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*Government Notice No. 1776*

### NOTICE BY THE BOARD OF CUSTOMS AND EXCISE

*Customs and Excise Notice No. 29*

GENERAL EXCISE REVENUE CONTROL—FACTORIES FOR EXCISABLE GOODS

*Commencement : Monday, 7th August, 1967*

The attention of manufacturers of excisable goods is invited to this Notice which contains the Board's requirements and directions for the Excise revenue control of factories. Special peculiarities relating to the control of factories for the manufacture of specified excisable goods are contained in the appendices hereto.

#### PART I.—GENERAL

2. Law : The law relating to the collection of Excise duties is contained in :—

- (a) The Customs and Excise Management Act, 1958 No. 55 of 1958—in particular, Parts VI, VIIA and VIII ;
- (b) The Customs and Excise Act 1962, No. 38 ;
- (c) The Customs and Excise Act 1965, No. 17 ;
- (d) The Excise Tariff Act 1965, No. 30, as amended from time to time ;
- (e) The Brewing Regulations 1959—Legal Notice No. 68 of 1959 ;
- (f) The Tobacco (Manufacture) Regulation 1959—Legal Notice No. 77 of 1959 ;
- (g) The General Excise Regulations 1965—Legal Notice No. 50 of 1965 ;
- (h) The Hydrocarbon Oil Refineries Regulations 1965—Legal Notice No. 99 of 1965 ;
- (i) Excise (Control of Distillation) Act 1964, No. 22 ;
- (j) Excise (Control of Distillation) (Amendment) Act 1965, No. 27 ;
- (k) Hydrocarbon Oil Refineries Act 1965, No. 17 ;
- (l) Manufacture of Spirits Regulations 1965, (L.N. 79 of 1965).

#### PART II.—APPROVAL AND LICENSING

3. *Approval.*—(a) The written approval of the Board is required before any person can set up business as a manufacturer of excisable goods.

(b) *Provisional Approval* is granted when the Board is satisfied that the application may be approved in principle. The manufacturer is required to submit a written application to the Area Chief Collector, accompanied by plans in quadruplicate of the proposed factory giving the following particulars :—

- (i) Name and address in Nigeria of the person or firm making the application ;
- (ii) Business name and address of the proposed factory ;
- (iii) Date when the factory is expected to be ready for production ;
- (iv) Kind of goods to be produced ;
- (v) Estimated annual production and the proportion for home use and exportation respectively ;
- (vi) Materials to be used and their composition or formulas ;
- (vii) Types and estimated quantities of blendstocks (if any) to be imported for use ;
- (viii) Description of the plant and process ;
- (ix) Brand names and labels ;
- (x) Type and size of containers with distinguishing marks and/or numbers ;
- (xi) Working hours in the factory ;
- (xii) Method of packaging ;
- (xiii) Method of ascertaining quantities of products ;
- (xiv) Method of control over production ;
- (xv) Storage arrangements ;
- (xvi) Method of marking and numbering packages ;
- (xvii) Delivery arrangements and types of trader to be supplied ;

(c) *Final Approval* is granted by the Board when the factory has been completed and all requirements stipulated by the Board are fulfilled. The manufacturer is required to apply in writing to the Area Chief Collector when construction has been completed, requesting Final Approval. The grant of Final Approval authorises the Area Chief Collector to issue a licence allowing Manufacture to commence.

(d) *Variations to Approval*.—Where a manufacturer desires subsequently to alter or vary in any way any approved material, formula, composition, specification, brand, name label, packaging, container, room, vessel, plant, pipe or process, he is required to submit a written application to the Board through the Area Chief Collector and obtain the Board's written permission before effecting any such variation.

4. *Premises*.—(a) Applicants are advised not to begin to construct new buildings or alter existing ones until the relevant applications have been approved by the Board.

(b) Those parts of a factory in which excisable goods in a finished state are produced and stored up to the point where the revenue account is taken, are to be so designed as to facilitate official control and are to be soundly constructed to minimise the risk of irregular access. Outer doors are to be of stout material and securely hinged or fitted to prevent their removal when closed. It may be necessary in certain cases for the Board to require windows and other apertures to be secured by wire mesh or bar.

(c) The premises should be so designed as to facilitate revenue control. This is best achieved if raw materials enter at one end and the finished goods emerge at the other under supervision, and are channelled directly into the Products Store. Packaging materials are to be introduced in a manner which does not interrupt the flow of operations or provide opportunity for illegal abstraction of dutiable goods. The number of exits is to be kept to the minimum.

5. *Materials Store*.—A room or place in the factory is to be provided by the manufacturer and approved by the Board for the separate and exclusive storage of all raw materials, packaging and marking materials. All materials are to be deposited in the Materials Store immediately they are received at the factory.

6. *Products Store*.—(a) A secure compartment partitioned off from the rest of the factory and sited close to the point where the finished and packaged goods emerge is to be provided by the manufacturer and approved by the Board for the exclusive storage of excisable goods manufactured in the factory. A Products Store should have separate receipt and delivery doors, normally one of each, provided with fittings for revenue locks. The delivery door must not be capable of being used for direct access to the production area of the factory.

(b) Immediately excisable goods have been manufactured and packed, they are to be marked in a manner approved by the Board and moved forthwith into the Products Store, and there stored or stacked in such a manner as to facilitate the taking of a full account thereof.

(c) No goods other than manufactured goods are to be taken into the Products Store.

(d) Once goods have been delivered, from the Products Store, they are not to be returned thereto, except with the approval of the Board.

7. *Installation of Plant*.—All plant, machinery, equipment vessels and pipes in a factory are to be so installed, positioned and arranged as to enable the proper officer at all times to examine any part thereof and to take any such account as he may consider necessary. Manufacturers are not to alter the shape, position or capacity of any plant, machinery, equipment, vessel or pipe without first obtaining the Board's written permission.

8. *Entry of Premises.*—(a) A manufacturer is required to make and deliver to the Board, an entry of premises showing detailed particulars of all rooms, plant, machinery or equipment used in connection with storage and manufacture. The entry is to describe in detail the precise use to which every room, machine, etc., will be put. No storage of materials or products, and no manufacture, is permitted in any room, plant, etc., which is not included on the entry.

(b) If more than one room or machine, etc., is used for the same purpose, such room or machine, etc., is to be marked with distinguishing consecutive numbers.

(c) Officers of Customs and Excise are legally empowered to have access at any time to "entered" premises.

(d) After entry has been made and delivered to the Board, a manufacturer is not to alter the size, shape, position or capacity of any "entered" room, plant, machinery or equipment without first obtaining the approval of the proper Chief Collector, who may require a new entry to be made when the alterations have been completed.

(e) *Signatories to entries.*—Every entry is to be signed by the person to whom the relevant excise licence is to be issued. If the licence is issued to a body corporate, the entry is to be signed by a director, general manager, secretary or other similar official and, except where authority for that person to sign has been given under the seal of the body corporate, the signing is to be done under the seal of the body corporate.

(f) *Form of Entry.*—(i) An entry is to be prepared in accordance with form Sale 41—Entry of Premises Licensed for the Manufacture of Excisable Goods—shown in Annex "I" and three additional copies marked "copy" which need not be signed are to be submitted.

(ii) Distinguishing marks and numbers on every room and machine are to be shown, together with the use to which each is to be put and their position in relation to each other.

(iii) An entry is a legal document and all matters thereon are to be contained in the body of the document, above the signature of the person making the entry. In the case of an entry for large premises consisting of more than one page, all the pages are to be tied together with tape and the knot sealed with sealing wax. Each page is to be serially numbered and reference made at the bottom of each page to the page number and the total number of pages of the entry and date of the entry to which it relates. Each additional page is to be signed by the signatory to the entry at the bottom in such manner as to ensure that no insertion of any other particulars can be made between the signature and the body of the entry. In no circumstances are unsigned or unrelated 'enclosures' acceptable as part of an entry.

9. *Accommodation for Official Staff.*—(a) *Office accommodation.*—The Board may require a manufacturer to provide and maintain suitable office, lavatory and sanitary accommodation with furniture, lighting and other amenities for the use of the proper officer.

(b) *Living accommodation.*—The Board may require a manufacturer to provide at his own expense, and lease to the Board, suitable living accommodation for the proper officer and his household.

10. *Scales, Weights and Appliances.*—The Board may require a manufacturer to provide and maintain such appliances and other facilities as are in its opinion necessary to enable proper officer to take account of goods or to examine them or to perform any other official duties at the licensed premises. Such appliances, etc., need not be for the exclusive use of the officer; in particular all weighing and measuring appliances are to be maintained in such a way that they retain their accuracy.

11. *Sign Board.*—(a) A manufacturer is required to erect a sign board at the main entrance to his licensed premises showing the business name of the licensee. Such name is to be displayed in letters not less than three inches high, followed by the words, in letters not less than two inches high, "Licensed by the Board of Customs and Excise as a . . . . . (Manufacturer of Aerated Waters, Manufacturer of Matches, or as the case may be)".

(b) The excise factory number allocated by the Board is also to be displayed on the sign board.

12. *Bond or Deposit.*—Before approving the issue of an excise licence, the Board requires a manufacturer to make a cash deposit or enter into a bond on form Sale 32—Bond to Secure Excise Duty—see Annex II. The amount of cash deposit or the penalty of any such bond is ordinarily not to be less than twice the estimated monthly excise duty payable and is subject to review by the Board.

13. *Licence.*—(a) *Application.*—At the time of request for Final Approval (see paragraph 3 (c) above), a manufacturer is required to make written application through the appropriate Area Chief Collector to the Board for the issue of an excise licence. The application is to be signed by the proprietor of the firm or in the case of a body corporate, by a director, general manager, secretary or other similar official.

(b) *Issue of Licence.*—An excise licence is issued by the Area Chief Collector after the Board's grant of Final Approval.

(c) *Validity of Licence.*—An excise licence is issued in respect of one set of premises only and expires on the 31st day of December next following the date of issue.

(d) *Licence Fee.*—A fee of five pounds (£5) is, ordinarily, payable on each occasion when a licence is issued or renewed (see the Appendices for Licence fees in respect of specified factories).



(e) *Renewal of Licence.*—A manufacturer is required to make written application to the appropriate Area Chief Collector for renewal of licence.

14. *Licensed Business Discontinued.*—(a) Whenever a manufacturer discontinues business whether voluntarily or by reason of suspension or revocation of his licence he is required to :—

- (i) pay duty on all goods, whether imported or manufactured locally, on which duty has not been paid ;
- (ii) permit the proper officer to seal all plant and equipment so that it cannot be used for further manufacturing purposes ; and
- (iii) surrender the excise licence to the appropriate Area Chief Collector, and
- (iv) remove from the premises the sign board prescribed in paragraph 11 above.

(b) The Board has legal powers to distrain for any duty due under sub-paragraph (a) (i) above which is not paid forthwith.

(c) If a sealed plant or equipment is to be permanently removed from the premises, the owner is to give the Board a written notice of his intention to do so and to furnish it with the address to which the plant or equipment is to be removed.

15. *Extant Factories—Permission to Manufacture.*—Manufacturers already in business at the time of coming into force of a new excise duty rate are required to make written application for a licence and to deliver an entry of premises to the appropriate Area Chief Collector who, when satisfied that all the requirements of paragraphs 4 to 12 of this notice have been/will be met, will process the application in the prescribed manner.

16. *Excise Factory Numbers.*—Every licensed excise factory is allocated an excise factory number by the Board.

### PART III.—RECORDS OF MANUFACTURE

17. *Materials Register.*—(a) A manufacturer is required to keep a Materials Register to show the quantity of each type of materials received and delivered for use in the factory. At the close of each working day the balance on hand, of each kind of material, is to be set forth. Provided a manufacturer's own records are sufficiently comprehensive and contain the required information, they will be acceptable but they are to be made available at all times for inspection by the proper officer.

(b) All materials received are to be accompanied by full supplier's invoices which are to be retained by the manufacturer for at least twelve months and are to be produced to the proper officer on request.

18. *Products Register.*—(a) Every manufacturer is required to provide and make up daily a Products Register to show details of all excisable goods manufactured, particulars of all goods delivered and a daily balance of stock on hand.

(b) The layout of the Products Register may differ in detail according to trade. A precedent of a Products Register—Form Sale 70—is shown at Annex III. In respect of particular trades, the "quantity" to be shown in columns 3, 6 and 13 of the precedent is to be expressed in accordance with the actual normal "unit of manufacture", (e.g., the square yardage in the case of cotton fabrics ; pound weight in the case of knitted fabric ; and so on).

(c) In factories manufacturing more than one line or brand of goods, separate entries are to be made in the Products Register for each line or brand or, alternatively, separate openings are to be used.

(d) A special form of Products Register is prescribed for the manufacture of matches and a precedent of this is to be forwarded to applicants on request.

19. *Operations Register.*—Every manufacturer is required to keep an Operations Register to correlate all the materials recorded in the Materials Register as in stock and as used in manufacture with the excisable goods produced therefrom, as recorded in the Products Register. Provided a manufacturer's records show this information adequately, they will be accepted but they are to be made available at all times for inspection by the proper officer.

20. *Notice of Intention to Manufacture.*—(a) A manufacturer is required to give to the proper officer written notice of his intention to manufacture on any particular day and such notice is to give full details of the materials to be used and the excisable goods to be produced. A manufacturer who is consistently using the same materials to produce the same goods day by day may apply in writing to the Board for authority to dispense with daily notice. Such applications are to be forwarded through the appropriate Area Chief Collector.

(b) To meet special trade requirements from time to time, extension of permitted working hours on any particular day may be allowed, provided that a manufacturer of excisable goods gives the proper officer at least four hours written notice of such intention stating the reasons for the request and the additional hours to be worked.

21. *Waste.*—Where materials became defective or are wasted in excess of the normal wastage during the course of manufacture, a manufacturer is required to report the matter to the proper officer and produce to him the defective materials or any residual waste. Particulars of any such materials which are accepted by the officer as being unfit for use or as having been excessively wasted are to be recorded invariably in the Materials Register.



**22. Defective Finished Goods.**—(a) Excisable goods found to be defective and unsaleable at any stage prior to the time the account for duty is taken may be destroyed or returned for re-manufacture at the manufacturer's option. Such goods are "deemed not to be manufactured" and are not liable to duty. A notice of the defect, including quantity and the value of the goods involved, as well as the intended method of disposal, is to be given in writing to the proper officer and the defective goods are to be produced to the officer for examination prior to disposal. If the goods are not to be destroyed or returned for re-manufacture immediately, they are to be kept in the Products Store or other approved secure place, segregated from any other goods.

(b) Goods found to be defective up to the time the account for duty is taken are not to be recorded in the Products Register. Remission of duty on manufactured goods is disallowed, and once the account for duty has been taken, no claim in respect of goods found to be defective thereafter can be entertained.

**23. Duty-Paid Excisable Goods Returned for Re-manufacture.**—(a) Manufacturers of excisable goods may be permitted to hold in the Products Store, small stocks of excise duty-paid goods returned for re-manufacture provided such stocks are segregated in a special enclosure.

(b) All excisable goods returned for re-manufacture are to be produced to the proper officer for examination and checked before they are taken into stock. Such excisable goods are to be entered into a special stock account set up for the purpose by the manufacturer.

(c) All excisable goods found to be damaged and unfit for re-manufacture are to be destroyed in the presence of the proper officer. The quantity of excisable goods so destroyed is to be shown in the stock book account (or Products Register) and deducted from stock. No allowance for duty may be made for excisable goods destroyed.

(d) At the end of each month, the special stock account is to be balanced and the total number of excisable goods taken for re-manufacture may be deducted from the deliveries for the month according to brand before excise duty payable is assessed.

**24. Samples.**—(a) If a manufacturer of excisable goods makes sample quantities of unbranded excisable goods for experimental purposes, duty is required to be paid on such samples at the appropriate rate. The value for excise duty must not be less than the value of the highest priced excisable goods normally produced unless the Board so approves.

(b) Samples drawn from branded manufactured excisable goods for test purposes by a manufacturer are to be charged with duty if delivered from the factory. Small quantities of branded excisable goods may be released by the proper officer on written request from the manufacturer provided a special Stock Book is kept by the manufacturer to record the quantity and brand. If tests are carried out in the Laboratory and part of the sample is subsequently returned to the factory for reconditioning (for example, ripping in the case of cigarettes), an allowance is to be made in the record. At the close of each month any samples delivered but not returned are to be included in the quantity for duty in the Return of Duty.

**25. Excisable Articles for further Manufacture.**—(a) All orders for excisable goods for use as materials for further manufacture by licensed manufacturers, where purchase is to be made at a concessionary rate of duty, are to show clearly the purchaser's excise factory number and excise licence number.

(b) Approved manufacturers receiving excisable goods for the manufacture of other excisable goods are required to keep comprehensive records capable of verification by the proper officer, showing the receipt, use in manufacture, quantity or value for duty and any other information required by the appropriate Area Chief Collector.

#### PART IV.—ASSESSMENT AND PAYMENT OF DUTY

**26. Duty Point.**—Excisable goods become liable to duty immediately on manufacture but the Board is prepared to consider written applications from individual manufacturers for the duty point to be on delivery of the products from the Products Store.

**27. Entry of Goods Liable to Excise Duty.**—(a) At the end of each month, every manufacturer is required to total the relevant columns of the Products Register to determine the total production (or deliveries) on which duty is due. The totals from the Products Register are to be summarised and entered on Form Scale 93—ENTRY FOR GOODS LIABLE TO EXCISE DUTY (see Annex "IV"). Different brands or lines of goods and goods at different rates of duty are to be separately shown. The colour of the entry is to be light-green on foolscap size paper. It is to be noted that Form Scale 93 is a combined monthly return of excise duty and bill of entry. All the columns and headings thereon are, therefore, to be properly completed.

(b) Excisable goods are to be classified according to the Standard International Trade Classification (Revised). The relevant tariff item numbers, descriptions, and rating prescribed in the Excise Tariff Act, are to be invariably shown.

(c) The entry, in quintuplicate, is to be signed by the proprietor, partner, director, general manager, secretary or authorised signatory or excise agent, as the case may be, and is to bear a declaration that it contains a true and full account of all the goods manufactured/delivered on which excise duty is payable during the month.

(d) In respect of a manufacturer to whom indulgence to pay duty on deliveries has been granted, the particulars of the Board's indulgence are invariably to be shown on the entry, otherwise duty is to be collected at the time of production.

(e) All copies of the entry are to be completed carefully, legibly and indelibly in type or manuscript. Erasures may not be made upon an entry but any necessary correction is to be initialled and dated by the signatory to the entry.

(f) An additional copy of every entry conspicuously marked "For Inland Revenue" is required.

(g) An additional copy of entry for manufacturer's use or as a receipt for money paid, if required, may also be submitted, provided it is conspicuously marked in red ink—"Manufacturer's Copy—for Reference Purposes only". This copy is to be returned to the manufacturer after numbering.

28. *Payment of Duty.*—The entry together with all the duty due is to be presented to the cashier at the nearest Custom House in the Area where the factory is situated, not later than the 21st day of the month following that in which the duty was incurred. At all places where cash receipting machines are not in use, a receipt on Book C. 305—Bill of Entry Receipt—is also to be issued to the manufacturer in addition to the stamped copy of the entry.

29. *Refund of Overpayment by Adjustment on Monthly Return.*—(a) Refund of overpayment of excise duty is allowed by means of adjustment on a manufacturer's monthly return.

(b) Claims for the refund of excise duty are to be made by the manufacturer who originally paid the excise duty, in writing, to the Area Chief Collector who is to communicate a written decision to the claimant before any deduction is allowed on the duty return.

(c) Claims which are clearly inadmissible are usually rejected, the claimant being informed in writing of the rejection and the reason therefor.

(d) Every monthly return on which an adjustment of duty is made is invariably to be supported with a copy of the letter on which the Area Chief Collector approved the relevant refund of excise duty.

(e) *Minimum Claims.*—Due to the administrative charge of ten shillings in respect of every claim, claims for individual amounts less than ten shillings are not admissible.

30. *Drawback.*—The attention of any manufacturer of excisable goods who desires to claim drawback is invited to Customs and Excise Notice No. 16, published as Government Notice No. 704 of 1959.

#### PART V.—DUTY—FREE DELIVERIES

31. *Scope.*—Excisable goods may be delivered from the factory without payment of duty for—

(a) exportation ;

(b) loading as stores on ships or aircraft ;

(c) deposit in a bonded warehouse ; and

(d) use in Nigeria by persons or Organisations as defined in the Diplomatic Immunities and Privileges Act 1962, No. 42, and approved by the Board, or

(e) for other approved purposes.

32. *Entry Forms.*—(a) The following entry forms in quintuplicate are to be used—

Form Sale 54—Entry for goods ex-factory for Warehousing (see Annex "V").

Form Sale 56—Entry for excisable goods for exportation or use as aircraft/ship stores (see Annex "VI").

Form Sale 57—Entry for Excisable Goods delivered free of Duty for Home Use (see Annex VII).

(b) Except where goods are exported by Government Departments, Marketing Boards, Statutory Corporations or Diplomatic or other Privileged Persons or Organisations, an additional copy of every entry for exports, conspicuously marked "FOR INLAND REVENUE", is required.

(c) An additional copy—for the manufacturer's use—may also be submitted, provided that it is conspicuously marked "Manufacturer's Copy—for Reference Purposes only". After numbering it will be returned to the manufacturer.

33. *Manufacturer's Notice of Intention to Deliver.*—(a) Every manufacturer is required to keep a record entitled, "Notice of Intention to Deliver Excisable Goods Duty-free". The record is to include the following columns—

(i) Date of Notice ;

(ii) Date and Hour of Intended Delivery ;

(iii) Application Reference ;

(iv) Quantity and Description of the Goods ;

(v) Value ;

(vi) Amount of Excise Duty ;

(vii) Date of Certificate of Receipt by Approved User ;

(viii) Entry Number and Date (after passing in the Long Room) ;

(ix) Particulars of Landing Certificate ;

(x) Remarks.

(b) A manufacturer is required to give at least twenty-four hours written notice of his intention to deliver any goods from his factory and to keep the above-mentioned record on the entered premises, available at all times for the inspection of the proper officer.

**34. Production of Goods for Official Examination.**—(a) Any manufacturer whose activities are supervised by an officer stationed on the entered premises (e.g., a manufacturer of matches) is required to produce his goods for official examination at the entered premises before delivery, and to give prior notice of his intention to deliver any goods from his factory by completing the appropriate columns in the "Notice of Intention to Deliver" Record and presenting the prescribed form of entry to the officer.

(b) Goods from factories which are not supervised by resident officers are invariably to be produced for examination by the proper officer at the port or place of exportation, loading as stores or warehousing.

**35. Examination at the Factory.**—(a) Where goods are examined before delivery from the manufacturer's premises, all packages opened for official examination are to be re-packed immediately under the supervision of the proper officer and, where practicable, all packages are to be wired or strunged for official plumbing or sealing.

(b) Where it is not practicable to have the packages officially sealed or plumbed, the packages are to be gross-weighted by the proper officer and the manufacturer is required to mark each package indelibly with its gross weight.

(c) Before delivery from the premises, the manufacturer is to mark all packages indelibly with the words "Delivered duty-free for: . . . . . " (e.g., exportation).

**36. Pre-Entry.**—The manufacturer is required to pre-enter the goods :—

(a) in the case of exports and stores, by submitting the entry to the cashier in the Long Room at the port or place of exportation or loading as aircraft or ship stores and producing the goods to the proper officer for examination at the time of shipment ;

(b) in the case of deposit in a bonded warehouse, by submitting the entry to the cashier in the Long Room at the port or place of warehousing and forwarding the goods to the warehouse keeper.

**37. Deliveries to Diplomatic and other Privileged Persons and Organisations.**—(a) Excisable goods may be delivered from the factory without payment of duty for use in Nigeria by Persons or Organisations as defined in the Diplomatic Immunities and Privileges Act 1962 No. 42. Such goods are to be entered on Form Sale 57—Entry for excisable goods delivered free of duty for home use.

(b) The directions in paragraph 34 (a) are to be followed and on completion of the official examination, the manufacturer is to despatch the goods direct to the Privileged Person or Organisation together with all copies of the relevant entry forms for the consignee to give a receipt, in the following prescribed form, on the reverse of the forms :—

"Received into my/our own premises the goods entered hereon for use only for the duty-free purposes allowed by law".

(c) The manufacturer is also required to despatch, with the goods, the relevant entry forms for the consignee to furnish—on all copies—the prescribed declaration that the goods have been received into his premises for use only for the duty-free purposes declared.

(d) On return of the receipted forms, the manufacturer is to present them to the Cashier in the Long Room at the nearest Custom House.

**38. Certificate of Landing.**—(a) Where goods are exported overland or by inland waters the manufacturer is required to produce a certificate of landing to the proper officer within three months from the date of delivery of the goods from the factory.

(b) If the manufacturer fails to produce the certificate of landing within the prescribed period and is unable to give a satisfactory explanation for such failure, the goods in question are to be deemed to have been put to dutiable home use and credit for duty (see paragraph 39) is thenceforth to be disallowed.

**39. Accounting Procedure.**—(a) All deliveries (whether for normal home use or for duty-free purposes) are to be entered in the Products Register and included in the Monthly Return of Excise Duty (see paragraph 27). Credit for duty in respect of duty free deliveries is to be effected by deduction on the monthly Return of Excise Duty for the month during which entries with relevant certificates of shipment, etc., are received by the proper officer.

(b) The manufacturer is required to enter on the Monthly Return of Excise Duty particulars of entries bearing satisfactory certificates of shipment, etc., and deduct the total duty of such deliveries from the duty due for the month. Particulars of the entry number and date are to be quoted in each case.

**40. Specimen Signature of Privileged Persons and Authorised Signatories on Behalf of Organisations.**—(a) The names of persons and Organisations entitled to receive duty free goods under the Diplomatic Immunities and Privileges Act, 1962 are published monthly by the Ministry of External Affairs in a booklet entitled "Diplomatic and Consular List".

(b) Privileged Persons and Organisations approved by the Board in accordance with paragraph 31 who intend to avail themselves of duty-free deliveries are to forward to the appropriate Area Chief Collector specimen signatures on form Sale 79—"Specimen Signatures of Privileged Persons and authorised Signatories on Behalf of Organisations entitled to receive Excisable Goods Duty free" (see Annex "VIII").

(c) Heads of approved Organisations are required to appoint signatories in respect of deliveries for official use and to forward to the appropriate Area Chief Collector letters of appointment for, and specimen signatures of, authorised signatories.



41. In addition to the special provisions of this Notice, the attention of manufacturers is invited to the information contained in—

Customs and Excise Notice No. 10 (Government Notice No. 669 of 1959)—Goods in Warehouse: Deposit, Operation and Delivery;

Customs and Excise Notice No. 15 (Government Notice No. 703 of 1959)—The Entry and Loading of Goods for Exportation or Shipment as Stores; and

Customs and Excise Notice No. 24 (Government Notice No. 1882 of 1965)—Refund and Remission of Excise Duty on Beer.

42. *Forms.*—Forms mentioned in this notice may be printed privately provided they conform in all respects to the approved forms, specimens of which can be seen at any Custom House.

43. The following Customs and Excise Notices are hereby cancelled—

Customs and Excise Notice No. 21, published as Government Notice No. 1525/59 in *Official Gazette* No. 45 of 23rd July, 1959;

Customs and Excise Notice No. 27, published as Government Notice No. 724/66 in *Official Gazette* No. 39 of 21st April, 1966;

Customs and Excise Notice No. 29, published as Government Notice No. 663/65 in *Official Gazette* No. 30 of 1st April, 1965 and

Customs and Excise Notice No. 42, published as Government Notice No. 2007/65 in *Official Gazette* No. 84 of 28th October, 1965.

## APPENDIX A—BREWERIES

### PART I.—APPROVAL AND LICENSING

1. *Guaging of Vessels.*—Unless otherwise directed by the Board, a brewer is required to guage, under official supervision, all mash tuns, worts receivers, coppers, collecting and fermenting vessels or other vessels used for the brewing or storage of beer, and is to provide the necessary tables and implements so that the quantity of liquid in such vessel may at any time be accurately determined. A certificate to the effect that the guaging (named vessels, etc.) has been accurately carried out is to be signed by the brewer and lodged with the proper Area Chief Collector. Certificates of guaging are to be rendered by the brewer annually on the 1st day of January.

2. *Customary Order of Brewing.*—(a) Before an excise licence to brew beer is issued, a brewer is required to submit in writing, through the proper Area Chief Collector, a description of the "Customary Order of Brewing" of his brewery, for the Board's prior approval. The submission, in duplicate, is to be marked "Confidential".

(b) Any deviation from the customary order of brewing, which requires that all worts are to be removed successively from the mash tuns to the underback and thence to the coppers, coolers and collecting and fermenting vessels, is to be approved by the Board by indulgence.

(c) If a brewer desires subsequently to deviate from his approved order of brewing, he is to submit a further written application through the proper Area Chief Collector to the Board, for approval and grant of Indulgence.

### PART II.—BREWING RECORDS

3. *Brewing Book.*—(a) A Brewing Book—Book Ex. 1—is provided by the proper officer for a brewer to enter prior notice of his intended brewing operations and to enter his declarations of products collected.

(b) The Brewing Book is to be kept by a brewer in some place approved by the proper Area Chief Collector in the entered premises. It is to be available at all times for inspection by the proper officer who may take any extract therefrom and it is not to be removed except when taken up by the proper officer at the end of a month.

(c) Each entry made by a brewer in the Brewing Book is to be made on a separate line and a straight line drawn through the unused portion of that line. At the time of making any entry, a brewer is required to enter the date and hour when such entry is made.

(d) If a brewer requires to cancel any notice given in the Brewing Book, he is to write the word "void" along the line on which the notice is given and add his initials and the date and hour of cancellation.

4. *Notice to Brew.*—If so required by the Board, a brewer is to give at least 48 hours written notice to the proper officer of intention to brew.

5. *Notices to be given in the Brewing Book.*—A brewer is required to give timely notice of his intended operations by entering in the proper columns of the Brewing Book—

(a) at least 24 hours before commencing to mash or to dissolve sugar, the date and hour when the mashing or dissolving is to take place.

(b) at least 2 hours before the hour entered for brewing—

(i) the quantities of materials intended for use in brewing;

(ii) the date and hour when all the worts will be drained from the grains in the mash tuns; and

(iii) the date and hour when the worts will be removed from the worts receiver to the fermenting or collecting vessels.

(c) Within 2 hours of the completion of collection of worts in the collecting or fermenting vessels, a declaration of the quantity and true original gravity of the worts produced from each brewing and the name and number of the collecting or fermenting vessel/s containing such worts ;

(d) At least 12 hours before mixing worts of different brews or before transferring worts from one fermenting vessel to another, the date and hour of the mixing or transfer, specifying the dates the worts were brewed and the name and number of the vessels affected ;

(e) Immediately after mixing worts, the quantity and gravity of the mixed worts.

### PART III.—BREWING OPERATIONS

6. *Materials.*—A brewer may use any materials for brewing except :—

(a) Glucose and invert sugar containing arsenic ;

(b) Artificial sweeteners including saccharin, sucramine, sugarol, dulcin and their compounds ;

(c) Flavouring essences ;

(d) Glycyrrhizic acid and its salt ;

(e) Preparations of guillaia cortex.

7. *Time Restriction on Operations.*—(a) Unless the proper officer has attended and taken account of grains, a brewer is required to leave, undisturbed, all grains in the mash tuns for at least one hour after the time entered in the Brewing Book as the time for all worts to be drained off.

(b) Unless the proper officer has attended and taken account of worts, a brewer is not permitted to remove worts from collecting or fermenting vessels for at least 24 hours from the time at which the whole of such worts have been collected in such vessels.

(c) A brewer is required to collect the whole produce of a brewing within 12 hours from the time that worts have commenced running into a collecting or fermenting vessel.

(d) Unless the proper officer has attended and taken account of a brewing, a brewer is required to keep the total produce of such brewing separate from the produce of any other brewing for at least 24 hours.

8. *Indulgences.*—If a brewer requires the Board's approval of any reduction in the time limits imposed on his operations, he is to make written application through the proper Area Chief Collector stating his reasons in full. The Board, in its discretion, may grant approval by an Indulgence in writing to the brewer.

9. *Weak Worts.*—A brewer is permitted, if he so wishes, to reserve weak worts of an original gravity not exceeding 1025 degrees for mixing with the worts of his next brewing, provided all such weak worts are kept in the coppers, heating tanks or other vessel entered and approved for the purpose.

### PART IV.—DEFINITION AND CONTROL OF SUGAR

10. *Definition of "Sugar".*—For the purpose of calculating a "materials charge", the expression "sugar" includes—

(a) Any Saccharin substance, extract or syrup ;

(b) Rice ;

(c) Flaked maize and any other description of corn which the Board considers to have been prepared in a manner similar to flaked maize ;

(d) Any other material capable of being used in brewing except malt or corn other than corn defined in sub-paragraph (c).

11. *Receipt.*—All sugar received by a brewer on his entered premises is to be accompanied by an invoice from the supplier. Invoices are to show the marks and numbers, description of the contents and weight or quantity of each package. A brewer is required to produce all supplier's invoices to the proper officer for his inspection.

12. *Storage.*—A brewer who intends to use any description of Sugar or Saccharin substance, extract or syrup in his brewing process is required to provide a room in the brewery for the separate and exclusive storage of "sugar". Such room is to be marked and entered as the "Sugar Store" and all sugar received in the entered premises are to be stored therein.

13. *Use in Brewing.*—(a) Sugar is not to be removed from the entered sugar store except for brewing in pursuance of a notice in the Brewing Book given by a brewer in accordance with the quantities of materials intended for use in brewing.

(b) It is an offence for a brewer to have any sugar in his possession elsewhere other than in the entered sugar store, mash tun or other vessels entered for dissolving sugar, or in the course of removal thereto.

### PART V.—ASSESSMENT AND PAYMENT OF DUTY

14. *Duty Point.*—The duty charge is taken at the point where the worts have been brewed, cooled and collected and are ready for the fermentation process.

15. *Materials Charge.*—(a) In respect of any brewing, the quantity of worts presumed to have been brewed from the material used is calculated on the assumption that for every—

- (i) 84 pounds weight of malt or corn of any description ; or
- (ii) 56 pounds weight of sugar,  
36 gallons of worts of an original gravity of 1055 degrees are deemed to have been brewed, and so in proportion for any less quantity of materials.

(b) Where a brewer intends to use for brewing any materials which he considers are of such a description or nature that a less quantity of worts of an original gravity of 1055 degrees will result, he is to state the facts in writing to the Board through the proper Area Chief Collector. The Board, if satisfied, will inform the brewer of any deduction from the quantity deemed to be brewed, which it considers will afford just relief.

16. *Duty Charge.*—(a) The excise duty on beer is charged at the rates prescribed in the EXCISE TARIFF ACT.

(b) Duty is first to be charged on the quantity and original gravity of the worts produced as declared by the brewer or ascertained by the proper officer, whichever is the greater.

(c) There is also to be calculated in respect of each brewing—

- (i) the quantity of worts of an original gravity of 1055 degrees which is the equivalent of the worts produced ; and
- (ii) the quantity of worts of an original gravity of 1055 degrees presumed to have been brewed from the materials recorded as used (i.e. the "materials charge") and if the quantity calculated in (ii) less 4 per cent, exceeds the quantity calculated in (i), duty is to be charged on the excess in addition to the charge under sub-paragraph (b) above.

(d) Worts of an original gravity of less than 1040 degrees are charged as though they were of a gravity of 1040 degrees.

17. *Allowance.*—A deduction of six per centum is allowed from the quantity of worts on which duty is to be charged to compensate for accidental loss and waste during the brewing process.

18. *Notice to Pay Excise Duty on Beer.*—At the end of each month, or such lesser period as the Board may direct, the proper officer is to prepare and deliver to the brewer Form Ex. 13—Notice to pay Excise Duty on Beer (see Annex "IX").

19. *Entry and Payment of Duty.*—(a) Although the excise duty on beer is due at the time the worts are collected, the Board is prepared to consider written application from brewers for the duty charge to be aggregated over a period not exceeding one month and for payment to be deferred, under such terms as the Board sees fit, provided the date of payment is not later than the 21st day of the month next following that in which the duty was charged.

(b) The brewer is to enter the total products on Form Sale 93—Entry for Goods Liable to Excise Duty (see Annex D), in quintuplicate, and attach Form Ex. 13 to the original thereof as the supporting document. The entry together with all the duty due is to be presented to the cashier at the nearest Custom House in the Area where the brewery is situated.

(c) The Board has powers to distrain generally for any excise duty which remains unpaid after the time within which such duty is payable.

## APPENDIX B—HYDROCARBON OILS

### PART I.—APPROVAL AND LICENSING

1. *Licence.*—(a) *Application.* At the time of request for final approval (see paragraph 3 (c) of this notice) a Refiner is required to make written application through the proper Area Chief Collector for the issue of a Hydrocarbon Oil Refiner's Licence.

(b) *Issue of Licence.*—A Hydrocarbon Oil Refiner's Licence, (Form Ex. 9) is issued by the proper Area Chief Collector following the Board's grant of Final Approval.

(c) *Licence Fee.*—A fee of two hundred and fifty pounds is payable on each occasion when a licence is issued or renewed.

(d) *Validity of Licence.*—A refiner's licence is issued for one set of premises only, and expires on the 31st day of December next following the date of issue.

### PART II.—MEASUREMENT OF HYDROCARBON OILS

2. *Basis.*—(a) Hydrocarbon Oils are to be assessed for quantity in bulk imperial gallons irrespective of temperature.

(b) For the calculation of losses, quantities at ambient temperature are to be converted to an assumed quantity at a temperature of sixty degrees fahrenheit by the use of ASTM-IP Petroleum Measurement Tables, British Edition.

3. *Method of Measurement.*—The written approval of the Board is required for the method to be used by a refiner to ascertain quantities of hydrocarbon oils received, delivered or contained in tanks or other vessels. Proper calibration tables of all the tanks and vessels used for these purposes are required to be provided by a refiner, whatever the method approved.



4. *Use of Displacement Flow-meters or other Installations.*—(a) Where approval is sought for the use of positive displacement flow-meters to measure a quantity of oil, a refiner is required to provide in his application, full descriptions and drawings of the pattern and type of flow-meter to be used.

(b) Where approval is sought for the use of automatic tank gauges or equivalent installations, a refiner is required to provide in his application, full descriptions and drawings of the type and action of the installation.

(c) The Board's approval of the use of flow meters, automatic tank gauges or other equivalent installation is subject to the refiner's strict compliance with any conditions that the Board may prescribe in its grant of approval. Such conditions may include the requirement to place seals at specified points on flow meters.

5. *Record of Disposition of Flow-meters.*—(a) A refiner approved by the Board to use flow-meters to ascertain quantities of oils is to keep, in respect of each meter, a Record with the following headings :—

- (i) Make or type ;
- (ii) Serial number ;
- (iii) Location ;
- (iv) Type of oil measured ;
- (v) Date sealed ;
- (vi) Date taken into use ;
- (vii) Date of 'proving' and 'reproving' ;
- (viii) Date taken out of use ;
- (ix) Date seals inspected and result ;

(b) These records are to be available for inspection by the proper officer on request.

### PART III.—IMPORTATION OF HYDROCARBON OILS FOR USE IN REFINING OPERATIONS

6. *General.*—(a) Hydrocarbon Oils imported by a refiner as blend-stocks or feedstocks for his refining operations are treated in the same manner at importation as oils imported for warehousing into a Bonded Oil Warehouse.

(b) *Form of Entry.*—Entries are to be prepared in quadruplicate on Form Sale 92—Entry for Warehousing (see Annex X) and pre-entered at the port or place of importation. On completion of discharge, the entry is to be amended in the prescribed manner to show the actual quantity discharged.

(c) *Entry Procedure.*—Details of the Board's requirements are shown in Customs and Excise Notices No. 10 (Goods in Warehouse, Deposit, Operation and Delivery) and No. 13 (Entry Ex-ship or Aircraft of imported Goods for Home Consumption).

### PART IV.—REMOVAL OF REFINED HYDROCARBON OILS

7. *General.*—The removal of refined hydrocarbon oils from a refinery is treated in the same manner as oils removed from a Hydrocarbon Oils Installation.

8. *Form of Entry for Removals without Payment of Duty.*—(a) A refiner is required to submit entries on the following forms—

Form Sale 88—Entry Ex-Warehouse for Removal of Excisable Goods for Re-warehousing—(see Annex XI) for hydrocarbon oils to be removed for re-warehousing (in quintuplicate) ;

Form Sale 58—Entry Ex-Warehouse for Excisable Goods for Exportation or Use as Aircraft/Ship Stores (see Annex XII) for hydrocarbon oils for exportation or use as ship or aircraft stores (in quadruplicate) ; and to submit them to the proper officer at the refinery before loading commences.

(b) Approximate figures are to be inserted on the entry where the actual quantity to be removed is not known. When the loading is complete the refiner is to amend the entered quantity to that actually removed.

(c) Separate entries are required for each removal.

9. *Bond for Removals without Payment of Duty.*—When hydrocarbon oils are removed for re-warehousing or for shipment for exportation or use as stores, security is to be given to cover any duties of customs or excise which would become due if the oils were not re-warehoused or shipped, as the case may be. The forms of security by bond are—

Form Sale 16—Bond for the Exportation of Drawback or Warehoused Goods (see Annex XIII).

Form Sale 17—General Bond for the Exportation of Drawback or Warehoused Goods. (See Annex XIV).

Form Sale 18—General Bond for Shipment of Stores. (See Annex XV).

Form Sale 22—Bond for the Warehousing of Goods and the Removal of Warehoused Goods (see Annex XVI).

Form Sale 23—General Bond for the Warehousing of Goods and Removal of Warehoused Goods (see Annex XVII).

10. *Delivery for Home Use.*—Before commencing to load any waggon or craft, a refiner is to prepare a delivery note, loading authority or other document for every consignment of hydrocarbon oils to be delivered for home use. The document, the form of which is to be approved by the Board, is to show the date of delivery, the name and address of the consignee, the quantity and description of the oil and the identifying particulars of the waggon, craft or other conveyance. Delivery documents are to be serially numbered and issued in sequence.

## PART V.—REFINER'S ACCOUNTS AND RETURNS

11. *Accounts to be kept by Refiner.*—A refiner is required to keep accounts and records in respect of hydrocarbon oils received into, operated on, stored in and delivered from the tanks and vessels, etc. within the bonded and entered refinery and produce such accounts and records for inspection on request by the proper officer. Where the normal business accounts of the refinery contain the information required in a satisfactory and readily available form for the purpose of official verification, they may be accepted and approved as such.

12. *Accounting Periods.*—(a) Accounting periods are to end on the 8th, 15th, 22nd and last day of the month or on the 10th, 20th and last day of the month at the refiner's option. A refiner is required to make written application and receive the Board's approval of the periods to be adopted.

(b) Accounting periods are numbered in an annual series starting at 1 for the first period in January.

13. *Period Returns.*—A refiner is required to submit to the proper officer not later than the third working day following the end of every period, the following returns :—

Form Sale 74—Return of Receipts of Hydrocarbon Oil from Nigerian Oil fields and by importation (see Annex XVIII).

Form Sale 75—Return of Removals of oil from Hydrocarbon Oil Refinery to Bonded Warehouses (see Annex XIX).

Form Sale 76—Return of Removals of Oil from Hydrocarbon Oil Refinery for Exportation or use as Aircraft/Ship Stores (see Annex XX).

Form Sale 77—Return of Hydrocarbon Oils delivered from a Refinery for Home use or use in refinery (see Annex XXI).

14. *Monthly Returns.*—A refiner is required to submit to the proper officer not later than the third working day of each month the following returns :—

Form Sale 73—Return of Hydrocarbon Oil Refinery Operations (see Annex XXII).

Form Sale 78—Monthly Stocks Production and Deliveries Account, Hydrocarbon Oil Refinery (see Annex XXIII).

## PART VI.—ASSESSMENT AND PAYMENT OF DUTY

15. *Duty Point.*—Excisable hydrocarbon oils become liable to duty immediately on manufacture but the duty point is on delivery from the entered bonded refinery.

16. *Return of Excise Duty.*—The excise duty due on deliveries for home use is to be summarised on form Sale 77, prepared for each accounting period (see paragraph 28 above).

17. *Standing Deposit.*—(a) Duty is payable in advance of delivery and is remitted to a Gross Payment Account to be maintained by the refiner.

(b) A refiner is required to apply in writing to the proper Area Chief Collector for approval to set up and maintain a Gross Payment Account and to forward at the same time a Banker's Guarantee covering the maximum amount of duty to be deposited at any one time.

(c) A refiner is required to open a Gross Payment Account by presenting at the nearest Custom House an entry in triplicate on Form Sale 55 "Entry Ex-Warehouse for Goods for Home Use Liable to Excise Duty" (see Annex XXIV)—together with a remittance of the sum agreed with the Area Chief Collector to cover the estimated duty over a period plus half a period. The duplicate entry is to be endorsed "Not for statistical purpose".

18. *Period Payments.*—At the end of every period, a refiner is required to pass an entry in triplicate on Form Sale 55 for the actual amount of duty on hydrocarbon oils delivered for home use during that period together with a remittance for the duty. The entry is to be endorsed across the face :—

"Hydrocarbon oils delivered from refinery as per Return No. .... /19....." and the duplicate entry is to be endorsed "Not for statistical purpose".

## APPENDIX C—MANUFACTURE OF TOBACCO

## PART I.—PRIVATE TOBACCO WAREHOUSES

1. *Approval etc.*—A tobacco manufacturer who desires to have a private bonded tobacco warehouse attached to his factory is referred to Customs and Excise Notice No. 9—Approval of General and Private Warehouses—published as Government Notice No. 698 of 1959 and Customs and Excise Notice No. 10—Goods in Warehouse, Deposit, Operation and Delivery,—published as Government Notice No. 699 of 1959. Imported unmanufactured tobacco may not be removed from a warehouse for use in the manufacture of cigarettes, without prior payment of duty.

2. *Garbling Damaged Unmanufactured Leaf Tobacco in Warehouse.*—(a) Unmanufactured leaf tobacco which has become damaged or has deteriorated whilst in warehouse may be produced for official examination and garbling provided that :—

- (i) the warehouse keeper gives notice in duplicate to the proper officer of the intended operation, on Form Sale 64—"Request to repack Warehoused Goods", (see Annex XXV) at least twenty-four hours before the packages are to be opened and inspected ;
- (ii) the packages to be garbled are weighed net by the proper officer and duty is paid on any loss on warehoused weights ; and
- (iii) after garbling, both sound and damaged leaf are weighed net, the damaged leaf being separately packed and formally abandoned to the Board.

(b) If satisfied, the proper officer may allow the duty to be remitted on the damaged leaf abandoned to the Board for destruction, and allow the sound tobacco to be re-warehoused.

3. *Blend Sheet.*—Before each manufacturing operation, a tobacco manufacturer is required to prepare a "blend sheet" showing the weight of the various grades and descriptions of tobacco leaf to be "laid down".

4. *Operation Sheet.*—A tobacco manufacturer is required to prepare an "operation sheet" for each manufacturing operation to record the progress of manufacture through each stage. The form of the operation sheet is to be approved by the proper Area Chief Collector.

5. *Clearance Book.*—(a) A tobacco manufacturer is required to provide a Clearance Book in accordance with the precedent shown in Annex "XXVI" to record the particulars of all manufactured cigarettes removed from the factory to the Packed Stock Room.

(b) Separate Clearance Books are to be kept for each brand of cigarettes manufactured.

6. *Cigarettes Stock Book.*—(a) A tobacco manufacturer is required to provide a Cigarette Stock Book in accordance with the precedent shown in Annex XXVII and enter therein the particulars of all manufactured cigarettes received into and delivered from the Packed Stock Room and the balance of stock in hand.

(b) A separate Stock Book is to be maintained for each brand of cigarettes manufactured.

(c) The Cigarette Stock Books are to be kept in the Packed Stock Room, and are to be available at all times for inspection by the proper officer who is to be permitted at any time to inspect them and make extracts therefrom.

(d) Not later than noon each day, the manufacturer is required to produce to the proper officer all Cigarette Stock Books in use completed up to the close of the previous day together with the relevant invoices, release or other documents to which deliveries were made.

7. *Operation Account.*—A tobacco manufacturer is required to keep an Operation Account to record the total weight of tobacco taken into manufacture and the cigarettes made therefrom. The account is to be prepared from the Operation Summary (a summary of all the operation sheets during the month) and the quantity of cigarettes removed on manufacture to the Pack Stock Room together with many cigarettes made but not packed on the last day of the month. The account is to be balanced each month.

8. *Labelling and Marking Manufactured Cigarettes.*—(a) All packed containers of manufactured cigarettes are required to be labelled by a tobacco manufacturer to show the brand and the content and be numbered under official supervision before clearance and removal from the factory to the Packed Stock Room.

(b) Containers are to be numbered in one series, irrespective of brand.

9. *Cigarettes for Ripping.*—(a) If during the process of making and packing cigarettes, a proportion of the cigarettes are found to be damaged or defective owing to working defects on the machine, a manufacturer may segregate such defective cigarettes for ripping for re-manufacture.

(b) After ripping, the manufacturer is required to produce the cut tobacco to the proper officer and to enter the net weight on the respective operation sheets.

10. *Destruction of Tobacco Damaged During Manufacture.*—(a) If tobacco leaf, rags or shorts from ripped cigarettes become damaged or otherwise unfit for further use during the manufacturing process, the manufacturer is required to give written notice to the proper officer, fully identifying the tobacco deemed unfit for further use.

(b) After the damaged tobacco has been weighed net by the proper officer, it may be destroyed under the supervision of the proper officer, who, if satisfied will issue a certificate of destruction.

(c) Details of tobacco destroyed are required to be entered by the manufacturer in the monthly operation account (see paragraph 7).

11. *Removal of Cigarettes.*—A manufacturer is required to produce to the proper officer all manufactured and packed cigarettes for official examination, account and clearance before removal to the Packed Stock Room.

12. *Re-Manufacture of Undelivered Stock.*—If cigarettes which have not been delivered from the Packed Stock Room have become damaged and unfit for delivery and a tobacco manufacturer desires to return them to his factory for re-manufacture, he is required to :—

(a) make written application to the proper officer stating all identifying marks of the packages and the cause of the damage ;



- (b) keep the damaged packages segregated in the Packed Stock Room ;
- (c) remove the damaged goods from the Pack Stock Room only as directed by the proper officer.

13. *Samples.*—(a) If a tobacco manufacturer makes sample quantities of unbranded cigarettes for experimental purposes, duty is required to be paid on such samples at the appropriate rate. The values for excise duty must not be less than the value of the highest priced cigarettes normally produced unless the manufacturer can prove this to be less to the satisfaction of the Board.

(b) Samples drawn from branded manufactured cigarettes for test purposes by a manufacturer are also to be charged with duty if delivered from the factory. Small quantities of branded cigarettes may be released by the proper officer on written request from the manufacturer provided a special Stock Book is kept by the manufacturer to record the quantity and brand. If tests are carried out in the laboratory and subsequently, if some part of the sample is returned to the factory for ripping, an allowance is to be made in the record. At the close of each month any samples delivered but not returned are to be included for duty in the Return of Duty.

#### PART VI.—ASSESSMENT AND PAYMENT OF DUTY

14. *Duty Point.*—The duty charge is taken at the time the manufactured cigarettes are removed for delivery into the Packed Stock Room.

15. *Duty Charge.*—Excise duty on manufactured cigarettes is charged at the rates prescribed in the Excise Tariff Act.

16. *Return of Duty.*—(a) Not later than the seventh day after the close of each month a tobacco manufacturer is required to submit to the proper officer the original sheets from all Cigarette Stock Books in use. The final sheet for each brand is to show a summary of the previous sheets and the excise duty due on that brand and is to be endorsed with a certificate of value and duty payable as follows :—

"I/We hereby certify that—

(i) the value for duty declared above is in every respect the full and true selling price as defined in the Excise Tariff Act and is not less than the cost of manufacture of the cigarettes together with the excise duty due thereon and all fees, commissions and profits taken or to be taken by the manufacturer in respect thereof ; and

(ii) the excise duty payable by the manufacturer in respect of the cigarettes during the month of .....  
 .....19.... amounts to .....pounds.....shillings  
 and.....pence".

(b) A manufacturer is also required to prepare a "Return of Duty" in triplicate which summarises the amount of duty by brands and the total duty due.

(c) After checking by the proper officer the original Return of Duty is returned to the manufacturer as a pay notice, for attachment to Form Sale 93—Entry for goods liable to Excise Duty.

## LIST OF ANNEXURES

<i>Annex</i>		
I	Form Sale 41	.. Entry of Premises Licensed for the manufacture of Excisable Goods ( <i>see</i> paragraph 8).
II	Form Sale 32	.. Bond to secure Excise Duty ( <i>see</i> paragraph 12).
III	Form Sale 70	.. Precedent of a Products Register ( <i>see</i> paragraph 18).
IV	Form Sale 93	.. Entry of Goods liable to Excise Duty ( <i>see</i> paragraph 27).
V	Form Sale 54	.. Entry for Goods ex-factory for warehousing ( <i>see</i> paragraph 32).
VI	Form Sale 56	.. Entry for Excisable Goods for exportation or use as aircraft/ship stores ( <i>see</i> paragraph 32).
VII	Form Sale 57	.. Entry for excisable goods delivered free of duty for Home use ( <i>see</i> paragraph 32).
VIII	Form Sale 79	.. Specimen Signatures of Privileged persons and authorised signatories on behalf of Organisations entitled to receive Excisable Goods duty free ( <i>see</i> paragraph 40 (b)).
IX	Form Ex. 13	.. Notice to pay Excise Duty on Beer ( <i>see</i> Appendix A—Paragraph 18).
X	Form Sale 92	.. Entry for WAREHOUSING—( <i>see</i> Appendix B—Paragraph 6 (ii)).
XI	Form Sale 88	.. Entry Ex-Warehouse for removal of excisable goods for rewarehousing—( <i>see</i> Appendix B—paragraph 10).
XII	Form Sale 58	.. Entry ex-warehouse for excisable goods for exportation or use as aircraft/ship stores—( <i>see</i> Appendix B—paragraph 10).
XIII	Form Sale 16	.. Bond for the Exportation of Drawback or Warehoused Goods. ( <i>see</i> Appendix B—paragraph 11).
XIV	Form Sale 17	.. General Bond for the exportation of Drawback or Warehoused Goods ( <i>see</i> Appendix B—paragraph 11).
XV	Form Sale 18	.. General Bond for shipment of stores ( <i>see</i> Appendix B—paragraph 11).
XVI	Form Sale 22	.. Bond for the Warehousing of Goods and the removal of warehoused goods ( <i>see</i> Appendix B—paragraph 11).
XVII	Form Sale 23	.. Bond for the Warehousing of Goods and the removal of warehoused goods ( <i>see</i> Appendix B—paragraph 11).
XVIII	Form Sale 74	.. Receipt of Hydrocarbon Oils from Nigerian Oil Fields and by importation ( <i>see</i> Appendix B—paragraph 13).
XIX	Form Sale 75	.. Removals of oil from Hydrocarbon Oil Refinery to Bond Warehouses ( <i>see</i> Appendix B—paragraph 13).
XX	Form Sale 76	.. Removals of oil from Hydrocarbon Oil Refinery for exportation or use as aircraft/ship stores ( <i>see</i> Appendix B—paragraph 13).
XXI	Form Sale 77	.. Hydrocarbon oils delivered from a refinery—for Home use or use in refinery—( <i>see</i> appendix B—paragraph 13).
XXII	Form Sale 73	.. Return of Hydrocarbon Oil Refinery operations—( <i>see</i> Appendix B—paragraph 16).
XXIII	Form Sale 78	.. Monthly Stocks Production and Deliveries Account in Hydrocarbon Oil Refinery ( <i>see</i> Appendix B—paragraph 16).
XXIV	Form Sale 55	.. Entry Ex-warehouse for Goods for Home use liable to Excise Duty—( <i>see</i> Appendix B—paragraph 19 (c)).
XXV	Form Sale 64	.. Request to repack warehoused goods ( <i>see</i> Appendix C—paragraph 2).
XXVI	—	Precedent of Clearance Book—( <i>see</i> Appendix C—paragraph 5).
XXVII	—	Precedent of Cigarette Stock Book ( <i>see</i> Appendix C—paragraph 6).

*By Order of the Board of Customs and Excise,  
Lagos*

E. O. JAJA,  
Secretary

## ANNEX "I" (Referred to at paragraph 8)

Form Sale 41

CUSTOMS AND EXCISE NIGERIA

## ENTRY OF PREMISES LICENSED FOR THE MANUFACTURE OF EXCISABLE GOODS

EXCISE FACTORY No. ....

I ..... (1)  
 the ..... (2)  
 of ..... (3)  
 licensed ..... (4)  
 whose registered office is at ..... (5)  
 carrying on business as ..... (6)  
 do hereby make entry of the premises, plant and equipment situate at ..... (7)  
 as per plan(s) marked ..... (8)  
 for same submitted herewith in quadruplicate, for the following purposes :— (9)

I hereby declare that the foregoing account is true and I undertake to make no alteration to the premises, plant or equipment without the prior approval of the Board.

DATED at ..... this ..... day of ..... 19 .....

Seal of Body  
Corporate where  
appropriate or  
Stamp of Office

Signature of Declarant

Signed by the said (10) (a) .....

in the presence of (10) (b) .....

Date .....

Signature of Witness

Entry accepted by me.

for the Board

Name, Rank and Index No.

Office Date  
Stamp



## NOTES

A. This Entry of Premises is to be in foolscap size.

B. Insert :—

- (1) Full name in **BLOCK** Letters ;
- (2) Status, *e.g.*, proprietor, director, *etc.*
- (3) Name of excise trader, *i.e.*, firm ;
- (4) Purpose for which the Excise licence is granted, *e.g.*, manufacture of soap ;
- (5) Address of registered office ;
- (6) Type of business carried on ;
- (7) Address of premises of which entry is being made, **NOT** Post Office Box No. or Mail Bag. No. ;
- (8) Identifying mark(s) and or number(s) of plans ;
- (9) Full description of the rooms, machinery, equipment, *etc.*, and their use ;
- (10) Full names in **BLOCK** letters of :
  - (a) Signatory ;
  - (b) Witness.

C. When an entry consists of more than one page all the pages are to be tied together with tape and the knot sealed with sealing wax. Each page is to be serially numbered and reference made at the bottom of each page to the page number and the total number of pages and the date of the entry. The signatory is to sign each page in such a manner as to ensure that no insertion of any other particulars can be made between the signature and the body of the entry.

206/0/30

(ANNEX "II" (Referred to at paragraph 12))

Form Sale 32

## BOARD OF CUSTOMS AND EXCISE NIGERIA

## BOND TO SECURE EXCISE DUTY

Know all men by these presents that we

of

and

are held

and firmly bound unto the Board of Customs and Excise hereinafter called the Board in the sum of

of good and lawful money of Nigeria to be paid to the Board and its Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Sealed with our respective seals.

DATED this day of in the

year of Our Lord one thousand nine hundred and

WHEREAS the above bounden

are engaged in the of

(hereinafter called "the goods").

AND WHEREAS the above bounden

and are liable for the payment of the excise duty on the goods immediately on completion of the manufacture thereof subject to any concession as to deferment of payment of same as the Board may grant.

Now the condition of this obligation is such that, if the excise duty on all the goods manufactured be paid immediately the same is due and the above bounden shall observe all statutory provisions from time to time in force in relation to the manufacture, storage and distribution of the goods and the payment of the duty thereon, then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed, sealed and delivered

by the above bounden

in the presence of

of

Signed, sealed and delivered

by the above bounden

in the presence of

of

Approved :

Board of Customs and Excise

## ANNEX "III" (Referred to at para. 18)

CUSTOMS AND EXCISE, NIGERIA

## PRECEDENT OF A PRODUCTS REGISTER

Manufacturer \_\_\_\_\_

Excise Factory No. \_\_\_\_\_

Address of Premises \_\_\_\_\_

Excise Licence No. \_\_\_\_\_

Description including Brand of Goods \_\_\_\_\_

Month \_\_\_\_\_ 19 \_\_\_\_\_

DATE	PRODUCTION			DELIVERIES							BALANCE OF STOCK ON HAND		Manu- fac- turer's Initials	
	QUANTITY		VALUE	QUANTITY		VALUE	Rate of Duty	Excise Duty £   s   d	Serial No. of Invoices, Delivery Order, etc.		QUANTITY			
	Packages	*No./ Weight/ Area/ Volume Metric Tons		Packages	*No./ Weight/ Area/ Volume Metric Tons				From	To	Packages	*No./ Weight/ Area/ Volume B/FWD 11374		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)	(12)	(13)	(14)

\* In accordance with unit of duty rating.



**Licensed Manufacturer or his Agent**

# MONTHLY RETURN OF EXCISE DUTY

MONTH \_\_\_\_\_ 19\_\_\_\_

GOODS MANUFACTURED \_\_\_\_\_

Excisable Goods  
---

Note.—The heading to columns 2 and 4 are to be completed as appropriate to each trade in accordance with the Unit of Duty Rating defined in the Schedule 1 to the Excise Tariff Act, 1965.

FOR OFFICIAL USE

Return Verified and found \_\_\_\_\_

Licensed Manufacturer or his Agent

(Name, Rank and Index No. of Proper Officer)

Date

OFFICIAL  
STAMP

\*Delete the inapplicable

206/0/201

## CUSTOMS AND EXCISE NIGERIA

## ENTRY FOR GOODS EX-FACTORY FOR WAREHOUSING

Area .....

Port/Airport/Station .....

Manufacturer ..... Excise Factory No. ....

Address ..... Excise Licence No. ....  
(Post Office Box or Mail Bag No. is NOT acceptable)

Entry No. WX .....

Amount Received £ .....

Cashier .....

Date .....

Local Station No. ....

Date .....

Examined by .....

Date .....

WAREHOUSE REGISTER		PACKAGES		PARTICULARS OF THE GOODS									
No. (1)	Page (2)	Marks and Nos. (3)	Quantity and Description (4)	Description (5)	Quantity (6)	Value £ s d (7)			Excise Tariff Item No. (8)	Rate of Excise Duty (9)	Amount of Duty £ s d (10)		
Total Number of packages in words					Total								
Officer i/c Warehouse Accounts and Date		<p>*I/We declare the above particulars to be true and enter the above-mentioned goods for warehousing in ..... warehouse.....(place). The goods are liable to excise duty of..... (Amount of duty in words)</p> <p>DATED this ..... day of ..... 19.....</p>											
Collector and Date		<p>..... Licensed Manufacturer or his Agent</p>											

\* Delete the inapplicable.

206/0/03



**EXAMINATION**

Details of examination (if any) of the goods at factory

---

*Officer i/c Factory and Date*

(Examination Card to be used where necessary)

**Record of Examination at Warehouse of Receipt**

---

*Officer i/c Warehouse and Date***WAREHOUSE KEEPER'S RECEIPT**

Received

Packages of

into \_\_\_\_\_ warehouse

---

*Warehouse Keeper*

---

19**Noted in Bonds Register**

---

*Officer i/c Bonds*

---

19

## CUSTOMS AND EXCISE NIGERIA

**ENTRY FOR EXCISABLE GOODS FOR EXPORTATION OR USE AS \*AIRCRAFT'S/SHIP'S STORES**

**Area**.....

#Port/Airport/Station.....

Manufacturer.....

Address.....  
(Post Office Box or Mail Bag No. is NOT acceptable)

Excise Factory No.....

Excise Licence No. ....

Entry to No. EFX.....

Amount received £.....

Cashier.....

Date \_\_\_\_\_

**Local Station No.** .....

Date \_\_\_\_\_

**Examined by** .....

Date \_\_\_\_\_

**AIRCRAFT OR SHIP**

Name (1)	Rotation No. (2)	Date of Report (3)	Country of Registry (4)	Destination (5)

## PACKAGES

**PARTICULARS OF THE GOODS IN ACCORDANCE WITH EXPORT LIST**

[illegible]

**Total Number of packages in words**

**Total**

**\*I/We declare the above particulars to be true.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

\* Delete the inapplicable.

**(206/0/115(17A))**

**Licensed Manufacturer or his Agent**

Particulars of (a) examination at factory (b) Certificate of shipment, and (c) receipt on board from the Master or Mate.

(a)

(b)

(c) Received on board the goods entered overleaf.

Master or Mate

Name of Aircraft or Ship

19

Particulars of examination before shipment.

Proper Officer

19

(Examination Card to be used where necessary).



## CUSTOMS AND EXCISE NIGERIA

ENTRY FOR EXCISABLE GOODS DELIVERED FREE OF  
DUTY FOR HOME USE

Area .....

\*Port/Airport/Station .....

Manufacturer ..... Excise Factory No. ....

Address ..... Excise Licence No. ....  
(Post Office Box or Mail Bag No. is NOT acceptable)

Entry No. FX .....

Amount received £ .....

Cashier .....

Date .....

Local Station No. ....

Date .....

Examined by .....

Date .....

## PACKAGES

## PARTICULARS OF THE GOODS

Marks and Nos.	Quantity and Description	Description	Quantity	Value			Excise Tariff Item No.	Rate of Excise Duty	Amount of Duty		
				£	s	d			£	s	d
Total number of packages in words				Total ..	..			Total ..	..		

\*I/We hereby declare the above particulars to be true and that the above entered goods have been ordered by ..... \*who/which is

Privileged Person/Organisation under the Diplomatic Immunities Act 1962. Approved User under ..... and \*I/We therefore claim exemption of Excise Duty. (quote authority)

DATED this ..... day of ..... 19 .....

(206/0/117)

Licensed Manufacturer or his Agent

\* Delete the inapplicable.

Particulars of (a) Examination at Factory

(b) Certificate of Receipt

Examination Card to be used where necessary

(a)

(b) Received into my/our own premises the goods entered overleaf for use only for the duty-free purpose allowed by law.

Official Stamp

Privileged Person/Organisation

19

Deduction of Excise Duty allowed on Return of Duty for month of 19

Proper Officer

19







## Date \_\_\_\_\_

No. of bill of lading .....

**\* Delete the words which do not apply**  
206/17/96 (5)

## DELIVERY ORDER

**To the Government Warehouse Keeper at..**

**Please deliver to \_\_\_\_\_  
the packages overleaf.**

**Agent**

19

## RENT

From \_\_\_\_\_ to \_\_\_\_\_ Inclusive

[illegible]

### Government Warehouse Register Keeper

19

(206/17/54)



Particulars of (a) release from Warehouse (b) certificate of receipt, and (c) receipt on re-warehousing by the Warehouse Keeper

(a)

(b)

(c) Received \_\_\_\_\_

Packages of \_\_\_\_\_

into \_\_\_\_\_ Warehouse

\_\_\_\_\_  
*Warehouse Keeper*

\_\_\_\_\_  
19

I certify that bond as entered overleaf\* is in force/has been given. Amount to be debited against the General Bond £\_\_\_\_\_ Time allowed for removal\_\_\_\_\_ days.

\_\_\_\_\_  
*Proper Officer*

\_\_\_\_\_  
19

Entered : Page\_\_\_\_\_

Officer\_\_\_\_\_

Date\_\_\_\_\_ 19

Particulars of examination (a) before removal (to be recorded on the Original and the despatch copy of the bill of entry) and (b) before re-warehousing.

(a)

(b)

(Examination Card to be used where necessary)

\* Delete the inapplicable.

## CUSTOMS AND EXCISE NIGERIA

**ENTRY EX-WAREHOUSE FOR EXCISABLE GOODS FOR EXPORTATION OR USE AS \*AIRCRAFT/SHIP STORES**

Area \_\_\_\_\_

\*Port/Airport/Station\_\_\_\_\_

Name and number of Warehouse \_\_\_\_\_ Excise Factory No. \_\_\_\_\_

Exporter's Name \_\_\_\_\_ Excise Licence No. \_\_\_\_\_

Name and address of Manufacturer \_\_\_\_\_

(Post Office Box or Mail Bag No. is NOT acceptable)

Entry No. **EXWEX**

**Amount Received £**\_\_\_\_\_

Cashier \_\_\_\_\_

Date \_\_\_\_\_

**Examined by** \_\_\_\_\_

Date \_\_\_\_\_

**\*AIRCRAFT OR SHIP**

AIRCRAFT OR SHIP				
Name (1)	Rotation No. (2)	Date of Report (3)	Country of Registry (4)	Destination (5)

WAREHOUSE REGISTRAR		PARTICULARS OF WAREHOUSING		PACKAGES		PATRICULARS OF THE GOODS IN ACCORDANCE WITH THE EXPORT LIST							
No.	Page	Entry No.	Date	Marks and Nos.	Quantity and Description	Statistical No.	Description	Quantity	Country to which consigned	Excise Tariff Item No.	Value F.O.B.		
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	£	s	d

Officer i/c Warehouse Accounts and Date

Ex-Warehouse Export Bond

Register Page

Officer and Date

Total number of packages in words

TOTAL

**Officer i/c Warehouse  
Accounts and Date**

### Ex-Warehouse Export Bond

Register Page.....

**Total number of packages in words**

Officer and Date.....

**TOTAL**

**Collector and Date**

\*I/We declare the above particulars to be true and request permission to remove by \_\_\_\_\_ (mode of conveyance)

warehouse \_\_\_\_\_ (place), by virtue of \*General/Particular Bond, Dated \_\_\_\_\_ 19  
in the sum of \_\_\_\_\_ the above-mentioned goods for \*(a) exportation to \_\_\_\_\_  
or (b) use as \*Aircraft's/Ship's Stores.

**(206/0/138(19))**

### Exporter or his Agent

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

- *Delete the inapplicable.*

Particulars of (a) releases from Warehouse (b) certificate of shipment, and  
(c) receipt on board from the Master or Mate.

(a)

(b)

(c) Received on board the goods entered overleaf

Master or Mate.

19

I certify that bond as entered overleaf \*is in force/has been given.

Amount to be debited against the General Bond £

Proper Officer

19

Entered : Page

Officer

Date

Particulars of examination before shipment.  
(Examination Card to be used where necessary)

\* Delete the inapplicable.

## ANNEX "XIII" (Referred to at paragraph 11 of Appendix B)

Form Sale 16

## BOARD OF CUSTOMS AND EXCISE NIGERIA

## BOND FOR THE EXPORTATION OF DRAWBACK OR WAREHOUSED GOODS

KNOW all men by these presents that we.....

of.....

and.....

of.....

are held and firmly bound unto the Board of Customs and Excise, hereinafter called the Board in the sum of ..... of good and lawful money of Nigeria to be paid to the Board and its Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Sealed with our respective seals.

DATED this ..... day of ..... in the year of Our Lord one thousand nine hundred and .....

WHEREAS the above bounden..... has given notice of his intention to export to ..... in the aircraft/ship..... the following goods that is to say.....

Now the condition of this obligation is such that if the said goods and every part thereof shall with due diligence and despatch be duly loaded on board the said aircraft/ship for which the same shall have been entered and be duly exported to and shall be landed at.....

within..... from the date hereof and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Board) shall take place in the said goods or in the packages in which the same shall have been delivered by opening or otherwise improperly interfering with the same from the time of the delivery thereof to the above bounden..... under this obligation until the landing thereof at the said place and the above bounden..... shall if the proper officer shall so require produce to his satisfaction of the due landing of the said goods at the said place then this obligation shall be void but otherwise it shall be and remain in full force and virtue.

Signed, sealed and delivered

by the above bounden.....

in the presence of.....

of.....

Signed, sealed and delivered

by the above bounden.....

in the presence of.....

of.....

Approved.....  
Board of Customs and Excise



## ANNEX "XIV" (Referred to at para. 11 of Appendix B)

Form Sale 17

BOARD OF CUSTOMS AND EXCISE NIGERIA  
 GENERAL BOND FOR THE EXPORTATION OF  
 DRAWBACK AND WAREHOUSED GOODS

KNOW all men by these presents that we.....

of .....  
 and .....  
 of .....  
 are held and firmly bound unto the Board of Customs and Excise, hereinafter called the Board, in the sum of

..... of good and  
 lawful money of Nigeria to be paid to the Board and its Successors for which payments well and truly to be  
 made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors admini-  
 strators and assigns and every of them firmly by these presents.

Sealed with our respective seals.

DATED this..... day of ..... in the year of Our Lord one  
 thousand nine hundred and .....

WHEREAS the above bounden.....

and .....  
 have elected to give a General Bond for the due exportation from time to time of such goods as the above  
 bounden..... may have occasion to export from Nigeria.

Now the condition of this obligation is such that if all and every portion of such goods as may from time  
 to time be entered by the above bounden..... on the  
 proper entry or other approved document for exportation shall with due diligence and despatch be duly loaded  
 on board the aircraft or ship for which the same shall have been entered and be duly exported to and landed at  
 the place or places to and for which they shall have been entered to be exported.

AND if all the goods exported under this obligation shall be exported to and landed at the place or places  
 aforesaid within such time or respective times as shall be specified on the proper documents relating thereto and  
 shall not be landed at any other place or places or re-landed in Nigeria and if no alteration or diminution in  
 quantity or quality (except such as shall be accounted for to the satisfaction of the Board) shall take place in any  
 such goods or in the packages in which the same shall have been delivered by opening or otherwise improperly

interfering with the same from the time of delivery thereof to the above bounden.....  
 under this obligation until the landing thereof at the place or places for which the same shall have been entered

and if the above bounden..... shall if the proper officer shall so require and  
 within such time as in each case he shall allow produce proof to his satisfaction of the due landing of the said  
 goods at the place or respective places for which the same shall have been entered to be exported then this  
 obligation shall be void but otherwise it shall be and remain in full force and virtue.

Signed, sealed and delivered

by the above bounden.....

in the presence of.....

of.....

Signed, sealed and delivered

by the above bounden.....

in the presence of.....

of.....

Approved .....

Board of Customs and Excise

206/0/56

## ANNEX "XV" (Referred to at paragraph 11 of Appendix B)

Form Sale 18

BOARD OF CUSTOMS AND EXCISE NIGERIA  
GENERAL BOND FOR THE SHIPMENT OF STORES

Know all men by these presents that we.....

of.....

and..... of.....

are held and firmly bound unto the Board of Customs and Excise, hereinafter called the Board in the sum of.....  
.....of good and lawful money of Nigeria to be  
paid to the Board and its Successors for which payment well and truly to be made we bind ourselves and every  
of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them  
firmly by these presents.

Sealed with our respective seals.

DATED this.....day of.....in the year of Our Lord one  
thousand nine hundred and.....

WHEREAS the above bounden.....intends to  
remove from time to time goods to be used as stores on board aircraft or ships bound for ports or places outside  
Nigeria and to load the same on board such aircraft or ships.

Now the condition of this obligation is such that if all the goods which shall in pursuance of such intention  
be delivered from a warehouse or upon which any drawback is allowed on exportation or which are transferred  
from one aircraft or ship to another aircraft or ship shall be duly shipped on board the aircraft or ships specified  
on the export entries or other approved documents for such goods or be otherwise accounted for to the satisfac-  
tion of the Board if such goods shall not be taken into use or the packages containing the same opened or altered  
without the express permission of the proper officer until the said aircraft or ships shall have left Nigeria then  
this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed, sealed and delivered

by the above bounden.....

in the presence of.....

of.....

Signed, sealed and delivered

by the above bounden.....

in the presence of.....

of.....

Approved.....

Board of Customs and Excise

Form Sale 22

## ANNEX "XVI" (Referred to at paragraph 11 of Appendix B)

BOARD OF CUSTOMS AND EXCISE NIGERIA  
 BOND FOR THE WAREHOUSING OF GOODS AND THE  
 REMOVAL OF WAREHOUSE GOODS

KNOW all men by these presents that we

of  
 and  
 of  
 are held and firmly bound unto the Board of Customs and Excise, hereinafter called the Board in the sum of  
 of good and lawful money of Nigeria to be paid to the Board and its Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs, executors, administrators and assigns and every of them firmly by these presents.

Sealed with our respective seals.

DATED this.....day of.....in the year  
 of Our Lord one thousand nine hundred and.....

WHEREAS the above bounden  
 has given notice of his intention (1) to warehouse in warehouse No.....  
 at.....or (2) to remove  
 from.....warehouse to.....warehouse by

the following goods, that is to say.....

Now the condition of this obligation is such that if all and every portion of the said goods shall be duly entered for warehousing in, or removal to, a warehouse and duly removed to and delivered into the care of the proper officer at.....

within.....hours/days from the date hereof and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Board) shall take place in the said goods or in the packages in which the same shall have been delivered from the time of the delivery thereof to the above bounden.....

under this obligation until the delivery thereof into the care of the said proper officer then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed, sealed and delivered  
 by the above bounden.....  
 in the presence of.....  
 of.....

Signed, sealed and delivered  
 by the above bounden.....  
 in the presence of.....  
 of.....

Approved.....  
 Board of Customs and Excise

(1) and (2)  
 Delete  
 whichever  
 is inappli-  
 cable.

Form Sale 23

ANNEX "XVII" (Referred to at para. 11 of Appendix B)

**BOARD OF CUSTOMS AND EXCISE NIGERIA**  
**GENERAL BOND FOR THE WAREHOUSING OF GOODS AND**  
**THE REMOVAL OF WAREHOUSED GOODS**

KNOW all men by these presents that we .....

of .....

and .....

of .....

are held and firmly bound unto the Board of Customs and Excise hereinafter called the Board in the sum of ..... of good and lawful money of Nigeria to be paid to the Board and its Successors for which payment well and truly to be made we bind ourselves and every of us jointly and severally for and in the whole our heirs executors administrators and assigns and every of them firmly by these presents.

Sealed with our respective seals.

DATED this ..... day of ..... in the year of Our Lord one thousand nine hundred and .....

WHEREAS the above bounden ..... and ..... have elected to give a General Bond for the due warehousing or removal from time to time of such goods as the first named above bounden ..... may have occasion to enter for warehousing in a warehouse in Nigeria, or to remove from one warehouse in Nigeria to another warehouse in Nigeria.

Now the condition of this obligation is such that if all and every portion of such goods as may from time to time entered by the above bounden .....

on the proper entry or other approved document for warehousing or removal as aforesaid shall with all due diligence and despatch be duly removed to and be delivered into the care of the proper officer at the warehouse to and for which they shall have been entered to be warehoused or to be removed.

AND if all goods warehoused or removed under this obligation shall be warehoused or removed as aforesaid within such time or respective times as shall be specified on the proper documents relating thereto and be delivered into the care of the proper officer at the warehouse to and for which they shall have been entered to be warehoused or removed as aforesaid and if no alteration or diminution in quantity or quality (except such as shall be accounted for to the satisfaction of the Board) shall take place in any such goods or in the packages in which the same shall have been delivered, from the time of the delivery thereof to the

above bounden ..... under this obligation until the delivery thereof into the care of the proper officer at the warehouse to and for which the same shall have been entered to be warehoused or removed then this obligation shall be void but otherwise shall be and remain in full force and virtue.

Signed, sealed and delivered

by the above bounden .....  
 in the presence of .....  
 of .....

Signed, sealed and delivered

by the above bounden .....  
 in the presence of .....  
 of .....

Approved .....

*Board of Customs and Excise*



## CUSTOMS AND EXCISE NIGERIA

## RETURN OF RECEIPTS OF HYDROCARBON OIL FROM NIGERIAN OILFIELDS AND BY IMPORTATION

PERIOD FROM \_\_\_\_\_ 19\_\_\_\_ TO \_\_\_\_\_ 19\_\_\_\_

Area \_\_\_\_\_

Station \_\_\_\_\_

Refiner \_\_\_\_\_

Excise Factory No. \_\_\_\_\_

**Address** \_\_\_\_\_

Excise Licence No. \_\_\_\_\_

<b>Date of Receipt 19</b>  <b>(1)</b>	<b>Name of Import Ship or Mode of Conveyance</b>  <b>(2)</b>	<b>Description of Oil</b>  <b>(3)</b>	<b>Whence Received</b>  <b>(4)</b>	<b>Quantity Bulk Gallons</b>  <b>(5)</b>	<b>BILL OF ENTRY</b>	
					<b>No.</b>  <b>(6)</b>	<b>Date 19</b>  <b>(7)</b>
<b>TOTAL</b>						

**I certify that the foregoing is a true account of oil received.**

**(Authorised Signatory and his Status)**

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

**FOR OFFICIAL USE ONLY**

### Compared with Refinery Records

Return No. \_\_\_\_\_ 19\_\_\_\_

(Name, Rank and Index No.)

**Ledger Folio No.** \_\_\_\_\_

**206/17/20(3)**

Date \_\_\_\_\_ 19\_\_

Month \_\_\_\_\_

## RETURN OF REMOVALS OF OIL FROM HYDROCARBON OIL REFINERY TO BONDED WAREHOUSES

Period from 19 to 19

Area \_\_\_\_\_ Station \_\_\_\_\_

Refiner \_\_\_\_\_ Excise Factory No. \_\_\_\_\_

Address \_\_\_\_\_ Excise Licence No. \_\_\_\_\_

**FOR  
OFFICIAL  
USE ONLY**

[illegible]

**I certify that the foregoing is a true account of oil removed under bond.**

**(Authorised Signatory and his Status)**

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

**FOR OFFICIAL USE ONLY**

Return No. \_\_\_\_\_/19\_\_\_\_\_

**Ledger Folio No.** .....

Month \_\_\_\_\_

### Compared with Refinery Records

(Name, Rank and Index No.)

Date \_\_\_\_\_ 19\_\_\_\_

ANNEX. "XX" (Referred to at paragraph 15 of Appendix B)

CUSTOMS AND EXCISE NIGERIA

RETURN OF REMOVALS OF OIL FROM HYDROCARBON OIL REFINERY FOR EXPORTATION OR  
USE AS AIRCRAFT/SHIP STORES

PERIOD FROM \_\_\_\_\_ 19\_\_\_\_ TO \_\_\_\_\_ 19\_\_\_\_

Area \_\_\_\_\_ Station \_\_\_\_\_

Refiner \_\_\_\_\_ Excise Factory No. \_\_\_\_\_

Address \_\_\_\_\_ Excise Licence No. \_\_\_\_\_

FOR  
OFFICIAL  
USE ONLY

Date of Delivery 19 (1)	Name of Export Vessel or Mode of Conveyance (2)	Where Bound (3)	Description of Oil (4)	Quantity Bulk Gallons (5)	BILL OF ENTRY		Date of Certificate of Shipment 19 (8)
					No. (6)	Date 19 (7)	

I certify that the foregoing is a true account of oil delivered under General Bond for Exportation or for use as Aircraft/Ship Stores.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

(Authorised Signatory and his Status)

FOR OFFICIAL USE ONLY

Return No. \_\_\_\_\_ 19\_\_\_\_

Ledger Folio No. \_\_\_\_\_

Month \_\_\_\_\_

Compared with Refinery Records

(Name, Rank and Index No.)

Date \_\_\_\_\_ 19\_\_\_\_

OFFICIAL

(206/17/22(3))

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## ANNEX "XXI" (Referred to at paragraph 15 of Appendix B)

## CUSTOMS AND EXCISE NIGERIA

RETURN OF HYDROCARBON OILS DELIVERED FROM A REFINERY  
FOR HOME USE AND USE IN REFINERY

PERIOD FROM ..... 19..... TO ..... 19.....

Area.....

Station.....

Refiner.....

Excise Factory No. ....

Address.....

Excise Licence No. ....

The following duty-paid oil has been delivered or taken for dutiable use against Gross Payment Account :

Item No. in the Schedule to the Excise Tariff Act, 1958 (1)	Description of Oil (2)	Quantity Bulk Gallons (3)	Rate of Duty (4)	£      s      d Duty (5)
	<i>A. Delivered</i>			
	<i>B. Use in Refinery</i>			
TOTAL				

I certify that the foregoing is a true account of oil delivered for home use.

(Authorised Signatory and his Status)

DATED this ..... day of ..... 19.....

## FOR OFFICIAL USE ONLY

Compared with Refinery Records

Return No. .... 19.....

(Name, Rank and Index No.)

Ledger Folio No. ....

Date..... 19.....

Month .....





## ANNEX "XXIII" (Referred to at paragraph 16 of Appendix B)

## CUSTOMS AND EXCISE NIGERIA

## MONTHLY STOCKS, PRODUCTION AND DELIVERIES ACCOUNT, HYDROCARBON OIL REFINERY

Area \_\_\_\_\_ Station \_\_\_\_\_

REFINER : Name \_\_\_\_\_

Address \_\_\_\_\_

Month of \_\_\_\_\_ 19\_\_

## OILS AND ADDITIVES PROCESSED

## PRODUCTS PRODUCED/CONSUMED/LOST

Product	Opening Stock	Received	Processed	Closing Stock	Product	Opening Stock	Produced	Delivered/ Consumed/ Loss	Closing Stock
<i>Crudes</i>					<i>Intermediates</i>				
Low Pour ..									
High Pour ..									
Sub-Total ..					<i>Finished Products</i>				
<i>Imports</i>					Premium M/S				
Kero Blendstock..					Regular M/S ..				
					D.P. ATK/Kero				
					A.D.O./G.O. ...				
					M.D.O. ..				
Sub-Total					L.P.F.O. (70°F)				
<i>Additives</i>					H.P.F.O. (110°F)				
T. E. L. ..									

					Sub-Total ..				
					Fuel + Loss				
					Fuel Gas ..				
					Fuel Oil ..				
					Gas to Flare ..				
					Loss ..				
					Sub-Total ..				
					Total ..				
Sub-Total ..									
Total ..									

## DETAILS OF IMPORTED BLENDSTOCKS

Date	Vessel	Grade	Quantity

REFINERY% LOSS=

FOR OFFICIAL USE ONLY  
Compared with Refinery records.

(Name, Rank and Index No.)

(206/17/24)

Ledger Folio No. \_\_\_\_\_

## CUSTOMS AND EXCISE, NIGERIA

ENTRY EX-WAREHOUSE FOR GOODS FOR HOME USE LIABLE  
TO EXCISE DUTY

Area \_\_\_\_\_

\*Port/Airport/Station \_\_\_\_\_

Name and number of Warehouse \_\_\_\_\_ Excise Factory No. \_\_\_\_\_

Proprietor of Goods \_\_\_\_\_ Excise Licence No. \_\_\_\_\_

Address \_\_\_\_\_  
(Post Office Box or Mail Bag No. is NOT acceptable)

Entry No. EXWX \_\_\_\_\_

Amount Received £ \_\_\_\_\_

Cashier \_\_\_\_\_

Date \_\_\_\_\_

Examined by \_\_\_\_\_

Date \_\_\_\_\_

## FOR OFFICIAL USE

## WAREHOUSE REGISTER

## PACKAGES

## PARTICULARS OF THE GOODS

No. (1)	Page (2)	Marks and Nos. (3)	Quantity and Description (4)	Description (5)	Quantity (6)	Value			Excise Tariff Item No. (8)	Rate of Excise Duty (9)	Amount of Duty		
						£	s	d			£	s	d
(1)	(2)	(3)	(4)	(5)	(6)	(7)			(8)	(9)	(10)		
Total number of packages in words _____						Total			Total				

\*I/We hereby declare the above particulars to be true and that the total duty payable to this entry is \_\_\_\_\_ pounds

\_\_\_\_\_ shillings \_\_\_\_\_ pence.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

\* Delete the inapplicable.

206/0/104(15)

Proprietor or his Agent

**FOR OFFICIAL USE ONLY**

**The Register and Entry particulars agree except**

**Proper Officer**

**19**

**Examination and Release**

**(Examination Card to be used where necessary)**



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## ANNEX "XXV" (Referred to at paragraph 2 of Appendix C)

CUSTOMS AND EXCISE NIGERIA

## REQUEST TO REPACK WAREHOUSED GOODS

AREA.....

\*PORT/AIRPORT/STATION.....

To the Proper Officer of Customs and Excise

at.....Date.....19.....

\*I/We.....

(Name of the applicant)

of.....

(Address of the applicant)

hereby request permission to repack as shown hereunder the undermentioned goods deposited in.....

warehouse

situated at.....

## PARTICULARS OF WAREHOUSING

WAREHOUSE REGISTER		Name of importing aircraft/ship or factory from whence received	Bill of entry No.	Date	Date of warehousing
Number (1)	Page (2)				
		(3)	(4)	(5)	(6)

## GOODS TO BE REPACKED

PACKAGES		HOW PACKED	
Marks and numbers (7)	No. and description (8)	Description of the goods (9)	How to be repacked (10)

Owner

Office date  
Stamp

\* Delete the inapplicable.

Permission to repack as requested granted subject to the following conditions :—

Date.....19.....

*Proper Collector*

*Index No.*

*Rank*

*Name*

I hereby certify that I have supervised the repacking of the goods mentioned over-leaf in the manner stated and that the transaction is recorded in the Operations Register at page.....

Date.....19.....

*Proper Officer*

*Index No.*

*Rank*

*Name*

I certify that original transaction recorded in Warehouse Register No.....page.....  
has been closed and a fresh account opened in Warehouse Register No.....  
page.....

Date.....19.....

*Officer i/c Warehouse*

*Verified*

Date.....19.....

*Proper Collector*

206/0/1/65(13)





**ANNEX "XXVII"—continued**  
**PRECEDENT FOR CIGARETTE STOCK BOOK**

Sheet No. \_\_\_\_\_

\_\_\_\_\_ *Factory*

\_\_\_\_\_ 19. \_\_\_\_\_

ERIES		Excise Duty			Officer's Initials (15)	Firm's Name (16)	Destination (17)	Balance of Stock on Hand (Mille) (18)
To Date	Value for Excise Duty (13)	£ (14)	s	d				
LBS (12)								

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