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**NIGERIA EXPORT PROCESSING ZONES ACT**  
(CAP. N107, LAWS OF THE FEDERATION OF NIGERIA, 2004)

**TOMARO INDUSTRIAL PARK FREE ZONE  
REGULATIONS, 2019**



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S. I. No. 44 of 2019

**NIGERIA EXPORT PROCESSING ZONES ACT**  
(CAP. N107, LAWS OF THE FEDERATION OF NIGERIA, 2004)

**TOMARO INDUSTRIAL PARK FREE  
ZONE REGULATIONS, 2019**

[20th Day of November, 2019]

Commence-  
ment.

In exercise of the powers conferred on it by section 27 of the Nigeria Export Processing Zones Act, CAP. N107, Laws of the Federation of Nigeria, 2004 ("the Act") and all other powers enabling it in that behalf, the Nigeria Export Processing Zones Authority with the approval of the Minister makes the following Regulations—

PART I—OBJECTIVES AND APPLICATION

1. The objectives of these Regulations include, to—

Objectives.

(a) complement and enhance the application of the provisions of the Act ;  
(b) provide details of regulatory and supervisory requirements necessary to promote efficient and profitable operations in the Tomaro Industrial Park Free Zone ; and

(c) facilitate the attainment of the goals for which the Free Zones are established in Nigeria.

2. These Regulations shall apply to all operations and activities carried out in the Tomaro Industrial Park Free Zone (herein "the TIPFZ").

Application.

PART II—DESIGNATION AND MANAGEMENT

3. The TIPFZ was designated as a Free Zone by the President of the Federal Republic of Nigeria and Declaration Licence was issued by the Nigeria Export Processing Zones Authority ("the Authority") on 21st June, 2017.

Designation  
of Tomaro  
Industrial  
Park as a  
Free Zone.

4.—(1) The Tomaro Industrial Park Free Zone is under the management and supervision of Tomaro Island Management Company ("the Zone Management" or "the TIMC") licensed by the Authority to operate and administer the TIPFZ.

Management  
of the  
TIPFZ.

(2) Subject to the provisions of the Act and these Regulations, the Authority delegates the responsibility to develop, manage, operate, oversee, supervise and administer the TIPFZ to TIMC.

## PART III—ZONE MANAGEMENT

Appointment  
of Chief  
Executive  
Officer for  
the Zone  
Management.

5.—(1) A Chief Executive Officer (“CEO”) shall be appointed by the Board of Directors of the Zone Management in accordance with the terms of any agreement applicable to the appointment.

(2) The CEO shall in conjunction with the Board of Directors of the Zone Management provide strategic and operational direction for all activities within the Zone.

Documentation  
of  
appointments.

6. The Zone Management shall on the appointment of its Chief Executive and Principal Officers transmit to the Authority all relevant documentation relating to the appointment including—

- (a) recent passport photograph ;
- (b) letter of appointment ;
- (c) means of identification ;
- (d) specimen signature ; and
- (e) any other document as may be required by the Authority from time to time.

Functions of  
the Zone  
Management.

7. The functions of the Zone Management shall include—

- (a) administer, manage and develop the Zone ;
- (b) grant and issue licences to Free Zone Enterprises, with the consent of the Authority, to carry on approved activities in the TIPFZ ;
- (c) grant and issue permits and other forms of approvals, with the consent of the Authority, to any other business entities or persons having legitimate reasons or business concerns to enter or remain in the TIPFZ ;
- (d) promote, market and attract investors into the TIPFZ ;
- (e) formulate investment promotion policies and strategies in the TIPFZ ;
- (f) co-ordinate, regulate and monitor all Free Zone operations and activities within the TIPFZ ;
- (g) maintain a Free Zone registry for the purposes of receiving, keeping and maintaining records of all approved Free Zone Enterprises, licensees and other entities operating within the TIPFZ including other records considered necessary to these Regulations or the Zone’s operations from time to time ;
- (h) act as liaison between the Authority and the Free Zone Enterprises ;
- (i) charge and collect management and development fees and other fees as may be approved by the Authority from time to time for the provision of services in the TIPFZ ;
- (j) issue, review and publish the schedule of fees, charges and tariffs applicable in the TIPFZ as approved by the Authority from time to time ;



(k) provide adequate measures for security of lives and properties in the TIPFZ ;

(l) take all necessary measures aimed at providing suitable and conducive business environment in the TIPFZ ;

(m) discharge such duties and functions as may be delegated to it by the Authority ; and

(n) perform such other functions that will give effect to the provisions of these Regulations and the Act.

#### PART IV—FREE ZONE REGISTRY AND REGISTRATION OF FREE ZONE ENTERPRISE

8.—(1) The Zone Management shall with the approval of the Authority—

(a) establish a Free Zone Registry (FZ Registry) in the TIPFZ ; and

(b) appoint a Free Zone Registrar (“the Registrar”) to administer and manage the FZ Registry.

Establishment  
of a Free  
Zone  
Registry.

(2) The Registry shall maintain a register and keep records of all documentation relating to the registration, licensing and administration of all Free Zone Enterprises (“FZE”) and Approved Activities within the TIPFZ.

9. The Registrar shall compile, maintain and keep a register of all—

(a) FZEs within the TIPFZ ;

(b) Approved Activities within the TIPFZ ;

(c) foreign residents living or working within the TIPFZ ;

(d) declarations or documentation made pursuant to these Regulations ;

(e) information relating to the winding up of a FZE in accordance with these Regulations ; and

(f) other information as may be required by the Zone Management in accordance with the provisions of the Act and these Regulations.

The FZ  
Register.

10.—(1) The Registrar shall disclose through the Zone Management such information in relation to FZEs, Free Zone Residents, Licensees and other entities, and activities in the TIPFZ as may be required by any Government institution, agency, authority or person.

Disclosure  
of  
information.

(2) AFZE shall furnish all information required of it including information on its audited accounts in such details and number of copies as the Zone Management may require from time to time.

11.—(1) An entity proposing to undertake an approved activity in the TIPFZ shall be registered and issued a licence to operate as a FZE by the Authority in accordance with the provisions of section 9(1) of the Act.

Procedure  
for  
registration  
of Free Zone  
Enterprise.



(2) Application for registration as a FZE shall be made to the Authority through the Zone Management in the prescribed Form and shall include the following documentation—

- (a) Memorandum and Articles of Association of the applicant ;
- (b) a declaration or a copy of the resolution of the Board of the applicant permitting the establishment of the proposed FZE, if any ;
- (c) means of identification (such as the international passport or driver's license) of senior management and all the directors of the applicant ;
- (d) detailed business plan showing the objectives of the proposed FZE within the TIPFZ which shall contain investment and financial projections, funding proposals, target markets and customers, staffing plans, environmental impact statement and such other details as may be prescribed by the Zone Management from time to time ; and
- (e) completion of the Know Your Customer (KYC) requirements by the proposed FZE.

(3) A non-refundable registration fee in line with current tariff and made payable to Tomaro Island Management Company shall accompany any application seeking to register a FZE in the TIPFZ.

Statement of  
compliance.

**12.—**(1) After all requirements for registration have been complied with, the FZE shall submit in the prescribed form a Statement of Compliance to the Zone Management stating that all the requirements for registration have been complied with.

(2) Where all the requirements for registration have not been complied with, the Zone Management shall—

- (a) notify the FZE of the non-compliance ; and
- (b) request the FZE to remedy the default within 14 days of the notification.

Approval  
and issuance  
of Certificate  
of  
Registration.

**13.—**(1) Subject to the provisions of the Act and these Regulations, the Authority may approve, register and issue a Certificate of Registration to the applicant as a FZE on such terms and conditions as it thinks fit.

(2) On registration as a FZE, the Zone Management shall cause all relevant details concerning the FZE to be entered in the FZ Register.

Objects of a  
Free Zone  
Enterprise.

**14.** The objects of a FZE shall include—

- (a) such business within the TIPFZ as may be approved by the Zone Management with the consent of the Authority, under the terms of the licence issued in respect of the particular FZE, the terms of which may be amended from time to time by the Zone Management in accordance with applicable laws and regulations; and

(b) any other business or matters ancillary, conducive or related to the business of the FZE as approved by the Zone Management.

**15. A FZE shall have power to—**

Powers of a  
Free Zone  
Enterprise.

- (a) undertake the approved activities specified in its licence ;
- (b) borrow, grant security, guarantee an obligation of any person or indemnify any person ;
- (c) enter into banking and financial transactions ;
- (d) issue, make, endorse or draw any negotiable instruments including cheques, bills of exchange, promissory notes or bills of lading in relation to its business ; and
- (e) make, alter or dispose of any investments, whether or not within Nigeria, in relation to its business.

**16. A FZE shall—**

Status of a  
Free Zone  
Enterprise.

- (a) be a body corporate, with perpetual succession and a common seal and may sue and be sued in its corporate name and shall be capable of acquiring, holding or disposing of any property movable or immovable for the purpose of carrying out its functions ; and
- (b) have corporate personality with all the powers of a juristic person in the same manner as a company incorporated under the Companies and Allied Matters Act, Cap C20, LFN, 2004 (CAMA).

**17.—**(1) The name of a FZE operating within the TIPFZ shall end with the acronym “FZE”. Name.

(2) A FZE shall not be registered in the FZ Register with a name which is not approved by the Zone Management and the Authority.

(3) A FZE may change its name upon—

- (a) a declaration made by its shareholders for the proposed new name ; and
- (b) approval of the proposed new name by the Authority.

(4) The new name of the FZE shall be entered in the FZ Register and a certificate of change of name issued and recorded in the FZ Register.

(5) A certificate of change of name shall specify, among other things, the date of registration of the new name in the FZ Register and such new name shall take effect from the date of registration.

**18.—**(1) A FZE operating in the TIPFZ shall at all times have an address, either in the Zone, State or in any other State to which all communications and notices may be addressed. Registered  
Address.

(2) Details of the registered address and of any changes made to it shall be notified to the FZ Registry within fourteen days and the details entered in the FZ Register.



Sign-Name  
Plate.

**19.** A FZE shall affix, and keep affixed its name on the outside of every place in which its business is carried on in a conspicuous position and in letters easily legible in accordance with the requirements of the Zone Management.

Official  
documents,  
correspon-  
dences, etc.

**20.—(1)** A FZE shall have its name written in legible characters—

(a) in all of its official documents, correspondences, notices and other official publications ;

(b) on all promissory notes, cheques and other bills of exchange and money orders, orders for goods or services signed by or on behalf of the FZE ; and

(c) on all its parcels, invoices, receipts, letters of credit and guarantees.

(2) A FZE shall state its registered address in legible characters in all of its official documents, letters and order forms.

Share  
Capital.

**21.—(1)** The share capital of a FZE shall be denominated in the Nigerian Naira or the United States Dollars.

(2) The minimum issued share capital of a FZE shall be as prescribed by the Authority from time to time.

(3) The share capital of a FZE shall be divided into shares and each share shall be numbered and represented by a share certificate in such form as the Zone Management may prescribe from time to time.

(4) The share capital of a FZE may be paid—

(a) in cash ; or

(b) by way of contribution in kind ; or

(c) by a combination of cash and in kind contribution,

subject to such conditions as the Zone Management may require.

(5) The share capital of a FZE may be altered by a resolution of shareholders, subject to prior notification and approval of the Zone Management.

(6) Details of any alteration in the share capital of a FZE shall be registered in the FZE Register domiciled at the FZ Registry and shall take effect from the date of such registration.

(7) A FZE shall notify the Zone Management of any purchase, assignment or transfer of shares in the Enterprise, except where its shares are quoted and are freely transferable on any stock exchange.

Issue and  
registration  
of shares.

**22.—(1)** Shares in a FZE may not be issued unless fully paid.

(2) A FZE shall not issue shares in bearer form.

(3) A FZE may not acquire its own shares, but may own all or some of the shares in any other FZE, company or enterprise subject to compliance with applicable laws and regulations.



(4) A FZE shall complete and issue a share certificate to the shareholder in respect of shares held and duly paid for or contributed in accordance with these Regulations.

(5) A FZE shall maintain a register of its shares and alterations made in the register and the Zone Management shall be informed of any such alteration in respect of ownership, increase, reduction or any other alteration made to the shares of the FZE within 28 days of the change.

(6) The FZE shall enter in its register, the details concerning the number, amount and owner of all shares issued by the FZE.

**23.** A transfer of shares in a FZE shall be effected by an instrument of transfer which shall be registered in the FZ Register and shall be deemed effective from the date of the registration. Share Transfer.

**24.—(1)** A FZE shall have a minimum of two directors or such number as may, from time to time, be determined by the Authority. Directors.

(2) A director may be appointed or removed by a FZE subject to the applicable law and provisions of the Articles of Association of the FZE.

(3) Directors of a FZE may be its managers or employees, and in respect of vicarious liability for negligence, shall be recognized as the officers of the FZE.

**25.—(1)** The business of a FZE shall be managed by the directors who may exercise all the powers of the FZE. Directors' meetings.

(2) The directors may regulate the proceedings of their meetings as they think fit and a director may call a meeting and any question arising at the meeting shall be decided by a majority of votes and each director shall have one vote.

(3) The directors may elect a chairperson and may vest in him a casting vote.

(4) A director may appoint any other director as his alternate who shall vote in accordance with the appointing director's instructions (if any) separately from his own vote.

(5) Unless otherwise provided by the Articles and Memorandum of Association, a resolution signed by a majority of the directors shall be as valid and effective as if passed at a valid meeting of the directors and may consist of several documents signed by one or more directors.

(6) A director shall not be entitled to vote or be counted as part of the quorum in relation to any resolution which concerns a matter in which he has direct or indirect interest, or duty which is material and which may conflict with the interests of the FZE unless—

(a) his interest has been disclosed in writing to the other directors in sufficient details to provide an accurate explanation of his interest, and

(b) the other directors or a majority of them resolve that such director should be entitled to vote and be counted as part of the quorum.

Secretaries.

26.—(1) A FZE shall have a secretary who shall be appointed by the directors and shall possess the requisite knowledge and experience to discharge functions that may be assigned to him, from time to time.

(2) The Secretary shall—

(a) cause minutes to be recorded in books kept for the purpose of each meeting of the directors and of all appointments of directors and secretary ;

(b) make all entries required under these Regulations in the FZE's register kept with the FZE ;

(c) render all proper returns to the Zone Management as required under these Regulations ; and

(d) perform such other administrative and secretarial duties that may be assigned by the directors of the FZE, from time to time.

(3) A Secretary may be appointed or removed by a FZE subject to the applicable law and provisions of the Articles of Association of the FZE.

Register of  
Directors  
and  
Secretary.

27.—(1) A FZE shall keep at its registered address a register of directors and secretary of the FZE.

(2) The register shall contain details of the identity and address of the directors and secretary of the FZE and of any changes made in the FZE Register and any such changes shall be entered into the FZE Register within 14 days of the change in the prescribed form or format.

Seal.

28. A FZE may have a seal for the purpose of entering into contracts or other forms of agreements and shall have its name engraved in legible characters on the seal.

Contracts.

29.—(1) A contract may be entered into by a FZE in writing—

(a) under its seal together with the signature of any of its directors ; or

(b) with the signature of any of its directors and expressed in whatever form of words to be executed by the FZE, or

(c) by any person acting under the authority of a FZE, whether such authority is expressed or implied.

(2) A contract purportedly entered into by or on behalf of a FZE, if made, accepted or endorsed in the name of, and by or on behalf of or on account of the FZE by a person acting under its authority is binding.



(3) A promissory note, cheque or other bill of exchange is deemed to have been issued, accepted or endorsed on behalf of the FZE if made, accepted or endorsed in the name of and by or on behalf of or on account of the FZE by a person acting under its authority.

**30.—**(1) A FZE shall prepare and keep proper and accurate books of accounts and accounting records in conformity with International Financial Reporting Standard (IFRS) and sufficient to—

Accounts  
books and  
records.

- (a) show and explain the transactions of such FZE ;
- (b) disclose with reasonable accuracy, at any time, the financial position of the FZE ; and
- (c) enable the directors to ensure that any balance sheet and profit and loss account of the FZE prepared under these Regulations complies with the requirements of these Regulations.

(2) The earnings of a FZE shall be reported in the United States dollars while the annual accounts of the FZE may be prepared either in United States dollars or Naira.

(3) The accounting records shall contain—

- (a) a record of the assets and liabilities of the FZE ;
- (b) entries from day to day of all sums of money received and expended by the FZE ; and
- (c) the matters in respect of which the receipt were made and expenditure incurred.

(4) The accounting records of each FZE shall be kept at its registered office in the Zone and shall at all times be open to inspection by the Authority, Zone Management, its shareholders and their representatives.

(5) Supplementary ledgers shall be kept to provide daily entries of detailed postings on the receipt and issuance of raw materials, finished products, waste and scraps.

**31.—**(1) The first “financial year” of each FZE shall commence on the date of its registration as disclosed in its Certificate of Registration.

Financial  
year, etc.

(2) A FZE may determine the length of its financial year by a resolution passed by its Board of Directors, a copy of which shall be delivered to the FZ Registry within 7 days of its being made and the details promptly entered in the FZ Register.

(3) The first financial year of a FZE shall not exceed 18 months or be for less than 6 months, provided that successive financial years shall be of 12 month durations beginning immediately after the end of the previous financial year.



(4) The directors of every FZE shall prepare or cause to be prepared for each financial year of the FZE a balance sheet as at the last day of its financial year and a profit and loss account for the financial year.

(5) The balance sheet referred to in this regulation shall give a true view of the state of affairs of the FZE as at the end of the financial year and the profit and loss account shall give a true and fair view of the profit and loss of the FZE for the financial year.

(6) The Zone Management reserves the right to require that the balance sheet and profit and loss account of a FZE should comply with guidelines as set down by it from time to time provided that such guidelines are consistent with the standards set by the International Financial Reporting Council.

(7) Where a FZE owns—

(a) any other FZE, or owns more than half of the shares in or otherwise control any other company or enterprise, the first mentioned FZE shall prepare the group accounts on a consolidated basis, or

(b) less than half of the shares in a company or any other enterprise, not being a FZE, and does not control such company or enterprise, but is in a position to exercise a significant influence over such company or other enterprise, such company or other enterprise shall be treated as an associated company of the FZE for accounting purposes.

(8) The annual accounts of each FZE shall be approved by its Board and signed by its directors and at least one director shall sign the balance sheet and profit and loss account of the FZE.

(9) A copy of the annual accounts of each FZE shall be delivered to the Zone Management within 3 months of the end of the financial year of the FZE or such period as the Authority or Zone Management may determine.

Appointment  
of auditors.

**32.** A FZE shall appoint auditors from among those approved by the Authority to make a report to the FZE and the Zone Management on all accounts of the FZE.

Audited  
accounts.

**33.—(1)** A FZE shall have its books of accounts duly audited as provided for by applicable laws and regulations and submit same to the Zone Management not later than 30 days after its adoption.

(2) The auditors shall state whether in their opinion, the annual accounts have been properly prepared in accordance with these Regulations and represent a true and fair view of the state of affairs of the FZE, in case of—

(a) the balance sheet of the FZE, of the state of affairs of the FZE at the end of its financial year ;

(b) the profit and loss account of the FZE, of the profit and loss of the FZE for the financial year ; and

(c) annual accounts of the FZE prepared on a consolidated basis, of the state of affairs as at the end of the financial year and the profit or loss for the financial year of the undertakings included in the consolidation.

(3) The FZE shall deliver a copy of the signed auditor's report to the FZ Registry, together with the annual accounts.

(4) Where the total net assets of a FZE falls below 75% of its share capital, the directors shall, not later than 15 days from the earliest day on which that fact is known, notify the Zone Management and the shareholders of the FZE which shall, within 7 days of such notification, take such steps as may be appropriate to remedy the situation by ensuring that the net assets of such FZE are restored to at least 75% of its share capital as soon practicable.

34.—(1) A FZE shall render to the Zone Management quarterly returns on its operations in a manner and format prescribed by the Zone Management on—

Quarterly  
returns and  
reports.

- (a) volume of production ;
- (b) volume of sales ;
- (c) flow of goods ; and
- (d) raw materials.

(2) The returns referred to under sub-regulation (1) of this regulation shall be provided to the Zone Management on or before the last working day of the month.

(3) The Zone Management shall in turn provide its quarterly returns to the Authority.

35.—(1) A FZE shall not make a distribution of its profit, whether in cash or otherwise, to its shareholders except—

Distributions.

- (a) out of profits available for that purpose ; or
- (b) where—

(i) the share capital of the FZE is reduced in accordance with the provisions of these Regulations ; or

(ii) the FZE is deregistered and its assets distributed to its shareholders.

(2) The profits of a FZE available for distribution are its accumulated realized profits less its accumulated realized losses and after full provision must have been made for all of its debts.

(3) A distribution of profit shall not be made except in line with the shareholders' resolution which shall be delivered to the FZ Registry within 7 days of being made and details of which shall be entered in the FZ Register.



Shareholder's  
Register.

**36.** A FZE shall keep a register in which details of its shareholders and any change shall be entered and the details of the change made shall be forwarded to the FZ Registry within 14 days of the entry of the change in the FZE register.

Free Zone  
Enterprise  
Resolutions.

**37.** A copy of every FZE resolution shall be provided to the FZ Registry within 14 days after it is made and the details shall be promptly entered in the FZ Register.

Security  
Interests.

**38.—(1)** A shareholder of a FZE may, subject to its Articles of Association, pledge or otherwise charge all of its shares in the FZE to any creditor as security for any debt or other obligation incurred or to be incurred by or binding upon the shareholder.

(2) A pledge or charge made sub-regulation (1) of this regulation shall be voidable if its details, in the prescribed form, are not delivered to the FZ Registry within 7 working days of the date of such pledge or charge.

(3) A FZE shall keep at its registered office a register of charges and shall enter in it, details of any pledge or charge of the shareholder's shares in the FZE.

(4) A FZE may, from time to time, grant a security interest as security for a debt, obligation incurred or to be incurred by or binding upon the FZE to—

- (a) its creditor, or
- (b) any other person,

and any such security interest shall be void if details of it are not delivered to the FZ Registry for entry into the FZ Register within 7 days of the date of such security interest.

(5) Where a pledge, charge or other security interest is discharged or upon any alteration in the name of any creditor in whose favour such pledge, charge or other security interest operates, details of the discharge or alteration shall be notified to the Zone Management within 7 days and entered in the FZ Register.

Power to  
investigate  
the affairs of  
a Free Zone  
Enterprise.

**39.—(1)** Where the Zone Management has reasonable grounds to believe that a FZE has—

- (a) ceased to carry on business or is not in operation within the Zone ;
- (b) abandoned its property and assets within the Zone ; or
- (c) defaulted its creditors who have powers to apply for insolvency,

it may cause an investigation to be instituted on the matter in the manner prescribed under these Regulations.



(2) The Zone Management may appoint one or more competent persons as inspectors to investigate the affairs of a FZE and furnish it with report in such form and within such time as it may direct.

(3) Appointment of inspectors may be made on the application of the FZE or by any creditor or shareholder of the FZE or by the Zone Management acting on its own, or by any other person, provided that the Zone Management, is satisfied that the investigation is necessary.

(4) An inspector appointed by the Zone Management under sub-regulation (2) of this regulation shall have such powers of investigation as the Zone Management may confer on him.

(5) Investigations carried out under this regulation shall not interfere with or inhibit the ongoing business or operations of a FZE.

40. The Authority may on its own or on the recommendation of the Zone Management, deregister a FZE.

Power to  
deregister.

41. A FZE shall be deregistered where—

(a) its licence has been revoked as provided under regulation 62 of these Regulations ;

(b) the outcome of the investigations by the inspectors confirms the occurrence of any of the events specified in regulation 39(1) of these Regulations ;

(c) a FZE submits a written request to the Zone Management for its deregistration ; or

(d) as a result of any other circumstance, the Zone Management deems it appropriate to recommend that a FZE be deregistered by the Authority.

42.—(1) Prior to the issuance of a notice of intention to deregister a FZE, the Zone Management shall bring to the attention of the FZE concerned, the breach of a material provision of the terms of its licence.

Procedure  
for  
deregistration.

(2) The following procedures are applicable to the deregistration of a FZE for breach of a material provision of the terms of its licence—

(a) the Zone Management shall give 21 days' notice of its intention to deregister the FZE ;

(b) the FZE may, within 7 days of the receipt of the notice, inform the Zone Management of its objection to the notice and take steps to remedy the breach where it is capable of being remedied ; and

(c) the Zone Management and the FZE shall endeavor to resolve any dispute arising from the breach.

(3) Notwithstanding the procedures specified in sub-regulation (2) of this regulation, the FZE may at any time refer such dispute to arbitration for resolution and the decision of the arbitration panel shall be binding on the parties.

(4) Where there is a breach of these Regulations, a—

(a) person in breach of the provisions may be subject to proceedings before an arbitral panel ;

(b) Zone Management, where instructed by the Board of Directors, may by notice commence proceedings before an arbitral panel in relation to the breach ; and

(c) dispute in respect of the breach if not amicably settled through mutual discussions may be submitted at the option of the aggrieved party to arbitration.

Deregistration.

43. Upon the occurrence of any of the events referred to under regulation 41 of these Regulations the Authority, may deregister a FZE on the recommendation of the Zone Management.

Consequences  
of  
deregistration.

44.—(1) On deregistration of a FZE—

(a) all incentives applicable to an enterprise related to trading and other business operations of such FZE shall no longer be applicable ;

(b) all property and rights vested in it and not owned by the Zone Management or any other person are deemed to be held by its shareholders ; and

(c) a FZE shall pay such compensations as may be determined by the Zone Management and approved by the Authority, where the deregistration is a consequence of any breach of these regulations.

Consequences  
of  
Deregistration  
for  
insolvency.

45.—(1) Where a FZE is insolvent, it shall cease operations and the shareholders shall ensure that the FZE's affairs are wound up under the supervision of an official liquidator from a list of official liquidators approved by the Zone Management, and the Zone Management shall—

(a) ensure that such winding up is conducted in a timely and organised manner, taking account of all assets of the FZE and the claims of all creditors and employees and ensuring the timely payment or provision for payment of, or to discharge all claims, debts, liabilities and obligations of the FZE ;

(b) distribute any surplus assets of the FZE to the shareholders ;

(c) cause to be prepared by the liquidator a statement of account in respect of his actions and transactions ; and

(d) ensure that a copy of such report is delivered to the FZ Registry within 7 days of such report being made and the details of such report is promptly entered in the FZ Register.



(2) Upon insolvency and liquidation of a FZE and on the winding up of its affairs by the liquidator, the Zone Management shall have the right of first refusal to acquire the—

(a) physical structures erected by the FZE within the Zone ; and

(b) corporate assets or liabilities of the FZE within the Zone,

at a purchase price to be determined by a valuer appointed by the FZE from a list approved by the Zone Management, provided that where the Zone Management declines to acquire the structures, assets or liabilities, other FZEs may do so on the same terms originally made to the Zone Management.

46. A final decision by the Zone Management to revoke a license granted to a FZE in accordance with these Regulations shall result in the deregistration of the FZE from the FZ Register and any license fee paid shall be forfeited to the Zone Management.

Consequences  
of  
Deregistration  
on grounds  
of revocation  
of licence.

47. A FZE shall be deregistered upon a formal written request by that FZE to the Zone Management for deregistration.

Deregistration  
at the  
instance of a  
FZE.

48. A final and binding decision to revoke a Licence granted by the Zone Management to the FZE to undertake an Approved Activity in accordance with the procedures set out in these Regulations shall result in the removal of the details of the FZE from the FZ Register.

Delisting of  
a FZE from  
FZ Register.

#### PART V—INVESTMENT AND LICENSING PROCEDURES

49.—(1) A FZE may undertake any of the following Approved Activities within the TIPFZ—

Approved  
Activities.

(a) building and construction ;

(b) research and development ;

(c) light Manufacturing of goods for export ;

(d) marketing related to Approved Activities ;

(e) consulting services ;

(f) capacity development ;

(g) banking, stock exchange and other financial services, insurance and reinsurance ;

(h) import of goods for special services, exhibitions and publicity relating to Approved Activities ;

(i) international commercial arbitration services ;

(j) service provision ; or



(k) other activities deemed appropriate by the Zone Manager to meet the Tomaro Industrial Park Free Zone development objectives.

(2) Proposals for business activities outside the list of Approved Activities will be evaluated on their individual merit subject to the provisions of the Act.

Application  
for Licence  
to undertake  
Approved  
Activity in  
TIPFZ.

**50.**—(1) Upon successful registration as a FZE, the FZE shall apply for an operating licence to carry on one or more of the Approved Activities within the TIPFZ and shall submit such documents and information in support of the application as the Authority may require.

(2) Application for licence to undertake Approved Activities within the TIPFZ may be made to the Authority through the Zone Management as a part of the initial registration processes as a FZE.

Expression  
of Interest.

**51.** The application for an Approved Activity shall be by way of expression of interest stating—

- (a) applicant's name and address ;
- (b) the nature of the business activity or activities ;
- (c) the name and position of the applicant's contact person ;
- (d) any other information that the applicant may consider to be relevant to its application ; and
- (e) any other information as may be specified by the Zone Management.

Application  
Pack.

**52.** Applicants whose expressions of interest are successful shall be sent an application pack which shall comprise of the following documents—

- (a) an application form with relevant annexures ;
- (b) the TIPFZ Regulations and Investor Handbook ;
- (c) Schedule of fees of the TIPFZ ; and
- (d) any other document that the Zone Management may consider necessary.

Application  
Form.

**53.**—(1) An Application to undertake approved activity in the Zone shall be made on such form as may be provided by the Zone Management and the form shall stipulate the application fees payable in addition to providing such other details as the Zone Management may stipulate from time to time.

(2) Completed application form shall be submitted with all requested annexures accompanied by a feasibility study providing detailed information including—

- (a) description of the project ;
- (b) market survey on the project ;
- (c) funding proposals ;
- (d) five-year financial projections ;

- (e) environmental impact statement ;
- (f) Know Your Customer (KYC) due diligence documents specified by the Zone Management ; and
- (g) any other information as may be specified by the Zone Management, from time to time.

54.—(1) Successful applicants shall be granted a licence to undertake an Approved Activity within the Zone on payment of the prescribed fee which shall be made payable to the Zone Management.

Payment of fees.

(2) Payments in respect of registration, licensing, rents and other charges may be made by cheques or bank telegraphic transfer in favour of Tomaro Island Management Company.

(3) The Zone Management shall issue a schedule of fees and charges applicable in the Zone and make copies available on request.

(4) The Zone Management may review such fees, charges and registration documentation requirements from time to time upon the approval of the Authority.

(5) The initial licensing fee shall be waived by the Zone Management for all FZEs applying for operational licence within the first twelve months of commissioning of the TIPFZ.

55. The Zone Management shall acknowledge in writing or by electronic mail, the receipt of the completed application form, accompanying documents and fees submitted by the applicant.

Acknowledgement of application form.

56.—(1) An application for an operating licence to undertake an Approved Activity, shall be screened and subjected to due diligence verification by the Zone Management to ascertain—

Screening and due diligence compliance.

(a) that the activities which the applicant intends to undertake in the Zone are Approved Activities within the Zone ;

(b) that the proposed activities will add value to and be consistent with the development programme of the TIPFZ ;

(c) that the application complies with the provisions of the Act and applicable rules and regulations as may be put in place by the Authority, from time to time ;

(d) the technical, financial and managerial capabilities of the applicant ;

(e) the applicant's experience and record of previous accomplishments ; and

(f) the level of foreign direct investments proposed by the applicant.



(2) The Zone Management shall in screening the application, consider ancillary issues and logistics relating to the applicant's need for land, premises or storage facilities for hazardous and environment-impacting products or activities and take appropriate decisions.

Notification  
of approval  
or rejection  
of  
application  
for Licence.

**57.** The Zone Management shall notify the applicant of the approval or rejection of its application within 21 days from the date of receipt of the application.

Issuance of  
Licence.

**58.—(1)** A successful applicant shall be granted an Operating Licence to undertake an Approved Activity within the TIPFZ on payment of prescribed fees.

(2) An Operating Licence shall be personal to the Licensee who shall not transfer or assign it in whole or in part without the prior written consent of the Zone Management and the Authority.

Renewal of  
Licence.

**59.** A licence shall be valid for one year and may be renewed on the—

(a) payment of approved licence renewal fees ;

(b) submission of documents, returns or information which the Zone Management may require ; and

(c) payment of all outstanding fees, charges and other amounts (if any) owed to the Zone Management.

Obligations  
of a FZE.

**60.** A FZE shall be required at all times to—

(a) comply with the terms and conditions of the Licence and lease agreement ;

(b) comply with the provisions of the Act, regulations, guidelines, circulars and procedures issued by the Authority or the Zone Management ;

(c) comply with the existing laws of the State to the extent that the same are applicable in the TIPFZ ; and,

(d) submit to the Zone Management statistical data, information and returns such as returns on sales volume, flow of goods and audited accounts, on a quarterly basis or at such intervals as may be required or prescribed from time to time by the Zone Management.

Withdrawal  
from  
Approved  
Activity.

**61.** Where a FZE wishes to withdraw from approved activities and divest its investments in the TIPFZ, it shall notify the Zone Management of its decision and the Zone Management shall have the right of first refusal to acquire the—

(a) physical structures erected by the FZE within the Zone ; and

(b) corporate assets or liabilities of the FZE within the Zone,



at a purchase price to be determined by a valuer appointed by the FZE from a list approved by the Zone Management or as may be agreed by the parties, provided that where the Zone Management declines to acquire the structures, assets or liabilities, other FZEs may do so on the same terms originally made to the Zone Management.

62. The Zone Management may, with the approval of the Authority, revoke a Licence where—

Revocation  
of licence.

(a) it is confirmed, through a written report, that the FZE has acted contrary to the provisions of applicable laws, these Regulations or circulars pertaining to the TIPFZ, written instructions and directives of the Zone Management or Authority ;

(b) it is established that the FZE has violated an applicable tax law resulting in tax evasion including where the FZE's revenues and earnings accruing from activities conducted outside the TIPFZ are being declared as revenues and earnings accruing from activities within the TIPFZ ;

(c) it is shown that the conditions and qualifications declared in the application form which formed the basis for the issuance of an operating licence to the FZE—

(i) are not fulfilled,

(ii) have been proved to be false in any material respect, or

(iii) that changes in the information provided in the application form for the Operating Licence have not been reported to the Zone Management as required ;

(d) it establishes that within 60 days from the date of approval or such other period as the Zone Management may specify,—

(i) the construction work has not started, or

(ii) in the case of leased premises, that the operation has not been launched,

except where there is a verifiable state of force majeure ;

(e) the Zone Management having requested in writing, has been—

(i) denied information on a particular issue on two occasions and has not received a response within the prescribed period, or

(ii) supplied with misleading or false information regarding the activities of the FZE in the TIPFZ ;

(f) it establishes that the FZE or its authorized representatives or employees have caused damage to facilities, machinery or equipment in the TIPFZ and that this has been repeated despite a written warning from the Zone Management ; and

(g) a licensee is found guilty of a criminal offence or carries out an act or makes an omission which contravenes national security or the substantial safety and security of the TIPFZ.

Reinstatement  
of Licence.

63.—(1) A Free Zone Enterprise shall be reregistered and have its Licence restored by the Zone Management where—

(a) the FZE had remedied the breach warranting the revocation of the operating licence, or

(b) on appeal to the Authority within 30 days from the date of the revocation, the Authority upheld the appeal of the FZE, or

(c) an arbitral panel or court of competent jurisdiction has adjudged that such a FZE was wrongly deregistered or that its licence was wrongly revoked.

2. The Zone Management shall notify the Authority within 15 days of its reinstatement of the licence of a FZE.

#### PART VI—GENERAL REGULATIONS

Incentives  
and  
Concessions.

64. A FZE operating within the TIPFZ shall be entitled to the following incentives and concessions—

(a) exemption from all—

(i) Federal, State and Local Government taxes, levies and rates as provided under section 8 (1) of the Act,

(ii) provisions pertaining to taxes, levies and foreign exchange as provided under section 18 (1) of the Act,

(iii) Customs duties and associated fees and charges, and

(iv) Value Added Tax (VAT) on all imported products in relation to an Approved Activity, including VAT on site construction activities and on locally procured materials, equipment and services ;

(b) repatriation of foreign capital investment in the TIPFZ at any time with capital appreciation on the investment ;

(c) remittance of profits and dividends earned by foreign investors in the TIPFZ ;

(d) exemption from the requirement of import and export licences ;

(e) up to 100% of what is produced in the TIPFZ may be sold in the Customs Territory with a valid permit and on payment of appropriate duties ;

(f) permission to have up to 100% foreign ownership of any business in the TIPFZ ;

(g) exemption from expatriate quota requirements by allowing companies operating in the TIPFZ to engage foreign managers and qualified personnel ; and



(h) Import duty on goods manufactured, processed, stored or assembled in the TIPFZ and exported into the Customs Territory, shall be at the rate applicable to the raw materials in the state in which they are originally introduced into the TIPFZ (except where the raw materials are local to the Customs Territory), in which event the duty applicable shall be zero-rated, provided that VAT shall not apply to such goods ; and

(i) any special product imported into the TIPFZ under the scheme—

(i) on which value has been added, without changing the essential character of the product after processing in the Zone, and

(ii) intended for the Customs Territory,

shall be granted 75% of the chargeable import duty as tariff rebate.

**65.—**(1) Goods manufactured or produced in the TIPFZ shall be exported into the Customs Territory upon payment of the appropriate duty.

Additional incentives in respect of certain goods.

(2) Goods in the category described under sub-regulation (1) of this regulation that have been assembled or packaged without meeting the 35% value addition requirement shall not be allowed into the Customs Territory.

**66.** Retail trade activities in the TIPFZ shall only be carried out with the approval of the Zone Management on such terms and conditions as may be imposed by the Zone Management with the prior consent of the Authority.

Retail activities.

**67.—**(1) A person shall not enter, remain or reside in the Zone without the prior authorization by the Zone Management.

Authorization of movement within the Zone.

(2) Access to the Zone shall be subject to the presentation of proper identification and a pass and such other conditions as the Zone Management may stipulate from time to time.

(3) The Zone Management shall not unreasonably withhold or delay any authorization or approval sought under this regulation to the extent that it would prevent or hinder a FZE from carrying out an Approved Activity.

**68.—**(1) The Zone Management shall have power to take over goods including aircrafts, aircraft spares and components abandoned in the Zone and dispose of them in a manner it may deem fit.

Abandoned goods or property.

(2) For the purpose of this regulation, goods or property shall be deemed abandoned where the owner or person in possession has—

(a) left the goods or property without supervision, or

(b) been indifferent as to what becomes of the goods or property, after he is issued with a notice of abandonment on two occasions, specifying a time-frame for the disposal of the goods or property.

(3) Any costs incurred by the Zone Management in removing abandoned goods shall be—

(a) refunded to the Zone management on demand made to the FZE, owner or possessor of the abandoned goods, or

(b) withheld from the proceeds of sale or other disposition of such goods.

Handling of  
goods  
brought into  
the TIPFZ.

69. Goods brought into the TIPFZ by a FZE may, unless otherwise directed by the Zone Management, be—

(a) stored, sold, exhibited, broken up, packed, cleaned, marked, remarked, branded, loaded, unloaded, reloaded, divided, mixed, separated or otherwise handled ;

(b) worked, processed, reprocessed or otherwise manipulated or manufactured ;

(c) consumed, if the goods are meant for consumption in the TIPFZ ;

(d) removed from the TIPFZ or sent into the Customs Territory, whether as originally packed or otherwise, subject to payment of appropriate duties and the provisions of the Customs, Excise Tariff, etc. (Consolidation) Act ; or

(e) subjected to other activities as may be approved by the Zone Management.

Register of  
Vehicles in  
the Zone.

70. The FZ Registry shall compile and maintain a register of Zone Management and FZE vehicles.

Registration  
of vehicles.

71.—(1) Registration of vehicles in the Zone shall be in accordance with the Regulations, Rules and Guidelines issued by the Authority in consultation with the Federal Road Safety Commission and other appropriate Government agencies.

(2) The Zone Management shall apply to and receive from the Authority, appropriate number plates for the registration of vehicles operating within the TIPFZ.

(3) There shall be a restriction on the number of vehicles permitted for each FZE in compliance with the development objectives of the TIPFZ.

Issuance of  
driving  
licenses.

72. A driver of a vehicle operating in the TIPFZ shall possess a valid driving licence issued by the Federal Road Safety Commission or an international driving licence issued by an appropriate authority which must be suitable for the class of vehicle being driven.

Provision of  
security in  
the Zone.

73. The Zone Management shall be responsible for the provision of security over the premises, properties and facilities within the TIPFZ.



74.—(1) A dedicated TIPFZ Customs, Police and Immigration Command shall be established to deal with matters pertaining to the movement of goods and persons into and out of the Zone.

Dedicated  
TIPFZ  
Customs,  
Police and  
Immigration.

(2) The Authority shall co-ordinate the allocation of appropriate manpower with the relevant statutory bodies within the TIPFZ.

(3) The Zone Management shall provide and maintain appropriate working facilities within the TIPFZ for the relevant statutory bodies.

(4) The statutory bodies occupying the provided facilities shall be responsible for the repair of any damage to such facility at its sole cost where such damage is occasioned by the act of officers and agents of such statutory body.

75.—(1) A Customs Processing Centre (CPC) shall be established within and outside the Zone for proper administration of customs functions in the TIPFZ.

TIPFZ  
Customs  
Processing  
Centre.

(2) The CPC shall be managed by designated officials of the Nigeria Customs Service (NCS) under the control of an Area command.

(3) The functions of the CPC include, to—

(a) manage the CPC facilities ;

(b) liaise with officials of TIPFZ on a continuous basis to establish and implement effective and efficient customs procedures to be adopted for the Zone ;

(c) process the relevant customs documents for goods entering and exiting TIPFZ ;

(d) advise on the proper classification of goods within TIPFZ for customs purpose only ;

(e) determine the duties payable on goods other than goods for personal consumption ; and

(f) collect appropriate duties on behalf of the Federal Government.

76. For the purpose of operating within the TIPFZ, the following customs procedures shall apply, subject to review by the Nigeria Customs Service and the Authority—

Customs  
procedures.

(1) The procedure for importing goods into the TIPFZ is as set out in the First Schedule to these Regulations ;

(2) The procedure for exporting goods from the Zone into the Nigerian Customs Territory is as set out in the Second Schedule to these Regulations.

(3) The procedure for handling goods that require repair and maintenance is as set out under the Third Schedule to these Regulations.

(4) The procedure for transferring goods is as set out under the Fourth Schedule to these Regulations.

(5) The Customs Procedures within the TIPFZ are as set out under the Fifth Schedule.

(6) Personal Duty Free Allowance for a Nigeria Visitor or tourist shall be guided by the provisions of concessions as published by Nigerian Customs Service.

(7) Any amendment to the Customs Procedures by the Nigeria Customs Service and the Authority shall apply *mutatis mutandis* under these Regulations.

Work  
permits.

77.—(1) A FZE shall, on the execution of a lease agreement with the Zone Management, apply to the Authority through the Zone Management for work permits for its expatriate staff in such format as the Nigeria Immigration Service (NIS) may stipulate.

(2) An application for a work permit for an expatriate staff shall comply with the requirements prescribed by the Zone Management with the approval of the Authority.

(3) On acceptance of an application for a work permit, the Zone Management shall, on behalf of the Authority, acknowledge the receipt of the application and shall forward it to the Authority within 7 days.

(4) Upon the receipt of an application for a work permit, the Authority shall process the application and notify the applicant through the Zone Management of the grant or otherwise within 30 days.

(5) A FZE shall send quarterly reports on the use of its work permit to the Authority through the Zone Management.

(6) When a contract of employment of an expatriate staff comes to an end, the FZE shall notify the Authority through the Zone Management, and the Authority shall inform the relevant government agency of the expiry of the foreign contract of employment.

(7) Where the FZE fails to comply with the provisions under sub-regulation (6) of this regulation, it shall pay a penalty as may be prescribed by the Zone Management.

Restrictions  
on  
employment  
of expatriate  
staff outside  
TIPFZ.

78.—(1) An expatriate staff of a FZE shall not accept any employment or offer any service outside the TIPFZ without a written approval of the Zone Management and the Authority in collaboration with relevant Government agencies.

(2) Where an expatriate staff of the FZE fails to comply with the provisions under sub-regulation (1) of this regulation, he shall—

(a) pay such administrative penalty as may be prescribed by the Authority ; and

(b) if the non-compliance is repeated, he shall be deported in accordance with the provisions of the law.



(3) Where the non-compliance of the expatriate staff referred to under sub-regulation (2) of this regulation is with the knowledge of the FZE, the Authority shall, in collaboration with relevant Government agencies, impose appropriate administrative penalty as it deems fit.

79.—(1) A FZE shall pay applicable fees, charges and tariffs for services provided by the Zone Management.

Fees, charges and tariffs for Zone Management services.

(2) The Zone Management shall publish a list of fees, charges and tariffs for services rendered in the TIPFZ, which it may review from time to time.

(3) The Zone Management shall ensure that copies of the published list of charges and any revisions, are made available on request to FZEs in the TIPFZ.

80. A FZE shall permit the inspection of its books and records by the Zone Management as may be required from time to time.

Inspection of books and records.

81. The Zone Management shall provide the following facilities within the TIPFZ—

Facilities within the TIPFZ.

- (a) good security network ;
- (b) administrative building ;
- (c) administrative offices for Immigration, Customs, Police and other relevant regulatory agencies ;
- (d) adequate supply of clean water ;
- (e) adequate power supply ;
- (f) good drainage system ;
- (g) good sewage system ;
- (h) efficient telecommunication system ;
- (i) good internal road network ;
- (j) warehouses ;
- (k) logistics system ;
- (l) banking facilities ;
- (m) standard health clinic ;
- (n) fire service building with fire-fighting equipment ; and
- (o) such other facilities as the Authority and the Zone Management may deem necessary.

82.—(1) Any dispute arising between FZEs in the TIPFZ shall be resolved as follows—

Settlement of disputes within the Zone.

- (a) where a dispute arises between different FZEs in the TIPFZ, it shall first be resolved by the FZEs involved in the dispute ;

(b) where the FZEs involved fail to reach an amicable settlement, either of them may refer the dispute to the Zone Management within 14 days for settlement ; and

(c) where the Zone Management is unable to settle the dispute, the Zone Management shall refer the matter to the Authority, and where the Authority is unable to settle the dispute, either party to the dispute may refer the matter to an arbitral body whereby—

(i) if the laws to be applied are determined by both parties, those laws shall apply, and

(ii) if the laws are not determined by both parties, the laws of the Customs Territory shall apply.

(2) Any dispute arising between a FZE and its employees within the TIPFZ shall be resolved as follows—

(a) both parties shall attempt to settle the dispute amicably ; or

(b) where the employment contract expressly stipulates a form of alternative dispute resolution procedure, that procedure shall apply ; and

(c) where the parties fail to reach an amicable settlement or sub-regulation (2)(b) of this regulation does not apply, either party may refer the dispute to the Labour and Employment Services Office for mediation and settlement.

(3) Where a dispute arises between a FZE and a Government agency in the TIPFZ, either party may refer the dispute to the Authority for settlement.

(4) Where a dispute arises between officials of government agencies operating in the TIPFZ, either of the disputing agencies may refer the dispute to the Authority for settlement.

(5) Where a dispute arises between a FZE and the Zone Management, either party may refer the dispute to the Authority, which shall take steps to settle the dispute.

(6) A party dissatisfied with the resolution of a dispute by the Zone Management or the Authority, where applicable, may seek redress under the Arbitration and Conciliation Act or before a court in Nigeria.

(7) Notwithstanding the provisions of this regulation, the Authority and the Zone Management may intervene at any stage of a dispute in order to maintain industrial harmony in the TIPFZ.

**83.** Except as provided under the Act, an enactment applicable in the Customs Territory shall apply within the Zone.

**84.** In all cases involving litigation in the TIPFZ, the appropriate law in the Customs Territory shall apply.

Applicable  
Laws.

Litigation.



85.—(1) The Authority shall, in collaboration with relevant regulatory agencies, impose appropriate administrative penalties on any FZE for failure to—

Penalties for non-compliance with extant rules and regulations.

(a) pay fees or other charges payable ; or

(b) submit information due to be provided to the Zone Management, the Authority or any other regulatory entity within the Free Zone.

(2) The administrative penalties referred to under sub-regulation (1) of this regulation shall be prescribed in internal guidelines issued from time to time by the Zone Management with the approval of the Authority.

(3) Until the internal Guidelines on administrative penalties are issued by the Zone Management, the penalty for each default shall be—

(a) ₦100,000 for failure to submit information required under these Regulations ; or

(b) ₦100,000 for non-submission of information required in writing by the Zone Management or Regulatory entity but which was not specified under these Regulations ; and

(c) an amount (the “Late Surcharge”) equivalent to two times the amount of the payment which is late, for every 6 months for which payment is due but not paid, for failure to make a payment when due to the Zone Management or regulatory entity.

(4) The Late Surcharge under sub-regulation (3)(c) of this regulation shall accrue from the seventh day after the date on which the payment became due.

(5) Payments by the FZE which are not full payment of the overdue amount plus the full amount of the Late Surcharge shall be applied first towards settlement of the Late Surcharge.

(6) References in this regulation to a “Zone Management or Regulatory entity” within the Free Zone shall include the agents, representatives or contractors of the Zone Management or regulatory entity within the TIPFZ.

(7) Where a FZE is in default for 6 months, the Zone Management may, with a written approval of the Authority and by notice in writing to the FZE,—

(a) suspend the Licence and the FZE shall be prohibited from undertaking any activity within the Zone ; or

(b) prohibit personnel of the FZE from entering into the Zone for any reason deemed appropriate by the Zone Management.

(8) The Licence of the FZE and its right of access to the Zone may, with a written approval of the Authority, be reinstated upon its—

(a) remedy of the default ; and

(b) payment of any applicable fines as may be prescribed by the Authority under these Regulations.

**PART VII—PLANNING, CONSTRUCTION AND COMMENCEMENT OF OPERATIONS**

Application  
for lease of  
land or  
built-up  
commercial  
space.

**86.—(1)** A FZE may apply to the Zone Management for lease of land or built-up commercial space in the Zone to enable it undertake an Approved Activity for which it was granted licence.

(2) The Zone Management shall, as part of the initial registration process, provide the FZE with a development application pack upon the payment of prescribed fees.

(3) The contents of the pack shall include development guidelines and the building investment options and regulations in the TIPFZ.

(4) The application will be assessed based on availability of land or built-up commercial space, suitability of purpose and development guidelines of the TIPFZ.

Building  
development  
in the  
TIPFZ.

**87.** Development of leased land or built-up commercial space in the TIPFZ may be undertaken by—

- (a) the Zone Management ; or
- (b) a FZE on leased land for its own use or sub-letting.

Payment of  
deposit for  
lease of land  
or built-up  
commercial  
space.

**88.—(1)** On submission of the application referred to in regulation 86 of these Regulations, the FZE may be required to pay to the Zone Management such deposit as the Zone Management may, from time to time, stipulate as consideration for the lease being applied for.

(2) The Zone Management shall on receipt of the application for the lease of land or built-up commercial space, acknowledge the receipt and shall within 7 days of receipt of the deposit and applicant's compliance with the requirements, allocate land or built-up commercial space to the FZE.

(3) Where the—

(a) Zone Management rejects the application or fails to allocate land or built-up commercial office space within 14 working days of receipt of the deposit ; or

(b) FZE rejects the allocation made to it within 7 days of the notification of the allocation,

the Zone Management shall promptly refund the deposit paid without any deduction on account of interest or other charges.

Handling and  
forfeiture of  
deposits for  
Lease.

**89.—(1)** The deposit paid for a lease for a built-up commercial space by a FZE shall be part of the rent, provided the FZE occupies the assigned space within 3 months of the date of the execution of the lease agreement.

(2) Where the FZE fails to occupy the leased built-up commercial space within the period stipulated in sub-regulation (1) of this regulation, the deposit



paid for the lease shall be forfeited to the Zone Management except where the parties agree to an extension of the period

(3) The deposit paid for a lease of land by a FZE shall be part of consideration for the lease, provided that the FZE occupies the land and commences development within 6 months of the execution of the lease agreement or such other period as may be approved by the Zone Management.

(4) Where the FZE fails to occupy the leased-land and commence development within the time stipulated in sub-regulation (3) of this regulation, the deposit paid shall be forfeited to the Zone Management except where the parties agree to an extension of the period.

**90.—**(1) A FZE wishing to alter, expand or demolish any part of a built-up commercial space shall obtain the prior approval of the Zone Management and the costs involved shall be borne by the FZE.

Alteration,  
expansion  
and  
demolition  
of built-up  
commercial  
space.

(2) Any alteration, expansion or demolition shall be in accordance with the development guidelines issued by the Zone Management.

**91.—**(1) A leased property or any part of it, whether developed or not, shall not be sub-leased or leased in any form in the Zone without the prior written approval of the Zone Management, provided that such approval shall not be unreasonably withheld.

Lease or  
sub-Lease  
with Zone  
Management's  
approval.

(2) Where a FZE decides to divest before the expiration of the terms of its lease agreement, it shall first offer the property to the Zone Management at a reasonable price to be agreed by the parties.

(3) Where the parties are unable to agree on the price, the FZE may offer the property to any other prospective lessee.

**92.—**(1) Development of land leased to a FZE by the Zone Management shall be in accordance with the terms and conditions of the approved building permit issued by the Zone Management.

Building  
permits.

(2) An application for a building permit shall be submitted to the Zone Management together with—

- (a) two hard copies of the building plan and design ; and
- (b) an electronic copy of the building plan and design.

(3) The Zone management shall consider and grant a building permit on such terms as it deems fit within 14 days of the receipt of the application for the building permit provided the application conforms to Nigerian building standards for factories and with TIPFZ planning and construction specifications.

(4) Any modification or correction of the building plan required by the Zone Management may be incorporated in the approved building plan and complied with by the applicant.

Compliance  
with  
Building  
regulations.

**93.—**(1) A building or structure to be constructed by or on behalf of a FZE shall be built with permanent and fire-resistant materials in accordance with building, public health, environment and fire service regulations.

(2) The Zone Management shall be notified before commencement of construction to check the setting-out and set-back of the building and facilities.

(3) The TIPFZ engineers shall monitor construction activities to ensure quality, compliance and conformity with specifications.

Commencement of  
development  
after  
issuance of  
building  
permit.

**94.—**(1) A FZE that has secured a lease of land from the Zone Management shall commence development at the site within 3 months from the date of issuance of building permit.

(2) Where a FZE is unable to commence development of the leased land within the period stipulated under sub-regulation (1) of this regulation, the Zone Management may, on application by a FZE for good reasons, grant an extension for a period not more than 3 months on such terms and conditions as it considers necessary.

(3) Where a FZE fails to commence development within the period that may be extended as stipulated under sub-regulation (2) of this regulation, the Zone Management shall take over the leased land and the rentals and any other charges already paid shall not be subject to refund.

Appointment  
of building  
contractors.

**95.—**(1) A FZE shall consult with the Zone Management on the appointment of building contractors.

(2) Only building contractors approved by the Zone Management shall be authorized to carry out construction and installation works within the TIPFZ.

Inspection,  
installation  
of machinery  
and  
connection  
of utilities

**96.—**(1) Upon the completion of development on the leased land and prior to the commencement of installation of machinery, a FZE shall apply to the Zone Management for an inspection of power and water supplies, sewage lines and electrical installations.

(2) Connection of factory building to power and water supplies, sewage lines, fire-fighting system and telecommunication lines shall be paid for by the FZE at the approved rates.

(3) Payments for facilities consumed shall be made by the FZE at the prevailing rates.

(4) The FZE shall submit its waste management and pollution control plan to the Zone Management for approval.

Permit for  
commence-  
ment of  
operations.

**97.—**(1) A FZE shall prior to the commencement of operations, apply to the Zone Management for a permit to commence operations.



(2) The Zone Management shall within 3 days of the receipt of the application carry out inspection of the factory site or designated facility to ensure compliance with all applicable building, factory and public health laws and regulations.

(3) Where there are no breach of applicable laws and regulations, the Zone Management shall within 3 days after the completion of inspection issue to the FZE a permit for commencement of operations.

(4) Where the FZE has not complied with applicable laws or regulations, the Zone Management shall, within 48 hours after completion of inspection issue a notification in writing to the FZE and direct that the non-compliance be remedied within the period stipulated in the notice.

(5) On completion of the required remedial action, the FZE shall invite the Zone Management for inspection and issuance of compliance certificate and the Zone Management shall within 24 hours of inspection issue a certificate of compliance if there be no further breach by the FZE.

98.—(1) A FZE that has secured a lease of built-up commercial space from the Zone Management shall commence operations in the TIPFZ within 3 months of the date of execution of the lease agreement.

Commence-  
ment of  
operations  
by a FZE in  
a built-up  
Commercial  
Space.

(2) The Zone Management may, on application by a FZE, extend the time within which the FZE shall commence operations for a period not longer than 3 months on such terms and conditions as it considers necessary.

(3) Where a FZE that has secured a lease of built-up commercial space fails to commence operations within the period stipulated or extended under this regulation, the Zone Management shall, with a written approval of the Authority, revoke the License of the FZE.

99.—(1) A FZE that has secured a lease of land from the Zone Management shall commence operations in the TIPFZ within 6 months of the issuance of the permit to commence operations.

Commence-  
ment of  
operations  
by a FZE on  
a leased land.

(2) The Zone Management may, on application by a FZE, extend the time within which the FZE shall commence operations for a period not longer than 3 months on such terms and conditions as it considers necessary.

(3) Where a FZE that has secured a lease of land fails to commence operations within the period stipulated or extended under this regulation, the Zone Management shall revoke the license of the FZE.

## PART VIII—TAXATION PROCEDURES

Publication  
of tax  
guidelines.

**100.**—(1) The Zone Management shall, in consultation with the Federal Inland Revenue Service (FIRS), publish guidelines on the tax implications of transactions between TIPFZ and FZEs with entities in the Customs Territory.

(2) The tax implication of specified transactions within the TIPFZ, which may be reviewed by the FIRS time to time, is as contained in the Sixth Schedule of these Regulations.

(3) Any amendment to the guidelines on the tax implications by the FIRS shall apply *mutatis mutandis* under these Regulations.

Tax and  
other  
exemptions.

**101.**—(1) The provisions of the Act shall apply in respect of tax exemptions, incentives and related matters within the TIPFZ.

(2) For the avoidance of doubt—

(a) company income tax shall not be payable by a FZE ; and

(b) selected goods approved by the Zone Management imported by a FZE into the TIPFZ shall not be subject to import or other customs duties.

## PART IX—BANKING PROCEDURES AND INCENTIVES

Objectives  
of this Part.

**102.** The objectives of this Part include, to—

(a) complement and enhance the application of the provisions of the Act in respect of banks operating within the TIPFZ ;

(b) provide details of regulatory and supervisory requirements necessary to promote efficient and profitable banking services in the TIPFZ ;

(c) spell out details of permissible and prohibited activities of banks in the TIPFZ ;

(d) provide details of incentives available to banks in the TIPFZ ; and

(e) facilitate the attainment of the goals for which the TIPFZ is established.

Guidelines  
for Banking  
Operations.

**103.**—(1) The Central Bank of Nigeria (CBN) Guidelines for Banking Operations in the Free Zones in Nigeria, 2016 (“The Guidelines”), as may be amended from time to time, shall guide banking operations in the TIPFZ.

(2) The provisions of this Part—

(a) shall apply to all banking operations within TIPFZ, except where replaced by specific provisions of the Guidelines referred to in sub-regulation (1) of this regulation ;

(b) shall be read with such modifications as are necessary to bring them into conformity with the Guidelines referred to under sub-regulation (1) of this regulation ; but



(c) where the provisions of this Part are inconsistent with the provisions of the Guidelines, the provisions of the Guidelines shall prevail.

**104.**—(1) Banks in the TIPFZ shall be granted approval under the Act by the Zone Management with the consent of the Authority.

Permissible  
Banks in the  
TIPFZ.

(2) There shall be for the TIPFZ, two types of banks, namely—

(a) a bank established by a bank licensed under the Banks and Other Financial Institutions Act (BOFIA) and other relevant legislation ; and

(b) a licensed foreign bank.

(3) A bank established in the TIPFZ, pursuant to sub-regulation (2) of this regulation, shall maintain records and books of accounts of its operations independent of its parent bank.

(4) Banks licensed to operate in the TIPFZ may be owned—

(a) wholly by Nigerians ;

(b) jointly by Nigerians and foreigners ; or

(c) wholly by foreigners.

**105.**—(1) An applicant wishing to operate as a bank within the Zone shall submit an application for a Licence to the Authority through the Zone Management with—

Licensing  
requirements  
for banks in  
the TIPFZ.

(a) two copies each of its Memorandum and Articles of Association ;

(b) copies of its banking licence issued by the CBN under BOFIA or other relevant legislation or its banking licence issued by the appropriate authority in the country where the bank was incorporated ;

(c) a copy of the bank's resolution at a meeting of its directors approving the proposed application for a licence to carry on banking in the Zone ; and

(d) such other documents and requirements as the Zone Management and Authority may require from time to time.

(2) An enterprise seeking to carry on banking business in the TIPFZ shall comply with the provisions and requirements stipulated under the Guidelines as may be amended or reviewed from time to time.

#### PART X—HEALTH, SAFETY AND ENVIRONMENT

**106.** Access to the TIPFZ shall be subject to such conditions as the Zone Management may stipulate in writing from time to time.

Access to  
the TIPFZ.

**107.** Any incident or accident in the TIPFZ resulting in death, physical injury, loss or material damage shall be reported to the Zone Management as soon as practicable.

Report of  
incidents or  
accidents in  
the TIPFZ.

Beautification  
of the  
environment.

**108.**—(1) The Zone Management shall be responsible for the general beautification of the TIPFZ.

(2) A FZE shall be responsible for the beautification of the immediate surroundings of its factory or commercial space.

Maintenance  
of Facilities.

**109.**—(1) The Zone Management shall be responsible for the maintenance of facilities such as roads, drainage, street lighting, water supply line, sewage line, fire-fighting facilities.

(2) A FZE shall pay for any maintenance work executed by the Zone Management at the instance of the FZE.

Responsibilities  
of a FZE  
on Health,  
Safety and  
Environment.

**110.** The management of FZEs within the TIPFZ shall—

(a) ensure that competent persons are appointed to supervise all facets of its operations in the Zone ;

(b) provide all necessary Health, Safety and Environment (HSE) equipment and facilities at sites and ensure their appropriate use ;

(c) provide suitable Personal Protective Equipment (PPE) and ensure their use ;

(d) assess negative impacts of its activities on the environment and where necessary, adequately mitigate the risk of losses or damage arising from such activities ;

(e) make conscious efforts to restore any negatively impacted environment ;

(f) inform employees, service providers and the general public of any known or identified potential hazards arising from its activities ;

(g) monitor all its activities in the Zone to ensure strict compliance with all HSE guidelines, laws, rules and regulations ; and

(h) recognize and reward employees for compliance and performance improvement initiatives with HSE rules and regulations.

Responsibilities  
of Site  
Managers  
and  
Supervisors.

**111.**—(1) A site manager or supervisor shall be responsible for effective and efficient HSE operations and shall recognize HSE as an integral part of each site.

(2) A site manager or supervisor referred to in sub-regulation (1) of this regulation shall—

(a) understand and implement comprehensive HSE Procedures and programmes as contained in these Regulations and any guidelines that may be issued, from time to time by the Zone Management or the FZE ;

(b) set good example for employees, service providers and clients to follow ;

(c) ensure compliance with proper work procedures at all times ;



(d) induct new employees on hazards associated with their respective jobs ;

(e) have in-depth knowledge of the hazards associated with each operation ;

(f) ensure that all employees and service providers use their PPEs where applicable ;

(g) communicate safe work procedures to each employee ;

(h) observe other staff and service providers work practice and procedure and correct them when necessary ;

(i) ensure that facilities and work environments are in good conditions for the application of sound HSE practices ;

(j) investigate and report all accidents and incidents nearly resulting in accident ;

(k) recommend and implement corrective measures ;

(l) carry out periodic HSE inspections ;

(m) advise employees and recommend erring employees for appropriate disciplinary action ; and

(n) ensure that first aid and fire-fighting facilities are in good working condition and are properly maintained.

**112.**—(1) An employee shall contribute to safe-work performance through co-operation with managers, supervisors and other employees.

Responsibilities of employees.

(2) Every employee shall—

(a) obtain, study and understand the company's HSE Policy ;

(b) use the PPE always, where required, to ensure safety ;

(c) comply with all applicable HSE Policy, rules and operating procedures ;

(d) comply with relevant laws, regulations and guidelines ;

(e) seek guidance from managers or supervisors on correct work procedures ;

(f) report to the supervisor—

(i) every accident and incident nearly resulting in accidents ; and

(ii) unsafe work practices or conditions that may lead to injury or damage,

in the TIPFZ ;

(g) assist in the implementation of immediate counter measures as stipulated in Emergency Plans ; and

(h) be well behaved, orderly and disciplined.

Responsibilities of Service Providers.

**113.—(1)** A service provider shall—

(a) comply with the HSE Procedure under these Regulations, including laws, regulations and standards related to the scope of the services provided in the performance of their contractual obligations ;

(b) report to the Zone Management—

(i) every accident and incident nearly resulting in accidents ; and

(ii) unsafe work practices or conditions that may lead to injury or damage, in the TIPFZ ;

(c) work with the Zone Management in identifying HSE issues during the planning, design and execution of work programs ;

(d) maintain open lines of communication at all levels of supervision to ensure that safe work practices are understood and implemented by all parties ;

(e) provide employees with induction training and PPE to execute their specified work safely and to meet policy and regulatory requirements ;

(f) make available to the Zone Management for evaluation—

(i) records of its past safety performance,

(ii) present procedures or programmes ;

(iii) projected capability to achieve an acceptable HSE performance ; and

(iv) evidence of compliance with applicable HSE laws, regulations and standards, and

(g) indemnify the Zone Management for any negligence on their part relating to HSE.

Power to mitigate HSE risks by the Zone Management.

**114.** The Zone Management may intervene to avert or mitigate HSE risks, where a FZE or service provider fails to meet its obligations to adequately advice, train, equip and protect its employees in the performance of their assigned duties.

Compliance with environmental protection laws.

**115.—(1)** A FZE operating in the TIPFZ shall—

(a) comply with relevant environmental pollution laws and regulations ;

(b) ensure that pollution treatment facilities or other suitable devices are used to keep wastes and pollution caused by its production processes within tolerable limits ; and

(c) protect and preserve the TIPFZ environment and the immediate host community.

(2) A FZE shall, before the commencement of its machine installation, submit to the Authority through the Zone Management its waste management and pollution control plan, for approval.



(3) The Zone Management shall, in conjunction with relevant Government agencies—

(a) monitor and inspect the operation of anti-pollution devices and measures in the Zone ; and

(b) apply appropriate sanctions for breaches of applicable laws and regulations.

**116.** Facility managers or supervisors shall conduct induction training when—

HSE  
induction  
training.

(a) a new employee starts work in the TIPFZ ;

(b) a service provider staff starts work on a site ;

(c) a new plant or equipment is introduced ;

(d) policies or procedures are updated ; and

(e) it is discovered that any employee in the Zone or staff of the service provider has insufficient knowledge in the use of assigned PPE and other safety equipment.

**117.—**(1) All sites are required to have an equipped First Aid Box and site managers or supervisors shall be trained in the application of First Aid.

Occupational  
health and  
safety.

(2) An employee in the TIPFZ shall report to his supervisor when not in good health.

(3) An employee under the influence of alcohol, narcotics or any other intoxicant, whether prescribed or otherwise, shall not be allowed on the job.

(4) Horseplay, practical jokes and provocation are not allowed in the workplace within the TIPFZ under any circumstances.

(5) Sexual harassment is prohibited.

**118.** An employer or service provider within the TIPFZ and their staff shall—

Control of  
hazardous  
substances.

(a) comply with statutory regulations and guidelines set out for the control of hazardous substances using the manufacturers' and suppliers' HSE guide and their own knowledge of the work processes ; and

(b) ensure that their staff receive—

(i) adequate training and information on HSE issues before exposing them to hazardous substances relating to their job, and

(ii) mandatory periodic medical checks.

(c) ensure that waste materials shall be disposed of carefully in a manner that will not constitute a hazard to employees, clients, the general public and the environment.

**119.—**(1) All persons within the TIPFZ shall—

(a) conduct their activities in such a manner as to remove the risk of fire ; and

(b) strictly comply with “No Smoking” signs in every facility in the TIPFZ.

(2) Combustible materials shall not be kept in offices or near any source that may give rise to fire outbreak.

(3) A site manager or supervisor shall keep activities in his operational areas safe from fire.

(4) Each employee of the Zone and staff of the service providers shall undergo induction training in fire prevention practices, the use of fire extinguishers and emergency procedures.

(5) Every individual and entity in the TIPFZ shall adopt measures to prevent fire outbreak.

Firefighting  
Guidelines.

**120.—**(1) Fire-fighting equipment shall be provided at strategic locations on all sites and shall be used promptly to respond to any fire outbreak.

(2) Each employee of the Zone and staff of a service provider shall familiarize themselves with their areas of operation and give special attention to the locations of fire extinguishers and other fire-fighting equipment.

(3) Fire-fighting facilities shall not be blocked from easy access, removed or used for purposes other than fire-fighting.

(4) In case of any defect or unintended discharge of a fire extinguisher, a report shall be made to the immediate supervisor and no disciplinary action shall be taken against the employee for reporting such incident.

Fire exits.

**121.—**(1) Fire exits shall be provided at strategic locations and shall not be blocked or used for any other purpose, and where the exits are locked, the keys shall be provided inside boxes with glass cover which can be broken to access the keys for use in case of an emergency.

(2) Automatic lighting shall be provided in exit corridors, walkways and above exit doors.

(3) Muster points shall be identified and made known to all employees of the Zone and staff of service providers.

Emergency  
evacuation  
procedures.

**122.—**(1) A FZE shall have an emergency plan which shall require an employee to—

(a) raise an alarm in the event of any emergency or fire outbreak ;

(b) operate any manual or automatic danger alarm system, where applicable ;

(c) attack the fire with available fire-fighting equipment ;



(d) call for help by phoning the Free Zone security, fire brigade and the Nigerian Police whose contact details shall be provided at each site ;

(e) close all windows and doors to prevent easy spread of the fire ; and

(f) escape to the designated safe place or muster point.

(2) Fire marshals shall give further directives to all occupants and persons within the facility.

**123.**—(1) Each employee of the Zone and staff of a service provider shall be provided with PPE, where required, to ensure safety.

Personal  
protective  
equipment.

(2) It is mandatory for all employees to wear their PPEs while executing their functions.

(3) Each employee of the Zone and a staff of a service provider issued with a PPE shall be given adequate training on the use and maintenance of the PPE.

(4) Each PPE issued shall be maintained and kept in good working condition.

(5) An employee who fails to comply with this regulation shall be subject to appropriate disciplinary action.

**124.**—(1) An employer and a service provider in the TIPFZ shall provide its employee with a protective garment.

Uniforms,  
overalls and  
other safety  
measures.

(2) An employee shall wear his protective garments whenever he is carrying out his official duties.

(3) A soiled garment shall be washed thoroughly to prevent fire outbreak and any skin disease.

(4) An employee shall not wear rings, bangles, neck chain or loose garments while on duty.

(5) Firearms, explosives and other dangerous weapons are strictly prohibited within the TIPFZ provided that security personnel authorized under the laws of the Customs Territory may bear firearms within the TIPFZ.

**125.**—(1) An employee shall wear safety shoes at all work areas identified as having risk of foot injury.

Safety  
shoes.

(2) An employee shall not walk in bare foot nor wear slippers or sandals in work areas.

**126.** An employee shall, where applicable, wear—

(a) appropriate dust masks or breathing apparatus where air contamination exists ;

(b) gloves at work areas identified as having risk of hand injury or contamination ; and

Breathing  
apparatus,  
ear  
protection  
and gloves

(c) ear plugs when exposed to high noise level for a considerable length of time.

**127.**—(1) An employee shall—

- (a) possess knowledge of standard work practice required for his work ; and
- (b) obey safety rules at all times.

(2) An employee that observes any unsafe condition or practice in the TIPFZ, shall notify any immediate superior.

(3) An employee who is uncertain about unsafe practice or procedure for performing any job shall seek advice from any immediate superior or safety representative.

(4) An employer in the TIPFZ shall periodically assess work practices in its domain with a view to removing any hazard and promote good occupational health of the workforce and environment.

Authorized  
access to  
restricted  
areas.

**128.**—(1) Only an employee who is authorized may be allowed access to restricted areas in the TIPFZ.

(2) Where an area of work impacts on—

- (a) another component of a facility, or
- (b) other work in progress within the area,

the supervisors of the areas concerned shall co-ordinate for effective and safe work performance.

Tag in and  
out.

**129.**—(1) The circuit of any electrically driven equipment or other energy sources shall be de-energized and the start-up switch tagged with a sign “Danger, Do Not Operate”, prior to the commencement of work.

(2) The technician shall lock the circuit board to prevent electrocution or fire outbreak.

(3) The sign tag on the circuit board “Danger, Do Not Operate”, shall only be removed by a technician or qualified officer.

Permit for  
hot work.

**130.**—(1) A permit for carrying out hot work such as welding, grinding and flame cutting shall first be obtained from the Zone Management before carrying out any such work on site.

(2) Appropriate fire-fighting equipment shall be positioned and manned before carrying out any form of hot work.

**131.**—(1) The appropriate machine or tool shall always be used for each job.

(2) Only a tool in good and safe condition shall be used.

(3) Equipment on each site shall be maintained in good working condition.



(4) An employee who is adequately trained and no other, shall use or work with machines in the course of his duties.

(5) Equipment that could pose a risk to the well-being of persons in and around the work place shall be restricted to authorized persons only and shall be clearly marked" AUTHORISED PERSONS ONLY".

**132.—**(1) All passageways and aisles shall be kept clear of debris and electric cables and shall not be used as floor storage.

Walkways,  
platforms  
and  
passageways.

(2) Wet surfaces shall be clearly marked with warning signs or covered with suitable non-slippery materials.

(3) Where forklifts or other moving machinery must use the same passageway with pedestrians, adequate warning signs shall be prominently displayed and both pedestrians and equipment operators shall exercise extreme caution.

(4) Equipment shall be properly positioned to avoid any obstruction to the walkways.

(5) A change in floor elevation or ceiling height shall be clearly marked.

(6) Any passageway near dangerous operations such as heavy materials lifting, machinery operations or welding shall be clearly marked.

(7) Raised walkways and platforms shall have adequate handrails.

(8) The needs of the physically challenged persons shall be adequately provided for in the construction of walkways.

**133.—**(1) A stairway or ladder shall be used only by qualified and trained employees whose schedules of duty include the use of such devices.

Stairways  
and Ladders.

(2) A stairway or ladder shall be kept clean, dry and non-slippery at all times.

(3) The maximum load on a stairway or ladder shall be clearly marked.

(4) Properly maintained elevators shall be provided for use by persons with physical disabilities.

**134.—**(1) All working locations shall be kept clean and orderly.

Working  
locations

(2) Walking surfaces shall be kept dry and appropriate steps taken to ensure that the surfaces are kept clean and slip-resistant.

(3) Any spill in a working location shall be cleaned immediately.

(4) All off-cuts, scrap, waste and debris shall be promptly removed and safely disposed.

(5) All sites and premises shall be kept clean and free from weeds and vegetation.

(6) All manholes, pits and floor openings shall be covered when not in use and clearly marked when opened.

(7) All oil and gas fired devices shall be equipped with flame failure controls which will prevent the flow of fuel if pilots or main burners are not working.

(8) Combustible substances shall be stored outside the offices and access to these areas shall be prohibited.

Mechanical  
and manual  
handling.

**135.**—(1) Lifting and moving of an object shall be—

(a) carried out with a mechanical device appropriate for that purpose ;  
and

(b) operated by trained, qualified and authorized employees.

(2) The maximum load the mechanical device can carry shall be clearly marked on it.

(3) Every load shall be inspected for sharp edges, wet or greasy patches.

(4) Hand gloves shall be worn when lifting or moving any load with sharp or splintered edges.

(5) Hand gloves shall be free from oil, grease or materials which might impair firm grip of the load.

(6) The route through which the load may be carried shall be inspected to ensure that it is free from obstruction or spillage that might cause tripping or slipping.

(7) An employee or any other person shall not attempt to lift or move a load considered too heavy or more than 36kg without assistance.

(8) Where a team is required to lift or move a load, one person shall act as a co-ordinator, giving instructions on how to lift or lower the load.

Travels and  
transportation.

**136.**—(1) Each driver shall drive a vehicle with due care.

(2) Reckless or unsafe driving shall attract disciplinary action.

(3) A driver shall be in the possession of valid driving licence.

(4) Each vehicle shall be used only for authorized purposes.

(5) An accident or incident nearly resulting in an accident shall be reported to the Zone Management.

(6) Each vehicle shall be properly and regularly maintained and kept clean.

(7) Each vehicle shall be comprehensively insured by an insurance company approved by the Zone Management.



**137.**—(1) Managers and supervisors shall, prior to the commencement of any work activity, carry out a hazard analysis to identify and assess if there is any hazard or risk involved in carrying out the activity.

Job hazard analysis, control and registration.

(2) Where any hazard or risk is identified, procedures shall be put in place to control the hazard or risk through elimination, isolation and minimization.

(3) The result of the findings shall be registered in a Job Hazard Register.

**138.**—(1) A FZE or a licensed operator within TIPFZ shall ensure that any waste generated from its business activities or activities of an outsourced contractor, is disposed of in a manner not hazardous to human health and the environment.

Waste management.

(2) A waste management procedure shall ensure that any waste generated from facilities is—

(a) identified in terms of its potential hazard to the environment and persons handling them ;

(b) stored in a manner which prevents spillage or prohibits access to non-authorized persons ; and

(c) disposed of in accordance with relevant legislation, Government policy and best practices.

**139.**—(1) HSE awareness programmes and activities shall be undertaken on a regular basis.

HSE awareness programme.

(2) A FZE or a licensed operator in the TIPFZ shall show its commitment to HSE procedures by maintaining effective communication systems.

**140.**—(1) FZEs, service providers and employees in the TIPFZ shall comply with HSE rules, standards and practices under these Regulations and other guidelines or instructions that may, from time to time, be issued by the Zone Management.

Compliance and disciplinary action for non-compliance.

(2) Non-compliance with any of these HSE rules, standards and practices may result in a disciplinary or any other appropriate action commensurate with the seriousness of the non-compliance.

(3) The Zone Management may, with the consent of the Authority, issue Zone guidelines for the purpose of environmental protection within the TIPFZ.

(4) FZEs, service providers and employees in the TIPFZ shall comply with any Zone guidelines issued under sub-regulation (3) of this regulation.

## PART XI—IMMIGRATION PROCEDURES

Guidelines  
for  
processing  
immigration  
applications.

**141.**—(1) The Nigeria Immigration Service (NIS), in consultation with the Authority, shall publish guidelines for processing applications for immigration and work permits of expatriates wishing to operate in the TIPFZ.

(2) Fees for immigration services in the TIPFZ shall be levied in United States Dollar (US\$) as may be prescribed by the NIS, in consultation with the Authority.

(3) A FZE is exempt from expatriate quota.

TIPFZ  
Immigration  
Centre.

**142.** The Zone Management shall, through the Authority and in collaboration with the NIS, establish an immigration centre within the Zone to facilitate accelerated visa processing for qualified expatriates.

Visa  
requirements.

**143.**—(1) Except ECOWAS nationals or nationals of countries with which Nigeria has entered into a Visa Abolition Agreement, an expatriate seeking entry into Nigeria shall require visa prior to entry.

(2) The visa referred to under sub-regulation (1) of this regulation shall be obtained from Nigeria's Missions abroad.

Types of  
Ordinary  
Visa.

**144.** The following types of ordinary entry visas may be granted—

- (a) business Visa ;
- (b) tourist Visa ;
- (c) visitors Visa ;
- (d) transit Visa ;
- (e) temporary Work Permit (TWP) ;
- (f) residence Visa ; and
- (g) Subject to Regularisation for Residence Work Permit (STR) Visa.

Business,  
Tourist and  
Visitors Visa.

**145.**—(1) An expatriate visiting Nigeria shall possess one of the visas referred to under regulation 144 of these Regulations from the Nigeria Mission in his country or the Nigeria Mission closest to his place of abode.

(2) An application for a Short Visit Visa shall be accompanied by—

(a) a letter of invitation from the Zone Management stating the purpose of the visit and accepting immigration responsibilities ;

(b) a completed application form affixed with passport photographs of the applicant ;

(c) a return ticket ;

(d) evidence of financial sustainability ;

(e) valid travel documents and ;

(f) evidence of payment of an approved visa fee, where applicable.



**146.**—(1) A Temporary Work Permit (TWP) Visa may be issued to an expatriate coming to Nigeria for a short duration to perform specialized duties, such as—

Temporary  
Working  
Permit  
(TWP) Visa.

- (a) installation or repairs of machinery ;
- (b) feasibility studies ;
- (c) auditing of accounts ;
- (d) training ;
- (e) commissioning of projects ;
- (f) erection and installation of equipment ;
- (g) control of natural disaster and oil spillage ;
- (h) attending board meetings by non-resident company executives ; and
- (i) any other form of specialized duty as may be approved by the NIS.

(2) The NIS may grant a TWP Visa in Nigeria and transmit it to a Nigerian Mission abroad for issuance to an expatriate coming to Nigeria.

(3) The requirements for the issuance of TWP Visa include—

(a) a formal application to the Comptroller-General of immigration stating passport particulars of the expatriate, purpose of visit and confirmation of acceptance of immigration responsibilities by sponsor ;

(b) evidence of company registration ;

(c) evidence of purchase of equipment ;

(d) evidence of contract award ;

(e) an approval from the Comptroller-General of immigration ;

(f) passport of the employee with a minimum of six-months validity ;

(g) a return ticket ;

(h) a completed application form affixed with passport photographs of the applicant ; and

(i) evidence of payment of an approved visa fee, where applicable.

(4) A visa may not be required where there exists a bilateral or multilateral visa abolition agreement with Nigeria for a visit not exceeding 90 days.

**147.**—(1) An expatriate coming to reside in Nigeria for purposes of working, studying or accompanying a spouse or parent, shall arrive the country with a Subject to Regularisation (STR) Visa obtained at a Nigerian Mission abroad.

Subject to  
Regularisation  
(STR) Visa.

(2) The requirements for the issuance of STR Visa include—

(a) a formal application made by the employer through the Zone Management to the Nigerian Mission abroad closest to the employee's normal place of abode, indicating the job position and nationality in addition to acceptance of immigration responsibilities ;

(b) completed Form IMM.22 affixed with passport photographs of the applicant ;

(c) passport of the employee with a minimum of six-months validity ;

(d) previous work experience, curriculum vitae and photocopies of educational qualifications of the employee ;

(e) letter of employment stating the terms and conditions of employment ;

(f) letter of acceptance of offer ;

(g) one-way ticket ;

(h) copies of free Zone operational licence of employer ;

(i) original certificates for sighting ; and

(j) evidence of payment of an approved visa fee, where applicable.

(3) A dependent joining an expatriate employee requires—

(a) a formal application from the employer with a support letter from the Zone Management and employer's acceptance of immigration responsibilities ;

(b) copy of the expatriate's residence permit if the dependent is joining an expatriate already in Nigeria ;

(c) a copy of a marriage certificate for a married woman and birth certificate for a child ;

(d) one-way ticket or evidence of airline booking ;

(e) passport of the dependent with a minimum of six-months validity ; and

(f) evidence of payment of an approved visa fee, where applicable.

Regularisation  
of stay.

**148.** An expatriate who intends to stay in Nigeria beyond 56 days, shall regularize his stay by obtaining a Combined Expatriate Residence Permit and Aliens Card.

Requirements  
for issuance  
of Combined  
Expatriate  
Residence  
Permit and  
Aliens Card  
(CERPAC).

**149.—(1)** Requirements for issuance of CERPAC include—

(a) a formal application to the NIS within 3 months from the date of arrival into the country stating the post to be occupied, nationality and accepting immigration responsibilities ;

(b) a valid STR visa ;

(c) a letter of employment ;

(d) a letter of acceptance of offer ;

(e) completed Form IMM.22 affixed with passport photographs of the applicant and vetted at the Nigerian Mission where the visa was issued ;

(f) copies of credentials duly vetted at the Nigeria Mission abroad where the visa was issued ;

(g) applicant's National Passport accompanied with photocopies of the first six pages of the passport and the page on which the visa was stamped ;



- (h) resolution of the Board of Directors of the requesting FZE duly endorsed by appropriate officers in top managerial positions ; and
- (i) evidence of payment of an approved visa fee, where applicable.

(2) For the purpose of paragraph (h) of sub-regulation (1) of this regulation, "appropriate officers" of the FZE include members of the Board of Directors, Managing Directors, General Managers and Finance Controllers.

**150.** The requirements for CERPAC for dependents above 16 years of age joining an expatriate employee include—

Requirements  
for CERPAC  
for  
dependents  
above 16  
years of age  
joining an  
expatriate  
employee.

(a) a formal application from the expatriate employee accepting immigration responsibilities ;

(b) a copy of husband's or father's residence permit, if already regularized ;

(c) a copy of a marriage certificate for a married woman and birth certificate for a child ;

(d) a letter of admission or photocopy of school identity card where applicable ;

(e) completed Form IMM.22 affixed with passport photographs of the applicant and vetted at the Nigerian Mission where the visa was issued ; and

(f) evidence of payment of approved fee, where applicable.

**151.—(1)** A request for a change of employment by a resident expatriate already in Nigeria may be permitted subject to the following—

Change of  
employment  
by resident  
expatriate  
already in  
Nigeria.

(a) a formal application from the new employer to the NIS through the Authority requesting for a change of employment and acceptance of immigration responsibilities ;

(b) a letter of no objection from the expatriate's previous employer ;

(c) a letter of offer of employment from the new employer in the TIPFZ ;

(d) letter of acceptance of the offer by the expatriate ;

(e) a resolution of the Board of directors, where applicable ;

(f) resident permit with previous employer ;

(g) approved residence permit with previous employer ; and

(h) evidence of payment of approved fee, where applicable.

(2) The requirements listed in sub-regulation (1) of this regulation shall also apply to an expatriate employee in the TIPFZ wishing to take up employment with a company in another Zone in Nigeria.

## B 1100

Establishment  
of the Free  
Zone  
Expatriates'  
Register.

**152.**—(1) The Zone Management shall in consultation with NIS, establish a Free Zone Expatriates' Register in the TIPFZ.

(2) The Free Zone Expatriates' Register shall be maintained for all Free Zone expatriates residing in and outside the TIPFZ.

(3) The Register shall contain the name, nationality, employer, number and validity period of the CERPAC and place of residence of the expatriate.

Rendering of  
returns on  
expatriates.

**153.**—(1) The Zone Management shall render monthly returns to the Authority on expatriates residing in the TIPFZ.

(2) The returns referred to under sub-regulation (1) of this regulation shall be provided on or before the last working day of the month or as may be prescribed by the Authority.

(3) An expatriate shall receive a TIPFZ identification card as proof of registration within 7 days of arrival in the TIPFZ.

(4) The TIPFZ identification card issued under this regulation may provide requisite controls on access to certain facilities or purchase of duty free products, as needed to prevent abuse in line with the provisions of these Regulations.

Requirements  
for re-entry  
visa.

**154.** The requirements for a re-entry visa include—

(a) a formal application to the NIS through the Zone Management by an employer or Sponsor accepting immigration responsibilities ;

(b) a completed re-entry visa application form ; and

(c) evidence of payment of approved Fee, where applicable.

### PART XII—HUMAN RESOURCES AND LABOUR RELATED MATTERS, ETC.

Application  
of this Part  
to contract  
of  
employment  
in the  
TIPFZ.

**155.** An employer or employee in the TIPFZ is subject to the provisions of this part, except where a contract of employment has been submitted by an employer to the Zone Management for endorsement that its contract with the employee shall apply.

Compliance  
with Labour  
laws.

**156.** An employer operating in the TIPFZ shall comply with labour laws applicable in the Customs Territory.

Responsibilities  
of the Zone  
Management  
under this  
Part.

**157.**—(1) The Zone Management shall be responsible for the supervision and implementation of the provisions of this Part, the enforcement of the rights of residents and employees in the TIPFZ and the performance of undertakings contained in employment contracts.

(2) The Zone Management may obtain from an employer and its employees such guarantees as may be necessary for the performance of their undertakings under their employment contracts.



(3) The Zone Management shall, in collaboration with the Authority, be responsible for the resolution of trade disputes between an employer and its employees.

**158.—**(1) The Zone Management may establish a Labour and Employment Services Office in the TIPFZ.

Establishment  
of Labour  
and  
Employment  
Services  
Office.

(2) The Office referred to under sub-regulation (1) of this regulation shall regulate labour and employment matters including safety, health and welfare of workers in the TIPFZ.

**159.** An employer in the TIPFZ shall put in place a disciplinary procedure for use within its work place on the approval of the Zone Management.

Disciplinary  
procedure.

**160.** The Zone Management shall, with the co-operation of an employer in the TIPFZ, ensure that welfare benefits such as housing, sports facilities, health and medical services are provided by an employer for its employees.

Welfare of  
employees.

**161.—**(1) An employment contract within the TIPFZ shall contain the following—

Employment  
contract.

- (a) the name of the employer ;
- (b) the name and address of the employee and the place and date of his employment ;
- (c) the nature of the employment contract ;
- (d) working hours, holidays and leave of absence ;
- (e) date of execution of the employment contract ;
- (f) the duration of the contract ;
- (g) the date when a contract for a fixed term expires ;
- (h) the wages, method of calculation and the manner and period of payment ;
- (i) the welfare benefits and accommodation given to the employee ;
- (j) the period of notice to be given by the party wishing to terminate the contract ; and
- (k) such other requirements as the Zone Management may require.

(2) A copy of an employment contract shall be kept by an employer, the employee and the Zone Management, respectively.

**162.—**(1) Where the work period in a contract of employment is not determined, the date of expiration of the contract shall be determined by the—

Work period.

- (a) nature and type of the work ;
- (b) date of completion of the work or project, or
- (c) termination of the activities of the workplace.

(2) In a contract for a temporary period or specific work, neither party may unilaterally terminate the contract except in cases where the employment contract provides otherwise.

(3) In the event of a unilateral termination of a contract by either party, the other party may apply for redress through the Board of Dispute Resolution referred to under these Regulations.

(4) The continuous nature of work shall not make an employment contract permanent.

Provisional  
employment  
contracts or  
apprenticeship.

**163.**—(1) An employer and the employee may fix a period of time (the “apprenticeship period”), during which either party may, without prior notice or payment of an indemnity, terminate the work relationship.

(2) An employer shall pay the employee wages and work benefits for work done in the course or at the end of apprenticeship period.

(3) Apprenticeship contract may be entered into only once between an employer and an employee for a specific job.

Unilateral  
modification  
in  
employment  
conditions.

**164.** Where an employer, without due consideration to the employment contract and without the consent of the employee, modifies the employment conditions of an employee resulting in a reduction of wages or abuse of his dignity, the employee may complain to the Zone Management for redress.

Termination  
of contract  
of  
employment.

**165.**—(1) An employment contract may be terminated on any of the following grounds—

- (a) the expiration of the period for which it was made ;
- (b) the death of the employee or liquidation of the employer before the expiration of the contract ;
- (c) total disability or incapacity of the employee ;
- (d) the retirement of the employee ;
- (e) the completion of the contract for specific work ;
- (f) non-compliance with disciplinary regulations ;
- (g) the resignation of the employee ;
- (h) *force majeure*, or
- (i) the termination of the employment contract by the employer and the employee in instances stipulated in the employment contract and in compliance with these Regulations.

(2) An employee whose appointment is terminated for non-compliance with disciplinary work practice, may complain to the Board of Dispute Resolution which may take a decision in line with this Regulation and other disciplinary practices applicable in the work place.



**166.** The employment of a person under the age of 18 years is prohibited in the TIPFZ.

Prohibition of employment of under-aged persons.

**167.—**(1) There shall be the following types of work in the TIPFZ—

Types of work and working hours.

(a) alternate work ; and

(b) shift work.

(2) Shift work is work that rotates during the course of a month in such manner that it is performed in the morning, afternoon or at night and includes—

(i) day shift work,

(ii) night shift work, and

(iii) mixed shift work.

(3) The working hours for a—

(a) day shift work shall be from six o'clock in the morning to ten o'clock at night ; and

(b) night shift work shall be from ten o'clock at night to six o'clock in the morning.

(4) Mixed shift work is performed partially during the day and at night.

(5) Whenever a day shift work or a night shift work is performed under the terms of the contract, benefits paid for it shall be fixed in accordance with—

(a) the employment contract,

(b) the mutual agreement of the employee and the employer, or

(c) the conditions and circumstances of the workplace.

(6) Alternate work is work that by nature is not performed continuously, but is performed during specific hours of the day or night.

(7) An employee's daily working hours shall be as agreed by the parties under the contract of employment, provided that it shall not exceed eight hours per working day.

**168.—**(1) The taking of a weekly holiday, annual paid leave or official holiday shall be as agreed by the employer and the employee, and where leave is postponed to another date or is not taken, the benefits due to the employee shall be as previously agreed by the parties.

Holidays.

(2) All official holidays in Nigeria including Labour Day (1st May of each year) shall be deemed as part of an employee's official holidays.

(3) Where a contract of employment is terminated as provided in these Regulations, any amount due on account of the employee's paid leave shall be paid to the employee or his next-of-kin if the employee is deceased.

(4) An employee shall be entitled to a holiday with full pay after twelve months' continuous service of—

(a) at least six-working days ;

(b) in the case of apprentices under the age of 18 years, at least twelve-working days ; or

(c) in all cases where work is performed for less than 12 months, but not less than 6 months in the continuous employment of an employer, the employee shall be entitled to a holiday of at least half a day per full month of service per annum.

Minimum wage.

**169.** The minimum wage in the TIPFZ shall not be less than the minimum legal wage obtainable in the Customs Territory.

Overtime allowances.

**170.—**(1) Any work performed by an employee in excess of eight hours per day shall be deemed as overtime work.

(2) An employer shall pay an employee overtime allowances for work done in excess of eight hours per day.

(3) The overtime allowances to be paid by an employer shall be as is obtainable in similar job schedules within the industry in other Free Zones.

Prohibition of child and compulsory labour.

**171.—**(1) An employer in the TIPFZ shall not employ any person below the age of 18 years.

(2) The use of corporal punishment, forced or compulsory labour by an employer is prohibited in the TIPFZ.

Prohibition of gender and other discriminations.

**172.** An employer in the Zone shall not discriminate against an employee on account of gender, race or religion.

Resolution of labour disputes.

**173.—**(1) A dispute between an employer and an employee arising from work place or contract of employment shall first be settled by the parties amicably.

(2) Where a dispute cannot be settled by the parties themselves, any of the parties may refer the matter to the Labour and Employment Services Office for mediation and settlement.

(3) A resolution by the Labour and Employment Services Office shall be enforced within ten days from the date of service on the parties, except where there is an objection by any of the parties.



(4) A party dissatisfied with the decision of the Labour and Employment Services Office may seek redress in court.

174. An employer of labour in the TIPFZ shall be at liberty to employ workers from any part of the world subject to Nigerian laws.

Freedom on  
employment  
of labour.

175.—(1) The Authority may, on the application of the Zone Management, request the relevant Government agency to issue a work permit to an expatriate.

Work permit  
for  
expatriates.

(2) When a contract of employment involving an expatriate terminates, the employer shall inform the Authority through the Zone Management.

(3) The Authority shall notify the relevant Government agencies of the determination of the expatriate's contract.

176. A FZE shall prepare and communicate to the Zone Management a list containing the name, nationality, specialisation, job and wages of its employees on or before the 31st March of each year.

Rendition of  
returns on  
employees.

177.—(1) An employer, through the Zone Management, shall establish one or more fund or funds, either alone or jointly with the Nigeria Social Insurance Trust Fund (NSITF) or insurance companies, for the purpose of providing medical services, wage indemnities for periods of sickness, partial and total disability, retirement, death and other similar cases for employees.

Employment  
benefits.

(2) An employee shall open a Retirement Savings Account (RSA) with a Pension Fund Administrator of his choice in line with the Pension Reform Act applicable in the Customs Territory, for the purpose of monthly remission of the employee's retirement benefits.

(3) An employer shall remit to his employee's RSA, a minimum—

(a) amount of 10% of the employee's monthly emolument as a contribution by that employer ; and

(b) 8% of the employee's monthly emolument to be deducted from the employee's wages or salary,

not later than 7 days from the day the employee is paid any salary or wage.

(4) Rules and guidelines relating to the determination of other retirement benefits of the employee shall be in accordance with the provisions of the Pension Reform Act and other relevant laws and regulations applicable in the Customs Territory.

(5) The accrued entitlements of an employee employed in an establishment located in the Zone which were governed by the provisions of the Workmen's Compensation Act, the 'NSITF' Act, insurance companies or other fund, shall, subject to the provisions of these Regulations be maintained and transferable in any future employment.

(6) Rules and guidelines relating to the records of employees referred to in sub-regulation (5) of this regulation and the computation of their entitlements, shall be jointly prepared by the employer and the appropriate institution responsible for providing the insurance benefit.

(7) An expatriate working in the TIPFZ shall be entitled to similar conditions on insurance in relation to medical services, having regard to any applicable International Conventions granting reciprocity to Nigeria.

(8) Rules and guidelines relating to the—

- (a) determination of annual insurance premiums of expatriates ;
- (b) the manner of establishing a fund or funds and regulations governing them ;
- (c) the relation between such funds and the NSITF and other insurance institutions concerned ;
- (d) the manner of transferring an expatriate's insurance records to the Zone ; and
- (e) other related issues,

shall, with the approval of the Zone Management, be prepared by the employer and the NSITF or any insurance organization or institution.

#### PART XIII—MISCELLANEOUS

Amendment  
and  
revocation

**178.** Subject to the provisions of the Act, the Authority may from time to time amend or revoke the provisions of these Regulations.

Implementa-  
tion of these  
Regulations

**179.** Implementation of these Regulations shall be by Notice duly issued or publicly displayed within the Zone.

Interpretation.

**180.** In these Regulations, unless the context otherwise requires—

“*Act*” means the Nigeria Export Processing Zone CAP N107, Laws of the Federation of Nigeria, 2004 ;

“*Alternate Work*” means work that by nature is not performed continuously, but either during specific hours of the day or night ;

“*Applicant*” means any entity that has completed, signed and submitted to the Authority or Zone Management as the case may be, an application form for the grant of a license or authorization to operate in the TIPFZ ;

“*Application Form*” means a document or form used by an applicant to apply for a grant of a license or authorization to operate in the TIPFZ ;

“*Approved Activity*” means any of the activities specified in regulation 49 of these Regulations ;



*"Authority"* means the Nigeria Export Processing Zones Authority established pursuant to the Nigeria Export Processing Zones Act, CAP N107, Laws of the Federation of Nigeria, 2004 ;

*"Bank"* means a bank licensed under the Banks and Other Financial Institutions Act, CAP B3 LFN 2004 (as amended) and a licensed foreign bank authorized to carry out banking activities in the Zone ;

*"Bank Pay-In-Slip"* means the Custom Duty Receipt as set out in these Regulations ;

*"CBN"* means Central Bank of Nigeria ;

*"Circular"* means notices or any periodic information delivered in writing to Free Zone Enterprises, Service providers or any other operator in the TIPFZ from the Zone Management for the proper administration of the TIPFZ ;

*"Country of Origin"* in the case of a foreign entity means a jurisdiction other than the Federal Republic of Nigeria and in the case of a domestic entity means the Federal Republic of Nigeria ;

*"Customs Processing Centre"* means a Processing Centre that may be established within or outside the Zone to serve the customs affairs of the Zone ;

*"Customs Bill of Entry"* means the form identified as the Single Goods Declaration (SGD) referred to in these Regulations ;

*"Customs Free Zone Guarantee"* means a bond or guarantee issued by a bank or other financial institution acceptable to the Free Zone Customs on behalf of an Approved Enterprise on terms and in a form approved by the Zone Management ;

*"Customs Territory"* means the Federal Republic of Nigeria excluding any area designated as a Free Zone ;

*"Employee"* means a person who works in any capacity under the instructions of an Employer for wages, salary or other form of compensation in the TIPFZ ;

*"Employer"* means any entity or person that employs the services of another for wages or salary in the TIPFZ ;

*"Enactment"* means an Act of the National Assembly, Law of a State House of Assembly or bye-law issued by a Local Government but excluding circulars and regulations of the Free Zone ;

*"Exporter"* in relation to goods for exportation includes the shipper of the goods and any person performing, in the case of an aircraft, functions corresponding to those of a shipper ;

*"Foreign Exchange"* means foreign currency ;

*"Free Zone"* means the Tomaro Industrial Park Free Zone established under the Nigeria Export Processing Zones Act Cap N107 LFN 2004 ;

*“Free Zones”* means Export Processing Zones, Border Free Zones, Free Trade Zones, Export Processing Factories, Export Processing Farms and Industrial Parks established pursuant to the Nigeria Export Processing Zones Act Cap N107 LFN 2004 ;

*“Free Zone Customs”* means the Nigeria Customs Service within the Zone or any person acting on the instruction of Nigeria Customs Service or any person appointed by the Federal Government who for the time being is employed to carry out all functions relating to Customs in the Free Zones ;

*“Free Zone Enterprise”* means an entity registered by the Authority under these Regulations and the holder of a valid or current license to undertake an approved activity in accordance with section 10 of the Act ;

*“FZE Register”* means the register for all Free Zone Enterprises registered in the TIPFZ ;

*“FZE Registry”* means a registry established by the Zone Management under these Regulations ;

*“FTZ”* means Free Trade Zones established pursuant to the Act ;

*“Import Duty”* means custom duties chargeable on imports ;

*“Importer”* means an owner of goods or any other person in possession of the goods or beneficially interested in the goods between the importation and the time when they goods are cleared ;

*“Lease Agreement”* means a lease entered into or to be entered into between the Zone Management and a Free Zone Enterprise, service provider or any other operator within the TIPFZ ;

*“Licence”* means an approval issued by the Authority through the Zone Management to a FZE to undertake an Approved Activity in the TIPFZ ;

*“Licensed Foreign Bank”* means any enterprise licensed under the laws of any country other than the Nigeria Customs Territory to carry on banking business ;

*“Minister”* means the Minister charged with the responsibility for matters relating to export processing zones, commerce, trade or investment ;

*“Non-Resident”* means any person who is resident outside the Free Zone or an enterprise registered or incorporated outside the Free Zone ;

*“Parent Bank”* means any bank or a financial holding company that has controlling interest over a subsidiary bank in the TIPFZ ;

*“Regulations”* means these Regulations issued by the Authority pursuant to the Act ;

*“Resident”* means a person granted permission to reside permanently in the Free Zone or enterprise registered and operating in the Free Zone ;

*“Salary”* means income set and paid on a monthly basis ;

*“State”* means the Federal Republic of Nigeria ;

*“Subsidiary”* means any bank within the Free Zone whose parent bank holds 51% or more of its share capital ;



*"Terminal Operator"* means the authorized operators of the terminals at the airports or seaports ;

*"TIPFZ"* means Tomaro Industrial Park Free Zone established pursuant to the Act ;

*"TIMC"* means Tomaro Island Management Company or its successors and assigns ;

*"Wages"* means remuneration or earnings usually on an hourly, daily, or weekly basis fixed in a contract of employment which the employer pays the employee for work done or services rendered ;

*"Work Period"* means a period during which an employee places his energy or time at the disposal of an Employer ; and

*"Zone"* means Tomaro Industrial Park Free Zone.

**181.** A list of abbreviations used in these Regulations is contained in the Seventh Schedule.

List of  
abbreviations.

**182.** These Regulations may be cited as the Tomaro Industrial Park Free Zone Regulations, 2019.

Citation.

## SCHEDULES

### FIRST SCHEDULE [regulation 76 (1)]

#### CUSTOMS PROCEDURES

##### PROCEDURES FOR IMPORTING GOODS INTO TOMARO INDUSTRIAL PARK FREE ZONE

*This deals with the general procedures for importing goods into the Zone and gives specific details for importing goods by sea, air and road*

1. Goods shall be imported into Tomaro Industrial Park Free Zone in accordance with the following procedures—

(a) the FZE shall ensure that the consignor or supplier of the goods forwards the Bill of Lading or Air Waybill, the Invoices and Packing List. The vessel/aircraft's manifest relating to such goods are to be clearly marked with a statement that "Free Zone Status shall apply"; and

(b) the FZE shall comply with the following requirements in relation to the Bill of Lading or Air Waybill ("the Bill")—

(i) the Bill shall indicate that the consignee of the goods is the FZE and specify the FZE's address as being "Tomaro Industrial Park Free Zone"

(ii) if for banking or other reasons the identification of the "Consignee" has to be completed differently, the above information must appear prominently in the "Marks and Numbers" section of the Bill. The "Notify Party" shall be the FZE. The Zone Management shall be notified to this effect ;

(iii) in relation to sea shipments, the "Port of Discharge" shall be clearly specified, and ;

(iv) in relation to air shipments, the "Airport of Final Destination" shall be clearly specified ;

(c) the Zone Management shall require the shipping line or airline to have a separate manifest (in hard and soft copies) for goods to be delivered to the Zone ;

(d) the Shipping Company shall require to provide to the Customs and the Zone Management an advance manifest seven (7) days before arrival of the vessel ;

(e) prior to the arrival of the goods or upon shipment, the FZE shall provide to the zone Management certified copies of Invoices, Packing List, Bills of Lading and other relevant documents. This shall be considered to be a "Transaction Request Order" by the Zone Management ;



(f) on receipt of the "Transaction Request Order" with the specific documents, the Zone Management shall prepare a "Request to Transfer under Customs Escort" or "Transfer Request" authorizing the goods to be transferred from the point of discharge to TIMC ; and

(g) the duly Authorized and endorsed "Transfer Request" shall be delivered to the relevant Terminal Operator or Aviation Handling Company who shall transfer the goods from the Quayside or Cargo Shed to the appropriate stacking area. Upon completion of stacking, the Transfer Request shall be signed by the Terminal Operator or Aviation Handling Company and returned to the Zone.

2.—(1) For delivery by sea, the invoice relating to the goods shall indicate the amount ascribed to insurance of the goods during the voyage, even if the terms of sale are EX Works, Free On Board (FOB), C and S or otherwise.

Specific  
Procedures  
for  
Importing  
Goods into  
the Free  
Zone by Sea.

(2) Upon receipt of dispatch shipping documents from the supplier, the FZE shall provide to the Zone Management certified copies of Invoices, Packing List, Bills of Lading and other relevant documents. This will be considered to be a "Transaction Request Order" by the Zone Management.

(3) Upon receipt of the documents specified in sub-paragraph (2) of this paragraph ("Transaction Request Order"), the Zone Management shall prepare a "Transfer Request" authorizing the goods to be transferred directly from the vessel to the Zone upon arrival. The Transfer Request shall first be endorsed by the Free Zone Customs, the Shipping Agent and the Terminal Operators.

(4) The "Transfer Request" shall be noted with the stack address of the cargo and a stock reference number. The FZE shall give a blanket authority to Zone Management to transfer the goods upon discharge except otherwise indicated and pay applicable charges.

(5) After paying all applicable charges, the Shipping Agent will issue a Delivery Order to the FZE, a copy of which shall be made available to Zone Management.

(6) The duly authorized and endorsed "Transfer Request or Request to Transfer under Customs Escorts" shall be delivered to the Terminal Operator who shall transfer the goods from the quayside to the appropriate stacking area. Upon completion of stacking, the "Transfer Request or Request to Transfer under Customs Escort" shall be signed by the Terminal Operator and returned to the Zone.

(7) With the Delivery Order and the "Transfer Request" the FZE or the Zone Management (on request) takes delivery of the cargo from the quayside or staking area and transports same under Customs Escort to the Zone.

(8) Receipted copies of the Transfer Request are then sent to the FZE, Nigeria Customs Service, the Terminal Operator and or NPA.

Specific  
procedures  
for  
importing  
goods into  
the Zone by  
Air Freight.

### 3. Specific procedures for importing goods into the Zone by Air Freight are—

(a) the Nigerian Aviation Handling Company Plc. (NAHCO) or appropriate aviation handling company shall discharge the aircraft. The cargo is then tallied, reconciled to the manifest and transferred to the cargo arrival shed ;

(b) on receipt of an advice from NAHCO or appropriate handling company, the FZE shall collect the documentation relating to the goods from the airline. After paying all applicable charges, the airline will issue a "Delivery Order" to the FZE, a copy of which shall be made available to the Zone Management ;

(c) on receipt of the relevant Invoice, Air Waybill, Packing List and other relevant documents, which shall be considered to be the "Transaction Request Order" the Zone Management shall issue a "Request to Transfer under Customs Escort" duly endorsed by the Free Customs and Airport Customs ;

(d) the Airline shall make available a separate manifest of all Free Zone cargo on-board the flight, the manifest shall be made available to the Zone Management prior or upon arrival of the flight duly sealed by the airline agents ;

(e) with the Delivery Order and the "Transfer Request", the FZE or the Zone Management (on request) takes delivery of the cargo and transport it under Customs escort from the Airport to the Zone ; and

(f) on arrival at the Zone, the consignment is then written off the incoming aircraft manifest and a copy of the receipted "Transfer Request" is forwarded to NAHCO or appropriate handling company through the Free Zone Customs.

Specific  
procedures  
for  
importing  
goods into  
the Zone by  
Road  
Freight.

4.—(a) where the FZE require goods to be delivered to the Zone by road freight, the FZE shall apply in writing to Zone Management for permission for the transfer. Such application shall be supported by all relevant commercial documents ;

(b) where goods require transfer by road freight because they have been misdirected in the original delivery process, the FZE shall support the application with a report stating how the goods were misdirected ;

(c) if Zone Management and Free Zone Customs consent to the application, Zone Management shall issue a "Request to Transfer Goods" and arrange Customs escort. The "Transfer Request" shall be endorsed by Zone Management and Free Zone Customs ;

(d) upon receipt of the "Transfer Request" by the Boarder Post Customs where the goods are being held, the goods shall be delivered to the Zone under Customs escort ; and



(e) on arrival at the Zone, the duly authorized and endorsed "Transfer Request" is then forwarded to the Customs Command at the point of discharge for use by them to close the record.

5.—(1) All deliveries of goods to TIMC shall be entered into the Zone's "Cargo track" tracking and inventory system.

Cargo track  
Inventory  
System.

(2) Zone Management shall issue stock reports showing a FZE's goods movement at intervals agreed by the FZE and TIPFZ. The Free Zone Customs shall have access to the stock control elements of the track system.

(3) A FZE shall on request of Zone Management or Free Zone Customs provide statistical data, delivery and receipt returns and any other information that may be called upon from time to time.

(4) Zone Management and the Free Zone Customs shall inspect the records and books of account of the FZE from time to time after reasonable notice.

(5) The FZE shall permit Zone Management and the Free Zone Customs to access the factory, warehouse, assembly plant or any other premises of the FZE for the purposes of examining any good(s) to ensure the accuracy of the particulars entered in the records and books of account of the FZE. Zone Management or Free Zone Customs may require that its officers be stationed on the premises of the FZE for the purposes of inspection.

## SECOND SCHEDULE [regulation 76(2)]

## PROCEDURES FOR EXPORTING GOODS FROM THE FREE ZONE

*Exporting Goods from the Free Zone into the Nigerian Customs Territory*

Exporting of  
goods from  
the Free  
Zone into  
the Nigerian  
Customs  
Territory.

1.—(1) These procedures apply to importers desirous of exporting goods from the Free Zone into the Nigerian Customs Territory (NCT) in the normal course of trading activities in commercial quality. The goods shall be subject to extant fiscal policy regulations pertaining to importation of goods in commercial quantity into the NCT. Such goods shall be deposited at the bonded warehouse located in the buffer zone and operated by the Authority. Without prejudice to the foregoing, goods declared as personal effects but in excess of the passenger concessions shall be treated in line with provisions of the customs baggage code.

(2) For non-prohibitions the importer shall first submit a completed "Form M" to his bank ("the Bank"). The "Country of Origin" and the "Country of Supply" should be marked as Tomaro Island Management Company. The service providers shall issue the RAR upon satisfaction with the submitted documents.

(3) The Authority shall issue a Delivery Order upon receipt of the customs Release Order.

Pre-Release  
of Free Zone  
goods

2.—(1) Pre-releases shall be restricted to perishable goods only.

(2) The importer shall apply to the Customs Area Comptroller who, on merit of the application, shall convey approval thereto.

(3) However, perfection of such pre-releases shall be a condition for granting subsequent pre-release concessions to such beneficiaries.

(4) These rules shall apply where the FZE wishes to implement a duty scheduling system ("the System") whereby goods required for use on an urgent basis in the NCT can be imported from the Free Zone with payment of customs duty deferred to a later time.

(5) To qualify for the System, the FZE must comply with the following procedure—

(a) the FZE shall establish and provide an acceptable Customs Free Zone Guarantee from the FZE's bank for an amount sufficient to cover the amount of customs duty that is expected to be outstanding at any one time ; and

(b) the FZE shall then submit an application for regulation under the System to Zone Management. If acceptable, Zone Management shall countersign the application and forward it to the Free Zone Customs for



approval. If approved, Zone Management shall open a separate "Cargo track" system to record the FZE's release of goods under the System.

3. Specific procedures for exporting goods from the Zone by sea are—

Specific  
procedures  
for exporting  
goods from  
the Zone  
by sea.

(a) the FZE shall send to the Zone Management copies of the following documents (as attested by the Bank) – Bill of Lading, Invoices, Packing List and Export Declaration documents. This shall be considered to be a "Transaction Request Order" to the Zone Management ;

(b) Zone Management shall issue a request to the Customs for examination of the goods. The application shall be authorized by the Free Zone Customs and an examination of the goods against the documents submitted shall be physically carried out ;

(c) the approval to release goods and endorsement of the Export Declaration for export is raised to the FZE or Agent ;

(d) the FZE or his agent shall forward the Customs Release Documents and Export Declaration documents to the Terminal Operators for release and endorsement ;

(e) Zone Management shall request the Terminal Operators to deliver the goods to the relevant vessel. Terminal Operators shall carry out the delivery of the goods upon payment by the FZE of all storage and handling charges ;

(f) the goods delivered on board the vessel shall be tallied and reconciled to the vessel's manifest by Terminal Operators. On completion of the above, the Captain of the vessel shall endorse the Export Declaration Form for the Free Zone Customs as evidence of shipment ;

(g) the FZE shall then receive a Bill of Lading evidencing the shipment of the goods on payment of all freight charges ; and

(h) the FZE shall then perfect an Export SGD with the Customs at the CPC and present the same together with copies of the endorsed Export Declaration for final release by Customs.

4. Specific procedures for exporting goods from the Free Zone by air are—

Exporting  
Goods to a  
Foreign  
Territory by  
Air Freight.

(a) the FZE shall send to the Free Zone Management copies of the following documents (as attested by the Banks) – Invoices, Form M, Airway Bill, and Packing List. This will be considered to be a "Transaction Request Order" by Zone Management;

(b) Zone Management shall complete the same procedures as exporting of goods by sea ;

(c) Zone Management shall submit the Free Zone Customs Release, Export Declaration duly endorsed by Customs and NAHCO or appropriate handling company together with other cargo documents with an application to export goods to the Airport Customs for approval ;

(d) airport Customs approves and the FZE or his agents submit release documents to NAHCO or appropriate handling company for payment or statutory handling charges ;

(e) the goods shall be released by the Free Zone Customs and transported to the airport under Customs escort. The Export Declaration shall accompany the goods ;

(f) the goods together with the Export Declaration shall be handed over to the Airport Customs and NAHCO officials, who shall tally the goods, load them unto the aircraft, sign and stamp the Export Declaration. The pilot of the aircraft shall endorse the Export Declaration documents ; and

(g) the FZE shall prepare an Export SGD attaching a copy of the stamped Export Declaration and other documents and submit them to the Free Zone Customs.



## THIRD SCHEDULE [regulation 76 (3)]

## PROCEDURES FOR HANDLING GOODS THAT REQUIRE REPAIR AND MAINTENANCE

1. A FZE may apply to the Zone Management for the repairs or maintenance of goods in the Customs Territory within the Zone—

Procedure for handling goods from within the customs territory being repaired or maintained in the Zone.

(a) The application shall be made on a 'Transaction Request Order' accompanied by—

- (i) a brief explanation of the reasons for the repairs or maintenance,
- (ii) relevant documents indicating the contract documents or agreement to repair or maintain the equipment,
- (iii) relevant import and commercial documents,
- (iv) correspondence between the companies doing the business,
- (v) the duration of repair or maintenance, and
- (vi) other information as may be required by the Zone Management ;

(b) The 'Transaction Request Order' shall contain necessary documents relating to the importation of the materials to be used for the repairs or maintenance ;

(c) The Zone Management shall apply to the Free Zone Customs and the Destination Inspection Agent (DIA) for examination of the Free Zone items to be consumed during the repair or maintenance ;

(d) the Zone Management shall apply to Free Zone Customs or DIA for examination of the item to be consumed during the process of maintenance or repairs where goods shall be returned to the Customs Territory after repairs ;

(e) the DIA shall issue a RAR on the goods utilized on the maintenance or repairs and the necessary duties, levies shall be paid, if applicable. The FZE or Agents shall perfect the entries (SGD) accordingly ; and

(f) for repairs and export to other countries, only Customs examination shall be carried out on the goods. Other procedures for export shall follow on the utilized goods as prescribed above.

2. The following procedures shall apply in respect of goods for repair, refurbishment or maintenance in the Customs Territory—

Goods for repair, refurbishment or maintenance in the customs Territory.

(a) the FZE shall submit all relevant documents, stating clearly the reason for repair and duration of maintenance. This will be a "Transaction Request" ;

(b) the Zone Management shall raise a Transaction Request Order and issue a request to the Free Zone Customs for examination of the goods requiring repair ;

(c) the Free Zone Customs shall then examine the goods, endorse the Transaction Request Order and release the goods for repairs ;

(d) goods will then be released from the Zone with the approval documents ;

(e) the FZE transfers goods to the Customs Territory for repair ;

(f) the FZE notifies the Zone Management and the Free Zone Customs on return of goods ; and

(g) on completion of repairs and the delivery of goods into the Free Zone, the goods will be examined against the original "Request for Repair" and the goods will be returned to Free Zone.

Failure to  
return good  
to the Free  
Zone within  
specified  
time frame.

3. Customs duty will be charged on goods not returned to the Free Zone within the time frame specified in the authorisation, unless an application for an extension of time is made by the FZE and approved by the Zone Management. Additional penalties may also be applicable.



## FOURTH SCHEDULE [regulation 76 (4)]

## PROCEDURES FOR TRANSFERRING GOODS

1.—(a) Transfer of goods from one FZE to another within the TIPFZ (for use in the Customs Territory)

Procedure  
for  
transferring  
goods within  
the TIPFZ.

Where a FZE wishes to sell to another FZE goods situated in the TIPFZ for use in the Customs Territory, the following procedures shall apply—

- (i) the FZE (seller) shall raise an Invoice and notify the Zone Management which invoice shall be considered to be a 'Transaction Request Order' ;
- (ii) the FZE (buyer) shall submit a submit a "Transaction Request Order" to the Zone Management together with all documentation supporting the original transfer of the goods into the TIPFZ ;
- (iii) the FZE (seller) shall complete Form M with the Bank ;
- (iv) the Zone Management shall raise a Transaction Request Order and shall issue a request to the Free Zone Customs and DIA for examination of the goods ;
- (v) the Free Zone Customs shall authorise the Transaction Request Order' and shall conduct a joint examination of the goods with the DIA ;
- (vi) the DIA shall issue the RAR and shall dispatch it to the designated Bank ;
- (vii) the FZE (buyer) shall submit the SGD at the CPC for processing, attaching all commercial documents including the import duty receipt ; and
- (viii) the Free Zone Customs shall endorse the Transfer Request and the SGD and shall release the goods on confirmation of the import duty payment.

(b) Where a FZE wishes to sell to another FZE goods situated in the TIPFZ to remain in the TIPFZ, the following procedures shall apply—

Transfer of  
goods from  
one FZE to  
another  
within the  
TIPFZ (to  
remain in the  
TIPFZ).

- (i) the FZE (seller) shall prepare and submit to the Zone Management a "Transaction Request Order" together with copies of the original commercial invoice covering the importation of the goods into the TIPFZ and the new invoice raised in TIPFZ.
- (ii) Completion of the sale of the goods takes place upon approval of the "Transaction Request Order" by the Zone Management and notification to the TIPFZ Customs.

## B 1120

Procedure  
for  
transferring  
goods  
between the  
TIPFZ and  
another Free  
Zone.

2. This will be treated as a normal export if the cargoes are to be transferred to a free zone within Nigeria—

(a) the FZE shall submit to the Zone Management copies of the Bill of Lading, Invoice and the Packing List which shall be considered to be a "Transaction Request" ;

(b) the Zone Management shall issue a Transaction Request Order to the Free Zone Customs for examination of the goods ;

(c) the Free Zone Customs shall authorise the Transaction Request Order and carry out an examination of the goods against the documents submitted ;

(d) the Free Zone Customs shall have approval for the release of the goods ;

(e) the Zone Management shall issue a request to the NPA to deliver the goods to the relevant vessel or airport upon payment of handling and freight charges by the FZE, if the goods are to be delivered by sea or air respectively, or release the goods to the road hauler under Customs escort if the goods are to be transferred by road ; and

(f) the Free Zone Customs Escort shall return to the Free Zone with endorsed Landing Certificate from the carrier.



## FIFTH SCHEDULE [regulation 76 (5)]

## CUSTOMS PROCEDURES WITHIN THE TIPFZ

1.—(a) All items imported into the TIPFZ must be entered by the CPC. The goods are not subject to import duty at this point due to the free zone status of the TIPFZ. However, upon entry of the goods, the appropriate HS Codes for the items must be determined by the CPC and communicated to every importer together with the appropriate customs duty rate. This code must be stated on every invoice and receipt issued by the importer or seller of the goods to the buyers at the point of sale. The CPC must also have a record of the quantity of goods imported by each importer into the TIPFZ for the purpose of reconciling with the total quantity claimed to have been sold. All the above information must be promptly entered into a database designed for such purpose.

Goods  
Imported  
into TIPFZ.

(b) Considering the free zone status of the TIPFZ, all goods, including goods that are banned or prohibited for importation into the Customs Territory will be allowed for importation into the TIPFZ in accordance with the provisions of the relevant applicable law.

(c) Goods that are expressly prohibited from being exported out of Nigeria may not be allowed into the TIPFZ from the Customs Territory. The exception to this prohibition may be items which are designated for input as raw materials for the production of a final product (which in itself is not prohibited). The CPC will be responsible for monitoring the movement of these prohibited goods.

(d) All cargo brought into the TIPFZ duty-free shall be consigned to a registered FZE in the TIPFZ.

(e) The consignee shall ensure that the shipping documents, Bill of Lading or Air Waybill, commercial invoice, packing list and manifest are properly documented within the TIPFZ as follows—

(i) consignee's name on the Bill of Lading or Air Waybill and shipping documents being the same as registered by the Authority ;

(ii) consignee's address to be written as—

TOMARO INDUSTRIAL PARK FREE ZONE,  
NIGERIA TELEPHONE: +234

[insert consignee's Nigerian number], and

(iii) the phrase 'These goods are meant for the TIPFZ and are exempted from customs duty as enshrined in the Act' shall be clearly stated in the Bill of Lading or Air Waybill.

(f) On perfection of the shipping documents, the consignee shall ensure that a Transaction Request Order and the perfected shipping documents are forwarded to the Authority through the Zone Management.

(g) The consignee shall ensure that the Transaction Request Order shall reach the Zone Management at least 7 days before the arrival of the cargo ;

(h) On confirmation of the Transaction Request Order and accompanying shipping documents, the Zone Management through the Authority shall issue an authorisation letter in care of the consignee and its agent requesting the Customs Area Comptroller to release the cargo to the TIPFZ under customs escort, after inspection of the goods under the Act ;

(i) On approval of the authorisation letter referred to in sub-paragraph (h) by the Customs Area Comptroller, the cargo shall be transferred to the TIPFZ under Customs escort and upon arrival of the cargo, a joint physical examination shall be carried out on the cargo by the Zone Management and the customs officers' resident in the TIPFZ ; and

(j) The cargo's landing certificate shall be endorsed by the Free Zone Customs on confirmation of the cargo and the Zone Management shall move the cargo on the appropriate stacking area.

Goods  
Manufactured  
within the  
TIPFZ.

2. Goods manufactured within the TIPFZ must be accounted to the CPC in terms of quantity and materials used for the production. Where inputs into the production of the goods include items that have been previously imported into the TIPFZ, the CPC must be promptly informed. After inspection of the goods produced, the CPC must delete the inputs from its records and allocate appropriate HS code to the final product.

Expired,  
Damaged or  
Destroyed  
Goods

3. Goods which became expired, damaged or destroyed after being delivered to the TIPFZ must be reported and accounted for to the CPC for the purpose of its records. Such items must be immediately deleted by the CPC from its records upon confirmation of their status.

Personal  
Effects and  
Goods  
Consumed in  
the TIPFZ.

4. The sellers within the TIPFZ must be familiar with sales that constitute personal effects and indicate this fact on the invoices and receipts issued for goods sold which qualify under this category. The receipts and invoices for items consumed within the TIPFZ must also be appropriately denoted. Copies of the receipts and invoices for goods consumed within the TIPFZ and for personal effects must be forwarded to the CPC on a regular basis or as agreed for the purpose of updating its records.

Personal  
Effects and  
Goods  
Exported  
into the  
Customs  
Territory

5. The sellers within the TIPFZ must be familiar with sales that constitute personal effects and indicate this fact on the invoices and receipts issued for goods sold which qualify under this category. The receipts and invoices for items being exported by buyers into the Customs Territory must also be appropriately denoted. Copies of the receipts and invoices must also be forwarded to the CPC on a regular basis or as agreed for the purpose of updating its records.



6.—(a) Goods which are purchased in large quantities from the TIPFZ and destined for exportation to a country other than Nigeria would qualify under this category. Invoices for such goods must be appropriately marked. The country of destination must also be indicated.

Goods for  
Export to  
Countries  
other than  
the Customs  
Territory.

(b) Goods that are deemed for 'personal consumption' will not fall under the 'goods for export' category.

(c) At the point of purchase of the goods, the sellers would request for evidence of the goods outside Nigeria, which may be in the form of air waybill, ocean bill of lading, inland bill of lading or a letter of commitment from the transporters, depending on the means of transportation.

(d) The details of the goods purchased for export shall be entered into a database immediately after the purchase, as this would form the basis of inspection by the CPC at the point of exit. The customs invoice should also be provided in quadruplicate, the original copy would be retained by the customer, a second copy would be kept by the trader, a third copy would be sent to the CPC and the fourth copy to the Zone Management.

(e) The CPC shall perform the requisite inspection of goods, at the time of exit from the TIPFZ to ensure that the description and quantity agree with the customs invoice issued by the seller and after the inspection, a customs clearance shall be issued to the exporter by the CPC. The CPC shall also be responsible for monitoring the movement of the goods up to the port of exit from Nigeria to ensure that the goods are not diverted for resale within the Customs Territory. The exported goods shall be deleted from the CPC records.

(f) In a bid to properly monitor the movement of the goods from the TIPFZ without the buyers diverting the goods into the Customs Territory, the CPC may arrange for the use of bonded warehouses both at the TIPFZ and at the port of exit before the goods are taken out of Nigeria. For goods to be transported out of Nigeria by road, the buyers should be encouraged to have their means of transportation ready to transport the goods from the TIPFZ.

7.—(a) Goods purchased within the TIPFZ for resale within the Customs Territory qualify under this category. This shall represent large or wholesale quantities as agreed between the TIPFZ and the CPC which are destined for other parts of the Nigerian territory outside the TIPFZ and other free zones in the country, such imports into the Customs Territory are subject to customs duty as appropriate unless there is an express exemption of duty on such goods.

Goods  
imported  
into Nigeria.

(b) Goods that are deemed for 'personal consumption' will not fall under the 'goods imported into the Customs Territory' category.

(c) Under this category, on the basis of the HS Code of the goods being sold and the appropriate duty rate the traders at the TIPFZ shall calculate the customs duty on the goods sold to their customers. The duty shall be collected

on behalf of the NCS together with the prices of the goods. The sellers will then on a periodic basis, as may be agreed with the CPC, reconcile its records with that of the CPC and remit all the collected duty to the CPC in a manner to be agreeable to both parties. It is the sellers' responsibility to ensure that the duty on invoices marked for entry into the Customs Territory is collected on behalf of the Customs.

(d) Once the goods are to exit from the TIPFZ, the CPC shall inspect the customs invoice, the receipt of payment for the goods and customs duty to ensure consistency and correctness. The CPC shall also inspect the goods to be imported into the Customs Territory and ensure that they conform to the quantity stated in the customs invoice. Any discrepancies shall be resolved before the release of the goods by the CPC to the importer. Upon inspection to the satisfaction of the CPC, a customs clearance shall be issued to the importer. The CPC shall also delete the imported items from its records.



## SIXTH SCHEDULE

[regulation 100 (2)]

## TAX IMPLICATION FOR SPECIFIED TRANSACTIONS WITHIN THE TIPFZ

| <i>Serial No.</i> | <i>Subject Matter</i>   | <i>Tax Implication</i>   | <i>Basis of the Position</i>   |
|-------------------|---|--|--|
| 1.                | Purchases made by FZEs within TIPFZ from companies operating in the Customs Territory.  | No VAT<br>No WHT   | This is in line with sections 11(2) and 12(9) of the Act which made rules for export from Nigeria applicable.                                      |
| 2.                | Sales made by FZEs to companies operating in the Customs Territory.   | VAT payable by purchaser.<br>No WHT  | This is in line with sections 11(1) and 12(7) of the Act which made rules for import into Nigeria applicable.                                      |
| 3.                | Purchases or sales from Customs Territory by unapproved enterprises.  | VAT and WHT applicable   | Sections 8 and 18(1) of the Act, which grant tax exemption, do not provide exemption to un-approved enterprises operating within the Zones.        |
| 4.                | Imported goods conveyed through other Ports outside the Zones but consigned to the Zone.                                      | No VAT<br>No WHT (Provided the goods are escorted from the Port of entry to the Free Zone by the Nigeria Customs Service). | This is in line with sections 12(1) and 18 of the Act.   |
| 5.                | Business activities of head offices or branch offices of FZEs located in Customs Territory dealing with approved enterprises. | VAT and WHT applicable   | This is in line with section 51A of the Petroleum Profits Tax Act (PPTA) and section 8 of CITA dealing with derivation of income is also relevant. |
| 6.                | Property or assets of FZEs within the zone  | No. VAT<br>No. WHT   | This is in line with the Act.  |

## SEVENTH SCHEDULE

[regulation 181]

## LIST OF ABBREVIATIONS

|        |   |  |
|--------|---|--|
| BOFIA  | — | Banks and Other Financial Institutions Act           |
| CAMA   | — | Companies and Allied Matters Act                     |
| CBN    | — | Central Bank of Nigeria                              |
| CERPAC | — | Combined Expatriate Residence Permit and Aliens Card |
| CITA   | — | Companies Income Tax Act                             |
| CPC    | — | Customs Processing Centre                            |
| DIA    | — | Destination Inspection Agent                         |
| ECOWAS | — | Economic Community of West African States            |
| FOB    | — | Free On Board  |
| FZE    | — | Free Zone Enterprise                                 |
| FZEs   | — | Free Zone Enterprises                                |
| HSE    | — | Health, Safety and Environment                       |
| KYC    | — | Know –Your – Customer                                |
| NAHCO  | — | Nigerian Airport Handling Company                    |
| NCS    | — | Nigeria Custom Service                               |
| NCT    | — | Nigeria Custom Territory                             |
| NIS    | — | Nigeria Immigration Service                          |
| NPA    | — | Nigerian Port Authority                              |
| PAAR   | — | Pre-Arrival Assessment Report                        |
| PPE    | — | Personal Protective Equipment                        |
| PPTA   | — | Petroleum Profits Tax Act                            |
| RAR    | — | Risk Assessment Report                               |
| RSA    | — | Retirement Savings Account                           |
| SGD    | — | Single Goods Declaration                             |
| STR    | — | Subject to Regularization                            |
| TIMC   | — | Tomaro Island Management Company                     |
| TIPFZ  | — | Tomaro Industrial Park Free Zone                     |
| TWP    | — | Temporary Work Permit                                |
| VAT    | — | Value Added Tax                                      |
| WHT    | — | Withholding Tax                                      |



MADE at Abuja this 20th day of November, 2019.

ENGR. T. D. NONGO  
*Managing Director*  
*Nigeria Export Processing Zones Authority*

EXPLANNATORY NOTE

*(This note does not form part of these Regulations  
but is intended to explain its purport)*

These Regulations seek to provide details of regulatory and supervisory requirements necessary to promote efficient and profitable operations in the Tomaro Industrial Park Free Zone and facilitate the attainment of the goals for which the Tomaro Industrial Park Free Zone is established.