port in Nigeria to another; and

(ii) by air from one Customs Airport in Nigeria to another and is issued for the information and guidance of Shipping Companies, Aircraft Operating Companies and others concerned.

## A.—COASTWISE

2. *Coasting Trade.*—All coasting ships, as defined in section 59 (1) of the Customs and Excise Management Ordinance, No. 55 of 1958, and all ships from foreign carrying goods from one port in Nigeria to another port therein, shall be deemed to be carrying goods coastwise.

3. *Types of Cargo.*—Goods carried coastwise fall into the following categories:—

- (a) Unexamined foreign cargo;
- (b) All goods exported on a through Bill of Lading; and
- (c) Other goods.

4. *Authority to Ship.*—(i) Before goods intended to be exported on a through bill of lading but transhipped via another Nigerian port, are loaded into a coasting ship, the goods must be entered and the original of the entry produced to the proper officer for him to authorise loading.

(ii) Before any other type of goods is loaded for carriage coastwise the master or his agent shall present to the proper officer a written request in the form C. 194 which, when approved, shall be the authority to load the goods subject to such conditions as the officer may see fit to endorse on the request. Where more convenient, details of the cargo may be omitted from the form C. 194 provided a copy of the inward manifest is attached thereto and a suitable cross-reference made. The master or his agent shall give a receipt for all goods shipped.

5. *Transire and Clearance.*—Before a coasting ship departs from a port, the master or his agent shall prepare and present to the proper officer a transire in the form C. 43, in duplicate. The transire will consist of separate manifests for each type of cargo shipped, prominently headed: 'Unexamined foreign cargo'; 'Goods exported on a through Bill of Lading'; or, 'Other', as the case may be and be securely sealed to the form C. 43. Where a coaster is in ballast a "NIL" transire must be submitted. After acceptance, the original of the transire will be handed to the master or his agent for delivery at the Nigerian port of destination of the goods. Where goods for exportation on a through bill of lading are carried coastwise both copies of the bill of entry (see paragraph 4 above) must accompany the original transire from the port of loading.

6. *Action at Port of Destination.*—The master or agent of a coasting ship will make report in accordance with the separate Notice entitled, 'Report Inwards and Content Outwards' and produce to the proper officer both copies of any entry for goods on through Bills of Lading (see paragraph 5).

Unexamined foreign cargo and goods for exportation on a through Bill of Lading must be landed into a Customs area, unless permitted by the proper officer to be transhipped direct. All other types of cargo must be landed at an approved wharf.

Unexamined foreign cargo will be treated in all respects as though imported direct from foreign and will be subject to the provision of section 29 of the Ordinance. See also the separate Notice entitled, "The Entry ex-Ship or Aircraft of Imported Goods for Home Consumption."

7. *Amendment to Transire.*—Where goods are found to be loaded in excess or short of the transire, after clearance outwards, the master or agent of the coasting ship shall make application in writing to the proper officer at the port of loading in the form C. 8 to amend the transire, stating the reason for the discrepancy.

#### B.—BY AIR

8. *Aircraft Affected.*—This part is applicable to aircraft which carry goods subject to Customs control from one Customs airport in Nigeria to another. Aircraft on internal flights not carrying goods subject to Customs control may arrive at, and depart from, a Customs airport, without Customs formalities.

9. *Types of Goods.*—The goods affected are:—

- (a) Unexamined foreign cargo; and
- (b) Other goods.

10. *Authority to Ship.*—Before any unexamined foreign cargo is loaded in any aircraft the agent of the aircraft shall present to the proper officer cargo manifests in triplicate with the word, "Transire" written prominently on each page, with a signed declaration on the last page that the manifest is a true account of the goods carried. If the goods are intended for more than one Customs airport, separate manifests must be submitted for each airport of destination. The manifests are to be clearly marked, "Unexamined Foreign Cargo" and, "Other Goods" (if the latter is applicable). There is no objection to the two types of goods appearing in the same manifest provided they are clearly distinguished. After approval, the loading will take place under such conditions as may be endorsed on the manifest by the officer approving the loading.

11. *Clearance.*—Manifests will be treated in all respects as transires and, when signed by the proper officer, will be the authority for the aircraft to depart. In the case of aircraft from foreign having on board goods from foreign to be discharged at another Customs airport it will be necessary to submit a form C. 6, in duplicate, in addition to the transire, and clearance obtained.

12. *Action at Airport of Destination.*—On arrival at the Customs airport of destination, unexamined foreign cargo will be treated in all respects as though imported direct and will be subject to the provisions of section 29. "Other" goods (see paragraph 9) will be released forthwith provided the proper officer is satisfied.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 678

### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 9

APPROVAL OF GENERAL AND PRIVATE WAREHOUSES  
Commencement: 1st April, 1959

Notes.—(1) Specimens of all forms mentioned in this Notice may be inspected at any Custom House, and may be printed privately provided they conform in all respects (including colour) to the specimen.

(2) The attention of warehouse keepers, shipping companies and others concerned is drawn to the Customs and Excise Management Ordinance No. 55 of 1958 and in particular Part IV thereof.

(3) All existing licences are valid until expiry or revocation.

General.—The Board of Customs and Excise may license any building as:—

(a) a general warehouse, that is to say, a warehouse 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 a warehouse for the warehousing of goods which are the property of the warehouse keeper only;

for the deposit of goods to be warehoused on first importation without payment of duty.

2. *Licence and Fee.*—A licence, which costs twenty-four pounds, expires on the 31st December, in each year.

3. *Goods which may be warehoused.*—All goods which are liable to an import duty of Customs may be warehoused on first importation without payment of duty thereon with the exception of such goods as are under any provision of law required to be stored in some other specific place.

4. *Facilities to be provided.*—Every warehouse keeper shall at his own expense:—

(a) provide and maintain at the warehouse satisfactory office, lavatory and sanitary accommodation for the proper officer, with requisite furniture, lighting and cleaning arrangements;

(b) provide and maintain such appliances, and afford such other facilities for the examining and taking account of goods, and for securing them, as the proper officer may require;

(c) stock 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) 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.



5. *First Application*.—Any person wishing to obtain a licence for any building or proposing to erect such a building for use as a general or private Warehouse, should apply in writing to the Collector or Officer-in-Charge at the port or place in which the premises are situated, or are intended to be built.

The following information must be given :—

- (a) whether the application is for a licensed *general or private* warehouse ;
- (b) the name of the proposed warehouse keeper ;
- (c) the type of goods to be deposited ;
- (d) the situation and floor area of the premises to be licensed ;
- (e) the capacity in imperial gallons of each tank or vessel to be used for the storage of bulk liquid (where applicable) ;
- (f) the maximum amount of duty likely to be involved at any given time ;
- (g) the purpose for which the licensed warehouse is required (e.g., *ships' stores*, etc.).

6. *Preliminary Approval*.—The applicant will be informed whether or not it is intended to license the proposed warehouse. On receipt of preliminary approval, the applicant may then apply for provisional approval.

7. *Provisional Approval*.—The application for provisional approval should be submitted in writing to the Collector or Officer-in-Charge at the port or place where the premises are situated or are intended to be built.

Detailed plans (in triplicate) of the premises must be submitted with the application. In particular, the plans should indicate the position of the proposed warehouse in relation to surrounding buildings, roadways, etc., and provide details of all doors, windows and skylights.

It is unlikely that provisional approval will be granted unless :—

- (a) the main door of the proposed licensed warehouse opens on to a public road or is so placed as to be capable of being under constant observation therefrom ;
- (b) the building is well constructed of stone, brick or cement ;
- (c) doors are strongly built of thick wood or metal, and if of the runner type, so constructed that they cannot be lifted off the runners. Hinges must be securely bolted to the lintels, on the inside, and the pins soldered over or otherwise fitted so that they may not be removed, nor the doors lifted therefrom. Nuts must be fitted to each bolt on the *inside* of the door, and soldered over or otherwise rendered incapable of being removed. Doors must be fitted with at least one strong metal bar which is capable of taking two heavy padlocks.
- (d) each window is secured by affixing, on the outside, vertical and horizontal metal bars at least  $\frac{1}{2}$ " thick, which must be embedded in the surrounding masonry, and, if on the ground floor, additionally secured by affixing to the bars, expanded metal of small mesh ;
- (e) each window is shuttered on the inside and may be locked and bolted from inside ;
- (f) roofs are securely constructed and fixed to the tops of the walls, and, if spaces are left for ventilation purposes, such spaces are secured with expanded metal. If corrugated iron sheets are used for roofs they must be securely bolted together in such a manner that they cannot be separated. If required, the roof must be ceiled.

8. *Final Approval*.—When the buildings are in accordance with the terms of the provisional approval written application should be made for final approval, and attached thereto should be completed bond or bonds in the forms C.B. 6 and or C.B. 7, in a penalty agreed with the Collector or Officer-in-Charge. Upon receipt of this final application the Board, if satisfied will authorise the issue of a licence. Approval will normally limit the types of goods which may be deposited in a particular warehouse.

9. *Notice Board*.—Each licensed warehouse must prominently display on a board over the main entrance to the warehouse the official number given to the warehouse, and also indicate thereon that it is a warehouse licensed by the Board of Customs and Excise.

10. *Re-approval*.—A warehouse is re-approved annually by renewal of the licence upon application by the warehouse keeper. Should the Board of Customs and Excise for any reason intend to revoke or not renew the licence of a warehouse, three months notice will be given. No goods may be deposited for warehousing after this notice has been served.

If any goods remain in warehouse after the date specified, or such later date as may be allowed, permission may be given for such goods either to be rewarehoused in another warehouse or the goods may be removed to a Government warehouse.

11. *Alterations*.—Written permission must be obtained before any alteration or addition is made to any licensed warehouse.

12. *Times of opening*.—Except with prior approval, a licensed warehouse must not be opened other than upon such days and during such hours as may be approved by the Board of Customs and Excise and stated in the provisional approval. If at any time the warehouse keeper decides not to open the warehouse during the approved days or hours, due notice of closing must be given to the proper officer.

Applications for permission to remain open during days or times not approved, should be made by the warehouse keeper on Form C. 1 to the proper officer.

13. *Storage of Warehoused Goods*.—Goods in a licensed warehouse must be arranged and stowed so that they are easily accessible for examination by the proper officer.



Wines and spirits must not be stowed with other goods, and tobacco must be stowed in such part of the warehouse as is specifically approved for that purpose.

Any packages found damaged in warehouse must be repaired immediately.

**14. Disposal of empty Packages.**—Empty packages of all kinds which are intended to be refilled must be kept apart from those already filled, and all empty packages which are not intended to be refilled must be removed at once from the warehouse.

**15. Liability of Warehouse Keeper.**—The warehouse keeper is alone answerable to the owner of any goods deposited in his warehouse for their safe custody, and for their proper delivery. He is also responsible for the duties on such goods.

**16. Safety of Officers.**—All steps, stairways, trapdoors or openings in the floors, or in other parts of a warehouse, must be made and kept safe and secure, and fire doors and other emergency exits kept unobstructed and in working order, by the warehouse keeper, so as to prevent the risk of injury to the officers in attendance at the warehouse.

**17. Official Locks on Warehouse.**—The preliminary approval of the warehouse will state whether or not the warehouse shall be locked with official locks in addition to any applied by the warehouse keeper. Should official locks be dispensed with, the warehouse keeper must, in addition to the normal customs and excise requirements applicable to officially locked warehouses, comply with such particular conditions as the Board of Customs and Excise may, in any particular warehouse, require, before approval is granted. These particular conditions which may be varied in particular warehouses, are set forth in the following paragraphs.

**18. Books and Accounts.**—The books, records and accounts of the warehouse must be approved by the Board. Books in which the stock accounts are kept must be bound books and must be used exclusively for the accounts of the goods warehoused. Supplementary records may, if desired, be kept in loose-leaf ledgers or on cards, with a reference to the principal account.

**19. Advice of Receipt.**—Immediately upon arrival of any goods at a licensed warehouse, the warehouse keeper must report such arrival to the proper officer. All goods must be warehoused in the containers or lots in which they were entered for warehousing.

**20. Stock Number.**—Each consignment of goods received into the warehouse, whether on direct importation or from another warehouse, will be given a serial number by the warehouse keeper commencing with No. 1 in each calendar year. This number together with the year, is known as the "Stock Number" and must be quoted in records of receipts and deliveries and on all relevant documents.

Stock Numbers are to be shown on all packages as far as practicable, in addition to any import marks and numbers already thereon. Bulk goods are to be suitably distinguished by Stock Number to the satisfaction of the proper officer.

**21. Record of Receipts.**—Accounts of goods received must be kept on the left hand page of the stock account and must show the following particulars:—

- (a) (1) date of receipt into warehouse; and
- (2) in the case of receipts from other warehouses, the date of first warehousing;
- (b) name of person in whose name the goods are entered;
- (c) description of the goods according to the import entry or removal account;
- (d) stock number;
- (e) name of import vessel, or of warehouse whence received;
- (f) marks and identifying numbers;
- (g) number of packages;
- (h) quantity and/or value, and the rate of duty;
- (i) the name of the country of origin of the goods.

When the packages in a consignment are not uniform the account must show these particulars in respect of each package. These particulars, so far as they are available, must be recorded in the stock account on the day the goods are received into warehouse. Particulars not available at the time the goods are warehoused must be recorded as soon as the official landing account is to hand. Where portions of a consignment are received on successive days the particulars of daily receipts should be recorded in subsidiary account and the total transferred to the stock account when the consignment is completed. In the event of any change in the rate of duty as recorded at (h) above the officer should be requested to initial the alteration made.

**22. Record of deliveries.**—The record of deliveries must be kept on the right hand page of the stock account and must show:—

- (a) date of delivery;
- (b) description, number and date of entry;
- (c) identifying marks and numbers of packages;
- (d) number of packages;
- (e) quantity and/or value;
- (f) in the case of exports and stores, the name of the ship or, if for shipment at another place, the name of the place of shipment;
- (g) in the name of removals, the name of the warehouse of destination.

*Deliveries must be recorded before the goods are actually delivered from warehouse.* When all goods to a stock account have been delivered, the stock account must be balanced and the stock shown as exhausted. The numbers of the stock accounts closed during the month must be advised on the monthly returns (*see* paragraph 27).

**23. Alterations in Accounts.**—No erasure may be made in the stock accounts and any necessary correction is to be initialled and dated by the warehouse keeper or his authorised employee. No alteration in a receipt account which has been initialled by the officer is to be made without his prior consent.

**24. Accounts to be available for inspection.**—The stock account must be kept available for inspection by the officer at all reasonable times and he must be allowed to take such extracts of the particulars as he may require and to sign or initial any of the records.

**25. Preservation of Accounts.**—All stock accounts and relative documents must be preserved for a period of at least two years from the date of the last entry.

**26. Other Records.**—The warehouse keeper must produce to the Officer on request any invoices, delivery notes or other documents, or any subsidiary stock accounts kept by him relating to any of the goods.

**27. Returns: (a) Periodical.**—The warehouse keeper must prepare schedules of deliveries during the periods ending the 8th, 15th, 22nd and last day of each month. The schedules must be delivered to the Officer not later than the first working day following the expiration of each period and must show separate particulars of deliveries:—

- (i) for home consumption;
- (ii) for exportation and stores;
- (iii) for removal to other warehouse.

(b) *Monthly.*—On the first working day of each month the warehouse keeper must deliver to the Officer a Balanced Stock Return. Separate schedules and returns for each tariff rating of goods, or as may be otherwise prescribed from time to time, are to be rendered. If the deliveries are few, however, goods of more than one tariff rating may be included separately in one schedule. The stock numbers closed during the month should also be shown.

**28. Stocktaking.**—(a) When ever the warehouse keeper takes stock of the goods in warehouse he must as soon as the stocktaking is completed, deliver to the Officer a copy of the stock account showing for each stock number the number of packages or units together with the quantity and/or value of the goods on hand on the day on which the stock is taken.

(b) Where it is not the practice of the warehouse keeper to take stock periodically, he is required to take stock at intervals not exceeding twelve months and to render the account required above.

A certificate as to its accuracy is to be given at the foot of each return rendered by the warehouse keeper or his authorised employee under (a) or (b) above.

**29. Limit of time for warehousing.**—Except with the sanction of the Board of Customs and Excise no goods warehoused under the conditions of this Notice may remain in a private warehouse longer than two years. At the expiration of the period allowed they must be delivered for home consumption, for exportation or for shipment as stores, or re-warehoused. In the latter case a request to re-warehouse, signed by the warehouse keeper, must be delivered in duplicate to the officer and the relevant package(s) produced to him for examination.

**30. Trade Samples.**—Samples may not be drawn from goods in warehouse without the authority of the proper officer. Where such authority is given, a satisfactory account of samples drawn and of samples returned is to be kept. Any samples outstanding at the time the goods are delivered are to be duty paid if admissible.

**31. Signatories to Documents.**—All documents and returns must be signed by the warehouse keeper or his duly authorised representative. Authorisations must be in writing in duplicate and must be delivered to the officer with a specimen signature of the authorised person. The warehouse keeper must give immediate notice in writing to the Officer of the termination of any authorisation, whether by death, dismissal or otherwise. For full details *see* the separate Notice entitled, 'Authorised and Licensed Customs Agents'.

**32.** All previous Notices on the approval of General and Private Warehouses are superseded.

## Government Notice No. 679

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 10

## GOODS IN WAREHOUSE: DEPOSIT, OPERATION AND DELIVERY

Commencement: 1st April, 1959

*Note.*—(1) *Specimens of all forms mentioned in this Notice may be inspected at any Custom House, and may be printed privately provided they conform in all respects (including colour) with the specimen.*

(2) *The attention of all concerned is invited to the Customs and Excise Management Ordinance No. 55 of 1958.*

## GENERAL

Warehouses may be approved by the Board of Customs and Excise for the deposit of goods permitted to be warehoused on first importation without payment of duty. Such warehouses may be:—

(a) general warehouses for the warehousing of goods which are the property of the warehouse keeper or of any other person; or

(b) private warehouses, only for the warehousing of goods which are the property of the warehouse keeper.

1. *Goods permitted to be deposited in Warehouse.*—All goods which are liable to an import duty of Customs may be warehoused on first importation without payment of duty thereon with the exception of such goods as are under any provision of law required to be stored in some other specific place (e.g., arms, ammunition and explosives).

2. *Entry Procedure.*—Details as to Customs requirements relating to: the completion of forms of entry; signatures thereto; valuation; documents to be produced; restrictions; Hong Kong goods; photostatic copies of invoices; facsimile signatures; place of presentation; etc., may be obtained from a separate Government Notice entitled, "The Entry by Ship or Aircraft or Imported Goods for Home Consumption".

## DEPOSIT

3. *General.*—Imported goods entered for warehousing may be deposited in a licensed general or private warehouse approved for the deposit of such goods (but see paragraph 1 above) subject to the conditions under which the warehouse was licensed.

4. *Bond.*—Security must be given to cover the removal of the goods from the place of importation to the licensed general or private warehouse, and their due warehousing.

Security may be given to cover a single transaction in the form C.B. 7—Bond for the warehousing of goods and the removal of warehoused goods; or for a series of transactions in the form C.B. 8—General bond for the warehousing of goods and the removal of warehoused goods. Bond penalties must be sufficient to cover any duties of customs, and other fees or charges due.

5. *Form of Entry.*—Entries for the warehousing of goods in licensed general or private warehouses must be made in quadruplicate in the form C.15, and must be delivered to the proper officer at the place of final importation. An additional copy of the entry may, if required, be submitted provided it is clearly endorsed, "Merchants Copy—for Reference Purposes Only."

6. *Petroleum Products in Bulk.*—Warehousing entries for petroleum products imported in bulk for storage in approved tanks, must be restricted to such goods, and must not include particulars of goods of any other description.

7. *Warehousing on Provisional Value.*—Warehousing entries based on a provisional value may be submitted for goods whose value at the time of importation cannot be stated. Each copy of the entry must be prominently endorsed, "Warehoused on Provisional Value". The provisional value must be agreed with the proper officer.

All warehouse records must be endorsed "P.V." against provisional values.

8. *Removal to Warehouse.*—After any necessary examination at the place of importation, goods must be removed by the importer or his agent to the licensed warehouse. At the discretion of the proper officer goods may be required to be accompanied officially at the warehouse keeper's expense to the licensed warehouse. A consignment of goods for warehousing may be removed in part lots provided full details of each part lot accompany each load.

9. *Receipt by Warehouse Keeper.*—The proper officer after any necessary examination of the goods will give a certificate in the register that the entry and warehousing of the goods is complete. The warehouse keeper will thereupon receive the goods in his charge by duly signing the register.

## OPERATIONS, ETC.

10. *Operations in Warehouse.*—Except as permitted by the Board of Customs and Excise all goods shall be warehoused in the containers or lots in which they were entered for warehousing. Goods in warehouse may be repacked, sorted, lotted or packed. Application should be made in the form C. 25 (in duplicate) to the proper officer, in time to enable him to attend the proposed operation. The application must show the exact nature and terms of the operation, specify the goods according to the official account and, in the case of warehouses officially locked, refer to the register and folio number of the warehouse register containing the account, or in the case of warehouses not officially locked, the stock number.

11. *Transfer of Ownership.*—The owner of goods in warehouse may make application in the form C. 26 (in duplicate) to transfer the ownership of warehoused goods to another person. The form, signed by both the owner and transferee, should be submitted to the proper officer.

12. *Production in Warehouse.*—The warehouse keeper is required to produce to the proper officer on request any goods deposited in the warehouse which have not been lawfully removed therefrom.

13. *Deficiency in Warehouse Goods.*—If at any time after goods have been warehoused, and before they are lawfully removed from warehouse, such goods or part thereof are found to be missing or deficient, and it is not shown to the satisfaction of the proper officer that their absence or deficiency can be accounted for by natural waste or other legitimate cause, then the warehouse keeper must pay immediately the duty on the whole or any part of the missing goods.

## DELIVERIES

14. *Duty Chargeable.*—Rates of duty chargeable on warehoused goods are those in force at the date of the removal of the goods from warehouse, and the amount payable is calculated on the quantity found at the time of first importation.

15. *Deterioration in Warehouse.*—The warehouse keeper may make application to the officer, or the officer may instruct the warehouse keeper, to: re-gauge, re-measure, re-weigh, examine or take stock of any warehouse goods; or, to re-value, any warehouse goods, liable to an *ad valorem* rate of duty, which have deteriorated in value. Duty will be chargeable on the re-examined account, unless, in the opinion of the proper officer, the loss or deterioration is excessive or has been wilfully or negligently caused.

16. *Entry for Delivery from Warehouse.*—Entries for the removal of goods deposited in licensed warehouses must be submitted to the proper officer at the Custom House at the place of warehousing and in the following forms:—

- C. 27 for goods for home consumption;
- C. 29 for goods to be removed for re-warehousing; or
- C. 30 for goods for exportation or use as aircraft or ships' stores.

The forms should be submitted in quadruplicate in the case of forms C. 27 and C. 30, and in quintuplicate in the case of form C. 29. An additional copy of the entry may, if required, be submitted, provided it is boldly endorsed, "Merchants Copy—for reference purposes Only".

17. *Deliveries for Home Consumption.*—No goods may be delivered for home consumption until the duty thereon has been paid. Goods may be delivered from any warehouse which is not required to be officially locked, without the proper officer being informed, so long as the merchant's copy of the relevant home consumption entry is available for inspection and the delivery of the goods has been duly recorded in the warehouse delivery records, prior to the delivery of the goods. Goods warehoused on provisional values may not be entered for Home Consumption until a final value has been agreed.

18. *Deliveries under Bond.*—When goods are removed for warehousing or for shipment for exportation or use as stores, security must be given to cover any duties of customs or other fees which would become payable should the goods not be rewarehoused, or shipped, as the case may be. The security given may cover a single transaction, or cover a series of transactions. The forms of security by bond are:—

- C.B. 1—Bond for the exportation of drawback or warehoused goods.
- C.B. 2—General Bond for the exportation of drawback or warehoused goods.
- C.B. 3—General Bond for the shipment of stores.
- C.B. 7 and 8 (see paragraph 4).

Goods to be delivered under bond may not be delivered from a warehouse (whether officially locked or not) until delivery is authorised by the proper officer. After any necessary examination, if the goods are for exportation or shipment as stores, the goods and the entry must be produced to the proper officer at the place of exportation. If the proper officer considers it necessary, the goods must, at the expense of the warehouse keeper, be accompanied officially from the warehouse to the place of exportation. The master or agent of the exporting vessel will be required to certify on the relevant entry that goods delivered under bond have been received on board for exportation.

19. *Removal to another Licensed Warehouse.*—When permission is given to remove goods to another licensed warehouse the goods may not be delivered from the warehouse without the authority of the proper officer.

20. *Certificates of Landing.*—The Board of Customs and Excise may request evidence that goods exported were duly landed at their destination.

21. *Aircraft and Ships' Stores.*—Without permission by the proper officer stores may not be taken into use until the aircraft or ship has left Nigeria.



22. *Goods not Shipped.*—When warehoused goods are not shipped by the aircraft or ship for which they were entered for exportation, they may be exported by another aircraft or ship, provided the exporter or his agent endorses the export entry with a request to amend the name of aircraft or ship. Should the destination be changed it may be necessary to give security by another bond.

23. *Part Shipments.*—Part shipments by the same aircraft or vessel may be allowed, provided full details of each part consignment is given.

If a part consignment is diverted to another aircraft or ship, a further entry must be submitted for the portion diverted.

24. *Illegal Access to Warehouse.*—It is illegal for a proprietor of goods, or a warehouse keeper, by himself or by any person in his employment or with his connivance, to open or gain access to an officially locked warehouse except in the presence of the proper officer acting in the execution of his duty, or to abstract goods from any warehouse.

25. *Warning.*—The warehouse keeper is liable to heavy penalties if goods are fraudulently concealed or removed from a warehouse without payment of duty, or abstracted from any package, or if any entry or supporting document is found to be false or incorrect in any material particular.

26. All previous Government Notices dealing with matters covered by this Notice are hereby revoked.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 680

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No: 11

### REMOVAL TO AND WAREHOUSING OF GOODS IN GOVERNMENT WAREHOUSES

Commencement : 1st April, 1959

*Notes.*—(1) Forms mentioned in this Notice may be printed privately provided they conform in all respects (including colour) with the approved forms, specimens of which may be seen at any Custom House.

(2) 'Responsible person' means :

(a) the person administering the area within which the discharge of the ship or aircraft takes place ; or

(b) where there is no person administering such area, the owner of the ship or aircraft, or his authorised agent.

(3) Government Warehouses were formerly known as Queen's Warehouses.

The attention of shipping companies, air operating companies, importers and exporters is drawn to the Customs and Excise Management Ordinance No. 55 of 1958.

1. *Rent—Rates.*—Government warehouses (i.e., any place provided by Government and appointed by the Board of Customs and Excise for the deposit of goods for the security thereof and of the duties chargeable thereon) are controlled by the Customs and Excise department. Goods (including baggage) may be deposited in a Government warehouse for a variety of reasons, but in all cases warehouse rent is chargeable at the following rates :—

(a) *Baggage :*

	s	d	
1st week (or part thereof) .. .. .	..	free	of rent
2nd week (or part thereof) .. .. .	..	free	of rent
3rd week (or part thereof) .. .. .	..	1	0 per ton per week
4th week (or part thereof) .. .. .	..	2	0 per ton per week
5th week (or part thereof) .. .. .	..	3	0 per ton per week
6th week (or part thereof) .. .. .	..	4	0 per ton per week
7th week (or part thereof) .. .. .	..	5	0 per ton per week
8th week (or part thereof) .. .. .	..	6	0 per ton per week
9th week and subsequent weeks or part thereof .. .. .	..	15	0 per ton per week

(b) *Other Goods* .. .. . 15 0 per ton per day or part thereof

Where goods are of a combustible or inflammable nature, or otherwise of such a character as to require special care or treatment, expenses incurred in securing watching and guarding such goods are payable in addition to Government warehouse rent, and, unless the owner clears them within 14 days, they may be sold. Constructively warehoused goods will pay rent at the same rate unless stored on Nigerian Ports Authority property, in which case N.P.A. rates of rent will be payable.

2. *Rent—Payable in advance.*—Rent charges become due in advance in respect of each period, but normally payment may be deferred to any time not later than the time of delivery of the goods concerned.



### 3. Measurements for rent.—For the purpose of calculating rent :

- (a) a ton shall be reckoned as forty cubic feet ;
- (b) fractions of a ton shall be charged proportionately as for a tenth of a ton and multiples thereof ;
- (c) any portion of a tenth of a ton shall be reckoned as a whole tenth ;
- (d) measurements shall be taken to the nearest foot, six inches and over being taken as a foot ; and
- (e) where goods of a like kind and forming part of one consignment are contained in packages of equal size and are properly stacked the rent charge shall be assessed on the cubic content of the stack.

The proper officer may however, in his discretion and in lieu of measuring cargo, take as the basis of the charge :

- (1) the measured tonnage of the cargo declared by the Master of the importing ship or aircraft ; or
- (2) that declared by the supplier in the documents produced in respect of the cargo ; or
- (3) that marked on the packages.

4. *Undelivered Cargo*.—When all the goods due for a particular port or place have been duly unloaded from the importing ship or aircraft, the responsible person or proper officer will issue a Certificate of Completion of Discharge of Cargo.

The responsible person will submit to the proper officer Undelivered Cargo Lists in triplicate in the form C. 64 as follows :—

Type of Goods	Time after completion of discharge of importing ship or aircraft
Coastwise and Transhipment Cargo .. .. .	2 months.
Passengers' Accompanied Baggage .. .. .	On the 6th day.
Other Import Cargo .. .. .	On the 36th day at Lagos/Apapa and Port Harcourt ; and on the 15th day elsewhere.

The periods, which are inclusive of Sundays and Public holidays, may be varied from time to time.

All cargo so listed must be removed within 24 hours of submission of Undelivered Cargo List, to a Government Warehouse or such other place as the proper officer may approve.

Animals and goods which are in the opinion of the proper officer of a perishable nature, will not be removed to a Government Warehouse, but will be sold by the proper officer forthwith.

5. *Removals from Government Warehouse*.—The proper officer may refuse to allow goods to be removed from a Government warehouse 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.

Warehoused goods may be entered :—

- (a) for use in Nigeria, where so eligible ; or
- (b) for exportation or use as stores ; or
- (c) for removal to another Government Warehouse, with the written permission of the Board.

Details of the removal of goods ex-warehouse are dealt with in a separate Notice.

6. *Time in warehouse*.—Goods (other than animals and goods of perishable nature) which have not been entered and cleared from a Government warehouse within one month, or such longer time as the proper officer may allow, will normally be advertised for sale in the *Federation of Nigeria Official Gazette*. Goods so advertised, and not entered and cleared within one month from the date of appearance of the Notice of Sale, may be sold if eligible for home consumption. (But see paragraph 1 (b) as to the period for combustible, etc., goods).

7. *Sales of goods Ex-Government Warehouse*.—Sales will normally be conducted by an officer authorised by the Board of Customs and Excise. Goods will be sold on a duty inclusive basis and it is a condition of sale that any goods sold must be paid for immediately and removed promptly from the Government warehouse. Receipts will be given for all monies paid. Goods will normally be sold to the highest bidder, but goods which fail to reach a reserve price sufficient to cover charges (a) to (c) in the next paragraph, will be withdrawn from sale.

8. *Balance of Proceeds of Sale*.—The proceeds of sale shall be applied in the following order, in discharge of :—

- (a) any duty chargeable on the goods ;
- (b) the expenses of the sale, at 3 per cent of the sale price ;

(c) any additional charges incurred in removing goods to the Government warehouse, or in expenses for securing, watching or guarding, etc.;

(d) any port or airport charges; and

(e) the freight and any other charges due;

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

9. *Cancellation of Government Notices.*—All previous notices dealing with Queen's Warehouses are hereby revoked.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

## Government Notice No. 681

### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 12

#### THE IMPORTATION AND EXPORTATION OF PASSENGERS' ACCOMPANIED AND UNACCOMPANIED BAGGAGE

Commencement : 1st April, 1959

Notes :—(i) This Notice does not cover : goods in transit or transhipment ; goods temporarily imported or exported ; or motor vehicles.

(ii) Attention is drawn to the new rates of rent specified in paragraph 8.

#### A.—IMPORTATION

1. *General.*—For the convenience of all concerned the following are extracted from the Second Schedule of the Customs Tariff Ordinance, and deal with the exemption from import duties of customs of the goods dealt with in this Notice.

##### "49. PASSENGERS' BAGGAGE :—

(a) The property of and accompanying a passenger but not including goods for sale, barter or exchange. For the purpose of this sub-item "baggage" shall not include such articles as ammunition, beverages, bicycles, carriages, cigarettes, cigars, other tobacco, gramophones, motor vehicles, musical instruments, perfumed alcohols, provisions or wireless apparatus, but shall be deemed to include :—

(1) a reasonable quantity of necessary and appropriate wearing apparel, crockery, cutlery, glassware, linen, plate and personal effects (as distinct from household and general effects of the kind included in (2)) whether new or used ;

(2) binoculars, portable typewriters, sewing machines, toys, and other articles for household use (including carpets and other goods not specifically mentioned in paragraph (1) of this definition) which are proved to the satisfaction of the Board to have been *bona fide* in personal or household use by the passenger for a reasonable period ; and

(3) new or used instruments and tools which are to be used by a passenger for the purpose of his profession or trade.

(b) The property of and accompanying a temporary visitor to Nigeria, but not including ammunition, beverages, goods for sale barter or exchange, or goods intended as gifts for another person, motor vehicles, perfumed alcohols, provisions and tobacco of any kind.

For the purpose of this sub-item "temporary visitor" means any person not normally resident in Nigeria, who enters Nigeria and remains for not less than 24 hours and not more than six months in the course of any 12 months' period for legitimate non-immigrant purposes, such as touring, recreation, sports, health, family reasons, study, religious-pilgrimages or business.

(c) The property of a passenger as defined in sub-items (a) and (b) of this item landed at any customs port, customs airport or customs station within two months of the arrival of the passenger or within such further period as the Board may allow ; and

"15. CLOTHING (being warm clothing not suitable for wear in the tropics) imported shortly before embarkation which the proper officer is satisfied is intended for the importer's personal use on a voyage to a place outside the tropics".

2. *Landing of Baggage.*—Passengers' accompanied baggage may be landed without entry or permit and it is the responsibility of the port or airport administration, or shipping or air operating company, as the case may be, to ensure that baggage is carried without delay to the place of customs examination.

Officers of the department are available at all times during normal working hours to examine passengers' accompanied baggage. Requests in the form C. 1 for the attendance of an officer either outside normal hours or away from the normal place of examination, should be made by either the port or airport administration, or shipping or air operating company.

3. *Examination.*—The owner of the baggage is required to answer all questions put to him by the proper officer and may be required to open any or all of his pieces of baggage. It is the responsibility of the owner to open and close any items selected for examination.

4. *Assessment and Payment of Import Duty.*—Duty (if any) will be assessed by the proper officer, and the amount to be paid shown on a Notice of Assessment of Duty (Passengers). This Notice of Assessment must be taken to a cashier, and the duty paid in notes or coin being legal tender in Nigeria or, at the discretion of the Officer-in-Charge by cheque drawn on a Nigerian Bank, provided it is endorsed "Commission to drawer's Account", when necessary. The cashier will issue a Baggage Receipt for all duties.

5. *Prohibited Goods.*—The First and Second Schedules of the Imports Prohibition Order, 1959, list the goods either absolutely prohibited or prohibited unless duly authorised by the Import Licensing Authority. Goods in the former category, and those in the latter category unless covered by a valid licence, will be seized at the time of importation.

6. *Arms and Ammunition.*—Arms and Ammunition imported in baggage must be declared at the time of importation and be produced to the proper officer, and will be detained and removed to a Public Armoury unless covered by one of the following :—

- (a) Form 3, Valid Licence
- (b) Form 12, Permit for Temporary Possession
- (c) Form 14, Permit for Temporary Possession of Firearms or Ammunition in Transit.

7. *Re-Importation Certificates.*—To enable exported goods to be re-imported duty free, a certificate of re-importation may be obtained from the proper officer at the place of exportation. On re-importation, however, duty is chargeable on the cost of any alteration, renovation or repair carried out abroad.

8. *Rent.*—(i) All passengers' accompanied baggage remaining uncleared and undelivered at any customs area five days after being unloaded from the importing aircraft or ship shall be removed to a Government warehouse unless the Board of Customs and Excise otherwise directs.

(ii) Such passengers' baggage may remain in a Government warehouse free of rent for two weeks, exclusive of the days of deposit and removal, after which it shall become liable at the following rates :—

	a	d
1st week or part thereof	1	0 per ton per week
2nd week or part thereof	2	0 per ton per week
3rd week or part thereof	3	0 per ton per week
4th week or part thereof	4	0 per ton per week
5th week or part thereof	5	0 per ton per week
6th week or part thereof	6	0 per ton per week
7th week and subsequent weeks or parts thereof	15	0 per ton per week.

9. *Arrival before Owner.*—Baggage imported before the arrival of the owner may be cleared by an agent acting on behalf of the owner, provided a satisfactory form C. 48 (Passengers Unaccompanied Baggage Declaration) is submitted.

10. *Baggage arriving subsequent to Owner.*—To facilitate clearance of such baggage, and to qualify for the concessions set out above, passengers expecting baggage to arrive within two months of their own arrival, should complete, as far as possible, Customs form C. 48 (Passengers' Unaccompanied Baggage Declaration) and ensure that the date of their own arrival in Nigeria is endorsed on the form. The form may then be submitted for clearance of the baggage upon its arrival.

Applications for extension of the two months period should be made in writing to the Collector or Officer-in-Charge of the port or place of importation of the baggage.

#### B.—EXPORTATION

11. *Accompanied Baggage.*—Passengers' accompanied baggage for exportation must be made available for Customs examination by the appropriate port or airport administration, or shipping or air operation company.

12. *Unaccompanied Baggage.*—Prior permission to load unaccompanied baggage must be obtained on form C. 37, submitted to the proper officer at the place of exportation.

13. *Examination.*—The owner of the baggage is required to answer all questions put to him by the proper officer and may be required to open any or all of his pieces of baggage. It is the responsibility of the owner to open and close any items selected for examination.

14. *Prohibited Goods.*—Goods absolutely prohibited (see Exports Prohibition Order, 1959,) may not be exported. Certain goods may be exported only if covered by a valid licence issued by the Licensing Authority. Examples are : Antiques ; Trophies, i.e., live or dead protected animals ; and the eggs, eggshells, nests and plumage of protected birds ; The list may be varied from time to time.

15. *Arms.*—All arms must be produced to the proper officer and must be covered by a valid licence or permit.

16. *Currency*.—The exportation of currency notes by *bona fide* travellers is at present permitted as follows:

West African Currency Notes .. .. .	Up to £10 per person in whatever combination.
Bank of England Notes .. .. .	
Foreign Currency Notes .. .. .	(a) Persons resident in Nigeria: a total equivalent to £100 (or 50,000 B.A.O. francs).
	(b) Persons resident outside Nigeria: the equivalent of £100 or the amount endorsed at the time of importation in the passenger's passport, whichever is the greater.

Persons travelling direct from Nigeria to a destination in Ghana, Sierra Leone or the Gambia may take any quantity of West African Currency (*see* also Exchange Control Ordinance No. 55 of 1950.)

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Government Notice No. 682

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

*Customs and Excise Notice No. 13*

### THE ENTRY BY SHIP OR AIRCRAFT OF IMPORTED GOODS FOR HOME CONSUMPTION

*Commencement: 1st April, 1959*

*Note: This Notice does not cover the following transactions:*

- (a) *delivery ex-warehouse (other than a Government warehouse) for home consumption:*
- (b) *importations by parcel post:*
- (c) *passengers' baggage:*
- (d) *transits:*
- (e) *transhipments:*

*each of which is covered by a separate Government Notice.*

2. *Purpose*.—This Notice contains the requirements of the Board of Customs and Excise in respect of the entry of goods *ex ship* or aircraft for consumption, and is published under the authority of the Board for the information of importers, shipping companies and others concerned. Nothing appearing in this Notice may in any way be presumed to amend the law.

3. *Importer*.—In this Notice it is to be understood that reference to the importer includes his agent.

4. *Types of Goods imported by air which may be admitted without entry*.—Articles not for sale and addressed to private persons; aircraft spares; samples; newspapers; periodicals; and advertising matter imported by aircraft, on which the assessed import duty does not exceed £1 or, if exempt from duty, does not exceed £60 in value, per consignment, will normally be released upon production of the relevant air consignment note upon which the importer has inserted, and certified correct by his signature and the date, the C.I.F. value of the goods (or quantity, if the goods are liable to duty at a specific rate only). In either case the Tariff item number is to be quoted.

5. *Form of Entry*.—Goods imported *ex ship* or aircraft for home consumption, except as in paragraph 4 above, shall be entered on one of the following forms of entry:—

- C. 11 for goods free of duty (but *see* paragraph 10);
- C. 12 for goods liable to duty;
- C. 14 for goods not 'perfectly' entered (*see* paragraph 32 *et seq.*).

Specimens of the above may be inspected at any Custom House.

6. *Number of copies of Forms of Entry*.—(i) Forms of entry shall be submitted in quadruplicate. An additional copy for reference purposes or as a receipt for moneys paid, if required, may be submitted provided that it is conspicuously marked in red ink—"Importer's copy".

(ii) An additional copy of the entry endorsed in red ink, "For Drawback Purposes Only" is required for goods which are to be used for the manufacture of goods in Nigeria and re-exported.

(iii) An additional copy of the entry endorsed in red ink, "For Drawback Purposes Only" is required for Paper and Imported Manufactured Tobacco used for the manufacture of goods in Nigeria but not re-exported.



(iv) An additional copy of the entry endorsed in red ink, "For Import Duty Relief Purposes Only" is required for materials which are to be used in accordance with the Industrial Development (Import Duties Relief) Ordinance, 1957 (No. 27 of 1957), and upon which a refund will eventually be claimed.

Additional copies of entries, where submitted (see paragraph 6) will be returned after machine-stamping.

At all places other than Lagos, Apapa and Port Harcourt a receipt on form C. and E. 1A will also be issued.

7. *Value*.—The value for duty purposes is defined in the Second Schedule to Ordinance No. 55 of 1958.

However, where no insurance has been effected,  $\frac{1}{4}$  per cent of the invoiced value is to be added in the case of sea freight, and  $\frac{1}{2}$  per cent in the case of air freight.

8. *Assorted Articles in Small Quantities*.—Assorted articles imported in small quantities, and advertising materials which have a small commercial value, may be entered as "Manufactured Articles n.e.s." unless one article predominates to a marked degree, in which case the goods should be classified as if they consisted entirely of that article.

9. *Free Goods Invoiced with Dutiable Goods*.—Where free goods appear on the same invoice as dutiable goods, they may be entered on the same form as, and beneath, the dutiable goods, provided they are clearly declared as free on the entry.

10. *Conditionally Free Goods*.—In cases where exemption from duty is claimed under one of the conditional exemptions contained in the Second Schedule of the Customs Tariff Ordinance, No. 60/58, a declaration, signed by the declarant to the entry, must be made in the form shown below:—

"I hereby claim exemption from duty under the provisions of Item..... of the Second Schedule to the Customs Tariff Ordinance on the goods covered by this entry on the grounds that ....."

The grounds on which exemption is claimed must be clearly stated.

11. *Buying Commission*.—Deductions in respect of Buying Commission are not allowable and the value for duty must include any Buying Commission paid.

\*Not elsewhere specified or included.

12. *Trade Discount* is the freely available discount normally given when goods are consigned to a merchant for resale.

13. *Trade Goods* are deemed to be goods imported by way of trade and include those goods which are:—

- (a) imported in pursuance of a contract of sale;
- (b) imported on consignment;
- (c) purchased by private individuals (but see (v) below); or
- (d) supplied by a parent company or associated firm for use by the importing firm.

The following are, for the purpose of this Notice, excluded from the category of trade goods:—

- (i) passengers' baggage accepted as such by the Board;
- (ii) bona fide gifts;
- (iii) government and quasi-government importations;
- (iv) importations of educational and medical supplies, etc., by Missionary Societies and approved educational establishments;
- (v) small quantities of goods imported for personal use.

14. *Discounts which are not allowable*.—Discounts which are not allowable as deductions from value for duty purposes include:—

- (a) sample discount;
- (b) pattern discount;
- (c) discounts given for a special consideration (e.g., as a condition of there being no claim for breakages);
- (d) agency discounts;
- (e) contingency discounts (e.g., dependent upon the turnover reached);
- (f) contingent freight rebate;
- (g) unspecified discounts;
- (h) discounts not freely available;
- (i) buying commission.



15. *Allowable Discounts.*—Below are enumerated the discounts which are normally allowable deductions in computing the statutory value for the purpose of assessing *ad valorem* duties :—

- (a) trade discount ;
- (b) quantity discount—if freely available ;
- (c) cash discount—if freely available ;
- (d) quality discount, e.g., for goods described as 'seconds' ;
- (e) Bank Commission ;
- (f) Crown Agents' Departmental charge of 1½ per cent.

16. *Presentation.*—Duty and free entries must be presented to the cashier at the Custom House at the port or place of importation, together with all charges payable. A batch of entries must be accompanied by a schedule, in duplicate, of the amount of money due on each entry and the total amount tendered. One copy of the schedule will be stamped with the entry numbers, signed by the cashier, and returned to the importer.

17. *Rent.*—(1) Customs area rent is payable at the rates shown below on all goods imported by sea for home consumption which have not been delivered within five days of completion of discharge except at Apapa wharf, Bota wharf, Tiko wharf, Burutu, Customs wharf Lagos and Port Harcourt. But see separate Government Notices as to passengers' accompanied baggage and transhipments.

For rent purposes : (i) a ton is reckoned at 40 cubic feet ; (ii) fractions of a ton must be rounded up to the next tenth of a ton and charged proportionately ; (iii) measurements are to be taken to the nearest foot, six inches and over being taken as a foot ; (iv) goods of a like kind in similar packages and forming part of one consignment may be assessed for rent on the cubic capacity of the packages as a whole.

	Rate per ton	
(a) The first five days (exclusive of Sundays and Public Holidays) after completion of discharge of the importing ship .. .. .	—	—
(b) For each period of 72 hours or part thereafter, for a maximum of two such periods .. .. .	s	d
(c) For each week or part thereof thereafter .. .. .	10	0
	20	0

(2) Rate of rent payable in respect of deliveries ex-Government Warehouse are as published in a separate Notice entitled, 'Removal and Warehousing of Goods in Government Warehouses'.

18. *Customs Duty.*—Detailed information as to duty rates and exemptions will be found in the Customs Tariff Ordinance, 60/58, obtainable from any Custom House, price one shilling post free. The rate of duty payable is that in force when the goods are entered and the duty paid. The amount of duty payable must be calculated to the penny, fractions of a penny being ignored.

19. *Declaration on Entries.*—The declaration at the foot of the original entry must be signed by :—

- (a) (i) the actual importer if an individual ; or
- (ii) a clerk in his employment if duly authorised in writing ;
- (b) in the case of a private company or partnership—
- (i) one of the partners ; or
- (ii) a clerk in his employment if duly authorised in writing ;
- (c) in the case of a limited company—
- (i) any director of the secretary ; or
- (ii) any other officer of the company if duly authorised in writing by a director or by the secretary ;
- (iii) in cases where the secretary and directors are resident abroad, the accredited head of the company's branch in Nigeria or any officer of the company duly authorised in writing by him ;
- (d) a licensed Customs Agent to whom the importer has given the necessary authority in writing to act as his agent for customs purposes or his duly authorised clerk ;

and the signatory will designate himself accordingly on the entry. A licensed Customs Agent must also quote his current licence number and date.

The authorities mentioned above are required under the provisions of a separate Government Notice entitled, 'Authorised and Licensed Customs Agents', and must be delivered to the proper officer in the Custom House at the port of importation. Any change in authorised signatories must be advised immediately to the port concerned.

Copies of entries may be initialled, or bear the facsimile stamp of the signature of the declarant.

**20. Completion of Forms of Entry.**—(i) All copies of entries must be completed carefully, legibly and indelibly in type or manuscript in the English language and as required by the various headings and columns on the forms, including, when necessary, the rent certificate on the reverse.

(ii) The goods must be accurately described in accordance with the invoice description, amplified where necessary to make it clear exactly what the goods are. The Import List item number must appear above the description of the goods, and be underlined.

(iii) When the unit of quantity in the Import List differs from that on which duty is chargeable, the quantity of the goods must be declared separately in both units.

(iv) The value in legal currency of, and the amount of duty chargeable on, each item on any entry must be declared separately. When goods are liable to duty at alternative rates, the ineffective rate and the amount of duty chargeable at that rate must be declared on the reverse of the entry.

(v) *Brasures* may not be made upon an entry, and any necessary correction is to be initialled and dated by the signatory to the entry.

**21. Documents to be produced with Entries.** (i) *Invoices.*—With each set of import entries must be presented original and duplicate invoices covering all the goods contained in the entry, and with each invoice a certificate of value and origin in the form C.16. These certificates may be on separate documents or combined with the relevant invoice. Invoices must show full details of the unit and total prices of the goods consigned, packing, freight, insurance, commissions (including head office, confirming house and buying commissions) and other charges. Where the invoices do not show packing details, a packing list should also be presented. Invoices must be in the English language, or a translation in the English language must be provided and attached to the relevant invoices. All certificates of origin and value must indicate clearly whether or not the exporter is the manufacturer or supplier of the goods, or is in any way associated with the importer (see the preamble to Government Notice No. 1467 of 1958 for definition of associated firms). Similar information must be given by the importer and, where the firms are not associated, a declaration in the following form must be attached to the import entry or endorsed thereon:—

"I declare that the foreign exporter and the importer of the goods entered to this entry are not associated firms as defined in Federal Government Notice No. 1467 of 1958."

(ii) *Release Notes.*—A form of release note must also be attached to the entry at the following ports: Lagos Port (including Apapa); Port Harcourt; Bota; and Tiko. Specimens of such Release Notes may be inspected at the ports concerned.

**22. Additional documentation for Trade Goods liable to ad valorem Duty.**—Federal Government Notice No. 1467 of 1958 sets out the invoice requirements for trade goods subject to *ad valorem* duty and imported in the circumstances set out in paragraph 1 of that Notice. Paragraph 4 of that Notice provides for certificates by approved Banks or Chambers of Commerce to be given as an alternative to the production of manufacturers' or suppliers' invoices. Lists of approved Banks and Chambers of Commerce will be published from time to time in the *Official Gazette*. Certificates in the following forms will be acceptable from approved Banks or Chambers of Commerce:—

"I certify that suppliers' and/or manufacturers' invoices have been produced and compared with the consigning firm's invoices and that the latter truly represent particulars of the goods and the selling price, together with all charges up to the time of landing."

As an alternative to the above, the following certificates will be accepted from Chambers of Commerce who are in a position to give such a certificate:—

"We herewith declare on Oath that all statements made in this invoice are correct in every respect and that the prices given in this invoice are in accordance with the actual prices to be paid. Moreover, we declare that no agreements exist which may lead to an alteration of these prices and furthermore, that the goods are of ..... origin."

**23. Goods from Hong Kong.**—Customs entries for goods originating in Hong Kong must also be accompanied by a Government Certificate of Hong Kong origin issued by the department of Commerce and Industry, Hong Kong.

**24. Photostatic Copies of Invoices.**—Photostatic copies of invoices and certificates of origin and value will be accepted as 'duplicates', and photostatic copies may also be used in lieu of original manufacturers' or suppliers' invoices where such invoices are required as supporting documents under the provisions of paragraph 1 of Federal Government Notice No. 1467 of 1958.

**25. Facsimile Signatures.**—Facsimile signatures are acceptable on all invoices other than original exporters' invoices.

**26. Goods Prohibited from Importation Except Under Licence.**—In addition to the documents specified in paragraphs 15 and 16 above, entries for goods not specified in the Third Schedule to the Import Prohibitions Order, 1959, must be accompanied by the appropriate licences issued by the Import Licensing Authority. The identifying numbers of the licences being clearly endorsed beneath the relevant items on the entries. (See also paragraph 27).

**27. Import Licence Control.**—Reference should be made to the current Legal Notice appearing in the *Official Gazette* for full information as to licensing requirements. In the case of goods covered by an Open General Licence, the letters, 'O.G.L.' and the number of the relevant licence must be declared beneath the item on the entry. In the case of goods not covered by an O.G.L. a separate licence is required, the number and date being declared beneath the item on the entry as for O.G.L.'s and, in addition, the licence itself must be produced with the entry. Specific licences dated subsequent to the date of report of an aircraft or ship are invalid and the goods liable to seizure. (See Government Notice No. 1272/1957). Detailed information regarding the licensing of imports can be obtained from the Import Licensing Authority notified in the *Official Gazette*.

**28. 'Passed' Entries.**—When an importer receives his own copy of an entry it may be assumed that the original entry has been 'passed', and that examination of the goods may now proceed (but see paragraph 30 as to 'Release without Examination').

**29. Queried Entries.**—Where an entry is thought to have been incorrectly prepared, an Incorrect Entry Form will be issued by Customs to the importer. The entry itself will not be returned.

**30. Release without Examination.**—Where imported goods are released from Customs control without physical examination, the trader's copy of the entry will be so endorsed before being returned through the proper officer.

Receipt of a copy entry not so endorsed will indicate that the entry has been sent forward for physical examination of the goods.

**31. Amount of Duty in Doubt.**—Where entered goods are detained by Customs pending a decision as to the rate and/or amount of duty payable, delivery may be effected by depositing with the cashier such sum of money as the proper officer may determine. The authority for the cashier to accept this deposit will be issued by the proper officer in writing and a Customs Receipt will be issued by the cashier.

#### BILLS OF SIGHT

**Notes.**—(i) Bills of Sight will be accepted and acted upon only where it is necessary for an importer physically to examine his goods in order to establish their identity and/or quantity.

(ii) See paragraph 31 as to delivery when the amount of duty payable is in doubt.

**32. General.**—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 to the Customs, he may deliver to the proper officer a Bill of Sight in duplicate. If acceptable, the importer will be allowed to examine his goods in the presence of an officer of this department, and to then endorse the result of his examination in the appropriate place on the Bill of Sight (Form C. 14), specimens of which may be inspected at any Customs House.

The officer will then endorse the Bill of Sight, and subsequent action will be as indicated below.

**33. Exempt Goods and Goods liable to a Specific Rate of Duty.**—Where the goods are found upon examination to be either exempt or liable at a specific rate of duty (not being merely an alternative rate), the original copy of the Bill of Sight will be returned to the importer who must then prepare and lodge a perfect entry, duly supported by the Bill of Sight, with the Cashier in the normal manner.

**34. Ad Valorem Duty Goods.**—Where the goods are found upon examination to be liable to an *ad valorem* rate of duty, the proper officer will assess the amount of a provisional payment of duty and return the Bill of Sight to the importer who will then prepare and lodge a perfect entry in the form C. 12 endorsed as follows:

"I/We request delivery against provisional payment of duty under S. 27 of Ordinance 55/58."

The Bill of Sight must support the perfect entry.

**35. Adjustment of Provisional Payments.**—Adjustment of any payment made under the provisions of paragraph 34 will not be made unless the importer, within three months of making such payment, presents to the proper officer a properly completed form C. 57, in triplicate, supported by such documentary evidence as may be required.

#### MISCELLANEOUS

**36. Post Entries.**—A post entry must be submitted in respect of all underpayments exceeding £5. Such post entry must be prepared in all respects in accordance with the previous paragraphs, so far as applicable and, in addition, must:—

(i) bear a cross-reference to the original entry upon which duty was paid; and

(ii) be supported by the relevant notice of underpayment, form C. 119; and

(iii) bear a recapitulation account giving details of the actual goods landed, the quantity or amount entered, and the extent to which the goods had been under-declared and the amount of duty underpaid.

Post entries are not required in respect of underpayments of £5 or less which may be adjusted upon payment of the duty due and for which a Customs Receipt will be issued.

37. *Certified Entries.*—A 'certified' entry may be submitted for goods previously entered but shortlanded from one ship or aircraft and subsequently landed from another. The provisions of the previous paragraphs apply, so far as applicable, except that the invoice required by paragraph 21 may be a certified copy, and all copies of the entry must be clearly marked in red ink across the face with the words "Certified Entry". Each entry to be certified must bear, in the body of the entry, a signed declaration in one of the following forms, as may be appropriate :—

"I declare that duty amounting to \_\_\_\_\_  
(in words and figures)

has been paid as per duty entry No. \_\_\_\_\_ dated \_\_\_\_\_

per \_\_\_\_\_ and that no refund of the duty paid has been or will be  
(name of ship or aircraft)

claimed by, or paid to, me or on my behalf";  
or,

"I declare that the goods covered by this entry were previously entered to free entry No. \_\_\_\_\_

dated \_\_\_\_\_ per \_\_\_\_\_  
(name of ship or aircraft)

but were not imported thereon."

38. *Presentation of Entries Prior to Importation of the Goods.*—Subject to the right of the Board to withdraw the concession at any time without notice, entries will be accepted by the cashier up to a maximum period of seven days prior to the estimated date of arrival of the importing ship or aircraft. The actual period of the concession will be that allowed by the Board for the particular place concerned.

39. *Place of Presentation of Entries.*—Entries must be presented to the cashier at the place of final importation.

40. *Payment of Duty.*—Duties, rents and other charges due to Government in respect of imported goods must be paid to the proper officer in notes or coin of legal tender in Nigeria, by cash or postal order, or by a satisfactorily guaranteed cheque drawn on a bank in Nigeria, unless special arrangements have been made for payment direct to a bank and production to Customs of the banker's receipt.

41. *Further Information.*—Notes on the special requirements in respect of entries for particular kinds of goods are given as an Appendix to this Notice.

42. *Warning.*—A CUSTOMS ENTRY IS A LEGAL DOCUMENT, AND HEAVY PENALTIES MAY BE INFLICTED IF ANY ENTRY OR SUPPORTING DOCUMENT IS FOUND TO BE FALSE OR INCORRECT IN ANY MATERIAL PARTICULAR.

43. *Cancellation of Government Notices.*—The following Government Notices are hereby revoked :—

1950 : Nos. 1315, 1395 and 1929 (first section).

1951 : Nos. 20 and 1045.

1954 : No. 1342.

1955 : Nos. 486 and 2482.

1956 : Nos. 847 and 2186.

1957 : Nos. 1105 and 1452.

1958 : Nos. 1131 and 1712.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE,  
LAGOS



## APPENDIX

## NOTES ON THE PREPARATION OF ENTRIES FOR PARTICULAR TYPES OF GOODS

1. *Live Animals, (except dogs and cats).*—Entries for horses, mules, donkeys, cattle, sheep, goats and swine must be accompanied by a valid permit issued by the Director of Veterinary Services.
  2. *Arms and Ammunition.*—Proper entry must be made before discharge from the importing vessel can be allowed. Such entry must be supported by: (1) a licence issued by the Import Licensing Authority; and (2) a licence in the form 15 issued in accordance with the Firearms Ordinance and Regulations and signed by an authorised police officer.
  3. *Live Birds.*—Entries for domestic fowl, duck, turkey and guinea fowl must be accompanied by a certificate signed by a veterinary surgeon stating that the birds concerned come from healthy stock free of bacillary white diarrhoea, fowl typhoid and avian tuberculosis. The eggs of these birds also require similar certificates if imported for hatching.
  4. *Dogs and Cats.*—A valid certificate, signed by a veterinary officer in the country of origin, to the effect that the animal is healthy and has not within the six months prior to importation been exposed to infection by rabies, is necessary except in the case of imports from the British Isles.
  5. *Dangerous Drugs.*—Entries must be accompanied by a valid import authorisation signed by the Chief Medical Adviser to the Federal Government of Nigeria.
  6. *Explosives, Including Fireworks.*—Entry must be made before discharge from the importing vessel.
  7. *Gold (raw).*—Entry must be supported by a declaration in the form B as specified in the schedule to the Gold Trading Ordinance.
  8. *Motor Spirit.*—Importers must be licensed with the Customs Department and entries must be restricted to such goods only and may not include particulars of goods of any other description.
  9. *Plants and Seeds.*—Plants and seeds from Central America, South America, the West Indies and Ghana may be imported only by the Agricultural Department. Coffee cherry must be accompanied by a certificate of freedom from mealy pod disease issued by the Government Agricultural authority of the country of export.
- Importations of plants and seeds listed in Groups (a) and (b) below must be covered by permits signed by the Director of Agriculture except that items in (b) may be imported without permit from Sierra Leone and Gambia.

*Group (a).*—Cocoon, cotton, cassava and all species of musa; plants (but not seeds) of oil palms; and all species of citrus fruits; cuttings (but not seeds) of sugar cane.

*Group (b).*—Coconuts; kola; coffee (except hulled and dried berries for consumption); pulses (except dry shelled seeds for consumption); guinea corn; millets; maize; rubber.

10. *Poisons.*—(i) Import entries for any poison, drug or substance specified in the First Schedule of the Pharmacy Ordinance, whether such poison, etc., is in a patent or proprietary medicine or preparation, or not—other than those covered by a licence in the Form L issued under section 33 of the Pharmacy Ordinance—must contain a declaration of the name of the person qualified to import the specified poison, drug or substance, and his authority, e.g., selling dispenser or registered and licensed Chemist and Druggist.

(ii) First Schedule Poisons, drugs and substances may be imported only by:—

(a) a selling dispenser, or

(b) a registered chemist or druggist licensed under the Pharmacy Ordinance, or

(c) a missionary holding a valid permit, or

(d) in the case of poisons specified in Part IV of the First Schedule, the holder of a licence in the Form L, or

(e) the holder of a permit authorising the importation of industrial and laboratory chemicals (i.e., the Agricultural or Veterinary department, the Government Analyst, any other Government department or any person engaged in scientific or industrial research); or

(f) certain organisations designated by the Board.

*Notes:* (i) Permits required as above are issued by the Pharmaceutical Registrar, a Senior Medical Officer (Western Region), an officer administering a Division (Eastern Region) or a Resident (Northern Region).

(ii) Where permits are issued, the conditions of such issue must be complied with.

11. *Spirits.*—(i) Brandy, whiskey, rum and gin (other than miniature bottles imported as samples, at the discretion of the Board) may be imported only in cases containing 12 bottles known as reputed quarts or 24 bottles known as reputed pints or 48 bottles known as reputed half-pints or 96 bottles known as reputed quarter-pints or 192 bottles known as reputed one-eighth-pints and measuring not less than 1.78 nor more than 2 liquid gallons per case.

(ii) Spirit preparations unfit for use as potable spirits are prohibited at the discretion of the Board.

(iii) The quantity of pure alcohol contained in importations of distilled, potable alcoholic beverages must be shown on the entry.

(iv) The following certificates must be presented with entries for the kinds of potable spirits shown. Specimens of these certificates may be inspected at any Customs House:—

(a) Brandy, rum, whisky .. .. . Certificate of Age in the form C.S. 1 issued by the competent Government Authority in the country of production or shipment. Certificates from countries outside the Commonwealth countries must bear the visa of the British Consul or British Consular Agent.

(b) Brandy and rum .. .. . Certificate of origin in the form C.S. 2 or C.S. 3, as appropriate, issued by the competent Government Authority in the country of production or shipment. Certificates from countries outside the Commonwealth countries must bear the visa of the British Consul or British Consular Agent.

(c) Whisky .. .. . A certificate of origin in the form C.S. 4 issued by the competent Government Authority for each consignment (other than whisky shipped direct from Great Britain or Northern Ireland direct from a bonded warehouse). Certificates from countries outside the Commonwealth countries must bear the visa of the British Consul or British Consular Agent.

(d) Pot-still Gin .. .. . A certificate in the form C.S. 5 issued by the competent Government Authority in the country of production.

(e) Gin .. .. . A certificate in the form C.S. 6 issued by the Excise department of the Union of S. Africa in respect of shipments from that country.

(v) Brands of gin conforming to the specification shown in the First Schedule of the Imports Prohibition Order, 1959, but subject to the above, may be imported without formality provided such brand has been notified in the *Official Gazette* as an approved brand and is in containers labelled with the name and address of the owner of the brand.

(vi) Spirits imported in cask or drum .. .. . Such importations must be covered by a licence issued by the Board. See also the Second Schedule of the Imports Prohibition Order, 1959, regarding fees payable.

(vii) Mineralised and Industrial methylated Spirit .. (a) Are admissible at importation provided they conform to the specification shown in the First Schedule to the Imports Prohibition Order, 1959, and a certificate to this effect appears on the invoice and is also endorsed on the entry.  
(b) Importations of industrial methylated spirit must be supported by a licence issued by the Board.

(viii) Drugs and Medicines containing spirit .. .. . May be imported at the discretion of the Board.

(ix) Denatured Spirit .. .. . Spirits denatured for a particular purpose may be imported provided they are denatured in a manner approved by the Board.

(x) Spirits imported for scientific purposes .. .. . Subject to such conditions as the Board may prescribe.

12. *Tobacco Goods*.—These include manufactured and unmanufactured tobacco, cigarettes, cigars and snuff, and may be imported only by merchants duly licensed by the Board of Customs and Excise. No other goods may appear on the entry.

13. Unless shown on the invoice or other supporting documents, the gross, tare and net weights of each package of unmanufactured tobacco must be declared on the relevant entry. A number of packages having the same gross and net weights may be grouped together.

14. *Trophies*.—Trophies consisting of live or dead protected animals or the eggs, eggshells, nests, plumage of protected birds or anything part of, or produced from such animals or birds which has not, by a process of manufacture, lost its original identity, must be accompanied by a certificate of lawful export issued by the government of the exporting country. A list of protected animals and birds appears in the Wild Animals Preservation Ordinance and subsidiary legislation.

## Government Notice 683

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 15

## THE ENTRY AND LOADING OF GOODS FOR EXPORTATION OR SHIPMENT AS STORES

Commencement : 1st April, 1959

*Note 1. The information contained in this Notice does not apply to the following exports :—*

- (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 ;
- (f) goods exported by land, inland waterways or parcel post ;
- (g) passengers' baggage ;
- (h) goods exported after temporary importation ;
- (i) goods temporarily exported ;

for which see separate Notices.

*Note 2. This Notice supersedes all previous notices on the entry and loading of goods for exportation or shipment as stores.*

*Note 3. Specimen of forms mentioned in this Notice may be inspected at any Custom House, and may be printed privately provided they conform in all respects (including colour) to the specimen.*

The attention of shipping companies and others concerned with shipping is drawn to the Customs and Excise Management Ordinance No. 55 of 1958.

## A.—GENERAL

1. *Restriction on Loading Goods in Craft not exceeding 100 tons Register.*—Except with the prior permission of the Board of Customs and Excise no person shall load for exportation in any ship of less than 100 tons register any of the goods covered by this Notice.

2. *Restriction on Loading.*—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 or his agent shall deliver to the proper officer at the Custom House, at the place of exportation, entry of the goods on one of the following forms :

- (a) C31—Export Entry for Produce or Manufactures of Nigeria free of Duty.
- (b) C32—Export Entry for non-domestic Goods free of Duty or Duty paid Goods not on Drawback.
- (c) C33—Export Entry for Produce liable to Duty.
- (d) C34—Export Entry for Tin Ore.
- (e) C35—Export Entry for Gold.

After official numbering in the Custom House, copies of the appropriate forms will be forwarded to the proper officer on the dockside who will indicate thereon whether shipment of the goods is or is not allowed.

In ports and places administered by the Nigerian Ports Authority the proper officer will also endorse a Shipping Note with the statement that shipment of the goods is or is not authorised.

3. *Stores.*—Goods may not be loaded for use as stores in any ship or aircraft departing for a destination outside Nigeria except : (1) with the permission of the proper officer ; (2) upon payment of any duty chargeable on the exportation of such goods ; and (3) upon entry outwards in accordance with the provisions of this Notice.

The use of duty-free stores is not permitted in respect of an aircraft grounded in Nigeria, or which is engaged on an internal flight.

4. *Permits for certain Goods.*—Where the Board of Customs and Excise 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 may permit such goods to be loaded into a ship provided that prior application is made to the proper officer by the exporter or his agent on either :

- (a) C.36—Application for an export permit for goods liable to export duty ; or
- (b) C.37—Application for an export permit for goods free of duty,

and further provided the proper officer is satisfied that the export ship will be within the port and ready to load, not more than 72 hours after the issue of the permit.

Where the Board of Customs and Excise have authorised the loading of goods by permit, it is a condition of such authorisation that the goods must be entered, in accordance with paragraph 2 above, within forty-eight hours of the completion of loading of the goods.

Permits will not be issued for scrap metal.

5. *Bond.*—Before shipment on permit is allowed where goods are liable to export duty or royalty, etc. a properly completed bond (to cover any payments due) in the form C.B. 9 or C.B. 10, as the case may be must be presented to the proper officer at the place of exportation.

## B.—ENTRY

6. *Number of Copies of Entries and Permits.*—Entries for the exportation of goods or their shipment as stores are required to be made in quadruplicate (but see paragraph 7) in the case of forms C.31, C.32 and C.35 and in quintuplicate in the case of forms C.33 and C.34. An additional copy—for reference purposes only—may be submitted, provided it is prominently endorsed:—

"Exporters copy—for reference purposes only."

Permits for authorisation under paragraph 4 above should be submitted in duplicate.

A batch of entries must be accompanied by a schedule, in duplicate, of the amount of money due on each entry, and the total amount tendered. One copy of the schedule will be stamped with the entry numbers, signed by the cashier, and returned to the importer.

Additional copies of entries, where submitted, will be returned after machine stamping.

At all places other than Lagos, Apapa and Port Harcourt a receipt on form Book C.1002 will also be issued.

7. *Place and Time of Presentation.*—Entries must be presented to the proper officer at the Custom House at the place of exportation and all duties, royalties, rent and other charges due, paid before the goods are put on board the exporting vessel (but see paragraph 4 regarding permission to ship goods prior to entry.)

In the case of goods shipped on a 'through' Bill of Lading for a foreign country at one Nigerian port, for eventual transshipment at another port, duty (if any) is payable at the port of first loading. Two additional copies of the export entry should be submitted, and all copies endorsed, "We request permission to transfer these goods to s.s. .... at ..... for exportation to ..... through B/L No. .... issued." One copy of the entry will be returned to the master or agent of the vessel of first loading, and, when produced to the proper officer at the port of final exportation, shall authorise final shipment without further documentation.

8. *Completion of Forms of Entry.*—All copies of entries must be completed carefully, legibly and in manuscript or type in the English language, and as required by the headings and columns of the forms, and shall include such further information as the Board of Customs and Excise may from time to time require. Rent certificates, where applicable, must also be completed. Erasures may not be made upon an entry, and any necessary correction is to be initialled and dated by the signatory to the entry.

Goods must be described in accordance with the current EXPORT LIST and in accordance with the Customs Tariff Ordinance if that differs.

When the unit of quantity in the Export List differs from that on which duty is chargeable, the quantity of goods must be declared in both units.

The value in sterling and the amount of duty chargeable on each item on an entry must be declared separately.

Entries presented for goods where prior shipment is authorised by permit (see paragraph 4 above) shall be boldly endorsed with the permit number. This number, prefixed with the letters FP in the case of form C. 37 and DP in the case of form C. 36, will be found at the top right-hand corner of the permit.

Entries presented for the following goods:—

List A	List B	List C
Bananas	Cattle hides	Tin ore
Shea nuts	Goat skins	Columbite
Rubber raw (all Grades)	Sheep skins	Wolfram
Rubber crepe		Tantalite
Rubber paste		Thorium
Timber (all species and forms excluding plywood)		Mica
Cocoa bean		Zinc ore
Groundnuts		Zircon
Groundnut oil		
Groundnut meal and cake		
Cotton lint		
Cotton seed		
Palm kernels		
Palm kernel oil		
Palm kernel meal and cake		
Palm oil (edible)		
Palm oil (Technical)		
Beniseed		

must be entered separately, that is to say, one type of commodity from one region only shall be entered on any one export entry. The regions referred to are the Federal Territory of Lagos, the Western, Northern and Eastern Regions of the Federation of Nigeria and the Southern Cameroons.

Exporters or their agents (other than the Department of Marketing and Exports) are required to declare on the relevant export entries immediately under the description of the commodity concerned the following additional information:—

(a) In respect of the produce in list A: the region of derivation, produce emanating from the Federal Territory of Lagos being deemed to be Western Region produce.



(b) In respect of the hides and skins in list B : the region of purchase, that is to say, the region in which the hide or skin was first purchased after having been removed from the animal. Purchases in the Federal Territory of Lagos are to be regarded as purchases in Federal Territory.

(c) In respect of the minerals in list C : the region of extraction.

The region of derivation, purchase or extraction should be clearly shown and underlined.

9. *Entries not required for certain Goods exported by Air.*—Articles not for sale addressed to private persons, aircraft spares, samples, newspapers, periodicals, advertising matter and examination papers where the F.O.B. value does not exceed £20, may be exported without entry on production of the relevant air consignment note on which the exporter has endorsed, and certified correct by his signature and date, the F.O.B. value of the goods.

10. *Rent.*—(i) Rent at the following rates shall be charged on all goods for exportation which are stored in a customs area other than Lagos Customs wharf, Apapa wharf, Port Harcourt, Bota wharf, Tiko wharf and Burutu with the permission of the proper officer and which are awaiting shipment—

(a) ten pence per ton per month or part thereof in the case of produce for export ; and

(b) ten pence per ton per week or part thereof in all other cases ;

if not shipped within forty-eight hours of being so stored.

Provided that Produce for export deposited in an open space in a customs area, other than those listed above with the permission of the proper officer and subject to the observance of such conditions as he shall impose, shall not be subject to any rent charge.

(ii) Rent charges become due in advance in respect of each rent period.

(iii) For the purpose of measurement of goods for rent :

(a) a ton shall be reckoned as forty cubic feet ;

(b) fractions of a ton shall be charged proportionately as for tenths of a ton and multiples thereof ;

(c) any portion of a tenth of a ton shall be reckoned as a whole tenth ;

(d) measurements shall be taken to the nearest foot, six inches and over being taken as a foot ; and

(e) where goods of a like kind and forming part of one consignment are contained in packages of equal size and are properly stacked the rent charge shall be assessed on the cubic contents of the stack.

11. *Valuation.*—For the purpose of assessing export duty, the export value will be declared as follows :—

(a) *Rubber.*—The mean of the two months forward c.i.f. basis port buyers' closing prices of No. 1 Ribbed Smoked Sheet rubber on the London Rubber Exchange for the month before the month before that in which the rubber was entered for export. This value is notified from time to time in the Federation of Nigeria Official Gazette. (See also below).

(b) *Produce (other than rubber) exported by the Marketing Boards.*—The price received for the produce by the Board concerned from the Nigeria Produce Marketing Company Limited, except that the value per ton of groundnut oil and groundnut cake may be subject to adjustment from this price.

(c) *Produce (other than rubber) exported by persons other than the Marketing Boards.*—The F.O.B. selling price of similar produce on the day of exportation as ascertained by the Board of Customs and Excise, except that the value per ton of groundnut oil and groundnut cake may be subject to adjustment from this price. Exporters of produce, having obtained permission to export (see paragraph 33) should make application to the Board of Customs and Excise, through the local Collector or Officer-in-Charge, for the basis on which an acceptable F.O.B. value can be established.

(d) *Royalties.*—The average prices notified from time to time in the Federation of Nigeria Official Gazette.

(e) *Free Goods and Goods liable to a Specific Rate of Duty.*—The value to be declared in respect of goods free of duty or liable to a specific rate of duty is the price at which the goods are sold by the exporter to the purchaser outside Nigeria, export duty payable in Nigeria, packing and other relevant charges up to the time of delivery of the goods on board the exporting ship at the port of exportation having been paid by the exporter. In the case of shipments of rubber, this value is to be shown in addition to the value for duty calculated in accordance with (a) above.

12. *Export Licences Control.*—The Export Licensing Authority is authorised to issue export licences for goods other than those listed in the Third Schedule of the Export Prohibition Order 1959. Licences are of two kinds :

(a) *Open General Export Licences* authorising the exportation of certain goods to specified countries ; and

(b) *Specific Export Licences* issued to a particular trader authorising the exportation of specified quantities of enumerated goods to specified countries within a specified time limit. Export entries for goods covered by *Open General Licences* must be endorsed beneath each item on the entry with the letters O.G.L. and the number and year of the relevant licence. When a *specific licence* is required, the number and date of the relevant licence must be declared beneath the item on the entry, and the licence presented with the entry.

Detailed information regarding the licensing of exports may be obtained from the Export Licensing Authority.

13. *Exchange Control.*—Details concerning the requirements of Exchange Control are set out in notices issued by the Exchange Control Officer, Lagos.

Permission to export currency may be given by means of Exchange Control Form C.

14. *Mineral Royalties.*—The rates of royalty payable on the exportation of particular minerals are those in force (see Minerals Ordinance) at the time of delivery of the export entry to the proper officer of Customs and Excise (provided each consignment for export has arrived at the port of shipment and is available for customs examination, and the exporting vessel is in the port of loading and ready to load) and which are notified from time to time in the Federation of Nigeria *Official Gazette*.

The amount of royalty payable must be calculated to the penny, fractions of a penny being ignored.

15. *Produce Inspection Fees.*—These fees are chargeable at the rates set forth in the Regulations made under the Produce Inspection Ordinance. The fees must be calculated to the penny, fractions of a penny being ignored, and are payable at the time of presentation of the entry.

16. *Customs Duty.*—The rate of export duty payable (see Customs Tariff Ordinance) is that in force at the time of the delivery of the export entry to the proper officer.

The amount of duty must be calculated to the penny, fractions of a penny being ignored.

17. *Declaration on Entries.*—The declaration at the foot of the original entry must be signed by:—

- (a) (i) the actual exporter if an individual; or  
(ii) a clerk in his employ if duly authorised in writing;
- (b) in the case of a private partnership, company or firm:—  
(i) one of the partners or  
(ii) a clerk in their employ if duly authorised in writing;
- (c) in the case of a limited company:—  
(i) any director or the secretary or  
(ii) any other officer of the company if duly authorised in writing by a director or the secretary  
(iii) in cases where the directors and secretary are resident abroad, the accredited head of the company in Nigeria duly authorised in writing
- (d) any licensed customs agent, duly authorised in writing by the exporter, or his duly authorised clerk. The customs agent's licence number and date must be quoted on the entry.

Written authorisation must be submitted to the proper officer at the Customs House at the port of exportation. See the Government Notice dealing with Customs Agents.

Copies of entries may be initialled, or bear the facsimile stamp of the signature of the declarant. Any alteration or addition to an entry must be initialled and dated by the declarant, but entries amended to a considerable extent may be refused.

18. *Time of Presentation of Entry or Issue of Permit.*—No export entry will be accepted, or permit issued, until the proper officer is satisfied that the export vessel will be within the port and ready to load, not more than 72 hours after the acceptance of the entry or issue of permit.

19. *Payment of Duty.*—Duties, rents, fees and other charges due in respect of goods exported, must be paid to the proper officer at the Customs House at the place of exportation in notes or coin of legal tender; by money, or postal order; by a guaranteed cheque drawn on a bank in Nigeria; by special arrangement for payment into a bank in Nigeria and production with the export entry of the bankers receipt; or by any other arrangements approved by the Board of Customs and Excise in any particular case.

20. *Post Entries.*—A post entry must be submitted in respect of all underpayments exceeding £5. Such post entry must be prepared in all respects in accordance with the preceding paragraphs, so far as applicable, and in addition, must:—

- (i) bear a cross reference to the original entry upon which duty was paid; and
- (ii) be supported by the relevant notice of underpayment; and
- (iii) bear a recapitulation account giving details of the actual goods loaded, the quantity or amount entered, and the extent to which the goods had been underpaid and the amount of duty underpaid.

Post entries are not required in respect of underpayments of £5 or less, which may be adjusted upon payment of the additional duty due and for which a Customs receipt will be issued.

21. *Queried Entries.*—Where an entry is thought to be incorrectly prepared, an Incorrect Entry Form will be issued by Customs to the exporter. The entry itself will not be returned.

#### C.—MISCELLANEOUS

22. *Change of Ship or Aircraft.*—Where goods are not shipped on the ship or aircraft for which they were entered, they may be exported by another ship or aircraft provided a written request is made to the proper officer. The request should be endorsed on the relevant entry, and signed by the exporter or his agent.

23. *Change of Destination*.—Provided Bonds, export licences, etc., are still valid, changes of destination will be authorised, on written request.

24. *Shipment of Part Consignments*.—Shipment of part consignments may be allowed on written request, the balance being re-entered to a certified entry (or permit). When a certified entry is made, both entries are to be clearly cross-referenced.

25. *Goods Short Loaded or in Excess*.—Where goods are found to have been loaded short or in excess of that entered for loading, the person making entry must give notice of failure to load, or loading in excess, to the proper officer.

Application should also be made by the master or his agent for permission to amend the content. Such applications should be in the form C.8 and should give reasons for the discrepancies.

#### D.—SPECIAL PROVISIONS

26. *General*.—When an entry does not show full particulars of goods in relation to packing, etc., supporting documents (e.g., packing lists) must be submitted together with, and securely attached to, the export entry.

27. *Arms*.—Export entries must be accompanied by: (1) a licence to export in the form 16 issued in accordance with the Firearms Ordinance and Regulations and signed by an authorised Police Officer; and (2) a licence issued by the Export Licensing Authority.

28. *Currency*.—Exportation of currency (other than certain concessions granted to *bona fide* travellers) will be authorised by the Exchange Control Officer, by means of Form C.

29. *Antiques*.—Export entries must be accompanied by a valid permit issued by the Chairman of the Antiquities Commission (or Director of Antiquities Service.) Antiques are defined in the Antiquities Ordinance.

30. *Dangerous Drugs*.—Entries submitted for the exportation of dangerous drugs (for definition of dangerous drugs see Dangerous Drugs Ordinance) must be accompanied by a valid export authorisation.

31. *Gold*.—Entries for the exportation of gold must be accompanied by a valid exchange control Form C issued by the Exchange Control Officer. In the case of raw gold, if it is claimed that no royalty is payable, the claim must be supported by a written statement from the Chief Inspector of Mines, or in the case of raw gold being re-exported after importation, by the certificate in form C issued at the time of importation.

32. *Minerals*.—See separate Government Notice.

33. *Nigerian Produce*.—Unless duly authorised by the Nigerian Produce Marketing Company Limited no person or firm may export benniseed, cocon, cotton lint, cotton seed, groundnuts, palm kernels, palm oil or Soya Beans.

Permits issued to authorised firms by the above mentioned Company, should be submitted with the export entries.

34. *Prohibition*.—The exportation of explosives (other than industrial explosives) is absolutely prohibited.

35. *Prohibited Goods*.—Export entries for goods specified in the Second Schedule to the Exports Prohibition Order 1959, must be presented to the proper officer, together with a valid permit issued by the Export Licensing Authority.

36. *Protected Animals and Birds, and Trophies (including Ivory)*.—Export entries for protected animals and birds, and for trophies (including ivory) must be presented together with the appropriate permits, as under:—

I. Protected Animals (livé) and protected birds (live) .. (i) Permits issued by both Veterinary and Administrative officers; and  
(ii) a declaration in the Form A or B prescribed under the Third Schedule to Regulations under the Wild Animals Preservation Ordinance.

II. Ostriches and their eggs .. .. (i) Permits issued by both Veterinary and Administrative officers; and  
(ii) written sanction from the Governor-General (in the Northern Region this power has been delegated to Residents).

III. Ivory .. .. (i) An administrative officer's permit; and  
(ii) declaration in the Form C prescribed under the Third Schedule as in I above.

IV. Other Trophies .. .. (i) An administrative officer's permit; and  
(ii) written sanction from the Governor-General (in the Northern Region this power has been delegated to Residents) or a declaration in the Form A or B (see above) as appropriate.

37. Tin, (a) Buffer Stock Tin Ore. . . . . Export entries must be presented together with valid Buffer Stock Export Certificates (in quadruplicate) issued by the Chief Inspector of Mines. Each bag must be marked "B.S." in red.
- (b) Other . . . . . Export entries must be presented together with an export licence issued by the Chief Inspector of Mines, and the relevant railway way-bill showing the date and time the ore was put on rail.

38. Rubber.—Unless exempted from the Rubber (Inspection for Export) Regulations, produce inspection fees must be paid at the time of delivery of the entry to the proper officer.

39. Warning.—A customs entry is a legal document, and heavy penalties may be inflicted if any entry or supporting document is found to be false or incorrect in any material particular.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE, LAGOS

Government Notice No. 684

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 16

### DRAWBACK

Commencement : 1st April, 1959

*Note.*—Forms mentioned in this Notice may be printed privately provided they conform in all respects (including colour) with approved forms copies of which may be seen at any Custom House.

The attention of all concerned is invited to the Customs and Excise Management Ordinance No. 55 of 1958 and to Drawback (Customs) Regulations, 1959.

### GENERAL

1. *Definition.*—Drawback means the repayment of import duty when an article is exported (either in its original state or after use in manufacture) as merchandise or as ships' stores; or, in the case of prescribed goods, disposed of within Nigeria in an approved manner.

Certain requirements are common to all claims for drawback and these are dealt with in Part I of this Notice. Additional requirements arising in cases where the duty-paid article has been used in manufacture prior to eventual exportation are dealt with in Part II. Further requirements arising in cases where the duty-paid goods are disposed of in an approved manner after use in manufacture are dealt with in Part III.

### PART I.—CLAIMS TO DRAWBACK

2. *When not Payable.*—Drawback shall not be paid on any goods :

(a) unless it is shown to the satisfaction of the Board of Customs and Excise that duty has been paid and has not been refunded ;

(b) unless the goods (other than aviation spirit, motor spirit and refined petroleum illuminating oil imported in bulk) are exported either as merchandise or ships' stores, or disposed of in an approved manner within two years from the date of the inward report ;

(c) unless the drawback is claimed within one year of exportation as merchandise or as ships' stores, or of disposal in an approved manner ;

(d) where the Board of Customs and Excise considers that the value of the goods has, on account of deterioration or any other cause whatsoever, substantially depreciated since importation ;

(e) where the Board of Customs and Excise considers that the goods are exported with a view to re-importation ;

(f) unless the goods upon which drawback is claimed were imported by or on behalf of the exporter, or user, or manufacturer, as the case may be ;

(g) unless perfect entry shall have been made at the time of importation and such other documents shall have been submitted with the entry as the Board of Customs and Excise may from time to time direct ;

(h) unless exportation, if overland or *via* inland waterways is through an approved Customs Post ;

(i) the goods are not prohibited by law from being exported.

3. *Eligible Goods.*—Drawback of the amount of import duty paid may be claimed upon the due exportation of all imported goods which are not prohibited by law from being exported. Where goods are exported in the same state as that in which they were imported and in the original packages, the conditions set forth in Part I of this Notice are applicable ; otherwise (*i.e.*, where goods are to be repacked) written application should be made to the Board of Customs and Excise, beforehand, to determine the conditions under which drawback may be claimed.



4. *Approved Overland Exportation.*—The Board of Customs and Excise has approved the Customs Post at Idiroko, Ilaro Division, on the road from Lagos to Dahomey as a place through which goods may be exported on drawback.

5. *Pre-entry at Exportation.*—Goods upon which drawback is claimed upon exportation must be pre-entred by submission to the proper officer at the Custom House at the place of exportation of an entry in the form C. 2 (Export Entry for Goods Eligible to Drawback) in sextuplicate. One copy of the entry will be returned to the exporter for attachment to his drawback claim.

6. *Production at Exportation.*—All drawback goods must be produced to the proper officer at the port or place of exportation, and the exporter must provide such samples, and give such assistance as may be required by the proper officer, so that an accurate account of the goods may be taken.

7. *Receipt on Board.*—Where appropriate, the master or his agent must give a receipt for goods received on board the exporting ship or aircraft.

8. *Certificates of Landing.*—In the case of exportations on drawback through Idiroko the person claiming drawback must within 3 months of the date of the export entry produce a certificate of landing issued by the competent authority at the place of destination.

In all other cases of exportation on drawback the proper officer may require the production of landing certificates within such period as the Board may in any particular case direct.

9. *Minimum Claims.*—The amount of drawback claimed in respect of goods entered on any one export entry must be not less than £2 (but see Part II regarding claims in respect of duty-paid material exported after use in manufacture).

10. *Form of Claim.*—Claims for drawback should be submitted, in triplicate, in the form C. 3 (Drawback Debiture), to the proper officer at the Custom House at the port or place of exportation (but see Parts II and III regarding claims for duty-paid material exported after use in manufacture).

11. *Limitation as to Amount of Drawback.*—Where the rate of duty has been reduced since the original importation and duty payment of the goods, the amount of drawback payable will not exceed the amount of duty payable at the reduced rate.

12. *Actual Payment.*—It should be noted that drawback will be paid only to the person who originally paid the import duty.

## PART II.—"MATERIALS" DRAWBACK (ON EXPORTATION)

13. *Eligibility.*—When imported material which has been used in manufacture is exported, drawback of the amount of duty paid on such material may be claimed. This type of drawback is referred to in this Notice as, "materials" drawback. In addition to the conditions set forth in Part I of this Notice, claimants must comply with the additional requirements of paragraphs 14 to 19 below.

14. *Entry of Materials at Importation.*—The materials must be entered at importation on the normal entry form (see separate notice entitled, 'Entry Ex Ship or Aircraft of Imported Goods for Home Consumption') except that an additional copy entry should be submitted prominently endorsed, "For Drawback Purposes Only", and all copies of the entry should contain a declaration that the goods may be used in manufacture in Nigeria and subsequently exported on drawback. The additional copy will be returned to the importer and should be used in support of the records mentioned in the following paragraph.

15. *Manufacturers' Records.*—Full records must be kept, at the manufacturer's premises, of the duty payment, receipt, manufacture and disposal of all drawback materials and articles made therefrom. In normal circumstances the records kept by the claimant for his own purposes will be sufficient, but where this is not the case, additional records as required by the proper officer must be kept. Approval of records will not be given unless they are such as to allow the whole transaction to be traced from importation, through manufacture to disposal or exportation of the finished article.

16. *Segregation of Stocks.*—Materials upon which it is intended to claim drawback must be stored separately from other materials at the manufacturer's premises. Should the proper officer require to take stock at any time, the stock must be 'balanced', and the manufacturer must give all necessary assistance to the proper officer to take a true account of the stock.

17. *Materials not Exported.*—Drawback is payable on the quantity of materials used in the manufacture of the exported goods. Drawback may be claimed on unusable waste provided it is produced to the proper officer and destroyed in his presence. Drawback may not be claimed on usable surplus until further use in manufacture and final exportation.

There is no objection to the use or disposal of drawback materials for purposes other than drawback provided such use or disposal is properly accounted for in the approved records.

18. *Visits to Premises of Manufacturer.*—The proper officer may at all reasonable times enter the manufacturer's premises, and examine such goods, articles, materials, processes, books, accounts, records, and take such stock as is considered necessary.

19. *Samples*.—The proper officer may take such samples as are considered necessary to verify the claim to drawback.

20. *Production at Exportation : Receipt on Board ; Certificates of Landing*.—See Part I.

21. *Form of Claim*.—Claims for "materials" drawback should be made in the form C. 3 (Drawback Debiture), in triplicate, and should be submitted to the Collector (Drawbacks), Customs and Excise, Mosaic House, Lagos. The claim must be supported by the certified copy of the export entry mentioned in paragraph 14 above.

22. *Minimum Claims*.—"Materials" drawback claims will not be considered when the amount of drawback claimed is less than £50.

23. *Industrial Development (Import Duties Relief)*.—Where a claimant to drawback is a beneficiary under the Industrial Development (Import Duties Relief) Ordinance, 1957, drawback will be confined to such a sum as, together with the relief afforded under that Ordinance, amounts to the total import duty paid.

### PART III.—MATERIALS DRAWBACK (APPROVED USE)

24. *General*.—Certain goods qualify for "materials" drawback where, although not exported, they are disposed of in an approved manner. The list of goods, and their approved disposal, may be varied from time to time, but, at the date of this notice, is confined to paper and manufactured tobacco.

"Materials" drawback may be claimed on imported paper which has been used in the manufacture of goods supplied for educational purposes to educational establishments recognised by the Chief Federal Adviser on Education, and on imported manufactured tobacco upon which there has been paid an import duty of not less than 24s per pound weight, when used for an approved purpose.

In the former case the whole of the import duty may be claimed as drawback; but in the latter case it is limited to 8s-9d per pound weight.

25. *Prior Application Claimants Books*.—Persons intending to claim "materials" drawback under this Part are advised to make prior application to the Collector (Drawbacks), Customs and Excise, Mosaic House, Lagos. They will be informed of any requirements additional to those set forth in Part II (other than those paragraphs dealing with exportation) in order that they may claim such drawback.

26. *Time of Claims*.—Claims may be made at intervals of not less than one month.

27. *Form of Claim*.—Claims should be made in the form C. 3 in triplicate and be submitted to the Collector (Drawbacks), Customs and Excise, Mosaic House, Lagos.

29. *Minimum Claims*.—"Materials" drawback claims will not be considered where the amount of drawback claimed is less than £50.

BY ORDER OF THE  
BOARD OF CUSTOMS AND EXCISE, LAGOS

Government Notice No. 685

### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

THE EXPORTATION OF MINERALS  
Commencement : 1st April, 1959

Customs and Excise Notice No. 17

The following paragraphs outline the Customs procedure to be followed by exporters of those minerals on which Royalties are normally paid direct to the Department of Customs and Excise under the Minerals Ordinance. But see paragraph 8.

2. *General*.—Royalties (including provisional royalties) on exportations of tin ore, columbium ores, tantalite, wolfram, mica, thorium ores, zinc ore, zircon, and lead ore won under section 5 of the Minerals Ordinance, are payable direct to the department of Customs and Excise at the port of shipment.

3. *Amount of Royalty payable*.—(1) The amount of royalty payable on any particular shipment can be calculated by reference to notices which appear in the *Official Gazette* as follows:—

Published	Mineral	Period for which applicable
Monthly	Tin ores	14th day of one month to the 13th day of the next succeeding month, inclusive.
	Columbite	} Per calendar month.
	Tantalite	
	Thorium	
	Zircon	
Quarterly	Wolfram	} Quarterly from 1st January, 1st April, 1st July and 1st October each year.
	Mica	
	Zinc	
	Lead won under s. 5 of the Minerals Ordinance	

(2) The Collector of Customs at the port of shipment will supply any further information required.

(3) For the purpose of computing royalty, mineral ores are deemed to contain the following percentages of minerals :—

Ore	Percentage of Mineral
(a) Gold .. .. .	80 fine gold.
(b) Tin .. .. .	72.5 metallic tin.
(c) Columbite .. .. .	not less than 65 units per ton.
(d) Wolfram .. .. .	65 tungsten.
(e) Lead .. .. .	78 lead.
(f) Zinc .. .. .	55 zinc.
(g) Tantalite : Low Grade .. .. .	40 or less.
High Grade .. .. .	exceeding 40.

but mixed ores containing tin ore, columbite, tantalite or wolfram are deemed to be wholly of whichever mineral attracts the greatest royalty, and mixed ores of lead and zinc deemed to be lead ores. Shipments of tantalite however will be accepted as such despite the fact that tantalite is also a columbium ore.

4. *Provisional Royalty.*—Royalties paid to the department of Customs and Excise in respect of shipments of columbite, tantalite, thorium or zircon ores are based upon a provisional price and it is necessary for exporters to lodge one additional copy of their export entry.

5. *Samples.*—Samples of mineral ores for analysis, etc., may be exported either without payment of royalty or at a reduced rate, provided they are supported by certificates issued by the Chief Inspector of Mines. Samples exported by the Director of Geological Survey, Kaduna, do not require such a certificate.

6. *Entry.*—Each exporter must declare upon his entry the Region from which the mineral was extracted. Shipment will not be allowed unless the goods are properly entered and the royalty paid or secured by an adequate deposit except that, under certain conditions, tin may be exported without payment of royalty (see paragraph 9).

Acceptance of entries by the department of Customs and Excise is further subject to :—

- (a) the goods being available for examination at the port of shipment; and
- (b) the exporting vessel being in the port and ready to load.

An exporter must, therefore, endorse his entry with the following certificate :—

"I hereby declare that the goods entered hereon are available for examination and that the export vessel named above is in the port ready to load."

In support of this declaration he must produce written confirmation from the authorities concerned.

Entries for tin exported as a contribution to the 'Buffer Stock' in accordance with the International Tin Agreement must be supported by valid certificates issued by the Chief Inspector of Mines (see also paragraph 9).

7. *Change in rate of royalty.*—When a Gazette Notice notifies a change in the rate of royalty payable, the rate applicable to any particular consignment will be determined by reference to the date of the entry. (See paragraph 6 above).

8. *Shipment of Minerals in respect of which royalty is payable direct to the Chief Inspector of Mines.*—(1) Royalties on gold, silver, diamonds, lead (except lead won under s. 5 of the Minerals Ordinance—(see paragraph 1 above)) and lignite are payable direct to the Deputy Chief Inspector of Mines, Jos, by the person winning the mineral concerned, and shipment will not be allowed by the department of Customs and Excise without either : (a) production of the receipt issued by the Deputy Chief Inspector of Mines showing that royalty has been paid; or (b) payment of an adequate deposit to cover royalty.

Receipts produced under (a) above will be endorsed with details of shipment and returned to the exporter.

(2) Royalty in respect of coal (other than lignite) mined but not exported is payable by the Nigerian Coal Corporation direct to the Accountant-General of the Federation so that, so far as the Department of Customs and Excise is concerned, shipment will not be affected by any question of royalty. The Customs will, however, if requested, issued an additional stamped copy of the export entry to support the monthly statement submitted by the Nigerian Coal Corporation to the Accountant-General.

9. *Exemption.*—No royalty is payable on tin ore at the time of exportation if the consignment is shipped as a contribution to the 'buffer stock'. Such shipments must be properly marked and packed in accordance with instructions issued by the Chief Inspector of Mines and, in addition, require the certificate mentioned in paragraph 6 to support the entry.

10. This notice is substantially a re-issue of G.N. 396/1958, (published in *Official Gazette* No. 12 dated 7th March, 1957) which is hereby cancelled, but also includes new provisions covering the exportation of tantalite and zircon (see L.N. 99 and 159 of 1958).

↑ BY ORDER OF  
THE BOARD OF CUSTOMS AND EXCISE  
LAGOS

Government Notice No. 686

## NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

Customs and Excise Notice No. 18

## CLEARANCE OF SHIPS AND AIRCRAFT FOR FOREIGN PARTS

Commencement : 1st April, 1959

Notes : 1. This Notice supersedes all previous notices on the clearance of ships and aircraft for foreign parts.

2. Specimens of forms mentioned in this notice may be inspected at any Custom House, and may be printed privately, provided they conform in all respects (including colour) to the specimen.

The attention of shipping, aircraft operating companies and others concerned is drawn to sections 51 and 69 of the Customs and Excise Management Ordinance No. 55 of 1958, and Regulations made thereunder.

1. *General*.—A ship or aircraft whether laden or in ballast may not depart to any foreign place whether direct or via another place in Nigeria until a Certificate of Clearance in the form C. 41 has been issued by the proper officer at the Custom House at the place of departure. Warships, and aircraft and vessels of foreign governments are exempted from this requirement, and special arrangements exist for vessels leaving by inland waterways (see paragraph 7). Heavy penalties may be imposed should a vessel or aircraft (other than those exempted from these requirements), depart without obtaining a Certificate of Clearance.

2. *Forms*.—The following forms shall be submitted with the application for a Certificate of Clearance :

(a) *In the case of Ships*.—Ships' Content on form C. 42, which should contain particulars of all cargo shipped in accordance with the description given in the relevant bills of lading or freight notes ; or an undertaking to produce such content within 48 hours from the time of clearance.

(b) *In the case of Aircraft*.—Form C. 6 General Declaration, in duplicate, showing particulars of all cargo loaded in accordance with the descriptions given in relevant consignment notes supplemented where necessary by forms C. 6A, C. 6B or the Consignment Note/Air Waybill.

3. *Goods Loaded Short or in Excess*.—Where goods are found to be loaded short or in excess of the Content, the master or agent shall, within twenty-four hours after the clearance of the ship or aircraft, make application to the proper officer to amend the Content. Such application shall be in the form C. 8 and shall set out the reasons for the discrepancies.

4. *Separate contents for each Port*.—A separate content for each aircraft or ship must be presented at each port or place of departure in Nigeria.

5. *Ships in Ballast*.—Where any vessel or aircraft proposes to depart in ballast it must be cleared accordingly, and the words "NIL" or "IN BALLAST" should be written in those parts of the forms which contain provision for the particulars of cargo.

6. *Yachts and Ships of less than 100 tons Register*.—Other than ships owned by the Government whilst being used in the service of the Government, and fishing vessels used solely for the purpose of fishing, no yacht or ship of less than 100 tons register shall without the prior permission of the Board of Customs and Excise, be used or employed for any purpose :—

(a) Westward of West Point Beacon, Calabar River outside a distance of ten 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 the Cameroons under United Kingdom Trusteeship and a line drawn from West Point Beacon, Calabar River, to a point on a bearing 180 degrees distant ten miles from the said West Point Beacon, Calabar River, to a point on a bearing 180 degrees distant ten miles from the said West Point Beacon, thence to a point on a bearing 180 degrees distant three miles from Cape NACHTIGAL Light House and thence in a direction 90 degrees to the coast.

7. *Ships leaving by Inland Waterways*.—The Master of ships leaving Nigeria : (1) *via* Porto Novo Creek, must submit a Transire in the Form C. 43, in duplicate, to the proper officer at LAGOS ; or (2) *via* the River Benue, must submit a manifest in the Form C. 45, in duplicate, to the proper officer at Port Harcourt, Warri or Burutu, as the case may be. Ships' holds must be prepared for official locking and/or sealing. Clearance will be granted at Lagos, Port Harcourt, Warri or Burutu, as appropriate. Ships arriving direct from foreign ports and proceeding to French territory *via* Porto Novo Creek or the River Benue must, in addition to the above requirements, report in the Form C. 5.

BY ORDER OF  
THE BOARD OF CUSTOMS AND EXCISE,  
LAGOS

Printed and Published by the Federal Government Printer, Nigeria. 795/359/5,300

Annual Subscription from 1st January each year : Nigeria, £3. Overseas, £3-10s post free. Present issue (including Supplement) 3s-4d per copy. New Subscribers after 1st January should apply to Federal Government Printer for the subscription rate till the end of the year.