

Assented to in Her Majesty's name this 29th day of December, 1958.

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 49

1958



**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.  
*Governor-General and Commander-in-Chief*

AN ORDINANCE FURTHER TO AMEND THE GOLD TRADING ORDINANCE.

[31st December, 1958]

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

1. This Ordinance may be cited as the Gold Trading (Amendment) Ordinance, 1958.

2. The long title of the Gold Trading Ordinance (hereinafter referred to as the principal Ordinance) is amended by the deletion of the word "Raw".

Title.
Commence- ment.
Enactment.
Short title.
Amendment of long title. Cap. 82.

Repeal and  
replacement  
of section 9.

3. Section 9 of the principal Ordinance is repealed and the following section is substituted therefor—

“Books to be kept by licensed gold dealers. 9. (1) Every licensed gold dealer shall enter in a book to be kept for the purpose accurate particulars of—

(a) all raw gold bought, sold, received (other than by way of importation) or exported by him, showing the date of the transaction, the weight and price or value of the gold, the name and address of the vendor, depositor, purchaser or consignee and the registered number of any mining right or lease or group of leases for which a grouping certificate has been issued by the Chief Inspector of Mines from or under the area of which the gold is alleged to have been won; and

(b) all raw gold and all gold bar, sheet, wire, grain and bullion imported by him, showing the date of import, the number of the import licence, the weight and price or value of the gold, and the name and address of any person to whom such gold is delivered;

and shall at all reasonable times on request produce the books for inspection by an inspector of mines.

(2) Every licensed gold dealer shall in the months of April, July, October and January deliver to the inspector of mines in charge of the inspectorate in which the licensed premises of the gold dealer are situate a return in duplicate showing the aforesaid particulars of all raw gold bought, sold, received (other than by way of importation) or exported by him during the preceding three months and of all raw gold and all gold bar, sheet, wire, grain and bullion imported by him during the preceding three months.”

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
Clerk of the House of Representatives

**J. W. ROBERTSON,**  
*Governor-General*

(L.S.)

No. 50



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

**SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.**  
*Governor-General and Commander-in-Chief*

AN ORDINANCE FURTHER TO AMEND THE LAGOS LOCAL GOVERNMENT LAW,  
1953, A LAW ENACTED BY THE LEGISLATURE OF THE WESTERN REGION  
BUT HAVING EFFECT AS IF IT WERE ENACTED BY THE FEDERAL LEGISLATURE.

Title.

[31st December, 1958]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as  
follows—

Enactment.

1. (1) This Ordinance may be cited as the Lagos Local Government  
(Amendment) Ordinance, 1958.

Short title  
and com-  
mencement.

(2) Section 2 shall be deemed to have come into operation on the  
16th day of May, 1957.

Amendment  
of section 29.  
W.R. Law 4  
of 1953.

2. Subsection (2) of section 29 of the Lagos Local Government Law, 1953 (hereinafter referred to as the principal Ordinance) is amended by the insertion after paragraph (a) of the following new paragraph—

"(aa) a person who is appointed or nominated by the council either as its representative on, or as a member of, any authority, board or body, and as such representative or member receives any remuneration in respect of his services, shall not, if the receipt and retention by such person of such remuneration and the amount of such remuneration have been approved in writing by the Minister, be disqualified for being elected or being a councillor;"

Amendment  
of section  
185.

3. Section 185 of the principal Ordinance is amended by the deletion of the words "and countersigned by the town clerk."

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
Clerk of the House of Representatives



J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 51



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.

*Governor-General and Commander-in-Chief*

AN ORDINANCE TO AMEND THE INDUSTRIAL LOANS (LAGOS AND FEDERATION)  
ORDINANCE, 1956 (No. 17 OF 1956).

Title.

[31st December, 1958]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as  
follows—

Enactment.

1. This Ordinance may be cited as the Industrial Loans (Lagos and  
Federation) (Amendment) Ordinance, 1958.

Short title

Amendment  
of section 9,  
No. 17 of  
1956.

2. Subsection (1) of section 9 of the Industrial Loans (Lagos and Federation) Ordinance, 1956 (hereinafter referred to as the principal Ordinance) is amended—

(a) by the deletion from paragraph (a) of the proviso of the word "three" and the substitution thereof of the following—  
"five";

(b) by the deletion from paragraph (b) of the proviso of the word "thirty" and the substitution thereof of the following—  
"ten".

Amendment  
of section 10.

3. Section 10 of the principal Ordinance is amended—

(a) by the deletion of the word "three" and the substitution thereof of the following—  
"five";

(b) by the deletion of the word "twenty" and the substitution thereof of the following—  
"fifty".

Amendment  
of section 23.

4. Section 23 of the principal Ordinance is amended by the insertion after the words "Land Registration Ordinance" of the following—  
"and the Registration of Titles Ordinance."

---

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the House of Representatives*

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 52



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.  
*Governor-General and Commander-in-Chief*

AN ORDINANCE TO MAKE MINOR OMISSIONS, AMENDMENTS AND ADDITIONS  
TO THE LAWS FOR THE PURPOSE OF THE PREPARATION OF A REVISED  
EDITION OF SUCH LAWS.

Title.

[By Notice, see section 1]

Commence-  
ment.

Preamble.

WHEREAS it is provided by subsection (2) of section 6 of the Revised Edition (Laws of the Federation and Lagos) Ordinance, 1958, that if the Commissioner appointed for the purpose of preparing a revised edition considers it desirable that in the preparation of such edition there should be omissions, amendments or additions other than those authorised by that Ordinance, then the same may be collected and submitted to the Federal Legislature in the form of one or more Ordinance:

AND WHEREAS a number of such omissions, amendments and additions have been so collected and prepared for submission as aforesaid :

Enactment.

NOW, THEREFORE, BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Short title and commencement.

1. This Ordinance may be cited as the Law Revision (Miscellaneous Amendments) Ordinance, 1958, and shall come into operation on a date to be appointed by the Governor-General by notification in the Gazette.

Certain additional Ordinances to be included. First Schedule.

2. Notwithstanding any provisions of the Revised Edition (Laws of the Federation and Lagos) Ordinance, 1958, to the contrary the revised edition referred to in that Ordinance shall contain and take into account the provisions of the Ordinances specified in the First Schedule.

Further amendments, etc., for inclusion in revised edition. Second Schedule.

3. In the preparation of the revised edition of the Laws the Commissioner shall take into account the omissions, amendments and additions specified in the Second Schedule in relation to the Ordinances specified therein.

#### FIRST SCHEDULE

(Section 2)

##### AMENDING ORDINANCES TO BE TAKEN INTO ACCOUNT

- (1) Medical Practitioners and Dentists (Amendment) Ordinance, 1958 (No. 29 of 1958).
- (2) Veterinary Surgeons (Amendment) Ordinance, 1958 (No. 37 of 1958).
- (3) Weights and Measures (Amendment) Ordinance, 1958 (No. 38 of 1958).

#### SECOND SCHEDULE

(Section 3)

##### AMENDMENTS TO MISCELLANEOUS ORDINANCES

##### CHANGE OF TITLES ORDINANCE (CHAPTER 30)

Section 4 (as adapted by the Adaptation of Laws Order, 1954)

Delete "and the Governor-General acting in his discretion in respect of an officer in the service of the Southern Cameroons".

Section 6 (as adapted by the Adaptation of Laws Order, 1954)

Delete "and the Governor-General acting in his discretion in respect of a department or a branch of a department in the Southern Cameroons".

##### COMPANIES ORDINANCE (CHAPTER 38)

Section 234

Delete the words "a British possession" and substitute—

"an independent country of the Commonwealth or a British possession".

##### CRIMINAL PROCEDURE ORDINANCE (CHAPTER 43)

Section 201 (as amended by the Criminal Procedure (Amendment No. 2) Ordinance, 1955).

(i) Delete the words "a Government Chemist" and substitute—

"the Government Chemist, the Deputy Government Chemist, and any Assistant Government Chemist";

(No. 22 of 1955).

(ii) *Delete* the words "superintendent of a forensic science laboratory" and *substitute*—

"an officer in the public service of the Federation employed in a forensic science laboratory in a rank not below that of Medical Laboratory Technologist".

**EVIDENCE ORDINANCE (CHAPTER 63)**

*Section 41* (as amended by the Evidence (Amendment) (No. 2) Ordinance, 1955).

(No. 21 of 1955).

(i) *Delete* from subsection (1) the words "a Government chemist" and *substitute*—

"the Government Chemist, the Deputy Government Chemist, and any Assistant Government Chemist";

(ii) *Delete* from subsection (2) the words "a person employed in the public service of the Federation as a superintendent of a forensic science laboratory" and *substitute*—

"an officer in the public service of the Federation employed in a forensic science laboratory in a rank not below that of Medical Laboratory Technologist".

**LABOUR CODE ORDINANCE (CHAPTER 99)**

*Section 10* is repealed and replaced by the following—

"Orders made under Ordinance 5 of 1957 to prevail. 10. In the event of any order being made under the Wages Board Ordinance, 1957, relating to the general conditions of employment in respect of any occupation, and such order conflicting with any other of the provisions of this Ordinance relating to conditions of employment, then in such event the provision of the order shall prevail in respect of the particular occupation with regard to which the order is made."

**MEDICAL PRACTITIONERS AND DENTISTS ORDINANCE (CHAPTER 130)**

*Subsection (1) of section 20*

*Delete* the words "elected by the Association of Medical Practitioners and Dentists of Nigeria" and *substitute*—

"appointed by the Minister after consultation with such professional Association or Associations as the Minister may deem appropriate".

*Subsection (3) of section 25*

*Delete* the word "Board" where it secondly occurs in the said subsection and *substitute*—

"Medical Registrar".

*Paragraph (c) of section 33* (as amended by the Medical Practitioners and Dentists (Amendment) Ordinance, 1948 and Order No. 47 of 1951).

(No. 22 of 1948).

*Delete* the words "a Director of Medical Services" and *substitute*—

"an officer of the Medical Service of a Region designated for that purpose by the Governor of the Region".

**MINERALS ORDINANCE (CHAPTER 134)**

*Subsection (1) of section 82* (as amended by the Adaptation of Laws (No. 2) Order, 1955).

(L.N. 76 of 1955).

In paragraph (a) after the words "Chief Federal Land Officer" insert—  
 "in the case of land situated in the Federal Territory of Lagos, or the principal officer in charge of land in the case of land situated in a Region or in the Southern Cameroons, as the case may be".

### OFFICIAL OATHS ORDINANCE (CHAPTER 163)

#### Section 10

*Delete subsection (2) and substitute—*

"(2) Where the Official Oath or the Judicial Oath has been taken by any officer it shall not be necessary for that officer again to take the appropriate Oath in respect of any subsequent appointment to the same office: Provided that where the Oath was taken by the officer in respect of an office he was holding in an acting or temporary capacity and such officer is subsequently appointed as the substantive holder of that office he shall upon such subsequent appointment be required to take the appropriate Oath."

(Nos. 14 of  
1952 and  
3 of 1958).

### POLICE ORDINANCE

(CHAPTER 172 AS AMENDED BY THE POLICE (AMENDMENT) ORDINANCES  
OF 1952 AND 1958)

#### Section 2

(i) *Delete the definition of "constable" and substitute—*

"'constable' means any police officer below the rank of lance-corporal and any member of a police fire brigade below the rank of headman;"

(ii) *Delete the definition of "inspector of police" and substitute—*

"'inspector' includes a chief inspector and senior inspector, and an assistant chief officer of a police fire brigade:"

(iii) *Delete the definition of "superior police officer" and substitute—*

"'superior police officer' means any police officer of or above the rank of cadet assistant superintendent and includes a chief officer and a deputy chief officer of a police fire brigade and an administrative officer appointed under the provisions of section 8;"

#### Section 5

*Delete the section and substitute—*

"Constitution of force. 5. The Force shall consist of an Inspector-General and such other officers of such ranks as may from time to time be approved by the Governor-General."

#### Section 11

*Delete the section and substitute—*

"Oaths to be taken by officers on appointment. Cap. 163. 11. All members of the Force of and above the rank of cadet sub-inspector shall on appointment take and subscribe the Oath of Allegiance and the Official Oath as set out in the First Schedule to the Official Oaths Ordinance. Such Oaths shall be taken and signed by the Inspector-General before the Governor-General or such officer as the Governor-General may appoint and by other members of the Force before the Inspector-General or such other officer as the Inspector-General may appoint."

**Section 14**

Throughout the section (other than in subsection (8)) before "constable"  
*insert*—  
"non-commissioned officer or",

**Section 15**

Throughout the section for "supernumerary constable" *substitute*—  
"supernumerary police officer".

LOCAL BORROWINGS ORDINANCE, 1951  
(No. 16 OF 1951)

**Section 5**

In section 5 after the words "the Nigeria Local Loan Ordinance, 1951"  
*insert*—  
"or in the Loan (Internal Borrowing) Ordinance, 1958,".

REGIONAL COURTS (FEDERAL JURISDICTION) ORDINANCE, 1958  
(No. 12 OF 1958)

**Section 5**

*Delete* the words "1st day of September, 1957," and *substitute*—  
"30th day of August, 1957,".

REVISED EDITION (LAWS OF THE FEDERATION AND LAGOS)  
ORDINANCE, 1958  
(No. 25 OF 1958)

**Section 2**

In its proper alphabetical order *insert* the following definition—

"'Regional Law' has the meaning assigned thereto in subsection (2)  
of section 4,".

---

This printed impression has been carefully compared by me  
with the Bill which has passed the House of Representatives, and is  
found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
Clerk of the House of Representatives

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 53

1958



**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

**SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.**  
*Governor-General and Commander-in-Chief*

AN ORDINANCE TO AMEND THE NIGERIAN COLLEGE OF ARTS, SCIENCE AND  
TECHNOLOGY ORDINANCE, 1952 (No. 12 OF 1952).

[31st December, 1958]

BE IT ENACTED by the Legislature of the Federation of Nigeria as  
follows—

1. This Ordinance may be cited as the Nigerian College of Arts, Science  
and Technology (Amendment) Ordinance, 1958.

Title.

Commence-  
ment.

Enactment.

Short title.



General  
amendment.  
No. 12 of  
1952.

2. The Nigerian College of Arts, Science and Technology Ordinance, 1952, (hereinafter referred to as the principal Ordinance) is amended—

(a) by the deletion of the word "Principal" throughout except when used in the expression "Assistant Principal", and the substitution therefor of the words "Rector and Principal";

(b) except as provided in sections 3 to 5 hereunder, by the deletion of the words "Assistant Principal" and "Assistant Principals" throughout and the substitution therefor of the words "Branch Principal" and "Branch Principals" respectively.

Amendment  
of section 8.

3. Subsection (1) of section 8 of the principal Ordinance is amended by the deletion of the words "Assistant Principal of the Branch" in paragraph (b) and the substitution therefor of the words "Branch Principal".

Amendment  
of section  
11.

4. Subsection (1) of section 11 of the principal Ordinance is amended by the deletion of the words "Assistant Principal of the Branch" and the substitution therefor of the words "Branch Principal".

Amendment  
of section 14.

5. Section 14 of the principal Ordinance is amended by the deletion of the words "Assistant Principals of Branches of the College" in subsection (2) and the substitution therefor of the words "Branch Principals".

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the House of Representatives*

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 54

1958



**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.  
*Governor-General and Commander-in-Chief*

AN ORDINANCE TO DEFINE THE FUNCTIONS OF QUEEN'S COUNSEL

[31st December, 1958]

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

1. This Ordinance may be cited as the Queen's Counsel Ordinance, 1958.

Title.

Commence-  
ment.

Enactment.

Short title.

Queen's  
Counsel  
to perform  
the functions  
of a barrister  
only.

2. Notwithstanding anything contained in any other Ordinance or Law, no legal practitioner who has the rank of Queen's Counsel shall perform any of the functions which, in England, are performed by a solicitor and are not performed by a barrister, but a legal practitioner who has the rank of Queen's Counsel shall not, so long as other legal practitioners may practise as both barristers and solicitors, be precluded from continuing or engaging in partnership with another legal practitioner by reason only that such last-mentioned practitioner performs any functions as aforesaid.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the House of Representatives*

CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958

ARRANGEMENT OF SECTIONS

PART I.—PRELIMINARY

1. Short title, commencement and application.
2. Interpretation.

PART II.—ADMINISTRATION

3. Establishment, constitution and proceedings of Board.
4. Powers and duties of Board.
5. Board to be subject to general control of Minister.
6. Signification.
7. Information and documents to be confidential.
8. Officers to have powers of police officers.
9. Hours of attendance.
10. Unlawful assumption of character of officer.
11. Obstruction of officers, etc.

PART III.—IMPORTATION, EXPORTATION AND  
CARRIAGE COASTWISE

CUSTOMS PORTS, CUSTOMS AIRPORTS, CUSTOMS STATIONS, ETC.

12. Customs ports.
13. Approved wharves at customs ports.
14. Customs airports.
15. Examination stations at customs airports.
16. Power to restrict the movement of goods into and out of Nigeria by land or inland waters and to appoint customs stations.
17. Control of movement of uncleared goods, etc.
18. Customs areas.
19. Powers of boarding and examination, etc.
20. Power to inspect aerodromes, records, etc.
21. Power to prevent flight of aircraft.

IMPORTATION OF GOODS

22. Power to prohibit goods from being imported.
23. Saving as to goods in transit, etc.
24. Report.
25. Entry.
26. Entry in absence of documents.
27. Further provisions relating to entry in absence of documents of goods subject to *ad valorem* duty.
28. Entry of surplus stores.

29. Goods unentered and missing goods.
30. Transfer of unentered goods for carriage coastwise.
31. Transfer of unentered goods for carriage by air to another place in Nigeria.
32. Failure to produce goods transferred under section 30 or 31.
33. Power to detain ships, etc.
34. Power to regulate unloading, removal, etc., of imported goods.

#### PROVISIONS AS TO DUTY ON IMPORTED GOODS

35. Duty on imported goods.
36. Wreck, etc., liable to duty.
37. Relief from duty of certain goods re-imported.
38. Goods to be warehoused without payment of duty.
39. Relief from duty of goods entered for transit or transshipment.
40. Relief from duty of goods temporarily imported.
41. Exempt goods and goods delivered free of duty, etc.
42. Valuation of imported goods for purpose of *ad valorem* duties.

#### OFFENCES IN RELATION TO IMPORTATION

43. Forfeiture of goods improperly imported.
44. Penalty for improper importation of goods, etc.

#### EXPORTATION, STORES AND CLEARANCE OUTWARDS

45. Power to prohibit goods from being exported.
46. Saving as to goods in transit.
47. Entry outwards.
48. Special provisions relating to export of certain goods.
49. Short loading of goods.
50. Provisions as to stores.
51. Clearance outwards of ships and aircraft.
52. Power to refuse or cancel clearance of ship or aircraft.
53. Power to make regulations as to exportation, etc.
54. Duty on exported goods.
55. Relief from export duty of goods entered for transit or transshipment.
56. Valuation of exported goods for purpose of *ad valorem* duty.

#### OFFENCES IN RELATION TO EXPORTATION

57. Forfeiture of goods improperly exported, etc.
58. Penalties for improper exportation of goods, etc.

#### CARRIAGE OF GOODS COASTWISE

59. Coasting trade.
60. Power to prohibit carriage coastwise.
61. Transire.
62. Loading and unloading of coasting ships.
63. Power to examine goods carried in a coasting ship, etc.
64. Offences in connection with carriage of goods coastwise.

#### ADDITIONAL PROVISIONS AS TO INFORMATION, PASSENGERS, ETC.

65. Information in relation to goods imported or exported.
66. Persons entering or leaving Nigeria to answer questions as to baggage, etc.
67. Provisions as to persons disembarking from or going on board a ship or aircraft, etc.
68. Power to require evidence in support of information.

**GENERAL**

- 69. Control of small craft.
- 70. Penalty for signalling to smugglers.
- 71. Time of importation and exportation.
- 72. Importation and exportation by post.

**PART IV.—WAREHOUSES AND GOVERNMENT WAREHOUSES**

- 73. Goods eligible for warehousing on importation.
- 74. Licensing of warehouses.
- 75. Procedure on warehouse ceasing to be licensed.
- 76. Warehouse keeper to provide facilities.
- 77. Times at which goods may be warehoused.
- 78. Procedure on warehousing.
- 79. Stowage and storage of warehoused goods.
- 80. Liability for production and safe custody of warehoused goods.
- 81. Repacking, etc.
- 82. Entry of warehoused goods.
- 83. Removal from warehouse without payment of duty.
- 84. Samples.
- 85. Temporary removal in special circumstances.
- 86. Duty chargeable on warehoused goods.
- 87. Deficiency in warehoused goods.
- 88. Provisions as to deposit in a Government Warehouse.
- 89. General offences relating to warehouses and Government Warehouses.

**PART V.—SPIRITS**

**MANUFACTURE OF SPIRITS**

- 90. Licence to manufacture spirits.
- 91. Power to make regulations relating to manufacture of spirits.
- 92. Offences in connection with removal of spirits from the premises of a spirits manufacturer, etc.
- 93. Penalty for excess or deficiency in a spirits manufacturer's stock.
- 94. Penalty for unlawful manufacture of spirits, etc.

**MANUFACTURE OF METHYLATED SPIRITS**

- 95. Authority to manufacture methylated spirits.
- 96. Power to make regulations relating to methylated spirits.
- 97. Penalty for excess or deficiency in methylator's stock.
- 98. Prohibition of use of methylated spirits, etc., as a beverage or medicine.
- 99. Remission of duty on spirits for methylation.
- 100. Meaning of "methylation" etc.

**PART VI.—BEER**

- 101. Licence to brew beer.
- 102. Power to regulate manufacture of beer.
- 103. Offences by brewers.
- 104. Meaning of and method of ascertaining gravity of liquids.

## PART VII.—TOBACCO

- 105. Licence to manufacture tobacco.
- 106. Power to make regulations regulating the manufacture of tobacco.
- 107. Payment of excise duty on manufactured tobacco.

## PART VIII.—EXCISE LICENCES, ENTRIES, ETC.—GENERAL

## EXCISE LICENCES—GENERAL PROVISIONS

- 108. Excise licences.
- 109. Power to revoke or suspend licences.
- 110. Effect of revocation, etc., of licence.
- 111. Provision of facilities for excise control.
- 112. Provisions as to books, etc.
- 113. Provisions relating to the furnishing of information by manufacturers.

## GENERAL PROVISIONS AS TO ENTRY OF PREMISES, ETC.

- 114. Making of entries.
- 115. New or further entries of same premises.
- 116. Offences in connection with entries.

## GENERAL PROVISIONS AS TO EXCISE TRADERS

- 117. Power of entry upon premises of excise trader.
- 118. Power to prohibit use of certain substances in excisable goods.
- 119. Board may distrain for duties.

## PART IX.—DUTIES AND DRAWBACKS—GENERAL PROVISIONS

- 120. Determination of disputes as to duties.
- 121. Remission of duty on goods lost or destroyed, etc.
- 122. Power to grant drawback.
- 123. Drawback on goods damaged or destroyed after shipment.
- 124. Time-limit on payment of drawback, etc.
- 125. Offences in connection with claims for drawback, remission or repayment.
- 126. Recovery of duties.
- 127. Calculation of duties, drawbacks, etc.

## PART X.—GENERAL

## GENERAL POWERS, AGENTS, ETC.

- 128. Bond and security.
- 129. Power to examine, mark, seal and take account of goods.
- 130. Power to take samples.
- 131. Power to search premises.
- 132. Power to search vehicles and ships.
- 133. Power to search persons.
- 134. Power to pay rewards.
- 135. Authorisation of agents.
- 136. Liability of agents for duty, etc.

137. Liability of principals.
138. Customs agents.
139. Board, etc., not liable for loss of goods.
140. Power to patrol freely.
141. Penalty for interfering with Customs and Excise ships, etc.

GENERAL OFFENCES

142. Untrue declarations, etc.
143. Counterfeiting documents, etc.
144. False scales, etc.
145. Penalty for fraudulent evasion of duty.
146. Punishment where offenders armed or disguised.
147. Penalty for assembling to contravene provisions of the customs or excise laws.

PART XI. FORFEITURE AND LEGAL PROCEEDINGS

FORFEITURE

148. Provisions as to detention, seizure and condemnation of goods, etc.
149. Forfeiture of excisable goods.
150. Forfeiture of ships, etc., used in connection with goods liable to forfeiture.
151. Penalty for failure to bring to, etc., when required.
152. Ships, etc., constructed for concealing goods.
153. Ships jettisoning cargo.
154. Special provision as to forfeiture of larger ships, and of aircraft.
155. Penalty in lieu of forfeiture of larger ships, or of aircraft, where responsible officer implicated in offence.
156. Protection of officers, etc., in relation to seizure and detention of goods, etc.

GENERAL PROVISIONS AS TO LEGAL PROCEEDINGS

157. Institution of proceedings.
158. Place of offence.
159. Penalties prescribed to be maximum penalties.
160. Officer may prosecute, etc.
161. Offences punishable on indictment or summarily.
162. Incidental provisions as to legal proceedings.
163. Application of penalties.
164. Power of Board to compound proceedings, etc.
165. Proof of certain documents, etc.
166. Proof of certain other matters.
167. Evidence of officers.
168. Guilty knowledge or intent.

PART XII.—MISCELLANEOUS

169. Sales under the customs laws.
170. Savings.
171. Preventive Service.
172. Repals.

First Schedule—Constitution and Proceedings of the Board.

Second Schedule—Value of imported goods.

Third Schedule—Form of Warrant of Distress.

Fourth Schedule—Provisions relating to forfeiture.



J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 55

1958



**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.  
*Governor-General and Commander-in-Chief*

AN ORDINANCE TO REGULATE THE MANAGEMENT AND COLLECTION OF DUTIES  
OF CUSTOMS AND EXCISE, AND FOR PURPOSES ANCILLARY THERETO.

Title.

[By Notice, see section 1]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as  
follows—

Enactment.

**PART I.—PRELIMINARY**

1. (1) This Ordinance may be cited as the Customs and Excise Manage-  
ment Ordinance, 1958, and shall come into operation on a date to be appointed  
by the Governor-General by notification in the Gazette.

Short title,  
commence-  
ment and  
application.

(2) This Ordinance shall have effect throughout the Federation.

Interpreta-  
tion.

## 2. In this Ordinance, unless the context otherwise requires—

"aerodrome" means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft ;

"aircraft" includes all balloons (whether captive or free), kites, gliders, airships and flying machines ;

"approved route" has the meaning assigned by section 16 ;

"approved wharf" has the meaning assigned by section 13 ;

"authorised methylator" means a person authorised to methylate spirits under subsection (1) of section 95 ;

"beer" includes ale, porter, stout and any other description of beer and any liquor which is made or sold as a description of beer or as a substitute for beer which on analysis of a sample thereof at any time is found to contain more than one *per cent* of pure alcohol, but does not include fermented liquor of a kind which the Board accepts as a liquor usually made by local methods in or about Nigeria ;

"Board" means the Board of Customs and Excise established under section 3 ;

"brewer" means a person holding an excise licence as such ;

"Chairman" means the Chairman of the Board ;

"claimant", in relation to proceedings for the condemnation of anything as being forfeited, means a person claiming that the thing is not liable to forfeiture ;

"cleared", in relation to goods, means removed, after release by the proper officer, in pursuance of the purpose for which the goods were entered ;

"coasting ship" has the meaning assigned by section 59 ;

"commander", in relation to an aircraft, includes any person having or taking the charge or command of the aircraft ;

"container" includes any bundle or package or any box, cask or other receptacle whatsoever ;

"customs airport" has the meaning assigned by section 14 ;

"customs area" has the meaning assigned by section 18 ;

"customs laws" and "excise laws" mean those provisions of this Ordinance and any other Ordinance for the time being in force relating to customs or, as the case may be, excise ;

"customs port" has the meaning assigned by section 12 ;

"customs station" has the meaning assigned by section 16 ;

"drawback" means a refund of all or part of any duty of customs or excise authorised under this Ordinance in respect of goods exported or used in a manner or for a purpose prescribed as a condition of drawback ;

"drawback goods" means goods in the case of which a claim for drawback has been or is to be made ;

"duty" includes any royalty or cess leviable by the Board by virtue of any enactment ;

"enactment" includes an Act of Parliament extended or applied to Nigeria and any Order of Her Majesty in Council ;

"examination station" has the meaning assigned by section 15 ;

"excise trader" means any person carrying on a trade or business subject to any provision of the excise laws, whether or not that trade or business is a trade or business for the carrying on of which any excise licence is required ;

"exporter", in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in the case of an aircraft functions corresponding to those of a shipper ;

"factory", in relation to the manufacture of tobacco, means the premises in which such tobacco is manufactured ;

"goods" means all kinds of articles, wares, merchandise and livestock and includes stores, baggage and mail ;

"Government Warehouse" means any place provided by the Government and appointed by the Board for the deposit of goods for the security thereof and of the duties chargeable thereon ;

"gravity" and "original gravity" have the meanings assigned by section 104 ;

"importer", in relation to any goods at any time between their importation and the time when they are cleared, includes any owner or other person for the time being possessed of or beneficially interested in the goods ;

"land" and "landing" in relation to aircraft include alighting on water ;

"master", in relation to a ship, includes any person having or taking charge of or command of the ship ;

"Minister" means the Minister charged with responsibility for matters relating to finance ;

"officer" means any person employed in the Department of Customs and Excise, or for the time being performing duties in relation to customs or excise ;

"owner", in relation to any goods, includes any person who is for the time being entitled to possession of the goods ; and, in relation to a ship, aircraft or vehicle, includes the charterer, operator or hirer ;

"per cent of pure alcohol" means the percentage of ethyl alcohol by volume at fifteen point five six degrees Centigrade or sixty degrees Fahrenheit ;

"perfect entry" means an entry made in accordance with section 25 ;

"place" includes any point or area on land or sea or inland waters ;

"prohibition", in relation to goods, means any prohibition or restriction on the importation, exportation or carriage coastwise of goods imposed by or under this or any other enactment ; and "prohibited" shall be construed accordingly ;

"proper officer" means any officer whose right or duty it is to require the performance of, or to perform, the act referred to ;

"proprietor", in relation to any goods, includes any owner, importer, exporter, shipper or other person for the time being possessed of or beneficially interested in those goods ;

"ship" includes any boat or other vessel ;

"spirits" means ethyl alcohol and includes all liquors mixed with ethyl alcohol and all mixtures compounded with or prepared from ethyl alcohol but does not include methylated spirits or other denatured spirits, or wine, beer, cider, perry or other fermented liquors which do not contain more than twenty per centum of pure alcohol ;

"spirits manufacturer" means a person holding an excise licence as such ;

"stores" means goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate use or fitting ;

"tobacco manufacturer" means a person holding an excise licence as such ;

"tons register" means the tons of a ship's net tonnage as ascertained and registered according to the Tonnage Regulations of the Merchant Shipping Acts of the United Kingdom, or, in the case of a ship which is not registered under those Acts, ascertained in like manner as if it were to be so registered ;

"transhipment", in relation to goods, means transhipment for re-exportation ;

"transit", in relation to goods, means transit through Nigeria ;

"transit goods" means imported goods entered on importation for transit or transhipment ;

"vehicle" includes a railway vehicle ;

"warehouse", except in the expression "Government Warehouse", means a building licensed by the Board under section 74 and "warehoused" and cognate expressions shall be construed accordingly.

## PART II.—ADMINISTRATION

3. (1) There shall be established a board to be known as the Board of Customs and Excise.

(2) The members of the Board shall be appointed by the Governor-General and shall consist of a Chairman, a Deputy Chairman and, subject to the provisions of subsections (5) and (6), not more than six other members.

(3) The Chairman and Deputy Chairman shall be appointed from amongst members of the public service of the Federation.

(4) The other members of the Board shall consist of—

(a) four persons appointed from amongst members of the public service of the Federation whose normal duties are solely concerned with the administration or execution of the customs and excise laws :

(b) not more than one person appointed from amongst members of the public service of the Federation holding office in the Ministry concerned with matters relating to finance ;

(c) not more than one person nominated by the Minister, who is not a member of the public service of the Federation ;

(d) such person or persons as may be appointed under the provisions of subsection (5) or (6).

(5) If the Chairman, Deputy Chairman and other members of the Board appointed from amongst members of the public service of the Federation do not include a native of Nigeria, two additional members of the Board shall be appointed from amongst those members of the public service of the Federation who are natives of Nigeria and whose normal duties are solely concerned with the administration or execution of the customs and excise laws.

(6) If the Chairman, Deputy Chairman and other members of the Board appointed from amongst members of the public service of the Federation include one native of Nigeria only, one additional member of the Board shall be appointed from amongst those members of the public service of the Federation who are natives of Nigeria and whose normal duties are solely concerned with the administration or execution of the customs and excise laws.

(7) The Governor-General shall appoint a secretary to the Board who shall not be a member of the Board but who shall be responsible for maintaining the records of the meetings of the Board and of any of its decisions, directions, instructions, authorisations and other like matters.

(8) (a) The provisions contained in the First Schedule shall have effect with respect to the constitution and proceedings of the Board and otherwise in relation thereto.

First  
Schedule.

(b) The Governor-General may by Order amend the First Schedule with respect to matters which relate to the constitution and proceedings of the Board and are not inconsistent with the provisions of this Ordinance.

4. (1) The Board shall, subject to the general control of the Minister, be charged with the duty of controlling and managing the administration of the customs and excise laws and shall collect the revenues of customs and excise and account for them in such manner as may be directed.

Powers and  
duties of  
Board.

(2) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorised generally or specifically in that behalf by the Board.

5. (1) In the exercise of the powers and duties conferred upon the Board, the Board shall be subject to the authority, direction and control of the Minister and any written direction, order or instruction given by him after consultation with the Chairman shall be carried out by the Board :

Board to be  
subject to the  
general  
control of  
Minister.

Provided that the Minister shall not give any direction, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of duty made or to be made or any relief given or to be given or to defer the collection of any duty or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings whether civil or criminal relating either to the recovery of any duty or to any offence under the customs and excise laws.

(2) In any proceedings whether civil or criminal under the customs and excise laws any act, matter or thing done by or with the authority of the Board in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, order or instruction given by the Minister.

6. Anything done or required to be done by the Board in pursuance of any of its powers or duties under the customs and excise laws may be signified under the hand of the Chairman or of an officer who has been authorised by the Board for the purpose of this section.

Signification.

7. (1) Without prejudice to the provisions of any other Ordinance concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of the customs or excise laws shall be

Information  
and Docu-  
ments to be  
confidential.



and shall be treated as confidential, and if any person who is or has been a member of the Board or who is or has been employed in the Department of Customs and Excise communicates or attempts to communicate any such information or the contents of any such document to any person except—

(a) for the purposes of the customs or excise laws or as required by any other enactment; or

(b) as otherwise authorised by the Minister,

he shall be liable to a fine of one hundred pounds or to imprisonment for six months, or to both.

(2) Any proceedings for an offence under this section may be taken by or in the name of the Chairman but not by any other person except with the consent of the Attorney-General of the Federation.

(3) A person who is or has been a member of the Board or who is or has been employed in the Department of Customs and Excise shall not, except with the consent of the Minister, be required to divulge to any court any such information or to produce in any court any such document as is referred to in subsection (1) of this section, except as may be necessary for the purpose of carrying into effect any provision of the customs and excise laws or in order to institute a prosecution or other legal proceedings, or in the course of a prosecution or other legal proceedings, under the customs and excise laws.

8. For the purpose of carrying out or enforcing the provisions of the customs and excise laws all officers shall have the same powers, authorities and privileges as are given by law to police officers.

9. (1) The Board may, by notice in the Gazette,—

(a) prescribe the hours between which offices of customs and excise are to be open or officers are to be available for the performance of particular duties; and

(b) direct the form and manner in which a request for an extension of the hours prescribed under paragraph (a) shall be made to the proper officer and the fees which shall be paid for any such extension granted.

(2) The proper officer may, in his discretion, grant or refuse any request for an extension of hours under this section.

10. If, for the purpose of obtaining admission to any building or other place or to any ship, aircraft or vehicle, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an officer, assumes the name, designation or character of an officer, he shall, in addition to any other punishment to which he may have rendered himself liable, be liable to a fine of five hundred pounds or to imprisonment for two years, or to both.

11. (1) If any person—

(a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by the customs or excise laws, or any person acting in his aid; or

(b) does anything which impedes or is intended to impede the carrying out of any search for any thing liable to forfeiture under the customs or excise laws or the detention, seizure or removal of any such thing; or

Officers to  
have powers  
of police  
officers.

Hours of  
attendance.

Unlawful  
assumption  
of character  
of officer.

Obstruction  
of officers,  
etc.

(c) rescues, damages or destroys any thing so liable to forfeiture or does anything intended to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture ; or

(d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested,

he shall be liable to a fine of five hundred pounds or to imprisonment for two years, or to both.

### PART III.—IMPORTATION, EXPORTATION AND CARRIAGE COASTWISE

#### CUSTOMS PORTS, CUSTOMS AIRPORTS, CUSTOMS STATIONS, ETC.

12. (1) The Governor-General may by Order designate any area in Nigeria specified in the Order to be a place of arrival or departure of ships by sea for customs purposes. Customs ports.

(2) Any area designated under this section is in this Ordinance referred to as a "customs port".

(3) Any appointment of a port for the purposes of the customs laws in force immediately before the commencement of this Ordinance shall have effect as if it were a designation of a customs port made under this section.

(4) Except as permitted in writing by the Board, the master of a ship entering Nigeria by sea from any place outside Nigeria shall not cause or permit the ship to call at any place therein other than a customs port, and any person importing or concerned in importing any goods by sea shall not bring the goods into Nigeria at any place other than a customs port.

(5) Except as permitted in writing by the Board, a person shall not export or be concerned in exporting by sea any goods from any place in Nigeria other than a customs port, and the master of a ship shall not cause or permit the ship to depart on a voyage by sea to a place outside Nigeria from any place in Nigeria other than a customs port, or, whilst the ship is engaged on such a voyage, to call at any place in Nigeria other than a customs port.

(6) Subsections (4) and (5) shall not apply in relation to a ship entering or departing from Nigeria which is compelled by accident, stress of weather or other unavoidable cause to call at a place other than a customs port, but the master of any such ship—

(a) shall immediately report the circumstances which caused the ship to call at such place to an officer or police officer and on demand produce to him the documents relating to the ship, its cargo and passengers ;

(b) shall not without the consent of an officer or police officer permit any goods to be unloaded, or any of the crew or passengers to land, from the ship ;

(c) shall comply with any directions given by an officer or police officer with respect to any such goods,

and no passenger or member of the crew shall without the consent of an officer or police officer land from the ship :

Provided that nothing in this subsection shall prohibit the landing or unloading of passengers, crew or goods from a ship where that landing or unloading is necessary for reasons of health, safety or the preservation of life or property.

(7) Any person who contravenes or fails to comply with any provision of this section shall be liable to a fine of two hundred pounds or to imprisonment for six months, or to both.

Approved  
wharves at  
customs  
ports.

13. (1) The Board may, by notice in the Gazette,—

(a) approve for such periods and subject to such conditions and restrictions as it sees fit places in any customs port for the loading and unloading of goods or of any class or description of goods, and any place so approved is in this Ordinance referred to as an "approved wharf";

(b) at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(2) Any appointment or allowance of a place at any customs port as an approved place of unloading, an approved place of loading or a sufferance wharf in force immediately before the commencement of this Ordinance shall have effect as if it were an approval of that place as an approved wharf under this section on the same terms as that appointment or allowance.

(3) Any person who contravenes or fails to comply with any conditions or restriction imposed under this section shall be liable to a fine of one hundred pounds.

Customs  
airports.

L.N. 108 of  
1955.

14. (1) In this Ordinance the expression "customs airport" means an aerodrome in Nigeria for the time being designated to be a place of landing or departure of aircraft for the purposes of the enactments relating to customs by an order in force under Article 60 of the Colonial Air Navigation Order, 1955.

(2) Except as permitted in writing by the Board, the commander of an aircraft entering Nigeria from a place outside Nigeria shall not cause or permit it to land for the first time after its arrival therein at any other place than a customs airport, and any person importing any goods in any aircraft shall not bring the goods into Nigeria at any place other than a customs airport.

(3) Except as permitted in writing by the Board, a person shall not depart on a flight to a place outside Nigeria from any place inside Nigeria other than a customs airport, and the commander of an aircraft engaged in a flight from Nigeria to a place outside Nigeria shall not cause or permit it to land at any place in Nigeria other than a customs airport specified in the application for clearance for that flight.

(4) Subsections (2) and (3) shall not apply in relation to any aircraft flying to or from any place outside Nigeria which is required under or by virtue of any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place in Nigeria other than a customs airport, but the commander of any such aircraft—

(a) shall immediately report the landing to an officer or police officer, and on demand produce to him the journey log book or document in lieu thereof belonging to the aircraft;

(b) shall not, without the consent of an officer or police officer, permit any goods to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the aircraft; and

(c) shall comply with any directions given by an officer or police officer with respect to any such goods,

and no passenger or member of the crew of the aircraft shall without the consent of an officer or a police officer leave the immediate vicinity of the aircraft:



Provided that nothing in this subsection shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from, an aircraft where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

(5) Any person who contravenes or fails to comply with any provision of this section shall be liable to a fine of two hundred pounds, or to imprisonment for six months, or to both.

(6) The provisions of this Ordinance relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of Her Majesty, other than a military aircraft commanded by a person who is serving as a member of any of Her Majesty's naval, military or air forces.

In this subsection the expression "military aircraft" has the meaning assigned by Article 77 (1) of the Colonial Air Navigation Order, 1955.

15. (1) The Board may, by notice in the Gazette,—

(a) approve for such periods and subject to such conditions and restrictions as it sees fit a part of, or a place at, any customs airport for the loading and unloading of goods and any such part or place so approved is in this Ordinance referred to as an "examination station";

(b) at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(2) Any person who contravenes or fails to comply with any condition or restriction imposed under this section shall be liable to a fine of one hundred pounds.

Examination  
stations at  
customs  
airports.

16. (1) The Governor-General may make regulations—

(a) restricting the importation or exportation by land or inland waters of all goods or of any class or description of goods to such hours and such routes (in this Ordinance referred to as "approved routes") as may be prescribed by the regulations;

(b) appointing places for the examination and entry of and payment of any duty chargeable on any goods being imported or exported by land or inland waters (in this Ordinance referred to as "customs stations").

(2) If any person contravenes or fails to comply with any regulation made under this section he shall be liable to a fine of one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.

Power to  
restrict the  
movement of  
goods into  
and out of  
Nigeria by  
land or  
inland waters  
and to  
appoint  
customs  
stations.

17. (1) The Board may from time to time give general or special directions as to the manner in which and the conditions under which goods chargeable with any duty which has not been paid, or drawback goods, or any other goods which have not been cleared, or any class or description of such goods, may be moved between any place in Nigeria and any other place therein.

(2) Any such directions may include directions requiring that any such goods shall be moved only by such routes, by such persons, in such ships, aircraft or vehicles or by such other means as may be approved by the Board for that purpose, and any such approval may be granted for such period and subject to such conditions and restrictions as the Board may think fit and may be revoked at any time by the Board.

(3) Any person who contravenes or fails to comply with any direction given or condition or restriction imposed under this section shall be liable to a fine of one hundred pounds.

Control of  
movement of  
uncleared  
goods, etc.

Customs  
areas.

18. (1) The Board may, by notice in the Gazette,—

(a) approve, for such periods and subject to such conditions and restrictions as it sees fit, places for the deposit of goods brought to a particular customs port, customs airport or customs station and not yet cleared, including goods not yet reported and entered under this Ordinance, and any place so approved is in this Ordinance referred to as a "customs area";

(b) prescribe the rent to be paid while goods are deposited in a customs area provided by the Government;

(c) at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(2) Any person who contravenes or fails to comply with any condition or restriction imposed under this section shall be liable to a fine of one hundred pounds.

19. (1) At any time while a ship or aircraft is within Nigeria, or a vehicle is at a customs station or on an approved route, the master of such ship, the commander of such aircraft or the person in charge of such vehicle shall—

(a) permit an officer to board the ship, aircraft or vehicle and to inspect it and any goods carried therein and any documents relating to the ship, aircraft or vehicle or to the goods or persons carried therein;

(b) answer all such questions as an officer may put to him concerning the ship, aircraft or vehicle or its voyage, flight or journey, or the goods or persons carried therein.

(2) An officer shall have the right of access at any time to any place to which access is required for the purposes of subsection (1).

(3) If the master of any ship or the commander of any aircraft or the person in charge of any vehicle neglects or refuses to provide means of safe access to and egress from the ship, aircraft or vehicle when required so to do, or refuses to answer any question put to him, by an officer under this section he shall be liable to a fine of two hundred pounds or to imprisonment for six months, or to both.

(4) An officer who has boarded a ship, aircraft or vehicle under this section may—

(a) remain therein for any period;

(b) lock up, seal, mark or otherwise secure any goods carried therein or any place or container in which they are so carried;

(c) require any goods to be unloaded and removed for examination or for the security thereof or unload and remove such goods for such purpose at the expense of the master of the ship, commander of the aircraft or person in charge of the vehicle;

(d) require any container, locker or place to be opened and, without being liable to any prosecution or action at law for so doing, break open any such container, locker or place which is not opened on demand.

(5) Any goods found concealed on board the ship, aircraft or vehicle shall be liable to forfeiture.

(6) Where, in pursuance of any power conferred by this Ordinance, an officer has placed any lock, mark or seal upon any goods in any ship, aircraft or vehicle, or upon any place or container in which such goods are kept, then

Powers of  
boarding and  
examination,  
etc.

if, without the authority of the proper officer, at any time while the ship, aircraft or vehicle is within Nigeria that lock, mark or seal is wilfully opened, altered or broken, or if, before that lock, mark or seal is lawfully removed, any such goods have been carried away, the master of the ship or commander of the aircraft or person in charge of the vehicle shall be liable to a fine of one hundred pounds.

20. (1) The person in control of any aerodrome shall permit an officer at any time to enter upon and inspect the aerodrome and all buildings and goods thereon.

Power to inspect aerodromes, records, etc.

(2) The person in control of an aerodrome licensed under any enactment relating to air navigation and, if so required by the Board, the person in control of any other aerodrome shall—

(a) keep a record in such form as the Board may approve of all aircraft arriving at or departing from the aerodrome ;

(b) keep such record available and produce it on demand to any officer, together with all other documents kept at the aerodrome which relate to the movement of aircraft ; and

(c) permit any officer to make copies of and take extracts from any such record or document.

(3) Any person who contravenes or fails to comply with any of the provisions of this section shall be liable to a fine of two hundred pounds.

21. (1) Any officer or police officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Nigeria from any place other than a customs airport or from a customs airport before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

Power to prevent flight of aircraft.

(2) Any person who contravenes any instructions given under subsection (1) shall be liable to a fine of two hundred pounds or to imprisonment for six months, or to both ; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the operator of the aircraft and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

#### IMPORTATION OF GOODS

22. The Governor-General may, by Order,—

(a) prohibit the importation of any specified goods ;

(b) prohibit the importation of all goods or any specified goods except as provided in the Order ;

(c) subject to any specified exceptions, prohibit the importation of all goods except with the general or special permission in writing of a specified authority or authorities.

Power to prohibit goods from being imported.

23. (1) Subject to subsection (2), goods imported in transit or for transhipment or as stores shall not be deemed to be goods the importation of which is prohibited, unless such goods are goods the importation of which in transit or for transhipment or as stores is expressly prohibited.

Saving as to goods in transit, etc.

(2) Where any goods imported in transit or for transhipment or as stores would, but for the provisions of subsection (1), be goods the importation of which is prohibited, such goods shall be duly exported within such

time as the Board may direct, and any such goods which are not so exported shall be liable to forfeiture.

Report.

24. (1) Report shall be made in such form and manner and containing such particulars as the Board may direct of every ship and aircraft to which this section applies and of all goods carried therein, of every vehicle entering Nigeria by land and of all goods carried therein, and of all goods otherwise brought into Nigeria by land.

(2) This section shall apply to every ship arriving at any place in Nigeria by sea or inland waters—

(a) from any place outside Nigeria ; or

(b) carrying any goods brought in that ship from some place outside Nigeria and not yet cleared on importation.

(3) This section shall apply to every aircraft arriving at any place in Nigeria—

(a) from any place outside Nigeria ; or

(b) carrying passengers or goods taken on board that aircraft at a place outside Nigeria, being passengers or goods either—

(i) bound for a destination in Nigeria and not already cleared at a customs airport ; or

(ii) bound for a destination outside Nigeria.

(4) The Governor-General may make regulations prescribing the procedure for making report under this section and the time within which such report shall be made, and different regulations may be made with respect to importation by sea, air or land and inland waters respectively.

(5) If the person by whom the report should be made fails to make report as required by or under this section, he shall be liable to a fine of one hundred pounds ; and any goods required to be reported which are not duly reported may be detained by the proper officer until so reported or until the omission is explained to the satisfaction of the Board, and may in the meantime be deposited in a Government Warehouse.

(6) The person making the report shall at the time of making it answer all such questions and produce all such documents in his possession or control relating to the ship, aircraft or vehicle, the goods carried therein, the crew and passengers and the voyage, flight or journey as may be put to him or required by the proper officer. If such person refuses to answer any such question or to produce any such document he shall be liable to a fine of one hundred pounds.

(7) If at any time after a ship, aircraft or vehicle carrying goods brought therein from any place outside Nigeria enters Nigeria and before report has been made under this section—

(a) bulk is broken ; or

(b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof ; or

(c) any part of the goods is staved, destroyed or thrown overboard or any container is opened,

without the knowledge and consent of the proper officer, the master of the ship or the commander of the aircraft or the person in charge of the vehicle shall, unless the matter be explained to the satisfaction of the Board, be liable to a fine of one hundred pounds.

25. (1) The importer of any goods shall deliver to the proper officer an entry thereof in such form and manner and containing such particulars supported by documentary evidence as the Board may direct:

Entry.

Provided that this subsection shall not apply in relation to passengers' accompanied baggage unless the proper officer, in any particular case, so requires.

(2) Goods may be entered under this section—

- (a) for use in Nigeria; or
- (b) for warehousing; or
- (c) for transit; or
- (d) for transhipment,

if so eligible.

(3) With the permission of the Board goods may be entered under this section prior to importation.

26. (1) If the importer of any goods is, by reason of the absence of any, or of sufficient, documentary evidence concerning them, unable to deliver a perfect entry thereof, he may make and subscribe a declaration to that effect by Bill of Sight in such form as the Board may direct and deliver it to the proper officer, whereupon the proper officer may permit the importer to examine such goods in his presence.

Entry in  
absence of  
documents.

(2) Upon such examination having been made, the importer may deliver to the proper officer an entry of such goods for use in Nigeria, if so eligible, or for warehousing, if so eligible, notwithstanding the absence of any, or of sufficient, documentary evidence concerning them, and if the proper officer is satisfied that the description of the goods contained in such entry is correct, and also—

- (a) in the case of goods liable to duty *ad valorem*, that the value declared on the entry is approximately correct; or
- (b) in the case of goods liable to duty according to weight, quantity, measurement or strength, that the weight, quantity, measurement or strength declared in the entry is correct,

such entry shall, subject to the provisions of section 27, be deemed to be a perfect entry, but if the proper officer is not satisfied as aforesaid he may reject such entry, in which case the goods shall be deemed to be unentered goods.

(3) Nothing in this section shall permit the entry of any goods in respect of which evidence of origin is required by or under this or any other Ordinance unless such evidence is produced to the satisfaction of the proper officer.

27. (1) Where any goods—

- (a) are entered for use in Nigeria in accordance with the provisions of section 26; or
- (b) having been entered for warehousing in accordance with the provisions of section 26 are further entered for use in Nigeria,

and are liable to duty *ad valorem*, the proper officer may require the importer to make provisional payment at the time of delivering the entry for use in Nigeria of such sum as the proper officer may require to be deposited as security for the payment of any amount which may be payable by way of duty; and such sum shall be deemed to be the duty payable unless the importer within three months from the delivery of the entry for use in

Further  
provisions  
relating to  
entry in  
absence of  
documents of  
goods subject  
to *ad valorem*  
duty.



Nigeria, or such longer period as may be allowed by the Board, produces to the proper officer such evidence or such further evidence concerning the goods as he may require.

(2) Where the importer produces such evidence or such further evidence concerning the goods in accordance with the provisions of subsection (1), then—

(a) if the amount of the provisional payment is more than the full amount of the duty, the difference shall be refunded to the importer;

(b) if the amount of the deposit is less than the full amount of the duty, the difference shall thereupon be paid by the importer to the proper officer.

28. With the permission of the proper officer, surplus stores of any ship or aircraft—

(a) if they could lawfully be imported as merchandise, may be entered and otherwise treated as if they were goods imported in that ship or aircraft; or

(b) in any other case may be entered for transshipment or for warehousing:

Provided that any goods entered for warehousing by virtue of paragraph (b) shall not, except with the written permission of the Board, be further entered, or be removed from the warehouse, otherwise than for use as stores.

29. (1) On the fifteenth day after the completion of discharge of the importing ship or aircraft, or at such other times as the Board may direct—

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

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

shall deliver to the Board in such form and manner as it may direct a list of goods unloaded from such ship or aircraft and not yet released by the proper officer. If any person fails to comply with the provisions of this subsection he shall be liable to a fine of one hundred pounds.

(2) (a) Where any imported goods remain unentered at the expiration of fourteen days from the date of completion of discharge of the importing ship, aircraft or vehicle, the proper officer may direct the person administering the area within which the discharge of the ship, aircraft or vehicle took place or, where there is no person administering such area, the owner of the ship, aircraft or vehicle or his agent to remove or store all or any such goods to or at a Government Warehouse or such other place as the proper officer may approve. If any person fails to comply with any such direction within twenty-four hours after such direction is given he shall be liable to a fine of twenty-five pounds and the proper officer may cause all or any such goods to be removed to a Government Warehouse or such other place as he may approve.

(b) Where under this subsection goods are removed to or stored at a place approved by the proper officer such place shall be deemed to be a Government Warehouse and such goods shall be deemed to have been removed to and deposited in a Government Warehouse.

(3) (a) Where any goods which have been reported in any ship, aircraft or vehicle but have not been released by the proper officer nor removed to a Government Warehouse are not produced to the proper officer on demand, such goods shall be deemed to have been imported and removed for use in Nigeria and, without prejudice to any remedy in respect of any contravention

Entry of  
surplus  
stores.

Goods  
unentered,  
and missing  
goods.

of this or any other Ordinance in respect of such goods, the person responsible shall, if so required by the proper officer within one year from the date of the report of such goods, pay any duty chargeable on the importation of such goods, unless he proves to the satisfaction of the Board that the goods have not been imported.

(b) In this subsection "person responsible" means—

(i) in respect of goods shown to the satisfaction of the Board to have been unloaded into an area administered by any person other than the agent or owner of the ship, aircraft or vehicle concerned or an officer in the service of the Government of the Federation or a Region, the person administering that area;

(ii) in respect of any other goods the owner of the ship, aircraft or vehicle concerned.

(4) Where it is necessary for the purpose of determining the amount of any duty chargeable under subsection (3) to classify any goods and assess the value, quantity, weight, measurement or strength thereof, such goods shall be deemed to be of such description and of such value, quantity, weight, measurement or strength as may be determined by the proper officer having regard to the information in his possession relating thereto.

(5) Without prejudice to the provisions of section 88, if any goods removed to a Government Warehouse under this section are not entered and cleared by the importer thereof—

(a) in the case of goods which are in the opinion of the Board of a perishable nature, forthwith;

(b) in any other case, within one month after they have been so removed or such longer time as the Board may in any case allow, the Board may sell them.

30. (1) The Board may, subject to such conditions and restrictions as it sees fit to impose, permit goods brought by an importing ship to a customs port in Nigeria but consigned to and intended to be delivered at some other customs port therein to be transferred before due entry of the goods has been made to another ship for carriage by sea to that other customs port, and any goods so transferred and carried shall for the purposes of this Ordinance be deemed to be carried coastwise.

Transfer of  
unentered  
goods for  
carriage  
coastwise.

(2) Imported goods which have been carried coastwise by virtue of this section shall not be unloaded before due entry thereof has been made, except where the goods are unloaded for deposit in a customs area and duly deposited therein. If any goods are unloaded in contravention of this subsection, or are dealt with contrary to any condition or restriction imposed under subsection (1), they shall be liable to forfeiture, and the master of the ship shall be liable to a fine of one hundred pounds.

31. (1) The Board may, subject to such conditions and restrictions as it sees fit to impose, permit goods brought by an importing aircraft to a customs airport in Nigeria but consigned to and intended to be delivered at some other customs airport therein to be transferred before due entry of the goods has been made to another aircraft for carriage to that other customs airport.

Transfer of  
unentered  
goods for  
carriage by  
air to  
another place  
in Nigeria.

(2) Imported goods which have been carried from one customs airport to another customs airport by virtue of this section shall not be unloaded except at an examination station or removed from an examination station until due entry thereof has been made, except where the goods are removed

deposit in a customs area and duly deposited therein. If any goods are unloaded or removed in contravention of this subsection, or are dealt with contrary to any condition or restriction imposed under subsection (1), they shall be liable to forfeiture, and the commander of the aircraft shall be liable to a fine of one hundred pounds.

Failure to  
produce  
goods  
transferred  
under  
section 30 or  
31.

32. (1) If the master of a ship or the commander of an aircraft to which imported goods have been permitted to be transferred under section 30 or 31 fails to produce such goods to the proper officer at the customs port or customs airport to which they have been consigned, such goods shall be deemed to have been removed for use in Nigeria and, without prejudice to any remedy in respect of any contravention of this or any other Ordinance in respect of such goods, such master or commander shall, if so required by the proper officer within one year from the date of arrival of the ship or aircraft at such customs port or customs airport, pay any duty chargeable on the importation of such goods.

(2) Subsection (4) of section 29 shall apply for the purpose of determining any duty payable under subsection (1) of this section as it applies for the purpose of determining any duty payable under subsection (3) of section 29.

Power to  
detain ships,  
etc.

33. (1) Where at the expiration of a period of twenty-one clear days from the date of making report under section 24 of any ship, aircraft or vehicle or, where no such report was made, the date when it should properly have been made, or such longer period as the Board may allow, any goods are still on board the ship, aircraft or vehicle, the Board may authorise the detention of that ship, aircraft or vehicle until—

(a) any expenses properly incurred in watching and guarding the goods beyond the said period; and

(b) where the goods are removed by virtue of any provisions of this Ordinance from the ship, aircraft or vehicle to a Government Warehouse, the expenses of that removal,  
have been repaid to the Board.

(2) Where, in the case of any derelict or other ship or aircraft coming, driven or brought into Nigeria under legal process, by stress of weather or for safety, or in the case of any vehicle which suffers any mishap, it is necessary to station any officer in charge thereof, whether on board or otherwise, for the protection of the revenue, the proper officer may detain that ship, aircraft or vehicle until any expenses thereby incurred have been repaid to the Board.

34. (1) The Governor-General may make regulations—

(a) prescribing the procedure to be followed by a ship arriving at a customs port, an aircraft arriving at a customs airport, a ship conveying goods into Nigeria by inland waters or a vehicle or person conveying goods into Nigeria by land;

(b) regulating the unloading, landing, movement and removal of goods on their importation,

and different regulations may be made with respect to importation by sea, air or land and inland waters respectively.

(2) If any person contravenes or fails to comply with any regulation made under this section or with any direction given by the Board or the proper officer in pursuance of any such regulation, he shall be liable to a fine of one hundred pounds, and any goods in respect of which the offence was committed shall be liable to forfeiture.

Power to  
regulate  
unloading,  
removal, etc.,  
of imported  
goods.



PROVISIONS AS TO DUTY ON IMPORTED GOODS

35. (1) Except as permitted by or under the customs laws no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon; and that duty shall, in the case of goods of which entry is made, be paid on delivery of the entry to the proper officer.

Duty on imported goods.

(2) The duties of customs and the rates thereof chargeable on imported goods—

(a) if entry is made thereof, except where the entry is for warehousing, shall be those in force with respect to such goods at the time of delivery of the entry;

(b) if entry is made thereof for warehousing, shall be ascertained as provided in section 86;

(c) if no entry is made thereof, shall be those in force with respect to such goods at the time of their importation.

36. Any goods brought or coming into Nigeria by sea not being carried in a ship as cargo, stores or baggage shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of such goods, they shall be deemed to be the produce of such country as the Board may on investigation determine.

Wreck, etc., liable to duty.

37. (1) Goods which are re-imported into Nigeria after exportation therefrom may on their re-importation be delivered for use in Nigeria, where so eligible, without payment of duty if it is shown to the satisfaction of the Board—

Relief from duty of certain goods re-imported.

(a) that any duty of customs or excise with which the goods were chargeable prior to their exportation has been paid; and

(b) that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Board; and

(c) that such goods have not been subjected to any process outside Nigeria since their exportation, or if they have been so subjected have not undergone any change in their form or character and are not at the time of re-importation chargeable with duty *ad valorem*; and

(d) that the person who exported the goods gave notice in writing of his intention to export the goods and produced them for identification at the place from which they were exported to the proper officer, or in the case of exportation by post, to the proper postal authority:

Provided that the Board may, in its discretion, direct that this paragraph shall not apply in any particular case where in the opinion of the Board its application would involve hardship.

(2) In the case of any goods which would be allowed to be delivered without payment of duty under the provisions of subsection (1) but for the fact that they are at the time of re-importation chargeable with duty *ad valorem*, the value of such goods for duty purposes shall be taken to be the amount by which their value has been increased by the process to which they have been subjected.

38. Any goods which are on their importation permitted to be entered for warehousing shall be allowed to be warehoused without payment of duty.

Goods to be warehoused without payment of duty.

Relief from  
duty of goods  
entered for  
transit or  
transhipment.  
Cap. 150.

Relief from  
duty of goods  
temporarily  
imported.

Exempt  
goods and  
goods  
delivered  
free of  
duty, etc.

Valuation of  
imported  
goods for  
purpose of  
*ad valorem*  
duties.  
Second  
Schedule.

39. Without prejudice to the provisions of the Niger Transit Ordinance and of any regulations made thereunder, where any goods are entered for transit or transhipment, the Board may allow the goods to be removed for that purpose, subject to such conditions and restrictions as it sees fit, without payment of duty.

40. (1) Subject to any Order made under subsection (2), where the Board is satisfied that goods are imported only temporarily and are intended to be re-exported, it may permit the goods to be delivered on importation, subject to such conditions as it sees fit to impose, without payment of duty.

(2) The Governor-General may by Order declare that the provisions of subsection (1) shall not apply to any goods specified in such Order.

41. (1) Where by virtue of any provision of the customs laws any imported goods are exempted from duty as being intended or imported for a specified use or purpose, such goods shall not be used or dealt with in any way contrary to such use or purpose, except with the permission of the Board and after payment of the full duty, or such proportion thereof as the Board may direct, on goods of a like kind not intended or imported for such use or purpose.

(2) Where by virtue of any provision of the customs laws any imported goods chargeable with duty are allowed to be delivered on importation, or removed from warehouse, for a specified use or purpose, or subject to a condition that they will not be sold or will be re-exported or any like condition,—

(a) without payment of duty ; or

(b) on payment of duty at a reduced rate,

such goods shall not be used or dealt with in any way contrary to the use, purpose or condition for or subject to which such goods were delivered or removed as aforesaid, except with the permission of the Board and after payment of the full duty thereon or such proportion thereof as it may direct.

(3) Any person who knowingly uses or deals with any goods in contravention of subsections (1) or (2) shall be liable to a fine of six times the value of the goods or two hundred pounds whichever is the greater ; and any goods used or dealt with in contravention of this section shall be liable to forfeiture.

(4) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the specified use or purpose or the condition or for the payment of the duty payable apart therefrom, and the forfeiture of the goods under this section shall not affect the liability of any person who has given any such undertaking or security.

42. (1) Where a duty of customs is chargeable on imported goods by reference to their value, their value shall be taken to be that laid down by the Second Schedule, and duty shall be paid on that value.

(2) The Board may require any importer or other person concerned with the importation of goods to furnish to the Board, in such form as it may require, such information as is in the opinion of the Board necessary for a proper valuation thereof, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

OFFENCES IN RELATION TO IMPORTATION

43. Where—

(a) except as provided by or under this Ordinance any imported goods, being goods chargeable with a duty of customs, are without payment of that duty landed or unloaded in Nigeria, or removed from their place of importation or from any approved wharf, examination station, customs station or customs area; or

(b) any goods are imported, landed or unloaded contrary to any prohibition; or

(c) any goods, being goods chargeable with any duty or goods the importation of which is prohibited, are found, whether before or after the unloading thereof, to have been concealed in any manner on board any ship or aircraft or in any vehicle; or

(d) any goods are imported concealed in a container holding goods of a different description; or

(e) any imported goods are concealed or packed in any manner appearing to be intended to deceive an officer; or

(f) any imported goods are found, whether before or after delivery, not to correspond with the entry made thereof,

those goods shall be liable to forfeiture.

Forfeiture  
of goods  
improperly  
imported.

44. (1) If any person—

(a) lands, or unloads in Nigeria, or removes from their place of importation or from any approved wharf, examination station, customs station or customs area—

(i) any goods chargeable with a duty which has not been paid; or

(ii) any goods imported contrary to any prohibition,  
or assists or is otherwise concerned in such landing, unloading or removal;  
or

(b) imports or is concerned in importing any goods contrary to any prohibition whether or not the goods are landed or unloaded,  
then, if he does so with intent to evade any such duty or any prohibition, he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, or to imprisonment for two years, or to both.

(2) If any person—

(a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or

(b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry delivered thereof,

he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater.

Penalty for  
improper  
importation  
of goods, etc.

EXPORTATION, STORES AND CLEARANCE OUTWARDS

45. The Governor-General may, by Order,—

(a) prohibit the exportation of any specified goods;

(b) prohibit the exportation of all goods or any specified goods except as provided in the Order;

Power to  
prohibit  
goods from  
being  
exported.

(c) subject to any specified exceptions, prohibit the exportation of all goods except with the general or special permission in writing of a specified authority or authorities.

Saving as to  
goods in  
transit.

46. Transit goods shall not be deemed to be goods the exportation of which is prohibited, unless such goods are goods the exportation of which in transit or transhipment is expressly prohibited.

Entry  
outwards.

47. Before any goods are loaded into any ship or aircraft for exportation or as stores for use on a voyage or flight to an eventual destination outside Nigeria or are removed from any customs station for exportation, the exporter shall deliver to the proper officer an entry outwards of the goods in such form and manner and containing such particulars as the Board may direct :

Provided that—

(i) where the Board is satisfied that the nature of any goods is such that the exact quantity to be loaded into a ship cannot be ascertained until such loading is complete, it shall permit such goods to be loaded into a ship before entry outwards thereof has been delivered subject to the delivery of an entry within forty-eight hours after the loading is complete and to such other conditions as it may see fit to impose ;

(ii) the Board may, subject to such conditions as it may see fit to impose, relax the requirements of this section in relation to any goods.

48. (1) This section applies to—

(a) goods from warehouse ;

(b) transit goods ;

(c) any other goods chargeable with any import duty which has not been paid ;

(d) drawback goods ;

(e) goods the exportation of which is prohibited except as provided under or by virtue of any enactment.

(2) On or before the delivery of an entry outwards of any goods to which this section applies the exporter shall, if so required by the Board, give security to its satisfaction that the goods will be exported to and discharged at the destination for which they are entered outwards within such time as the Board may consider reasonable or, in the case of goods entered for use as stores, will be so used, or that they will be otherwise accounted for to the satisfaction of the Board.

(3) Except with the written permission of the Board, no person shall export, load for exportation or enter outwards any goods to which this section applies in any ship of less than one hundred tons register. Any such goods exported, loaded or entered in contravention of this subsection shall be liable to forfeiture ; and any person concerned in such exportation, loading or entering shall be liable to a fine of one hundred pounds.

Short loading  
of goods.

49. (1) Where any goods which have been entered outwards have not been duly loaded before the clearance of the ship or aircraft for which they were entered or, as the case may be, have not been duly exported by land, the person who entered the goods shall, within twenty-four hours after the clearance of the ship or aircraft or, in the case of goods entered for exportation by land, after the date of the entry, or within such further period as the Board may allow—

(a) give notice to the proper officer of the failure to load or export such goods ; and

(b) in the case of any goods to which section 48 applies re-warehouse such goods or again enter them for exportation or for use as stores.

(2) If the person who entered the goods fails to comply with any of the provisions of this section he shall be liable to a fine of fifty pounds, and if the goods in respect of which the offence was committed are goods to which section 48 applies they shall be liable to forfeiture.

50. (1) Notwithstanding any other provision of this Ordinance, goods may not be loaded for use as stores in any ship or aircraft departing for a destination outside Nigeria except with the permission of the proper officer, upon payment of any duty chargeable on the exportation of such goods, and in such quantities and subject to such conditions as the Board may direct.

Provisions as to stores.

(2) Any goods loaded for use as stores in any ship or aircraft in contravention of subsection (1) or of any condition imposed thereunder shall be liable to forfeiture.

(3) If any ship or aircraft which has departed for a destination outside Nigeria carrying goods for use as stores fails to reach the destination for which it was cleared outwards and returns to any place within Nigeria and any deficiency is discovered in the said goods which is in excess of the quantity which, in the opinion of the proper officer, might fairly have been consumed, having regard to the period which has elapsed between the departure of the ship or aircraft and the discovery of the deficiency, the master of the ship or commander of the aircraft shall be liable to a fine of twenty pounds and shall also pay on the excess deficiency any duty chargeable on the importation of such goods.

51. (1) Before any ship or aircraft departs from any place in Nigeria from which it commences, or at which it touches during, a voyage or flight to an eventual destination outside Nigeria the master of the ship or commander of the aircraft shall obtain a clearance of the ship or aircraft for that departure from the proper officer.

Clearance outwards of ships and aircraft.

(2) The Board may give directions—

(a) as to the procedure for obtaining clearance under this section ;

(b) as to the documents to be produced and the information to be furnished by a person applying for such clearance.

(3) If any ship or aircraft required to be cleared under this section departs from any place in Nigeria without a valid clearance, the master of the ship or commander of the aircraft shall be liable to a fine of five hundred pounds.

52. (1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under this Ordinance or any other enactment, or for the purpose of securing compliance with any provision of this Ordinance or of any other enactment, being a provision relating to the importation or exportation of goods—

Power to refuse or cancel clearance of ship or aircraft.

(a) the proper officer may at any time refuse clearance of any ship or aircraft ; and

(b) where clearance has been granted to a ship or aircraft any officer may at any time while the ship or aircraft is within Nigeria demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—

(a) by delivering it to him personally ; or

(b) by leaving it at his last known place of abode ; or



(c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid—

(a) the clearance shall forthwith become void ; and

(b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a fine of one hundred pounds.

53. (1) The Governor-General may make regulations—

(a) regulating with respect to ships and aircraft respectively the loading of goods for exportation or as stores and the embarking of passengers for a destination outside Nigeria ;

(b) prescribing the procedure to be followed and the documents to be produced and information to be furnished by any person conveying goods out of Nigeria by land or inland waters ;

(c) requiring delivery of a manifest of all cargo carried in an exporting ship.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a fine of one hundred pounds, and any goods in respect of which the offence was committed shall be liable to forfeiture.

54. (1) Except with the permission of the Board and subject to such conditions as it may see fit to impose, goods chargeable with a duty of customs on exportation shall not be exported until the exporter has paid that duty to the proper officer, and that duty shall, in the case of goods of which entry outwards is made, be paid on the signing of the entry by the proper officer.

(2) The duties of customs and the rates thereof chargeable on exported goods—

(a) if entry outwards is made thereof shall be those in force with respect to such goods at the time of the signing of the entry by the proper officer ;

(b) if no entry outwards is made thereof, shall be those in force with respect to such goods at the time of their exportation.

55. The Board may, subject to such conditions and restrictions as it may see fit to impose, allow transit goods to be exported without payment of any export duty chargeable on such goods.

56. Where a duty of customs is chargeable on the exportation of any goods by reference to their value, their value shall be determined in accordance with regulations made by the Governor-General and duty shall be paid on the value so determined.

#### OFFENCES IN RELATION TO EXPORTATION

57. Where—

(a) except as provided by or under this Ordinance, any goods chargeable with a duty on exportation are exported without payment of that duty ; or

(b) any goods are exported or loaded for exportation or as stores or are brought to any place in Nigeria for the purpose of being exported or loaded as stores and the exportation of such goods is or would be contrary to any prohibition ; or

Power to  
to make  
regulations  
as to export-  
ation, etc.

Duty on ex-  
ported goods.

Relief from  
export duty  
of goods  
entered for  
transit or  
tranship-  
ment.

Valuation of  
exported  
goods for  
purpose of  
*ad valorem*  
duty.

Forfeiture  
of goods  
improperly  
exported,  
etc.

(c) except as provided by or under this Ordinance, any goods are loaded into any ship or aircraft for exportation or as stores, or are removed from any customs station for exportation, before entry outwards thereof has been signed by the proper officer; or

(d) any goods, being goods chargeable with any duty on exportation or goods the exportation of which is prohibited, are found after having been loaded for exportation to have been concealed in any manner on board any ship or aircraft or in any vehicle; or

(e) any goods are exported or brought to any place in Nigeria for exportation concealed in a container holding goods of a different description; or

(f) any goods are exported or brought to any place in Nigeria for exportation concealed or packed in any manner appearing to be intended to deceive an officer; or

(g) any goods entered outwards are found, whether before or after loading, not to correspond with the entry made thereof,

those goods shall be liable to forfeiture.

58. (1) If any person—

(a) except as provided by or under this Ordinance exports or is concerned in exporting—

(i) any goods chargeable with a duty which has not been paid; or

(ii) any goods contrary to any prohibition; or

(b) loads for exportation or as stores or brings to any place in Nigeria for the purpose of exporting or loading as stores any goods the exportation of which is contrary to any prohibition, or assists or is otherwise concerned in such loading or bringing,

then, if he does so with intent to evade any such duty or any prohibition, he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, or to imprisonment for two years, or to both.

(2) If any person—

(a) except as provided by or under this Ordinance, loads or causes to be loaded any goods into a ship or aircraft for exportation or as stores, or removes or causes to be removed any goods from a customs station for exportation before entry outwards thereof has been signed by the proper officer; or

(b) exports or causes to be exported, or brings or causes to be brought to any place in Nigeria for exportation, any goods concealed in a container holding goods of a different description; or

(c) directly or indirectly exports or enters outwards or causes to be exported or entered outwards any goods found not to correspond with the entry made thereof,

he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater.

(3) Where any goods having been loaded or retained on board any ship, aircraft or vehicle for exportation or as stores are unloaded in Nigeria, then, unless the unloading was authorised in writing by the proper officer and, except where that officer otherwise permits, unless any duty chargeable and unpaid on the goods is paid and any drawback paid in respect thereof is repaid, the master of the ship, commander of the aircraft or person in charge of the vehicle and any person concerned in the unloading, reloading, landing or

Penalties  
improper  
exportation  
of goods,  
etc.



carrying of the goods from the ship, aircraft or vehicle without such authority, payment or repayment shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, and the goods shall be liable to forfeiture.

#### CARRIAGE OF GOODS COASTWISE

Coasting  
trade.

59. (1) Any ship for the time being engaged in the trade of carrying goods coastwise between places in Nigeria shall for the purposes of this Ordinance be a coasting ship.

(2) The Board may from time to time by notice in the Gazette give directions as to what trade by water between places in Nigeria is or is not to be deemed to be carrying goods coastwise.

Power to  
prohibit  
carriage  
coastwise.

60. The Governor-General may, by Order,—

(a) prohibit the carriage coastwise of any specified goods;

(b) prohibit the carriage coastwise of any specified goods except as provided in the Order.

Transire.

61. (1) Subject to the provisions of this section and except as permitted by the Board, before any coasting ship departs from any customs port or other place the master thereof shall deliver to the proper officer an account in such form and manner and containing such particulars as the Board may direct, and that account when dated and signed by the proper officer shall be the transire, that is to say, the clearance of the ship from that port or place and the pass for any goods to which the account relates.

(2) Where the goods taken on board a coasting ship are to be carried to different places, the master of the ship shall deliver a separate account relating to the goods taken on board for each such place.

(3) The Board may, subject to such conditions as it sees fit to impose, grant a general transire in respect of any coasting ship and any goods carried therein.

(4) The Board may, subject to such conditions as it sees fit to impose, grant a special transire in respect of any ship exclusively engaged in fishing.

(5) Any such general or special transire may be revoked by the Board by notice in writing delivered to the master or the owner of the ship.

Loading and  
unloading of  
coasting  
ships.

62. (1) Except with the permission of the Board and subject to such conditions as to the keeping of a record of unloading and loading of goods and to such other conditions as it sees fit to impose, no person shall unload goods from any coasting ship or load any goods into a coasting ship—

(a) outside such hours as the Board may, by notice in the Gazette, from time to time appoint;

(b) except at an approved wharf;

(c) without the authority of the proper officer; or

(d) on a Sunday or a public holiday.

(2) Within twenty-four hours after the arrival of any coasting ship at the place of unloading and before any goods are unloaded, the master shall, by himself or his agent, deliver to the proper officer the transire in respect of the goods to be unloaded.

63. (1) Without prejudice to any other provision of this Ordinance the proper officer may examine any goods carried or to be carried in a coasting ship—

Power to examine goods carried in a coasting ship, etc.

(a) at any time while they are on board the ship ; or

(b) at any place to which the goods have been brought for loading in, or at which they have been unloaded from, the ship,

and for that purpose may require any container to be opened or unpacked. Any such opening or unpacking and any repacking shall be done by or at the expense of the master of the ship.

(2) Without prejudice to any other provision of this Ordinance the proper officer—

(a) may board and search a coasting ship at any time during her voyage ;

(b) may at any time require the master of a coasting ship to produce or bring to him for examination any document which should properly be on board such ship ;

(c) may at any time ask the master of the ship such questions concerning the ship, the goods and persons carried therein and her voyage as he may think fit,

and if the master of the ship fails to produce or bring any such document to such officer, or refuses to answer any such question, he shall be liable to a fine of one hundred pounds.

64. (1) If—

Offences in connection with carriage of goods coastwise.

(a) a coasting ship departs from any place without a correct account or correct accounts having been duly delivered, except as permitted by the Board or under and in compliance with any conditions imposed on the grant of a general or special transire ; or

(b) except for some unavoidable cause, whereof the proof shall lie on the master of the ship, a coasting ship deviates from her voyage ; or

(c) a coasting ship deviates from her voyage, or takes on board or discharges any goods at sea, and the master does not report that fact in writing to the proper officer at the first customs port or other place in Nigeria at which the ship arrives thereafter,

the master of such ship shall be liable to a fine of one hundred pounds.

(2) Any goods which are loaded, carried, unloaded or otherwise dealt with in contravention of any provision of, or of any condition imposed by the Board under, section 61 or 62 shall be liable to forfeiture.

(3) If any goods are carried coastwise contrary to any prohibition, or are brought to any place in Nigeria for the purpose of being so carried, then those goods shall be liable to forfeiture and any person concerned in the carriage coastwise or the intended carriage coastwise of such goods shall be liable to a fine of five hundred pounds.

#### ADDITIONAL PROVISIONS AS TO INFORMATION, PASSENGERS, ETC.

65. (1) An officer may require any person concerned in the importation or exportation of goods, or in the carriage, unloading, landing or loading of goods which are being or have been imported or exported, at any time within three years of the date of delivery to the proper officer of the entry thereof or, where no such entry was delivered, the date of importation or exportation thereof, to furnish in such form as the officer may require any information relating to the goods and to produce and allow the officer to inspect and take

Information in relation to goods imported or exported.

extracts from or make copies of any invoice, bill of lading or other book or document relating to the goods. If any such person fails to comply with any such requirement, he shall be liable to a fine of one hundred pounds.

(2) Where any prohibition is in force with respect to the exportation of goods, or of any particular class or description of goods, to any particular destination, then if any person about to load for exportation or to export any goods, or, as the case may be, any goods of that class or description, in the course of making entry thereof makes a declaration as to the ultimate destination thereof, and the Board has reason to suspect that the declaration is untrue in any material particular, the goods may be detained until the Board is satisfied as to the truth of the declaration, and if it is not so satisfied the goods shall be liable to forfeiture.

(3) Any person concerned in the exportation of any goods which are subject to any such prohibition as aforesaid shall, if so required by the Board, satisfy the Board that those goods have not reached any destination other than that mentioned in the entry outwards delivered in respect of the goods, and if he fails so to do he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, unless he proves that he did not consent to or connive at the goods reaching any destination other than that mentioned as aforesaid and that he took all reasonable steps to secure that the ultimate destination of the goods was not other than that so mentioned.

Persons  
entering or  
leaving  
Nigeria to  
answer  
questions as  
to baggage,  
etc.

66. (1) Any person who has entered or is about to leave Nigeria shall answer such questions as the proper officer may put to him with respect to his baggage and any article contained therein or carried with him, and shall produce that baggage and any such article for examination by the proper officer at such place and in such manner as the Board may direct.

(2) Any such article which is chargeable with any duty and is found concealed or is not declared, and any article which is being brought into or taken out of Nigeria contrary to any prohibition in force with respect thereto, shall be liable to forfeiture.

(3) Any person who refuses to answer any question put to him by virtue of, or fails to produce any baggage or article as required by, subsection (1) shall be liable to a fine of six times the value of the baggage or article in respect of which the offence is committed or two hundred pounds, whichever is the greater.

Provisions  
as to persons  
disembarking  
from or  
going on  
board a ship  
or aircraft,  
etc.

67. (1) The Board may give directions as to the procedure to be followed by any person going ashore or disembarking from or going on board any ship or aircraft which has arrived in Nigeria or is about to depart therefrom.

(2) Any person who contravenes any direction given by the Board under this section shall be liable to a fine of fifty pounds.

Power to  
require  
evidence in  
support of  
information.

68. The Board may, if it considers it necessary, require evidence to be produced to its satisfaction in support of any information required by or under this Part of this Ordinance to be provided in respect of goods imported, exported or carried coastwise.

#### GENERAL

Control of  
small craft.

69. (1) The Governor-General may make general regulations in respect of ships not exceeding one hundred tons register and any such regulations may in particular make provision as to the purposes for which and the limits within which such ships may be used. Different provision may be made by such regulations for different classes or descriptions of such ships.

(2) The Board may, in respect of any such ship, grant a licence exempting that ship from all or any of the provisions made under this section. If the master of any ship in respect of which such a licence has been granted fails to produce such licence when required to do so by any officer he shall be liable to a fine of twenty pounds.

(3) Any such licence may be granted for such period, for such purposes and subject to such conditions as the Board sees fit, and may be revoked at any time by the Board.

(4) Any such ship which, except under and in accordance with the terms of a licence granted as aforesaid, is used contrary to any regulation made under this section shall be liable to forfeiture.

(5) If upon boarding any ship not exceeding one hundred tons register any officer finds any goods for which the master of the ship is unable to account to the satisfaction of that officer, then, if that officer suspects that the goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain the master, and take him before a magistrate and if the master fails to satisfy the magistrate that the goods had not been, were not being, and were not intended to be, dealt with contrary to the customs laws, the goods shall be forfeited, and the master shall be liable to a fine of one hundred pounds.

70. (1) Any person who by any means makes any signal or transmits any message from any part of Nigeria or from any ship or aircraft for the information of a person in any ship or aircraft or across the frontier, being a signal or message connected with the unlawful importation or exportation of goods into or out of Nigeria, whether or not the person for whom the signal or message is intended is in a position to receive it or is engaged at the time in unlawfully importing or exporting goods, shall be liable to a fine of one hundred pounds or to imprisonment for two years, or to both, and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

Penalty for  
signalling  
to smugglers.

(2) If, in any proceedings under subsection (1), any question arises as to whether any signal or message was or was not such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.

(3) If any person whatsoever has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message, without being liable to any prosecution or action at law for so doing.

71. (1) The provisions of this section shall have effect for the purposes of the customs laws.

Time of  
importation  
and  
exportation.

(2) The time of importation of any goods shall be deemed to be—

(a) where the goods are brought by sea, the time when the ship carrying them comes within Nigeria;

(b) where the goods are brought by air, the time when the aircraft carrying them lands in Nigeria or the time when the goods are unloaded, whichever is the earlier;

(c) where the goods are brought by land or inland waters, the time when the goods are brought into Nigeria.

(3) The time of exportation of any goods from Nigeria shall be deemed to be—

(a) where the goods are exported by sea or air, the time of completion of the loading of the goods for exportation ;

(b) where the goods are exported by land or inland waters, the time when the goods are taken out of Nigeria ;

Provided that in the case of goods in respect of which any prohibition is for the time being in force which are exported by sea or air, the time of exportation shall be deemed to be the time when the ship or aircraft in which they are carried departs from its final position, anchorage or berth within Nigeria.

Importation  
and  
exportation  
by post.  
Cap. 174.

72. (1) Subject to the provisions of the Post Office Ordinance, the provisions of the customs laws shall apply to postal articles and to goods contained therein as they apply to any other goods :

Provided that—

(a) where a declaration or label made out by the sender in conformity with the provisions of the Post Office Guide or with the regulations of the Universal Postal Union accompanies or is affixed to a postal article, such declaration or label shall, except in such cases as the Board may by notice in the Gazette direct, be accepted in place of an entry delivered under the provisions of this Ordinance ;

(b) where a declaration or label has been accepted in place of an entry, the duty, if any, chargeable on the importation or exportation of any goods to which such declaration or label relates and the rate thereof shall be those in force with respect to such goods at the time when the duty thereon is assessed by the proper officer ;

(c) where the contents of any postal article are found on examination not to agree with any particulars thereof set forth on any declaration or label accompanying or affixed to such postal article, such declaration or label, whether or not it has been accepted in place of an entry, shall be deemed to be an untrue declaration made for the purposes of the customs laws ;

(d) where any postal article is, or any goods contained therein are, found on examination to be conveyed by post otherwise than in conformity with the provisions of the Post Office Guide or with the regulations of the Universal Postal Union such postal article or such goods, as the case may be, shall be liable to forfeiture.

(2) The Governor-General may make regulations prescribing the procedure for the examination of postal articles for the purposes of the customs laws, and for the collection of any duties of customs chargeable on the importation or exportation of goods contained in postal articles.

(3) In this section "postal article" has the meaning assigned to it in the Post Office Ordinance.

#### PART IV.—WAREHOUSES AND GOVERNMENT WAREHOUSES

73. The Governor-General may, by notice in the Gazette, declare what goods may be warehoused upon first importation without payment of duty.

Goods  
eligible for  
warehousing  
on importa-  
tion.



74. (1) The Board may, on application, license any building as a warehouse for the deposit of goods permitted to be warehoused on first importation without payment of duty; and it may, without assigning reason, refuse to issue any such licence and may, subject to a refund of the proportionate part of the licence fee, at any time for reasonable cause revoke any licence which has been issued.

Licensing of  
warehouses.

(2) The Board may license any building as either—

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

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

and may attach such conditions to the licence as it may see fit.

(3) The licence shall be in such form as the Board may direct and shall be subject to the payment of a fee of twenty-four pounds and shall expire on the 31st day of December in each year.

(4) A licence shall not be issued until the person who applies for the licence has furnished such security for the due payment of all duties and the due observance of the provisions of the customs and excise laws as the Board may require; and the Board may, at any time, require a warehouse keeper to furnish such additional or new security as it may consider necessary for such purposes.

(5) Any warehouse keeper who without the previous consent in writing of the Board makes any alteration in, or addition to, a warehouse shall be liable to a fine of two hundred pounds.

(6) Any warehouse keeper who uses his warehouse, or permits it to be used, in contravention of any of the conditions of his licence shall be liable to a fine of two hundred pounds.

(7) Any owner or occupier of a building who uses it, or permits it to be used, for the deposit of goods entered for warehousing while a valid licence under this section is not in force shall be liable to a fine of two hundred pounds and, in addition thereto, to a fine of ten pounds for every day, or part of a day, during which he so uses the building, or permits it to be so used.

75. (1) Where the Board intends to revoke or not to renew the licence of a warehouse, it shall, not later than three months before the date when the revocation is to take effect or the licence is due to expire, as the case may be, give notice of its intention specifying therein the said date, and no goods shall be deposited for warehousing in that warehouse after notice of intention to revoke or not to renew the licence has been served.

Procedure  
on ware-  
house  
ceasing to  
be licensed.

(2) The said notice shall be given in writing and shall be deemed to have been served on all persons interested in any goods then entered for or deposited in that warehouse, if addressed to the warehouse keeper and left at that warehouse.

(3) If—

(a) after the date specified in such notice or such later date as the Board may in any case allow, any goods upon which duty has not been paid remain in the warehouse; or

(b) after such notice has been served any goods are deposited for warehousing in the warehouse,  
the proper officer may cause them to be taken to a Government Warehouse :

Provided that the Board may, if it thinks fit, permit such goods to be re-warehoused in another warehouse.

Warehouse  
keeper to  
provide  
facilities.

76. (1) Every warehouse keeper shall—

(a) at his own expense provide and maintain at the warehouse such office, lavatory and sanitary accommodation for the proper officer, with the requisite furniture, lighting and cleaning, as the Board may direct;

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

(c) at his own expense stack and arrange the goods in the warehouse so as to permit reasonable access to and examination of every container or lot of such goods at all times;

(d) at his own expense provide all necessary labour and materials for the storing, examining, packing, marking, cooping, weighing and taking stock of the warehoused goods whenever the proper officer so requires.

(2) Where any warehouse keeper fails to comply with any of the provisions of this section the Board may direct that no further goods shall be warehoused by that warehouse keeper until he has complied with such provision or provisions to the satisfaction of the Board.

(3) Any warehouse keeper who contravenes any direction given by the Board under subsection (2) shall be liable to a fine of one hundred pounds and, in addition thereto, to a fine of ten pounds for every day, or part of a day, during which such contravention continues.

Times at  
which goods  
may be  
warehoused.

77. The Board may give directions as to the times between which goods may be received at a warehouse; and the goods shall not be removed for warehousing except at such times as will allow them to be received at the warehouse within the times directed by the Board for that purpose. If any goods are removed in contravention of this section the person so removing them shall be liable to a fine of one hundred pounds.

Procedure  
on ware-  
housing.

78. (1) On the arrival of any goods at a warehouse the warehouse keeper shall immediately report such arrival to the proper officer. If the warehouse keeper fails so to report the arrival of any goods he shall be liable to a fine of one hundred pounds.

(2) Goods which are on importation entered for warehousing shall be deemed to be duly warehoused as from the time certified by the proper officer.

(3) Except as permitted by the Board all goods shall be warehoused in the containers or lots in which they were entered for warehousing. Any goods warehoused in contravention of this subsection shall be liable to forfeiture.

(4) The warehouse keeper shall mark the containers or lots of any warehoused goods in such manner as the proper officer may direct and shall, subject to any further such directions, keep them so marked while they are warehoused. If any warehouse keeper fails to comply with the provisions of this subsection he shall be liable to a fine of one hundred pounds.

Stowage and  
storage of  
warehoused  
goods.

79. (1) The proper officer may direct in what parts of a warehouse and in what manner any goods shall be deposited and kept therein.

(2) If any goods are deposited contrary to any directions of the proper officer, the warehouse keeper shall be liable to a fine of one hundred pounds.



(3) If, except as permitted or directed by the proper officer, any goods deposited in a warehouse are moved from the part of the warehouse in which they were deposited, or any alteration is made in the goods or in the containers or lots thereof, or in the marks or numbers of such goods or the containers or lots thereof, such goods shall be liable to forfeiture.

80. The warehouse keeper shall produce to the proper officer on request any goods deposited in his warehouse which have not been lawfully removed therefrom. If he fails so to produce any such goods he shall be liable to a fine of five pounds for each container or lot not produced.

Liability for production and safe custody of warehoused goods.

81. (1) The Board may, subject to such conditions as it sees fit to impose, permit any goods in a warehouse to be repacked, sorted, lotted or packed therein.

Repacking, etc.

(2) Any person who contravenes any condition imposed by the Board under this section shall be liable to a fine of one hundred pounds.

82. (1) Before any goods are removed from a warehouse the proprietor of the goods shall deliver to the proper officer an entry thereof in such form and manner as the Board may direct.

Entry of warehoused goods.

(2) Warehoused goods may be entered—

(a) for use in Nigeria, where so eligible ;

(b) for exportation, where so eligible ;

(c) for use as stores, where so eligible ;

(d) subject to such conditions as the Board sees fit to impose, for removal to another warehouse.

(3) Goods shall be deemed to have been duly entered under this section when the entry has been signed by the proper officer.

(4) Except as permitted by or under this Ordinance goods shall not be removed from a warehouse until any duty chargeable thereon has been paid.

(5) Warehoused goods shall not be removed from the warehouse except with the authority of, and in accordance with any directions given by, the proper officer.

83. Without prejudice to any other provision of this Ordinance authorising the removal of goods from warehouse without payment of duty, the Board may, subject to such conditions as it sees fit to impose, allow warehoused goods entered for any purpose other than use in Nigeria to be removed for that purpose without payment of duty.

Removal from warehouse without payment of duty.

84. The Board may allow the proprietor of any warehoused goods to take such samples thereof subject to such conditions, and with or without entry or payment of duty, as it thinks fit.

Samples.

85. (1) The Board may, subject to such conditions as it sees fit to impose, allow any goods to be removed from a warehouse without payment of duty for such purpose, for such period, and in such quantities as it may think fit.

Temporary removal in special circumstances.

(2) If any condition imposed by the Board under subsection (1) is contravened the goods shall be liable to forfeiture.

Duty  
chargeable  
on ware-  
housed  
goods.

86. (1) The duties of customs or excise and the rates thereof chargeable on warehoused goods shall be those in force with respect to goods of that class or description at the date of the removal of the goods from the warehouse.

(2) Subject to subsection (4) the amount payable in respect of any duty of customs chargeable on goods under this section shall be calculated in accordance with the first account taken of the goods after their importation.

(3) Subject to subsection (4) the amount payable in respect of any duty of excise chargeable on goods under this section shall be calculated in accordance with the account taken of the goods on their first being warehoused.

(4) The proper officer may, either on the directions of the Board or on the application and at the expense of the proprietor of the goods—

(a) re-gauge, re-measure, re-weigh, examine or take stock of any warehoused goods;

(b) re-value any warehoused goods liable to duty *ad valorem* which have deteriorated in quality;

and in either such case the duty on any such goods shall be payable according to the result, unless the proper officer considers that any loss or deterioration is excessive or has been wilfully or negligently caused, in either of which events the duty shall, subject to such reduction, if any, as the Board may allow, be payable according to the original account.

Deficiency  
in  
warehoused  
goods.

87. If, at any time after any goods have been warehoused and before they are lawfully removed from warehouse, the goods are found to be missing or deficient, and it is not shown to the satisfaction of the Board that their absence or deficiency can be accounted for by natural waste or other legitimate cause then, without prejudice to any penalty or forfeiture incurred under any other provision of this Ordinance, the Board may require the warehouse keeper to pay immediately the duty on the missing goods or on the whole or any part of the deficiency, as the Board sees fit.

Provisions  
as to deposit  
in a Govern-  
ment  
Warehouse.

88. (1) The following provisions of this section shall have effect in relation to any goods which are deposited in a Government Warehouse under or by virtue of any provision of this Ordinance.

(2) Such rent shall be payable while the goods are deposited as may be fixed by the Board.

(3) If the goods are of a combustible or inflammable nature or otherwise of such a character as to require special care or treatment—

(a) they shall, in addition to any other charges payable thereon, be chargeable with such expenses for securing, watching and guarding them as the Board sees fit;

(b) if the proprietor of the goods has not cleared them within a period of fourteen days from the date of deposit, they may be sold by the Board.

(4) Except as permitted by or under this Ordinance, the goods shall not be removed from the Government Warehouse until any duty chargeable thereon and any charges in respect thereof—

(a) for their removal to the Government Warehouse; and

(b) under subsections (2) and (3),

have been paid and, in the case of goods requiring entry and not yet entered, until they have been entered.

(5) The officer having the custody of the goods may refuse to allow them to be removed until it is shown to his satisfaction that all duties, expenses, rent, freight and other charges due in respect of the goods have been paid.

(6) If the goods are under or by virtue of any provisions of this Ordinance sold, the proceeds of sale shall be applied in discharge of—

- (a) firstly, any duty chargeable on the goods;
- (b) secondly, the expenses of sale;
- (c) thirdly, any such charges as are mentioned in subsection (4);
- (d) fourthly, any port or airport charges; and
- (e) fifthly, the freight and any other charges,

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

(7) When the goods are under or by virtue of any provision of this Ordinance authorised to be sold but cannot be sold for a sum sufficient to make the payments mentioned in paragraphs (a) to (c) of subsection (6) they may be destroyed, or otherwise disposed of as the Board may direct.

(8) If any goods are not cleared from the Government Warehouse within a period of fourteen days after being entered, or after being sold under or by virtue of any provision of this Ordinance, they may be disposed of in such manner as the Board may direct.

89. (1) Any person who, except with the authority of the proper officer, opens any of the doors or locks of a warehouse or Government Warehouse or makes or obtains access to any such warehouse or Government Warehouse or to any goods warehoused therein shall be liable to a fine of five hundred pounds.

General  
offences  
relating to  
warehouses  
and Govern-  
ment  
Warehouses.

(2) Any person who fails to leave any warehouse or Government Warehouse or any part of a warehouse or Government Warehouse when requested to do so by any officer shall be liable to a fine of fifty pounds.

(3) Any person who, except as permitted under this Ordinance, wilfully destroys or damages any goods in a warehouse or Government Warehouse shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, or to imprisonment for two years, or to both.

(4) If—

(a) except as permitted by the Board any goods which have been entered for warehousing are removed without being duly warehoused or are otherwise not duly warehoused; or

(b) any goods which have been deposited in a warehouse or Government Warehouse are unlawfully removed therefrom; or

(c) any goods entered for warehousing are concealed either before or after they have been warehoused,

those goods shall be liable to forfeiture, and any person who removes or conceals any goods as aforesaid shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, or to imprisonment for two years, or to both.

## PART V.—SPIRITS

## MANUFACTURE OF SPIRITS

Licence to  
manufacture  
spirits.

Power to  
make  
regulations  
relating to  
manufacture  
of spirits.

90. No person shall manufacture spirits, whether by distillation of a fermented liquor or by any other process, unless he holds an excise licence for that purpose as a spirits manufacturer.

91. (1) The Governor-General may make regulations—

(a) regulating the manufacture of spirits, whether by distillation of a fermented liquor or by any other process;

(b) for calculating, securing and collecting the excise duty on spirits;

(c) regulating the removal of spirits from the premises of a spirits manufacturer;

(d) restricting the delivery of immature spirits for use in Nigeria.

(2) If any person contravenes or fails to comply with any regulation made under subsection (1) he shall be liable to a fine of one thousand pounds and any spirits, and any vessels, utensils and materials used for distilling or otherwise manufacturing or preparing spirits, in respect of which the offence was committed shall be liable to forfeiture:

Provided that the Governor-General may by any such regulation provide a fine of a lesser amount for any contravention of or failure to comply with that regulation.

Offences in  
connection  
with  
removal of  
spirits from  
the premises  
of a spirits  
manu-  
facturer, etc.

92. If any person—

(a) conceals in, or without the consent of the proper officer removes from, the premises of a spirits manufacturer any wort, wash, low wines, feints or spirits; or

(b) knowingly buys or receives any wort, wash, low wines, feints or spirits so concealed or removed; or

(c) knowingly buys or receives or has in his possession any spirits which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured, the goods shall be liable to forfeiture and he shall be liable to a fine of six times the value of the goods or two hundred pounds whichever is the greater, or to imprisonment for two years, or to both.

93. (1) If at any time when an account is taken by the proper officer and a balance struck of the spirits in the stock of a spirits manufacturer any excess is found, that excess shall be liable to forfeiture.

(2) If at any time when an account is taken and a balance struck as aforesaid any deficiency is found which cannot be accounted for to the satisfaction of the Board, the spirits manufacturer shall be liable to a fine of double the excise duty on a quantity of spirits consisting of pure alcohol equal to the quantity of the deficiency.

94. (1) Any person who otherwise than under and in accordance with an excise licence so authorising him—

(a) manufactures spirits, whether by distillation of a fermented liquor or by any other process; or

(b) has in his possession or uses a still for distilling, rectifying or compounding spirits; or

Penalty for  
excess or  
deficiency in  
spirits  
manu-  
facturer's  
stock.

Penalty for  
unlawful  
manufacture  
of spirits,  
etc.

(c) distils or has in his possession any low wines or feints ; or  
(d) brews or makes or has in his possession any wort or wash fit for distillation,  
shall be liable to a fine of one thousand pounds.

(2) Where there is insufficient evidence to convict a person of an offence under subsection (1), but it is proved that such an offence has been committed on some part of premises belonging to or occupied by that person in such circumstances that it could not have been committed without his knowledge, that person shall be liable to a fine of one hundred pounds.

(3) All spirits and all stills, vessels, utensils, wort, wash and other materials for manufacturing, distilling or preparing spirits—

(a) found in the possession of any person who commits an offence under subsection (1) ; or

(b) found on any premises on which such an offence has been committed, shall be liable to forfeiture.

(4) Notwithstanding any other provision of this Ordinance relating to goods seized as liable to forfeiture, any officer by whom any thing is seized as liable to forfeiture under subsection (3) may at his discretion forthwith spill, break up or destroy that thing.

(5) Without prejudice to any other power conferred by this Ordinance, if any officer has reasonable grounds to suspect that any thing which is liable to forfeiture under this section is in or upon any land or other premises, he may enter upon those premises if need be by force, and search them and seize and remove any thing which he has reasonable grounds to believe to be so liable.

#### MANUFACTURE OF METHYLATED SPIRITS

95. (1) The Board may authorise any spirits manufacturer to methylate spirits, and any person so authorised is in this Ordinance referred to as an "authorised methylator".

(2) Any person who, not being an authorised methylator, methylates spirits shall be liable to a fine of one hundred pounds.

(3) The Board may at any time for reasonable cause revoke or suspend any authorisation granted under this section.

96. (1) The Governor-General may make regulations—

(a) regulating the methylation of spirits ;

(b) prescribing the spirits which may be used, and the substances which may be mixed therewith, for methylation ;

(c) prescribing the manner in which account is to be kept of stocks of methylated spirits in the possession of an authorised methylator.

(2) If any person contravenes or fails to comply with any regulation made under this section, he shall be liable to a fine of five hundred pounds.

(3) Any spirits or methylated spirits in respect of which an offence under subsection (2) is committed shall be liable to forfeiture.

97. If, at any time when an account is taken and a balance struck of the quantity of any kind of methylated spirits in the possession of an authorised methylator, that quantity differs from the quantity which ought to be in his possession according to any accounts required by regulations made under section 96 to be kept thereof, then—

Authority to  
manufacture  
methylated  
spirits.

Power to  
make regula-  
tions relating  
to methylated  
spirits.

Penalty for  
excess or  
deficiency in  
methylator's  
stock.



Prohibition  
of use of  
methylated  
spirits, etc.  
as a beverage  
or medicine.

(a) if the former quantity exceeds the latter, the excess shall be liable to forfeiture.

(b) if the former quantity is less than the latter, the authorised methylator shall on demand by the Board pay on such part of the deficiency as cannot be accounted for to the satisfaction of the Board, the excise duty payable on spirits consisting of pure alcohol.

98. (1) If any person—

(a) prepares or attempts to prepare any liquor to which this section applies for use as a beverage or as a mixture with a beverage; or

(b) sells any such liquor, whether so prepared or not, as a beverage or mixed with a beverage; or

(c) uses any such liquor or any derivative thereof in the preparation of any article capable of being used wholly or partially as a beverage or internally as a medicine; or

(d) sells or has in his possession any such article in the preparation of which any such liquor or any derivative thereof has been used; or

(e) except as permitted by the Board and in accordance with conditions imposed by it, purifies or attempts to purify any such liquor or, after any such liquor has once been used recovers or attempts to recover the spirit or alcohol contained therein by distillation or condensation or in any other manner,

he shall be liable to a fine of five hundred pounds, or to imprisonment for two years, or to both, and the liquor in respect of which the offence was committed shall be liable to forfeiture.

(2) The liquors to which this section applies are methylated spirits, methyl alcohol and any mixture containing methylated spirits or methyl alcohol.

Remission of  
duty on  
spirits for  
methylation.

99. The Board may, subject to such conditions as it sees fit to impose, permit spirits to be delivered for methylation without payment of duty.

Meaning of  
"methylation", etc.

100. For the purpose of sections 95 to 99 inclusive, the expression "methylation" shall be deemed to include the denaturing of spirits and "methylate" and cognate expressions shall be construed accordingly.

## PART VI.—BEER

Licence to  
brew beer:

101. (1) No person shall brew beer unless he holds an excise licence for that purpose as a brewer.

(2) If any person brews beer otherwise than under and in accordance with an excise licence, he shall be liable to a fine of five hundred pounds and all beer and worts, and all vessels, utensils and materials capable of being used for brewing in his possession shall be liable to forfeiture.

Power to  
regulate  
manufacture  
of beer.

102. (1) The Governor-General may make regulations—

(a) regulating the manufacture of beer;

(b) for calculating, securing and collecting the excise duty on beer;

(c) as to the receipt, storage, removal and disposal of sugar by brewers; and

(d) as to the books and other documents relating to sugar to be kept by brewers.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of one hundred pounds and any goods or article in respect of which the offence was committed shall be liable to forfeiture.

(3) If, on taking stock at any time, the proper officer finds that the quantity of any description of sugar in the possession of any brewer differs from the quantity of that description which ought to be in his possession according to any book or other document kept by him in pursuance of any regulations made under this section, then—

(a) if the quantity in his possession exceeds the quantity which ought to be in his possession, the excess shall be liable to forfeiture;

(b) if the quantity in his possession is less by more than two per cent than the quantity which ought to be in his possession, the deficiency above two per cent shall, unless accounted for to the satisfaction of the Board, be deemed to have been used in the brewing of beer without particulars thereof having been recorded in pursuance of regulations made under section 102, and duty shall be charged in respect thereof as if that deficiency had been so used.

(4) In this section the expression "sugar" includes sugar of any description and any saccharine substance, extract or syrup.

103. (1) If any brewer conceals any worts or beer so as to prevent an officer from taking an account thereof, or, after particulars of any worts or beer have been recorded by the brewer in pursuance of regulations made under section 102, mixes any sugar with those worts or with that beer so as to increase the quantity or the gravity or original gravity thereof, he shall be liable to a fine of one hundred pounds, and the worts or beer in respect of which the offence was committed shall be liable to forfeiture.

Offences by  
brewers.

(2) If any brewer adds to beer before it is delivered from his entered premises anything other than water, finings for the purpose of clarification or such other substances as may be sanctioned by the Board, he shall be liable to a fine of fifty pounds, and if any beer to which anything other than as aforesaid has been added is found in the possession of a brewer, he shall be liable to the like fine and the beer shall be liable to forfeiture.

(3) If any brewer has in his possession any worts or beer which is of a strength exceeding ten per cent of pure alcohol, he shall be liable to a fine of fifty pounds, and the worts or beer shall be liable to forfeiture.

(4) In this section, the expression "sugar" means sugar of any description and any saccharine substance, extract or syrup and includes any material capable of being used in brewing except malt or corn.

104. (1) For the purposes of the customs and excise laws—

Meaning of  
and method  
of ascertain-  
ing gravity  
of liquids.

(a) the expression "gravity" in relation to any liquid means the ratio of the weight of a volume of the liquid to the weight of an equal volume of distilled water, the volume of each liquid being computed as at fifteen point five six degrees Centigrade or sixty degrees Fahrenheit;

(b) where the gravity of any liquid is expressed as a number of degrees that number shall be the said ratio multiplied by one thousand; and

(c) the expression "original gravity" in relation to any liquid in which fermentation has taken place means its gravity before fermentation.



(2) The gravity of any liquid at any time shall be ascertained by such means as the Board may approve, and the gravity so ascertained shall be deemed to be the true gravity of the liquid.

#### PART VII.—TOBACCO

Licence to  
manufacture  
tobacco.

105. (1) No person shall manufacture any description of tobacco subject to a duty of excise unless he holds an excise licence as a tobacco manufacturer.

(2) If any person manufactures any such tobacco otherwise than under and in accordance with an excise licence, he shall be liable to a fine of five hundred pounds and any such tobacco so manufactured by him or in his possession, and any plant and materials in his possession capable of being used in the manufacture of such tobacco, shall be liable to forfeiture.

Power to  
make regula-  
tions regula-  
ting the  
manufacture  
of tobacco.

106. (1) The Governor-General may make regulations—

(a) regulating the manufacture of tobacco by a tobacco manufacturer;

(b) for securing the excise duties on tobacco.

(2) Any person contravening or failing to comply with any regulation made under this section shall be liable to a fine of two hundred pounds, and any goods or article in respect of which the offence was committed shall be liable to forfeiture.

(3) If at any time the proper officer finds that the quantity of tobacco in the factory of a tobacco manufacturer differs from the quantity which ought to be therein according to any books or other documents kept by the tobacco manufacturer in pursuance of any regulations made under this section and such difference cannot be accounted for to the satisfaction of the Board, then—

(a) if the quantity in the factory exceeds the quantity which ought to be therein, the excess shall be liable to forfeiture;

(b) if the quantity in the factory is less than the quantity which ought to be therein, the tobacco manufacturer shall be liable to a fine of double the excise duty at the highest rate on a quantity of manufactured tobacco equal to the quantity of the deficiency.

Payment of  
excise duty  
on manufac-  
tured  
tobacco.

107. (1) Subject to subsections (2) and (3) the excise duty chargeable on manufactured tobacco shall become due and payable by the tobacco manufacturer on delivery of such tobacco from the factory.

(2) The Board may allow payment of the duty to be deferred upon such terms as it sees fit:

Provided that the date of payment shall not be later than the 21st day of the month next following that in which the duty became due.

(3) The Board may, subject to such conditions as it sees fit to impose, allow manufactured tobacco to be delivered from a tobacco manufacturer's factory for exportation or loading at stores in accordance with the customs laws, without payment of the excise duty chargeable thereon.

#### PART VIII.—EXCISE LICENCES, ENTRIES, ETC.—GENERAL

##### EXCISE LICENCES—GENERAL PROVISIONS

Excise  
licences.

108. (1) An application for an excise licence shall be in such form and contain such particulars as the Board may direct.

(2) The Board may for reasonable cause refuse to issue an excise licence to any person or in respect of any premises.

(3) Where an application for an excise licence is approved by the Board it shall issue such licence on payment of the sum of five pounds.

(4) Every excise licence shall be in such form as the Board may direct and shall expire on the 31st day of December next following the date of issue.

(5) An excise licence shall be issued in respect of one set of premises only.

109. Without prejudice to the power contained in subsection (2) of section 111, the Board may by notice in writing revoke or suspend any excise licence where the holder of such licence—

Power to  
revoke or  
suspend  
licences.

(a) has been convicted of an offence under the excise laws ; or

(b) has been convicted of any offence involving dishonesty or fraud ; or

(c) has become a bankrupt or has entered into any arrangement or composition with or for the benefit of his creditors ; or

(d) has failed to pay any excise duty at the time when it was payable.

110. (1) If any excise licence has been revoked or suspended or has expired and has not been renewed, then the person who held such licence shall—

Effect of  
revocation,  
etc. of  
licence.

(a) forthwith cease to manufacture the description of goods referred to in the licence ;

(b) forthwith pay duty on any excisable goods manufactured under such licence on which duty has not been paid ;

(c) not dispose of any materials on the premises to which such licence relates except in accordance with such conditions as the Board may impose.

(2) Any person who contravenes any of the provisions of this section or any conditions imposed thereunder shall be liable to a fine of five hundred pounds, and any plant, equipment, excisable goods and materials in respect of which such offence has been committed shall be liable to forfeiture.

111. (1) The Board may, for the purpose of ensuring proper excise control, require the holder of an excise licence—

Provision of  
facilities for  
excise con-  
trol.

(a) at his own expense to provide and maintain at the licensed premises such office, lavatory and sanitary accommodation, with the requisite furniture, lighting and cleaning, for the proper officer as the Board may direct ;

(b) at his own expense to provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer at any time to take an account or make any examination or search or to perform any other of his duties at the licensed premises as the Board may direct.

(2) If any holder of an excise licence fails to comply with any requirement of subsection (1), the Board may revoke or suspend the excise licence.

(3) The holder of an excise licence shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the licensed premises or any part thereof, or to any vessel, utensil or other apparatus whatsoever kept thereon and in default—

(a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses so incurred shall be paid on demand by the holder of the licence ; and

(b) if the holder of the licence fails to pay those expenses on demand, he shall in addition be liable to a fine of one hundred pounds.

(4) If the holder of an excise licence or any servant of his—

(a) wilfully destroys or damages any such fitting as aforesaid or any lock or key provided for use therewith, or any label or seal placed on any such lock ; or

(b) improperly obtains access to any place or article secured by any such lock; or

(c) has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,  
he shall be liable to a fine of five hundred pounds.

Provisions as  
to books, etc.

112. (1) Every holder of an excise licence shall keep at his licensed premises all such records as may be required under the excise laws, and shall make therein the required entries relating to the manufacture, storage and delivery of excisable goods and materials. Every such entry shall be made legibly in ink and shall not be altered in any manner other than by cancellation, that is to say by drawing a single line in ink through the incorrect entry so as to allow the original entry to remain legible, or by amendment, that is to say by drawing a single line through the incorrect entry and making a correcting entry above the entry so cancelled.

(2) All records required to be kept under the provisions of the excise laws shall at all times be available for inspection by the proper officer, and such officer may take copies thereof.

(3) Any holder of an excise licence who contravenes any provisions of this section shall be liable to a fine of one hundred pounds.

Provisions  
relating to  
the furnish-  
ing of infor-  
mation by  
manufac-  
turers.

113. (1) In addition to complying with the requirements of section 112 the holder of an excise licence shall, if so required by the Board—

(a) produce for inspection such invoices and other books or documents in his possession relating to any excisable goods manufactured by him during the preceding twelve months as the Board shall require;

(b) answer such questions as may be put to him by the Board regarding the description, manufacture, quantity, weight, volume, selling price, consignee, destination, cost of production and manufacturer's profits, and any other matter relating to such goods which the Board may reasonably think necessary for the purpose of carrying out the provisions of the excise laws or any regulations made thereunder;

(c) produce such evidence as the Board may deem necessary in support of any information so furnished;

(d) make such returns in such form and at such intervals as the Board may require,

and if any manufacturer shall neglect or refuse to comply with any such requirement as aforesaid, he shall be liable to a fine of one hundred pounds.

(2) Notwithstanding any other provisions of this Ordinance, the powers conferred by subsection (1) on the Board, in so far as they relate to questions regarding the cost of production and manufacturer's profits in respect of any excisable goods, shall be exercisable only by the Board itself.

(3) The Board may require the holder of an excise licence to submit annually, or at such other times as it may require, a certificate of audit by an approved accountant not being an employee of the holder of the excise licence certifying—

(a) the correctness of all the books and records required by or under this Ordinance to be kept by the holder of the excise licence; and

(b) any such matter referred to in paragraph (b) of subsection (1) as the Board may require,

and any holder of an excise licence who without reasonable cause fails to submit such certificate of audit shall be liable to a fine of one hundred pounds

(4) For the purposes of this section "an approved accountant" means an accountant who is a member of one of the professional bodies for the time being declared by the Board, by notice in the Gazette, to be approved for such purposes.

GENERAL PROVISIONS AS TO ENTRY OF PREMISES, ETC.

114. (1) Where by or under the excise laws any person is required to make entry of any premises, plant or equipment—

Making of entries.

(a) the entry shall be in such form and manner and contain such particulars; and

(b) the premises, plant or equipment shall be, and be kept, marked in such manner, as the Board may direct.

(2) Where any person required to make entry of any premises, plant or equipment is a body corporate the entry shall be signed by a director, general manager, secretary or other similar officer of the body, and except where authority for that person to sign has been given under the seal of the body shall be made under that seal.

(3) If any person making entry of any premises, plant or equipment contravenes or fails to comply with any direction of the Board given under this section with respect thereto, he shall be liable to a fine of one hundred pounds.

115. (1) The Board may at any time, by notice in writing to the person by whom any existing entry was signed addressed to him at any premises entered by him, require a new entry to be made of any premises, plant or equipment to which the existing entry relates, and the existing entry shall, without prejudice to any liability incurred, become void at the expiration of fourteen days from the delivery of the notice.

New or further entries of same premises.

(2) Where the person by whom entry has been made of any premises absconds or quits possession of the premises and discontinues the trade in respect of which the entry was made, and the Board permits a further entry to be made of the premises by some other person, the former entry shall be deemed to have been withdrawn and shall be void.

116. (1) If any person uses for any purpose of his trade any premises, plant or equipment required by or under the excise laws to be entered for that purpose without entry having been duly made thereof, he shall be liable to a fine of two hundred pounds, and any such plant or equipment or any goods found on any such premises or in any such article shall be liable to forfeiture.

Offences in connection with entries.

(2) If any person who has made entry of any premises, plant or equipment fraudulently uses those premises or that plant or equipment for any purpose other than that for which entry was made thereof, he shall be liable to a fine of one hundred pounds.

GENERAL PROVISIONS AS TO EXCISE TRADERS

117. (1) An officer may at any time enter upon any premises of which entry is made, or is required under the excise laws to be made, or any other premises owned or used by an excise trader for the purpose of his trade and may inspect the premises and search for, examine and take account of any machinery, vessels, utensils, goods or materials belonging to or in any way connected with that trade.

Power of entry upon premises of excise trader.

(2) Where an officer, after having demanded admission into any such premises and declared his name and business at the entrance thereof is not

Power to  
prohibit use  
of certain  
substances in  
excisable  
goods.

immediately admitted, that officer and any person acting in his aid may break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.

118. (1) If it appears to the satisfaction of the Board that any substance or liquid is used, or is capable of being used, in the manufacture or preparation for sale of any goods chargeable with a duty of excise and that that substance or liquid is of a noxious or detrimental nature or, being a chemical or artificial extract or product, may affect prejudicially the interests of the revenue, the Board may by notice in the Gazette prohibit the use of that substance or liquid in the manufacture or preparation for sale of any goods specified in the notice.

(2) If while any such notice is in force any person knowingly makes use of a substance or liquid thereby prohibited in the manufacture or preparation for sale of any goods specified in the notice he shall be liable to a fine of fifty pounds.

(3) Any substance or liquid, the use of which is for the time being prohibited by any such notice, found in the possession of any person licensed for the manufacture of any goods specified in the notice, and any goods in the manufacture or preparation of which any substance or liquid has been used contrary to any such prohibition, shall be liable to forfeiture.

Board may  
distrain for  
duties.

119. (1) Where any excise duty remains unpaid after the time within which the same is payable the Board may authorise the levying of a distress—

(a) upon the goods, chattels and effects of the manufacturer of the goods in respect of which the duty remains unpaid; and

(b) upon all machinery, plant, tools, ships, vehicles, animals, goods and effects used in the manufacture, sale or distribution of excisable goods found in any premises or on any lands in the use or possession of such manufacturer or of any person on his behalf or in trust for him.

Third  
Schedule.

(2) (a) The authority to distrain under this section shall be in the form contained in the Third Schedule and such authority shall be a warrant and authority to levy by distress the amount of any duties due.

(b) The Governor-General may by Order amend the Third Schedule.

(3) For the purpose of levying any distress under this section any person authorised in writing by the Board may execute any warrant of distress and if necessary break open any building or place in the daytime for the purpose of levying such distress and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distress and in levying the distress.

(4) The distress so taken may at the cost of the owner thereof be kept for fourteen days, at the end of which time, if the amount due in respect of duty and the cost and charges of and incident to the distress are not paid, the same may be sold.

(5) Out of the proceeds of the sale there shall in the first place be paid the cost or charges of and incident to the sale and keeping of the distress and in the next place the amount due in respect of duties, and the residue, if any, shall be payable to the owner of the things distrained upon demand being made within one year of the date of sale.

(6) In exercise of the powers of distress conferred by this section, the person to whom authority as aforesaid is given may distrain upon all goods, chattels and effects belonging to the manufacturer wherever the same may be found.



**PART IX.—DUTIES AND DRAWBACKS—GENERAL PROVISIONS**

120. (1) If any dispute arises as to whether or what duty of customs or excise is payable on any goods, the importer, exporter or proprietor of the goods shall pay the sum demanded by the proper officer as the duty payable in respect of the goods, and thereupon the sum so paid shall be deemed to be the proper duty payable in respect of the goods, unless the contrary is determined by the court upon application by the importer, exporter or proprietor which application shall be made within six months after the date of payment.

Determina-  
tion of  
disputes as  
to duties.

(2) If the court determines that a lesser or no amount was properly payable in respect of duty on the goods, the amount over-paid shall be repaid by the Board, together with interest thereon from the date of the overpayment at such rate as the court may determine. Any sum so repaid shall be accepted by the importer, exporter or proprietor of the goods in satisfaction of all claims in respect of the duty payable thereon and of all damages and expenses incidental to the dispute other than the costs of the proceedings.

(3) This section shall not apply where an entry delivered under subsection (2) of section 26 is deemed to be a perfect entry by virtue of that subsection.

121. (1) Where it is shown to the satisfaction of the Board that any goods chargeable with any duty have by accident been lost or destroyed—

Remission  
of duty on  
goods lost  
or destroyed,  
etc.

(a) after importation but before being cleared for any purpose for which they might be entered on importation; or

(b) while in a warehouse or Government Warehouse; or

(c) at any time while that duty is otherwise lawfully unpaid, except when payment of that duty has become due but has been allowed by the Board to be deferred; or

(d) if the duty with which the goods are chargeable is a duty of customs on exportation, at any time after being entered for exportation and before exportation,

the Board shall, but in the case of lost goods only if it is satisfied that they have not and will not be used or consumed in Nigeria, remit or repay any duty chargeable or paid thereon.

(2) The Board may, at the request of the proprietor of the goods and subject to compliance with such conditions as the Board sees fit to impose, permit the destruction of, and remit or repay any duty chargeable or paid on, any imported goods not yet cleared for any purpose for which they might be entered on importation or any warehoused goods, being in either case goods which have by reason of their state or condition ceased to be worth the full duty chargeable thereon.

(3) Where it is proved to the satisfaction of the Board in the case of any brewer that any materials upon which a charge of duty has been made, or any worts or beer manufactured by that brewer, have been destroyed or become spoilt or otherwise unfit for use while on the entered premises of the brewer and, in the case of any such materials, worts or beer which have become spoilt or unfit for use, have been destroyed with the permission and in the presence of the proper officer, the Board shall remit or repay any duty charged or paid in respect thereof.

122. (1) The Governor-General may make regulations prescribing the goods on which a drawback of the whole or any part of any duties of customs or excise may be granted and the conditions under which such drawback shall be allowed.

Power to  
grant draw-  
back.

(2) Any claim for drawback shall be made in such form and manner and contain such particulars as the Board may direct.

(3) Where drawback has been claimed in the case of any goods—

(a) no drawback shall be payable unless it is shown to the satisfaction of the Board that duty in respect of the goods or of the article contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back ; and

(b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Board may direct that the conditions on which the drawback is payable have been fulfilled ; and

(c) the Board may require any person who has been concerned at any stage with the goods or article to furnish such information as may be reasonably necessary to enable the Board to determine whether duty has been duly paid and not drawn back, and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatever nature relating to the goods or article.

(4) If any person fails to comply with any requirement made under paragraph (c) of subsection (3), he shall be liable to a fine of fifty pounds.

Drawback  
on goods  
damaged or  
destroyed  
after ship-  
ment.

123. (1) Where it is proved to the satisfaction of the Board that any goods after being duly loaded for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback shall be payable in the same manner as if the goods had been exported to their destination.

(2) Where it is proved to the satisfaction of the Board that any goods after being duly loaded for exportation have been materially damaged on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Board re-landed or unloaded in or brought back into Nigeria and either abandoned to the Board or destroyed, any amount payable in respect of the goods by way of drawback shall be paid as if they had been duly exported and not so re-landed, unloaded or brought back. Notwithstanding any provision of this Ordinance relating to the reimportation of exported goods, the person to whom any such amount is payable or has been paid shall not be required to pay any duty in respect of any goods re-landed, unloaded or brought back under this subsection.

Time limit  
on payment  
of draw-  
back, etc.

124. No payment in respect of any drawback and no repayment of duty under section 121 shall be made unless a claim thereto is presented within one year from the date of the event on the happening of which the drawback became payable or the duty became repayable, as the case may be.

Offences in  
connection  
with claims  
for draw-  
back,  
remission  
or repay-  
ment.

125. (1) If any person obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, remission or repayment of any duty in respect of any goods which is not lawfully payable or allowable in respect thereof, or which is greater than the amount so payable or allowable, then—

(a) if the offence was committed with intent to defraud, he shall be liable to a fine of six times the value of the goods or two hundred pounds whichever is the greater ; or



(b) in any other case, he shall be liable to a fine of six times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or one hundred pounds, whichever is the greater.

(2) Any goods in respect of which an offence under subsection (1) is committed shall be liable to forfeiture :

Provided that, in the case of a claim for drawback, the Board may, if it sees fit, instead of seizing the goods, either refuse to allow any drawback thereon or allow only such drawback as it considers proper.

126. (1) Without prejudice to any other provision of this Ordinance, any amount due by way of customs or excise duty shall constitute a debt due to the Government and may be recovered by legal proceedings brought by the Board.

Recovery of  
duties.

(2) Where any duty has been short levied or erroneously repaid, then the person who should have paid the amount short levied or to whom the repayment has erroneously been made, shall, on demand by the proper officer, pay the amount short levied or repay the amount erroneously repaid, as the case may be. Any such amount may be recovered as if it were duty to which the goods in relation to which the amount was so short levied or erroneously repaid were liable :

Provided that the proper officer shall not make any such demand after one year from the date of such short levy or erroneous repayment unless such short levy or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particulars.

127. Any duty or drawback the rate of which is expressed by reference to a specified quantity of any goods shall be chargeable or allowable on any fraction of that quantity of goods and the amount payable or allowable on any such fraction shall be calculated proportionally :

Calculation  
of duties,  
drawbacks,  
etc.

Provided that the Board may determine the fractions to be taken into account of any quantity.

## PART X.—GENERAL

### GENERAL POWERS, AGENTS, ETC.

128. (1) Without prejudice to any express requirement as to security contained in the customs or excise laws, the Board may, if it sees fit, require any person to give security by bond or otherwise in such form and manner as it may direct, for the observance of any condition in connection with customs or excise.

Bond and  
security.

(2) Any bond taken for the purposes of the customs and excise laws—

(a) shall be taken on behalf of the Board ; and

(b) shall be valid notwithstanding that it is entered into by a person under twenty-one years of age ; and

(c) shall be valid notwithstanding that it is not sealed or not signed or delivered in the presence of a witness ; and

(d) may be cancelled at any time by or by order of the Board.

Power to  
examine,  
mark, seal  
and take  
account of  
goods.

(3) Without prejudice to any rights of a surety under any bond or other security taken for the purposes of the customs or excise laws against the person for whom he is surety, such surety shall be deemed a principal debtor and not merely a surety, and accordingly shall not be discharged, nor shall his liability be affected, by any giving of time for payment, or by any omission to enforce the bond or other security or by any other act or omission or means whereby the liability of the surety would not have been discharged if he had been a principal debtor.

129. (1) Without prejudice to any other power conferred by this Ordinance, an officer may examine, mark, seal and take account of any goods—

- (a) which are imported ; or
  - (b) which are in or at a warehouse, Government Warehouse, customs area or examination station ; or
  - (c) which have been loaded into any ship or aircraft at any place in Nigeria ; or
  - (d) which are entered for exportation or for use as stores ; or
  - (e) which are brought to any place in Nigeria for exportation or for loading for exportation or as stores ; or
  - (f) in the case of which any claim for drawback, remission or repayment of duty is made,
- and may for that purpose require any container to be opened or unpacked.

(2) Any examination of the goods by an officer under this Ordinance shall be made at such place as the Board appoints for the purpose.

(3) In the case of such goods as the Board may direct, and subject to such conditions as it sees fit to impose, an officer may permit goods to be bulked, sorted, lotted, packed or repacked before account is taken thereof.

(4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying, or landing of goods or their containers for the purpose of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods.

(5) If any goods which an officer has power under this Ordinance to examine are without the authority of the proper officer removed from the place appointed under this section for their examination before they have been examined, or any mark or seal placed upon any goods by an officer is, without the authority of the proper officer, altered or broken, those goods shall be liable to forfeiture, and any person who so removed them or so altered or broke such mark or seal, if he did so with intent to defraud the Government of any duty chargeable thereon or to evade any prohibition with respect to the importation, exportation or carriage coastwise thereof, shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, or to imprisonment for two years, or to both.

Power to  
take samples.

130. (1) An officer may at any time take samples of any goods—

- (a) which he is empowered by or under this Ordinance to examine ; or
- (b) which are on premises where goods chargeable with any duty are manufactured, prepared or subjected to any process ; or
- (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.

(2) Where an officer takes from any vessel, pipe or utensil on the premises of any spirits manufacturer or brewer, a sample of any product of, or of any materials for, the manufacture of spirits or beer—

(a) the spirits manufacturer or brewer may, if he wishes, stir up and mix together the contents of that vessel, pipe or utensil before the sample is taken; and

(b) the sample taken by the officer shall be deemed to be representative of the whole contents of that vessel, pipe or utensil.

(3) Any sample taken under this section shall be disposed of and accounted for in such manner as the Board may direct.

131. (1) Without prejudice to any other power conferred by this Ordinance, where there are reasonable grounds to suspect that any thing liable to forfeiture under the customs or excise laws is kept or concealed in any building or place, any officer may, without a warrant, enter that building or place at any time, whether by day or night, and search for, seize, detain or remove any such thing and may, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction.

Power to  
search  
premises.

(2) Where there are reasonable grounds to suspect that any still, vessel, utensil, spirits or materials for the manufacture of spirits is or are unlawfully kept or deposited in any building or place, subsection (1) shall apply in relation to any police officer as it would apply in relation to an officer.

132. (1) Without prejudice to any other power conferred by this Ordinance, where there are reasonable grounds to suspect that any vehicle or ship is or may be carrying any goods which are—

Power to  
search  
vehicles and  
ships.

(a) chargeable with any duty which has not been paid or secured; or

(b) in the course of being unlawfully removed from or to any place; or

(c) otherwise liable to forfeiture under the customs or excise laws,  
any officer or police officer may stop and search that vehicle or ship.

(2) If when so required by any such officer or police officer the person in charge of any such vehicle or ship refuses to stop or to permit the vehicle or ship to be searched, he shall be liable to a fine of one hundred pounds.

(3) No officer or police officer shall be liable to any prosecution or action at law on account of any stoppage or search in accordance with the provisions of this section.

133. (1) Where there are reasonable grounds to suspect that any person to whom this section applies is carrying any article—

Power to  
search  
persons.

(a) which is chargeable with any duty which has not been paid or secured; or

(b) the importation or exportation of which is prohibited,

any officer or any person acting under the directions of an officer may search him and any article he has with him:

Provided that—

(i) the person to be searched may require to be taken before a magistrate or officer appointed by the Board, for the purpose of this paragraph, who shall consider the grounds for suspicion and direct accordingly whether or not the search is to take place;

(ii) no female shall be searched in pursuance of this section except by a female.

(2) No officer or person acting under the direction of an officer in pursuance of this section shall be liable to any prosecution or action at law on account of any search made in accordance with the provisions of this section.

(3) This section applies to—

- (a) any person who is on board or has landed from any ship or aircraft;
- (b) any person entering or about to leave Nigeria;
- (c) any person within the wharf area of a customs port;
- (d) any person at a customs airport;
- (e) any person within a customs area;
- (f) any person travelling from or to any place which is on or beyond the frontier;

(g) any person who the officer may suspect has received any goods from any such person.

Power to  
pay rewards.

134. The Board may with the approval of the Minister pay rewards in respect of any service which appears to it to merit reward rendered to it by any person in relation to any customs or excise matter:

Provided that such approval need not be obtained for a reward not exceeding twenty pounds to a person not being a member of one of the public services of Nigeria.

Authorisa-  
tion of  
agents.

135. (1) If any person requests an officer to transact any business relating to customs or excise with him on behalf of another person, the officer may refuse to transact that business with him unless written authority from that other person is produced in such form as the Board may direct.

(2) Subject to subsection (1) anything required by this Ordinance to be done by the importer or exporter of any goods may, except where the Board otherwise requires, be done on his behalf by—

(a) a person exclusively in the employment of the importer or exporter;

or

(b) a person licensed as a customs agent in accordance with regulations made under section 138.

(3) Subject to subsection (1), anything required by this Ordinance to be done by a person other than the importer or exporter of any goods may, except where the Board otherwise requires, be done on his behalf by an agent.

(4) Any person who on behalf of another person does anything required by this Ordinance to be done by such other person shall be deemed to be the agent of such other person.

Liability of  
agents for  
duty, etc.

136. Any person who acts as an agent of an importer, exporter or proprietor of goods shall be personally liable for the payment of any duties payable in respect of those goods and for the performance of all acts under the customs or excise laws in relation to those goods as though he were the importer, exporter or proprietor of those goods, as the case may be:

Provided that—

(i) the liability of the agent under this section shall not extend to the payment of any such duty which becomes payable, or the performance of any such act which falls to be performed, after the agent has ceased, in respect of those goods, to be the agent of the importer, exporter or proprietor, as the case may be;

(ii) nothing in this section shall relieve the principal from any liability.

137. Any person who authorises an agent to act for him in relation to any goods for any of the purposes of the customs or excise laws shall be liable for the acts and declarations of his agent, and may accordingly be prosecuted for any offence against the customs or excise laws committed by the agent in respect of any such goods in the same manner as if he had himself committed the offence :

Liability of principals.

Provided that—

(i) in any prosecution for such offence it shall be a good defence for such person to prove that he had used due diligence to secure compliance with the provisions of the customs or excise laws, as the case may be, and the offence was committed without his consent, connivance or wilful default ; and

(ii) nothing contained in this section shall relieve the agent from liability to prosecution for any offence under the customs or excise laws.

138. The Governor-General may make regulations providing for the licensing of customs agents, the fees to be paid by such agents for licences and the giving of security by such agents.

Customs agents.

139. No compensation shall be payable by and no action shall lie against the Board or any officer for any loss or damage caused to any goods by any officer acting in the execution of his duty except where the loss or damage occurs as the direct result of the unlawful act or negligence of such officer :

Board, etc. not liable for loss of goods.

Provided that if any warehoused goods or goods on the premises of the holder of an excise licence are destroyed, stolen or unlawfully removed by or with the assistance or connivance of an officer, and that officer is convicted of the offence, then except where the warehouse keeper or proprietor of the goods or holder of the excise licence was a party to the offence, the Board shall pay compensation for any loss caused by any such destruction, theft or removal, and, notwithstanding any provision of this Ordinance, no duty shall be payable on the goods by the occupier or proprietor or holder of the excise licence aforesaid, and any sum paid by way of duty on those goods by any of those persons before the conviction shall be repaid.

140. (1) The person in charge of any ship, aircraft or vehicle employed in the enforcement of the customs or excise laws—

Power to patrol freely.

(a) may take such ship, aircraft or vehicle to any place in Nigeria ; and

(b) keep any such ship, aircraft or vehicle at any place in Nigeria for such time as he shall deem necessary ;

and such person shall not be liable to any prosecution or action at law for so doing.

(2) Any officer engaged in the enforcement of the customs or excise laws may for that purpose patrol upon and pass freely over and enter any place in Nigeria, and such officer shall not be liable to any prosecution or action at law for so doing.

(3) Nothing in this section shall authorise entry into any dwelling-house or other building.



Penalty for  
interfering  
with  
Customs and  
Excise ships,  
etc.

141. (1) Any person who interferes in any way with any ship, aircraft vehicle, buoy, anchor, chain, rope or mark which is being used for the purpose of enforcing the customs or excise laws shall be liable to a fine of one hundred pounds.

(2) Any person who fires upon any ship, aircraft or vehicle which is being used for the purpose of enforcing the customs or excise laws or by an officer while otherwise engaged in the execution of his duty shall be liable to imprisonment for twenty years.

#### GENERAL OFFENCES

Untrue  
declarations,  
etc.

142. (1) If any person—

(a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered, to the Board or an officer, any declaration, notice, certificate or other document whatsoever; or

(b) makes any statement in answer to any question put to him by an officer which he is required by or under this Ordinance to answer, being a document or statement produced or made for any purpose of customs or excise, which is untrue in any material particular, he shall be guilty of an offence under this section.

(2) Where by reason of any such document or statement as aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback or repayment of duty, the amount of the duty unpaid or the overpayment shall be recoverable as a debt due to the Government.

(3) Without prejudice to subsection (2), where any person who commits an offence under this section does so either knowingly or recklessly, he shall be liable to a fine of five hundred pounds or to imprisonment for two years or to both; and any goods in relation to which the document or statement was made shall be liable to forfeiture.

(4) Without prejudice to subsection (2) where any person commits an offence under this section in such circumstances that he is not liable under subsection (3) he shall be liable to a fine of three hundred pounds.

Counter-  
feiting  
documents,  
etc.

143. If any person—

(a) counterfeits or falsifies any document which is required by or under the customs or excise laws or which is used for the transaction of any business relating to customs or excise; or

(b) knowingly accepts, receives or uses any such document so counterfeited or falsified; or

(c) alters any such document after it is officially issued; or

(d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to customs or excise, he shall be liable to a fine of five hundred pounds or to imprisonment for two years, or to both.

False scales,  
etc.

144. (1) If any person required by or under the customs or excise laws to provide scales for any purpose of those laws provides, uses, or permits to be used any scales which are false or unjust, he shall be guilty of an offence under this section.

(2) Where any goods are, or are to be, weighed, counted, gauged or measured for the purposes of the taking of an account or the making of an examination by an officer, if any such person as is mentioned in subsection (1),



or any person by whom or on whose behalf the goods are weighed, counted, gauged or measured, does anything either before, during or after the weighing, counting, gauging or measuring, whereby the officer is or might be prevented from, or hindered or deceived in, taking a just account or making a due examination, he shall be guilty of an offence under this section.

(3) Any person committing an offence under this section shall be liable to a fine of two hundred pounds and any false or unjust scales and any goods in connection with which the offence was committed shall be liable to forfeiture.

(4) In this section the expression "scales" includes weights, measures and weighing and measuring machines or instruments.

145. Without prejudice to any other provision of this Ordinance, if any person—

(a) knowingly and with intent to defraud the Government of any duty payable thereon, or to evade any prohibition with respect thereto, acquires possession of, or is in any way concerned in the carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods which have been unlawfully removed from a warehouse or Government Warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation, exportation or carriage coastwise of which any prohibition is for the time being in force; or

(b) is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any such prohibition as aforesaid or of any provision of this Ordinance applicable to those goods,

he shall be liable to a fine of six times the value of the goods or two hundred pounds, whichever is the greater, or to imprisonment for two years, or to both.

146. (1) Any person who, while concerned in the commission of any offence against the customs or excise laws, is armed with any offensive weapon, and any person so armed found in Nigeria in possession of any goods liable to forfeiture under the customs laws, shall be liable to imprisonment for ten years.

(2) Any person who, while concerned in the commission of any offence against the customs or excise laws, is disguised in any way, and any person so disguised found in possession of any goods liable to forfeiture under the customs laws, shall be liable to imprisonment for three years.

147. Any person who assembles with two or more other persons for the purpose of contravening any of the provisions of the customs laws shall be liable to imprisonment for one year.

Penalty for fraudulent evasion of duty.

Punishment where offenders armed or disguised.

Penalty for assembling to contravene provisions of the customs or excise laws.

## PART XI.—FORFEITURE AND LEGAL PROCEEDINGS

### FORFEITURE

148. (1) Any officer or police officer, or any other person authorised in that behalf by the Board, may at any time seize or detain any thing liable to forfeiture under the customs or excise laws or which such officer, police officer or other person has reasonable grounds to believe is liable to forfeiture thereunder.

Provisions as to detention, seizure and condemnation of goods, etc.

Fourth  
Schedule.

(2) Any thing seized or detained under the customs or excise laws shall forthwith be delivered into the care of the Board and, subject to the provisions of the Fourth Schedule, shall, pending the determination as to its forfeiture or disposal, be dealt with, and, if condemned or deemed to have been condemned as forfeited, shall be disposed of, in such manner as the Board may direct.

(3) The provisions of the Fourth Schedule shall have effect for the purposes of forfeiture, and all proceedings for the condemnation of any thing as being forfeited, under the customs or excise laws.

Forfeiture  
of excisable  
goods.

149. Where, by or under any provision of this Ordinance, goods of a kind subject to excise duty become liable to forfeiture by reason of some offence committed by an excise trader, but such goods are not available for forfeiture, the Board may seize from the stock of that trader goods of that kind to such quantity as would attract the same amount of duty as the amount of duty on the goods liable to forfeiture.

Forfeiture of  
ships, etc.,  
used in  
connection  
with goods  
liable to  
forfeiture.

150. (1) Without prejudice to any other provision of this Ordinance, where any thing has become liable to forfeiture under the customs or excise laws—

(a) any ship, aircraft, vehicle, animal, container (including any article of passenger's baggage) or anything whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and

(b) any other thing mixed, packed or found with the thing so liable, shall also be liable to forfeiture.

(2) Where any ship, aircraft, vehicle or animal has become liable to forfeiture under the customs or excise laws, whether by virtue of subsection (1) or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

Penalty for  
failure to  
bring to,  
etc., when  
required.

151. (1) If any ship, aircraft or vehicle which is liable to forfeiture or inspection under the customs or excise laws does not bring to or stop when required so to do by an officer and so remain for such period as the officer may require, the master of the ship, commander of the aircraft or person in charge of the vehicle shall be liable to a fine of one hundred pounds.

(2) Where any ship liable to forfeiture or inspection as aforesaid has failed to bring to when required so to do by a Government ship and, after the commanding officer of such Government ship has hoisted the proper ensign and caused a shot to be fired as a signal, the ship liable to forfeiture or inspection still fails to bring to, such Government ship may, on the instruction of the commanding officer, fire upon the ship liable to forfeiture or inspection with any weapon lawfully carried.

(3) In this section "Government ship" means a ship lawfully armed in the service of the Government of the Federation.

Ships, etc.,  
constructed  
for conceal-  
ing goods.

152. Any ship, aircraft or vehicle which is found to be engaged in, to have been engaged in or to be about to depart on, a voyage, flight or journey while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods shall be liable to forfeiture.

153. (1) If any part of the cargo of a ship is thrown overboard, or staved or destroyed to prevent seizure after the ship has been properly summoned to bring to by any ship employed in the enforcement of the customs or excise laws, the ship from which such cargo was thrown overboard or on which such cargo was staved or destroyed shall be liable to forfeiture.

Ships jettisoning cargo.

(2) For the purposes of this section a ship shall be deemed to have been properly summoned to bring to if the ship making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign.

154. (1) Notwithstanding any other provision of this Ordinance, a ship of two hundred and fifty or more tons register or an aircraft shall not be liable to forfeiture under or by virtue of any provision of this Ordinance, unless the offence in respect of or in connection with which the forfeiture is claimed—

Special provision as to forfeiture of larger ships, and of aircraft.

(a) was substantially the object of the voyage or flight in connection with which the offence was committed; or

(b) in the case of a ship, was committed while the ship was under chase by a ship employed in the enforcement of the customs or excise laws after failing to bring to when properly summoned to do so.

(2) For the purposes of this section, a ship shall be deemed to have been properly summoned to bring to if the ship making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign.

(3) The exemption from forfeiture of any ship or aircraft under this section shall not affect any liability to forfeiture of goods carried therein.

155. (1) Where any ship of two hundred and fifty or more tons register or any aircraft would but for section 154 be liable to forfeiture for or in connection with any offence under the customs or excise laws and, in the opinion of the Board, a responsible officer of the ship or aircraft is implicated either by his own act or by neglect in that offence, the Board may fine that ship or aircraft such sum not exceeding fifty pounds as it sees fit.

Penalty in lieu of forfeiture of larger ships, or of aircraft where responsible officer implicated in offence.

(2) Where any ship or aircraft is liable to a fine under subsection (1) but the Board considers that fine an inadequate penalty for the offence, it may take proceedings in accordance with the Fourth Schedule, in like manner as it might but for section 154 have taken proceedings for the condemnation of the ship or aircraft if notice of claim had been given in respect thereof, for the condemnation of the ship or aircraft in such sum not exceeding five hundred pounds as the court may see fit.

(3) Where any fine is to be imposed or any proceedings are to be taken under this section the Board may require such sum as it sees fit, not exceeding fifty pounds or, as the case may be, five hundred pounds, to be deposited with the Board to await its final decision or, as the case may be, the decision of the court, and may detain the ship or aircraft until that sum has been so deposited.

(4) No claim shall lie against the Board for damages in respect of the payment of any deposit or the detention of any ship under this section.

(5) For the purposes of this section—

(a) the expression "responsible officer" includes, in the case of a ship, the master, a mate or an engineer, and, where the ship carries a passenger certificate, the purser or chief steward and, in the case of an aircraft, the commander, a pilot, a navigator, the chief steward or the chief engineer;

(b) without prejudice to any other grounds upon which a responsible officer may be held to be implicated by neglect, he may be so held if goods not owned to by any member of the crew are discovered in a place under that officer's supervision in which they could not reasonably have been put if he had exercised proper care at the time of the loading of the ship or subsequently.

Protection  
of officers,  
etc., in  
relation to  
seizure and  
detention of  
goods, etc.

156. (1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under the customs or excise laws, judgment is given for the claimant, the court may, if it sees fit, certify that there were reasonable grounds for the seizure.

(2) Where any proceedings, whether civil or criminal, are brought against the Board or any person authorised by or under this Ordinance to seize or detain any thing liable to forfeiture under the customs or excise laws on account of the seizure or detention of any thing, and judgment is given for the plaintiff or prosecutor, then if either—

(a) a certificate relative to the seizure has been granted under subsection (1); or

(b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing under the customs or excise laws, the plaintiff or prosecutor shall not be entitled to recover any damages or costs and the defendant shall not be liable to any punishment:

Provided that nothing in this subsection or in section 139 shall affect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

(2) Any certificate under subsection (1) may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by an officer of the court by which it was granted.

#### GENERAL PROVISIONS AS TO LEGAL PROCEEDINGS

Institution of  
proceedings.

157. (1) Where by or under any provision of the customs or excise laws a fine or imprisonment is prescribed for any offence such fine or imprisonment shall be enforceable by the ordinary procedure applicable in respect of criminal matters in the place in Nigeria where the proceedings are brought.

(2) A court shall not, except with the consent of the person charged, proceed to hear any charge in respect of an offence under any provision of the customs or excise laws unless the continuation of such proceedings is sanctioned by the Board.

(3) No proceedings shall be instituted except within seven years of the date of the commission of the offence.

(4) Nothing in subsection (2) shall prevent the institution of proceedings for an offence under the customs or excise laws by or in the name of the Attorney-General of the Federation in accordance with the provisions of the Constitution of Nigeria in any case in which he thinks it proper that proceedings should be so instituted, or the continuation of proceedings so instituted.

158. Every offence under the customs or excise laws shall be deemed to have been committed and every cause of action to have arisen either in the place in which it actually was committed or arose, or in any place on land where the person charged with the offence may be or be brought.

Place of  
offence.

159. Where, by or under any provision of the customs or excise laws, a fine or term of imprisonment is prescribed, such fine or term of imprisonment shall be deemed to be a fine or term of imprisonment not exceeding the fine or term of imprisonment so prescribed.

Penalties  
prescribed  
to be  
maximum  
penalties.

160. Any officer may conduct any prosecution or other proceedings under the customs or excise laws, whether criminal or civil.

Officer may  
prosecute,  
etc.

161. (1) Any offence under the customs or excise laws—

Offences  
punishable  
on indictment  
or  
summarily.

(a) where it is punishable with imprisonment for a term of two years or more, with or without a fine, shall be punishable either on summary conviction or on conviction on indictment ;

(b) in any other case, shall be punishable on summary conviction.

(2) Where any court of summary jurisdiction hears and determines any prosecution for an offence under the customs or excise laws then, notwithstanding anything contained in any other Ordinance, such court shall have jurisdiction to impose any fine or any sentence of imprisonment which may be imposed under the customs or excise laws on any person convicted of the offence.

(3) Without prejudice to the powers of any other court of competent jurisdiction, any proceedings for condemnation under the Fourth Schedule or for the recovery of any duty or other sum payable under the customs or excise laws may be heard and determined, without limit of amount, by a court of summary jurisdiction.

162. (1) Where liability for any offence under the customs or excise laws is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against jointly or severally.

Incidental  
provisions as  
to legal  
proceedings.

(2) In any proceedings for an offence or for the condemnation of any thing as being forfeited under the customs or excise laws, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

(3) Where by or under any provision of the customs or excise laws a punishment is prescribed for an offence, and any person is convicted in the same proceedings of more than one such offence, that person shall be liable to that punishment for each such offence of which he is so convicted.

(4) Where a fine for any offence under the customs or excise laws is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the fine is imposed. A certificate as to the value of such goods under the hand of an officer shall be accepted as proof of such value, and shall be conclusive unless challenged by the person charged, in which event the court may proceed to hear evidence of value.



(5) Where an offence under the customs or excise laws which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. In this subsection the expression "director", in relation to any body corporate established for the purpose of carrying on under public ownership any industry or part of an industry or undertaking, being a body corporate whose affairs are managed by the members thereof, means a member of that body corporate.

(6) Where, in any proceedings for an offence under the customs laws, any question arises as to the duty or the rate thereof chargeable on any goods, and it is not possible to ascertain the relevant time of importation or exportation specified in section 71, that duty or rate shall be determined as if the goods had been imported or exported, as the case may be, without entry at the time when the proceedings were commenced.

Application  
of penalties.

163. Any sum paid or recovered on account of any fine imposed under the customs or excise laws and all costs awarded in any proceedings relating to customs or excise to the Board or to any person discharging any duty under those laws shall be accounted for and paid to the Board or as it may direct.

Power of  
Board to  
compound  
proceedings,  
etc.

164. The Board may, at its discretion—

(a) stay or compound any proceedings for an offence or for the condemnation of any thing as forfeited under the customs or excise laws; or

(b) restore, subject to such conditions, if any, as it thinks proper, any thing forfeited or seized under the customs or excise laws.

Proof of  
certain  
documents,  
etc.

165. (1) If in any court any book or document in the official custody of the Board or any officer is required to be used as evidence as to the transactions to which it refers, copies thereof or of extracts therefrom certified by the Board or the proper officer shall be admissible for that purpose, without production of the original.

(2) In any proceedings under the customs or excise laws certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs or of Customs and Excise in a British possession or Commonwealth country, or of any British Consul or Vice-Consul in any foreign country, shall be sufficient evidence of the matters therein stated unless the contrary be proved.

(3) In any proceedings under the customs or excise laws the production of a certificate purporting to be signed by a Government Chemist or Assistant Government Chemist (whether any such officer is by that or any other title in the service of a Regional or of the Federal Government) shall be sufficient evidence of all the matters therein stated unless the contrary be proved.

Proof of  
certain other  
matters.

166. (1) An averment in any process in proceedings under the customs or excise laws—

(a) that those proceedings were instituted by the order of the Board; or

(b) that any person is or was an officer or police officer; or

(c) that any person is or was appointed or authorised by the Board to discharge, or is engaged by the order or with the concurrence of the Board in the discharge of, any duty; or



(d) that the Board is or is not satisfied as to any matter as to which it is required by any provision of the customs or excise laws to be satisfied ; or

(e) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent the seizure of those goods ; or

(f) that any person was engaged in, or any ship, aircraft, vehicle or other thing was employed or used in, the enforcement of the customs or excise laws ; or

(g) that the offence was committed or that any act was done in a specified place in Nigeria,

shall unless the contrary be proved be sufficient evidence of the matter in question.

(2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not—

(a) any duty has been paid or secured in respect of any goods ; or

(b) any duty alleged to be payable is correctly assessed ; or

(c) any goods or other things whatsoever are of the description or nature alleged in the process ; or

(d) any goods have been lawfully imported or lawfully unloaded from any ship, aircraft or vehicle ; or

(e) any goods have been lawfully loaded into any ship, aircraft or vehicle or lawfully exported ; or

(f) any goods were lawfully brought to any place for the purpose of being loaded into any ship, aircraft or vehicle or exported ; or

(g) any goods are or were goods prohibited to be imported, exported or carried coastwise,

then, where those proceedings are brought by or against the Attorney-General of the Federation, the Board or an officer, the burden of proof shall lie upon the other party to the proceedings.

167. If in any proceedings under the customs or excise laws the question arises whether any person is an officer, his own evidence thereof shall be deemed sufficient unless the contrary be proved.

Evidence of  
officers.

168. In any prosecution for an offence under the customs or excise laws it shall not be necessary to prove knowledge or intent, but where the prosecution is in respect of an offence of doing any thing knowingly or recklessly or with a specified intent, the onus of disproving that he did such thing knowingly or recklessly or with such intent shall be on the defendant.

Guilty  
knowledge  
or intent.

## PART XII.—MISCELLANEOUS

169. The Sales by Auction Ordinance shall not apply to sales under the customs or excise laws when conducted by an officer authorised by the Board to conduct such sales.

Sales under  
the customs  
laws. Cap.  
203.

170. (1) All orders, regulations, directions, terms, conditions, restrictions or forms having effect immediately before the commencement of this Ordinance under any Ordinance repealed by this Ordinance relating to any matter with respect to which the Governor-General or the Board has under this Ordinance power to make orders or regulations or to give directions or impose terms, conditions or restrictions shall, unless and until revoked or

Savings.

varied by the Governor-General or, as the case may be, by the Board and so far as is not inconsistent with the provisions of this Ordinance, have effect as if made, given, imposed or directed under that power.

(2) Any appointment of or by, and any authority or licence granted or approval given by, the Governor-General or any officer under any Ordinance repealed by this Ordinance and in force immediately before the commencement of this Ordinance shall have effect as if made, granted or given by the Governor-General, the Board or the Chairman as the case may be under the corresponding provision of this Ordinance.

(3) Any document referring to any Ordinance repealed by this Ordinance shall, unless the contrary intention appears, be construed as referring to the corresponding provision of this Ordinance.

Preventive  
Service.

171. (1) The Governor-General may make regulations for the establishment of a Preventive Service and the terms and conditions of service therein.

(2) Members of the Preventive Service established in accordance with regulations made under subsection (1) may, by an order in writing of the Board and under arrangements to be agreed between the Board and the Inspector-General of Police, be seconded for training to the Nigeria Police Force.

Cap. 172.  
Vol. IX,  
p. 243.

(3) During the period of any such secondment for training, a member of the Preventive Service shall, for the purpose of discipline, rank and training in accordance with the Police Ordinance and the Police Regulations, be deemed to hold the rank of recruit in the Nigeria Police Force, or such other rank as may be agreed with the Inspector-General of Police and specified in the order of the Board as aforesaid, and, subject to any necessary delegation by the Governor-General, shall be liable to be dealt with by a superior officer accordingly, save that any punishment of dismissal which may be imposed under such Ordinance or regulations shall be subject to the approval of the Board and not of the Inspector-General of Police or a Commissioner.

(4) During the period of any such secondment for training a member of the Preventive Service shall be entitled to the same exemptions in respect of any enactment relating to arms and ammunition as is applicable in respect of a recruit in the Nigeria Police Force (or in respect of such other rank as may be specified as aforesaid).

Repeals.  
Cap. 48,  
Cap. 65.

172. The Customs Ordinance and the Excise Ordinance are hereby repealed.

FIRST SCHEDULE

(s. 3)

CONSTITUTION AND PROCEEDINGS OF THE BOARD

1. A member of the Board, other than a person who is a public officer, shall, subject to the other provisions of this Schedule, hold office for such period not exceeding three years as may be determined by the Governor-General at the time of his appointment and shall be eligible for re-appointment at the conclusion of his term of office.

Term of office of non-official members.

2. A member of the Board, other than a person who is a public officer, may at any time resign by sending his resignation in writing to the Governor-General.

Resignation.

3. If the Governor-General is satisfied that a member of the Board, other than a person who is a public officer—

Vacation of office.

(a) has been absent from two consecutive meetings of the Board without the permission of the Chairman ; or

(b) has made an arrangement with his creditors ; or

(c) is incapacitated by physical or mental illness ; or

(d) is otherwise unable or unfit to discharge the functions of a member, the Governor-General may declare the office of such member to be vacant and shall notify the declaration in such manner as the Governor-General thinks fit, and upon such notification being made the office shall become vacant.

4. The validity of any act or proceedings of the Board shall not be affected by any vacancy among its members or by reason that some person who was not entitled to do so took part therein.

Validity of proceedings.

5. Where the Chairman, the Deputy Chairman or other member of the Board is temporarily incapacitated by illness or temporarily absent from Nigeria, the Governor-General may appoint any person to hold temporarily the office held by such incapacitated or absent member during the period of such incapacity or absence, and all the powers and duties of the Chairman, Deputy Chairman or member, as the case may be, under the Ordinance shall devolve upon the person so temporarily appointed.

Temporary membership.

6. Where upon any special occasion the Board desires to obtain the advice of any person on any particular matter, the Board may co-opt such person to be a member for such meeting or meetings as may be required, and such person whilst so co-opted shall have all the rights and privileges of a member save that he shall not be entitled to vote on any question.

Co-opting members.

7. The Chairman or other member presiding and two other members shall form a quorum at any meeting of the Board.

Quorum.

8. The Deputy Chairman of the Board shall if present preside at any meeting whereat the Chairman is not present.

President.

9. Subject as aforesaid, the Board may make standing orders—

Standing orders.

(a) for the proceedings of the Board, the manner of transaction of its business and the method of voting and for the appointment of and transaction of business by committees of the Board ;

(b) for the appointment of a person to preside at any meeting whereat neither the Chairman nor the Deputy Chairman is present.

## SECOND SCHEDULE

(s. 42)

## VALUE OF IMPORTED GOODS

1. (1) The value of any imported goods shall be taken to be the normal price, that is to say the price which in the opinion of the Board they would fetch, at the time when they are entered (or, if they are not entered, the time of importation), on a sale in the open market between buyer and seller independent of each other.

(2) The normal price of any imported goods shall be determined on the following assumptions :—

(a) that the goods are treated as having been delivered to the buyer at the port or place of importation ; and

(b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at that port or place ; but

(c) that the buyer will bear any duty or tax chargeable in Nigeria.

2. For the purposes of this schedule a sale in the open market between buyer and seller independent of each other pre-supposes—

(a) that the price is the sole consideration ; and

(b) that the price made is not influenced by any commercial, financial or other relationship, whether by contract or otherwise, between the seller or any person associated in business with him and the buyer or any person associated in business with him (other than the relationship created by the sale of the goods in question) ; and

(c) that no part of the proceeds of the subsequent resale, use or disposal of the goods will accrue either directly or indirectly to the seller or any person associated in business with him.

3. Where the goods to be valued—

(a) are manufactured in accordance with any patented invention or are goods to which any registered design has been applied ; or

(b) are imported under a foreign trade mark, or are imported for sale (whether or not after further manufacture) under a foreign trade mark, the normal price shall be determined on the assumption that the price covers the right to use the patent, design or trade mark in respect of the goods.

4. For the purposes of paragraph 3, the expression "trade mark" includes a trade name and a get-up, and a foreign trade mark is a trade mark used for the purpose of indicating that goods in relation to which it is used are those of—

(a) a person by whom the goods to be valued have been grown, produced, manufactured, selected, offered for sale or otherwise dealt with outside Nigeria ; or

(b) a person associated in business with any such person as is referred to in sub-paragraph (a) ; or

(c) a person to whom any such person as is mentioned in sub-paragraphs (a) or (b) has assigned the goodwill of the business in connection with which the trade mark is used.

5. Two persons shall be deemed to be associated in business with one another if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

THIRD SCHEDULE

(s. 119)

FORM OF WARRANT OF DISTRESS

To

The Board of Customs and Excise, by virtue of the powers vested in it by section 119 of the Customs and Excise Management Ordinance, 1958, hereby authorises you to collect and recover the sum of ..... due for excise duty from

..... having his premises at ..... and for the recovery thereof further authorises that you, with the aid (if necessary) of your assistants and calling to your assistance any police officer (if necessary), which assistance he is hereby required to give, do forthwith levy by distress the said sum together with the costs and charges of and incident to the taking and keeping of such distress, on the goods, chattels or other distrainable things of the said manufacturer wherever the same may be found and on all machinery, plant, tools, ships, aircraft, vehicles, animals, goods and effects used within Nigeria in the manufacture, sale or distribution of excisable goods which you may find in any premises or on any lands in the use or possession of the said manufacturer or of any person on his behalf or in trust for him.

And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as aforesaid to break open any building or place in the daytime.

Signed for and on behalf of the Board of Customs and Excise at ..... this ..... day of ..... 19.....

Collector (or as the case may be)

FOURTH SCHEDULE

(ss 145, 155 & 161)

PROVISIONS RELATING TO FORFEITURE

NOTICE OF SEIZURE

1. The Board shall give notice of the seizure of any thing as liable to forfeiture and of the grounds therefor to any person who to its knowledge was at the time of the seizure the owner or one of the owners thereof:

Provided that notice shall not be required to be given under this paragraph if that seizure was made in the presence of—

(a) the person whose offence or suspected offence occasioned the seizure; or

(b) the owner or any of the owners of the thing seized or any servant or agent of his; or

(c) in the case of any thing seized in any ship, aircraft or vehicle, the master of that ship, commander of that aircraft or person in charge of that vehicle.

2. Notice under paragraph 1 shall be given in writing and shall be deemed to have been duly served on the person concerned—

(a) if delivered to him personally; or

(b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or

(c) where he has no address within Nigeria, or his address is unknown, by publication of notice of seizure in the Gazette.



## NOTICE OF CLAIM

3. Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, if no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Board :

Provided that the Board may, at its discretion, extend the period in which notice of a claim may be given.

4. Any notice under paragraph 3 shall specify the name and address of the claimant and, in the case of a claimant who is outside Nigeria, shall specify the name and address of a legal practitioner in Nigeria who is authorised to accept the service of process and to act on behalf of the claimant and service of process upon a legal practitioner so specified shall be deemed to be proper service upon the claimant.

## CONDEMNATION

5. If on the expiration of the relevant period aforesaid for the giving of notice of claim no such notice has been given to the Board, or if, in the case of any such notice given, any requirement of paragraph 4 is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.

6. Where notice of claim is duly given in accordance with the foregoing provisions of this Schedule, the Board shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of seizure liable to forfeiture, the court shall condemn it as forfeited.

7. Where any thing is in accordance with either of the two last foregoing paragraphs condemned or deemed to have been condemned as forfeited then, without prejudice to any delivery by or sale of the thing by the Board under paragraph 15, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

## PROCEEDINGS FOR CONDEMNATION BY THE COURT

8. Proceedings for condemnation shall be civil proceedings and may be instituted in a court of summary jurisdiction.

9. Proceedings for the condemnation of any thing instituted in a court of summary jurisdiction may be so instituted—

(a) in any such court having jurisdiction in the place where any offence in connection with that thing was committed or where any proceedings for such an offence are instituted ;

(b) in any such court having jurisdiction in the place where the claimant resides, or if the claimant has specified a legal practitioner under paragraph 4, in the place where that legal practitioner has his office ;

(c) in any such court having jurisdiction in the place where that thing was found, detained or seized or to which it is first brought after having been found, detained or seized.

10. (1) In any proceedings for condemnation, the claimant or his legal practitioner shall make oath that the thing seized was, or was to the best of his knowledge or belief, the property of the claimant at the time of the seizure.

(2) If the requirements of this paragraph are not complied with, the court shall give judgment for the Board.



11. Where an appeal has been made against the decision of the court in any proceedings for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with the Board.

#### PROVISIONS AS TO PROOF

12. In any proceedings arising out of the seizure of any thing, the effect, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved.

13. In any proceedings, the condemnation by a court of any thing as forfeited may be proved by the production either of the order or certificate of condemnation or of a certified copy thereof purporting to be signed by an officer of the court by which the order or certificate was made or granted.

#### SPECIAL PROVISIONS AS TO CERTAIN CLAIMANTS

14. For the purposes of a claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of the seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by this Schedule to be taken and anything required by this Schedule or by the rules of the court to be done by, or by any person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say—

(a) where the owner is a body corporate, the secretary or some duly authorised officer of that body ;

(b) where the owners are in partnership, any one of those owners ;

(c) where the owners are any number of persons exceeding five, not being in partnership, any two of those persons on behalf of themselves and their co-owners.

#### POWER TO DEAL WITH SEIZURES BEFORE CONDEMNATION, ETC.

15. Where any thing has been seized as liable to forfeiture, the Board may at any time, at its discretion, and notwithstanding that the thing has not yet been condemned or is not yet deemed to have been condemned as forfeited—

(a) deliver it up to any claimant upon his paying to the Board such sum as the Board thinks proper, being a sum not exceeding that which, in its opinion, represents the value of the thing, including any duty chargeable thereon which has not been paid ; or

(b) if the thing seized is a living creature or is in the opinion of the Board of a perishable nature, sell or destroy it.

16. (1) If, where any thing is delivered up, sold or destroyed as aforesaid, it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Board shall on demand by the claimant tender to him—

(a) an amount equal to any sum paid by him under sub-paragraph (a) of paragraph 15 ; or

(b) where the Board has sold the thing, an amount equal to the proceeds of sale ; or

(c) where it has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure :

Provided that where the said amount includes any sum on account of any duty chargeable on the thing which had not been paid before its seizure the Board may deduct so much of that amount as represents that duty.

(2) If the claimant accepts any amount tendered to him under subparagraph (1), he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the House of Representatives*

V  
J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 56



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

**SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.**

*Governor-General and Commander-in-Chief*

**AN ORDINANCE FURTHER TO AMEND THE LAGOS TOWN PLANNING ORDINANCE  
(CHAPTER 103).**

Title.

**[31st December, 1958.]**

Commence-  
ment.

**BE IT ENACTED** by the Legislature of the Federation of Nigeria as  
follows—

Enactment.

**1. This Ordinance may be cited as the Lagos Town Planning (Amend-  
ment) Ordinance, 1958.**

Short title.

Amendment  
of section 3.  
Cap. 103.

2. Subsection (4) of section 3 of the Lagos Town Planning Ordinance (hereinafter referred to as the principal Ordinance) is amended by the repeal of paragraph (a).

Amendment  
of section 62.

3. Section 62 of the principal Ordinance is amended—

(a) by the deletion from subsection (1) of the words "the chairman" and the substitution therefor of the following—

"such officer of the board as the Minister may from time to time direct";

(b) by the repeal of subsection (2) and the substitution therefor of the following subsection—

"(2) All orders or cheques against the said account shall be signed by such person or persons as the Minister may from time to time direct."

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE, MANUWA,  
*Clerk of the House of Representatives*

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 57



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.

*Governor-General and Commander-in-Chief*

AN ORDINANCE TO AMEND THE PUBLIC LANDS ACQUISITION ORDINANCE  
(CHAPTER 185).

Title.

Commence-  
ment.

Enactment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Short title.

1. This Ordinance may be cited as the Public Lands Acquisition  
(Amendment) Ordinance, 1958.

Amendment  
of section 2.  
Cap. 185.

2. The definition of "public purposes" in section 2 of the Public Land Acquisition Ordinance is amended by—

- (a) the deletion of the word "and" at the end of paragraph (f);
- (b) the deletion of the full stop at the end of paragraph (g) and the substitution thereof of a semi-colon;
- (c) the addition after paragraph (g) of the following new paragraphs—
  - "(h) for obtaining control over land required for or in connection with development of telecommunication; and
  - (i) for obtaining control over land required for or in connection with housing estate, economic, industrial or agricultural development."

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the House of Representatives*



## ARRANGEMENT OF SECTIONS

*Section*

1. Short title, construction, commencement and application.
  2. Charge of excise duty.
  3. Power to vary excise duties.
  4. Order to be confirmed, amended or revoked by resolution.
  5. Effect of Order reducing or revoking duty.
  6. Excess duty to be repaid, and treatment of bonds and other securities.
  7. Effect on contracts of alteration of excise duties.
  8. Duty payable on classification at highest rate.
- Schedule—Goods liable to excise duty.

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 58



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II -**

**SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.**  
*Governor-General and Commander-in-Chief*

**AN ORDINANCE TO MAKE PROVISION, UPON THE COMING INTO OPERATION OF  
THE CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958, FOR THE  
IMPOSITION OF EXCISE DUTIES, AND FOR PURPOSES ANCILLARY THERETO.**

Title.

**[By Notice, see section I]**

Commence-  
ment.

**BE IT ENACTED** by the Legislature of the Federation of Nigeria as  
follows—

Enactment.

**1. (1) This Ordinance may be cited as the Excise Tariff Ordinance, 1958,  
and shall be read and construed together with the Customs and Excise Manage-  
ment Ordinance, 1958.**

Short title,  
construc-  
tion,  
commence-  
ment and  
application.

(2) This Ordinance shall come into operation on a date to be appointed by the Governor-General by notification in the Gazette.

(3) This Ordinance shall have effect throughout the Federation.

Charge of  
excise duty.

Schedule.

Power to  
vary  
excise duties.

2. There shall be charged in respect of goods manufactured in Nigeria for the time being specified in the first column of the Schedule, duties of excise at the rates for the time being specified in the second column of the Schedule.

3. (1) The House of Representatives may, by resolution, and the Governor-General may, by Order—

- (a) add to or vary the Schedule;
- (b) revoke the whole or any part of the Schedule;
- (c) substitute a new Schedule for the Schedule.

(2) Where an Order has been made by the Governor-General under subsection (1) such Order shall have effect from the date of publication of such Order in the Gazette until its expiry under the provisions of section 4.

Order to be  
confirmed,  
amended or  
revoked by  
resolution.

4. (1) Every Order made by the Governor-General under section 3 shall be submitted to the House of Representatives at the meeting of the House next following the date of publication of the Order in the Gazette.

(2) The House of Representatives may, by resolution, confirm, amend or revoke such Order.

(3) Upon publication of such resolution in the Gazette it shall come into effect and the Order shall then expire.

(4) If any Order made under section 3 is not submitted to the House of Representatives as provided in subsection (1) such Order shall expire on the day following the last day of the meeting referred to in that subsection.

Effect of  
Order  
reducing or  
revoking  
duty.

5. (1) Where any Order made under section 3 has the effect of reducing or revoking the duty on any goods, any person by whom such goods are manufactured shall—

(a) in the case of a reduced duty, pay the reduced duty thereon, and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into effect of the Order and the reduced duty payable under the Order; or

(ii) give security to the Board by bond or otherwise for such amount;

(b) in the case of a revoked duty—

(i) pay to the Board an amount equal to the duty immediately before the coming into effect of the Order; or

(ii) give security to the Board by bond or otherwise for such amount.

(2) All payments made under subsection (1) shall, without prejudice to the provisions of subsection (1) of section 6, be brought to account as duties of excise.

(3) So much of the amount for which any bond or other security was given under subsection (1) as, together with any duty paid, shall be equal to the duty payable after the expiry of the Order shall be realised and brought to account as duties of excise.

6. (1) If the amount paid as duty on any goods under any Order made under section 3 together with any additional amount paid under subsection (1) of section 5 exceeds the duty on such goods immediately after the expiry of such Order the balance shall on application be repaid by the Board to the person who paid such amount.

Excess duty to be repaid, and treatment of bonds and other securities.

(2) Subject to the provisions of subsection (3) of section 5, any bond or other security given by any person under subsection (1) of section 5 shall, on the expiry of the Order, be cancelled.

7. (1) Where by or under this or any other Ordinance any new excise duty is imposed or any excise duty is increased and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

Effect on contracts of alteration of excise duties.

(2) Where by or under this or any other Ordinance any excise duty is reduced or revoked and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller of the goods has had in respect of those goods the benefit of the reduction or revocation of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 6, the seller shall allow the benefit of such repayment to the buyer.

8. (1) If any goods can reasonably be classified under two or more names, classes or descriptions with the result that liability to duty or the rate of duty chargeable depends upon which name, class or description the goods are classified under, such goods shall be classified under the name, class or description which results in such goods being liable to duty or being chargeable at the higher or highest rate of duty.

Duty payable on classification at highest rate.

(2) Where, by virtue of this section or any other provision of the excise laws, goods are chargeable at whichever of two or more rates is the higher or highest, there shall be taken into account for the purpose of determining which is the higher or highest rate of duty any additional duty or surtax for the time being chargeable.

## SCHEDULE

(s. 2)

### GOODS LIABLE TO EXCISE DUTY

#### 1. CIGARETTES manufactured in Nigeria—

- |                                                                                                                        |                                   |
|------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| (a) where the weight of one thousand cigarettes does not exceed two pounds .. .. .                                     | 30 per cent of the selling price. |
| (b) where the weight of one thousand cigarettes exceeds two pounds but does not exceed two and one-half pounds .. .. . | 40 per cent of the selling price. |
| (c) where the weight of one thousand cigarettes exceeds two and one-half pounds .. .. .                                | 50 per cent of the selling price. |

**SCHEDULE—continued**

**Note :** For the purpose of this Item the expression "selling price" in relation to any cigarettes means---

(a) the price declared by the manufacturer to be the price, inclusive of excise duty, at which cigarettes of the same brand, weight, quality and description are ordinarily sold by him ex factory: or

(b) if it appears to the Comptroller that the price so declared is less than the cost of manufacture of the cigarettes together with the excise duty thereon and all profits taken or to be taken by the manufacturer in respect thereof, then a sum which, in the opinion of the Comptroller, is equal to such cost together with such excise duty and profits.

									£	s	d
2.	CIGARS manufactured in Nigeria ..	..	..	..	per lb.	..	..		0	2	6
3.	TOBACCO manufactured in Nigeria, other than tobacco prepared in the primitive or native fashion and made up by the grower ready for smoking in tobacco pipes or for use as snuff ..	..	..	per lb.	..	..		0	2	6	
4.	BEER brewed in Nigeria other than native liquor ..	..	..	per gallon of wort of a specific gravity of 1055 ..	..	..		0	2	9	

And so in proportion for any difference in gravities.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

**B. ADE. MANUWA,**  
*Clerk of the House of Representatives*



J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 59

1958



**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

**SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.**

*Governor-General and Commander-in-Chief*

**AN ORDINANCE TO MAKE SUPPLEMENTARY PROVISION FOR THE SERVICE OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDING ON THE THIRTY-FIRST DAY OF MARCH, ONE THOUSAND NINE HUNDRED AND FIFTY-NINE ADDITIONALLY TO THAT MADE BY THE APPROPRIATION (1958-59) ORDINANCE, 1958, AND THE SUPPLEMENTARY APPROPRIATION (1958-59) ORDINANCE, 1958.**

Title.

**[31st December, 1958.]**

WHEREAS by the Appropriation Ordinance, 1958 (hereinafter referred to as the Appropriation Ordinance) a sum of Thirty-Eight Million, Two Hundred and Sixty-Seven Thousand, Four Hundred and Eighty Pounds was provided for the Service of the Federation of Nigeria for the year ending on

Commence-  
ment.  
Preamble.  
No. 20 of  
1958.

the 31st day of March, 1959, to be applied and expended in the manner therein described and for the services set forth in the Schedules to that Ordinance:

No. 35 of  
1958.

AND WHEREAS by the Supplementary Appropriation (1958-59) Ordinance, 1958 (hereinafter referred to as the Supplementary Appropriation Ordinance) a further sum of One Million, Four Hundred and Fifty-Five Thousand, Four Hundred and Thirty Pounds was provided in addition to the sum provided by the Appropriation Ordinance for the services set forth in the Schedule to the Supplementary Appropriation Ordinance:

AND WHEREAS certain additional provision is required for the said year for the services set forth in the Schedule to this Ordinance:

Enactment.

NOW THEREFORE, BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Short title.

1. This Ordinance may be cited as the Supplementary Appropriation (1958-59) (No. 2) Ordinance, 1958.

Supplemen-  
tary appro-  
priation of  
£270,320.

Schedule.

2. The sum of Two Hundred and Seventy Thousand, Three Hundred and Twenty Pounds set forth in the Schedule hereto shall be appropriated for the services therein set forth in addition to the sum provided by the Appropriation Ordinance as supplemented by the Supplementary Appropriation Ordinance as fully as though set forth in the Schedule to the Appropriation Ordinance.

#### SCHEDULE

22. Office of the Governor-General and Council of Ministers	5,000
25. Police .. .. .	34,570
26. The Prime Minister .. .. .	1,000
28. Nigerianisation Office .. .. .	7,590
29. Ministry of Communications and Aviation .. .. .	8,950
30. Posts and Telegraphs .. .. .	118,000
32. Meteorology .. .. .	500
34. Ministry of Education .. .. .	11,480
36. Antiquities .. .. .	730
41. Treasury .. .. .	10
42. Statistics .. .. .	10
46. Medical .. .. .	10
50. Ministry of Labour and Welfare .. .. .	1,250
51. Labour .. .. .	1,750
52. Co-operatives .. .. .	10
53. Social Welfare .. .. .	10
54. Ministry of Lagos Affairs, Mines and Power .. .. .	2,220
59. Ministry of Research and Information .. .. .	28,650
60. Agriculture (Research) .. .. .	20,010
63. Veterinary (Research) .. .. .	1,000
68. Marketing and Exports .. .. .	10
69. Ministry of Transport .. .. .	27,200
70. Inland Waterways .. .. .	350
71. Coastal Agency .. .. .	10

£270,320

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
*Clerk of the House of Representatives*

## CUSTOMS TARIFF ORDINANCE, 1958

## ARRANGEMENT OF SECTIONS

1. Short title, construction, commencement and application.
2. Charge of import duty on specific goods.
3. Exemption from import duty.
4. Charge of general import duty *ad valorem*.
5. Charge of export duty on specific goods.
6. Power to vary general import duty *ad valorem* and to amend the Schedules.
7. Order to be confirmed, amended or revoked by resolution.
8. Effect of Order reducing or revoking duty.
9. Excess duty to be repaid, and treatment of bonds and other securities.
10. Effect on contracts of alteration in import duties.
11. Classification of goods.
12. Goods containing chargeable articles or ingredients.
13. Goods comprised of two or more separate parts.
14. Special provisions relating to duty chargeable according to weight or quantity.

First Schedule—Specific goods liable to import duty.

Second Schedule—Goods exempt from import duty.

Third Schedule—Goods liable to export duty.

J. W. ROBERTSON,  
*Governor-General*

(L.S.)

No. 60



1958

**Federation of Nigeria**

IN THE SEVENTH YEAR OF THE REIGN OF

**HER MAJESTY QUEEN ELIZABETH II**

SIR JAMES WILSON ROBERTSON, G.C.M.G., G.C.V.O., K.B.E.  
*Governor-General and Commander-in-Chief*

AN ORDINANCE TO MAKE PROVISION, UPON THE COMING INTO OPERATION OF THE CUSTOMS AND EXCISE MANAGEMENT ORDINANCE, 1958, FOR THE IMPOSITION OF CUSTOMS DUTIES ON GOODS IMPORTED INTO NIGERIA OR EXPORTED THEREFROM, AND FOR PURPOSES ANCILLARY THERETO.

Title.

[By Notice, see section 1]

Commence-  
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria as follows—

Enactment.

1. (1) This Ordinance may be cited as the Customs Tariff Ordinance, 1958, and shall be read and construed together with the Customs and Excise Management Ordinance, 1958.

Short title,  
construction,  
commence-  
ment and  
application.

(2) This Ordinance shall come into operation on a date to be appointed by the Governor-General by notification in the Gazette.

(3) This Ordinance shall have effect throughout the Federation.

Charge of  
import duty  
on specific  
goods.  
First and  
Second  
Schedules.

2. Goods for the time being specified in the First Schedule imported into Nigeria shall, subject to the exemptions for the time being specified in the Second Schedule, be charged with duties of customs at the rates set out in the First Schedule as applicable to such goods.

Exemption  
from import  
duty.  
Second  
Schedule.

3. Goods for the time being specified in the Second Schedule imported into Nigeria in accordance with the provisions of the customs laws shall be exempt from duties of customs.

Charge of  
general  
import duty  
*ad valorem*.  
First and  
Second  
Schedules.

4. Goods not for the time being specified in the First or Second Schedule imported into Nigeria shall be chargeable with a duty of customs equal to twenty *per cent* of the value of the goods.

Charge of  
export duty  
on specific  
goods.  
Third  
Schedule.

5. Goods for the time being specified in the Third Schedule exported from Nigeria shall be chargeable with duties of customs at the rates set out in the Third Schedule as applicable to such goods.

Power to  
vary general  
import duty  
*ad valorem*  
and to amend  
the  
Schedules.

6. (1) The House of Representatives may, by resolution, and the Governor-General may, by Order—

(a) increase or reduce the rate at which goods are chargeable with duty under section 4 ;

(b) suspend the operation of section 4 during such period as may be specified in the resolution or Order ;

(c) add to or vary any of the Schedules ;

(d) revoke the whole or any part of any of the Schedules ;

(e) substitute a new Schedule or Schedules for any of the Schedules.

(2) Where an Order has been made under subsection (1) such Order shall have effect from the date of publication of such Order in the Gazette until its expiry under the provisions of section 7.

Order to be  
confirmed,  
amended or  
revoked by  
resolution.

7. (1) Every Order made under section 6 shall be submitted to the House of Representatives at the meeting of the House next following the date of publication of the Order in the Gazette.

(2) The House of Representatives may, by resolution, confirm, amend or revoke such Order.

(3) Upon publication of such resolution in the Gazette it shall come into effect and the Order shall then expire.



(4) If any Order made under section 6 is not submitted to the House of Representatives as provided in subsection (1) such Order shall expire on the day following the last day of the meeting referred to in that subsection.

8. (1) Where any Order made under section 6 has the effect of reducing or revoking the duty on any goods any person by whom any such goods are entered shall—

Effect of Order reducing or revoking duty.

(a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into effect of the Order and the reduced duty payable under the Order; or

(ii) give security to the Board by bond or otherwise for such amount;

(b) in the case of a revoked duty—

(i) pay to the Board an amount equal to the duty payable immediately before the coming into effect of the Order; or

(ii) give security to the Board by bond or otherwise for such amount.

(2) All payments made under subsection (1) shall, without prejudice to the provisions of subsection (1) of section 9, be brought to account as duties of customs.

(3) So much of the amount for which any bond or other security was given under subsection (1) as, together with any duty paid, shall be equal to the duty payable after the expiry of the Order, shall be realised and brought to account as duties of customs.

9. (1) If the amount paid as duty on any goods under any Order made under section 6 together with any additional amount paid under subsection (1) of section 8 exceeds the duty payable on such goods immediately after the expiry of such Order the balance shall on application be repaid by the Board to the person who paid such amount.

Excess duty to be repaid and treatment of bonds and other securities.

(2) Subject to the provisions of subsection (3) of section 8, any bond or other security given by any person under subsection (1) of section 8 shall, on the expiry of the Order, be cancelled.

10. (1) Where by or under this or any other Ordinance any new customs import duty is imposed or any customs import duty is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

Effect on contracts of alteration in import duties.

(2) Where by or under this or any other Ordinance any customs import duty is reduced or revoked and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller of the goods has had in respect of those goods the benefit of the reduction or revocation of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 9, the seller shall allow the benefit of such repayment to the buyer.

Classification  
of goods.

11. (1) If any goods can reasonably be classified under two or more names, classes or descriptions, with the result that liability to duty or the rate of duty chargeable depends upon which name, class or description the goods are classified under, such goods shall be classified under the name, class or description which results in such goods being liable to duty or being chargeable at the higher or highest rate of duty:

Provided that where goods are imported into Nigeria for a specific use or purpose they shall, at the discretion of the Board and unless there is any provision in the customs laws to the contrary, be classified under the item most nearly descriptive of that use or purpose.

(2) Where, by virtue of this section or any other provision of the customs laws, goods are chargeable at whichever of two or more rates is the higher or highest, there shall be taken into account for the purpose of determining which is the higher or highest rate of duty, any additional duty or surtax for the time being chargeable.

Goods con-  
taining  
chargeable  
articles or  
ingredients.

12. (1) Subject to subsection (2), where any imported goods contain as a part or ingredient thereof any article chargeable with a duty of customs, such goods shall be chargeable with the amount of duty with which they would be chargeable if they consisted wholly of the chargeable article, or, if the goods contain more than one such article, of that one of the chargeable articles which will yield the highest amount of duty:

Provided that where the Board is satisfied that the goods contain such a negligible proportion of the chargeable article or the chargeable article which would yield the highest amount of duty that it would be inequitable to apply the foregoing part of this section, the goods shall be free from duty or chargeable with duty, as the case may be, as if they did not contain such article.

(2) In no case shall any less duty be charged on any goods than the duty chargeable thereon when considered as a whole without regard to the parts or ingredients thereof.

Goods  
comprised of  
two or more  
separate  
parts.

13. Notwithstanding the provisions of section 11, wherever any goods chargeable with duty or exempt from duty, as the case may be, are comprised of two or more separate parts, the Board may, in its absolute discretion and subject to any provision in the customs laws to the contrary, direct that any part or parts, though imported by itself or themselves, shall be chargeable with the same rate of duty, or be free from duty, as the case may be, as the complete article.

Special  
provisions  
relating  
to duty  
chargeable  
according to  
weight or  
quantity

14. (1) If any goods chargeable with duty according to the weight or quantity thereof are imported in any container intended for sale, or of a kind usually sold, with the goods when the same are sold retail, and if such container is marked or labelled as containing, or is commonly sold as containing or is commonly reputed to contain, a specific weight or quantity of such goods, then such container shall be deemed to contain not less than such specific weight or quantity.

(2) In particular, but without derogating from the generality of subsection (1), where goods are imported in containers of the sizes commonly known as reputed quarts, reputed pints and reputed half-pints such containers shall be deemed to contain not less than one-sixth, one-twelfth and one-twenty-fourth of a gallon respectively.

(3) If any goods chargeable with duty according to the weight thereof are imported in any container intended for sale, or of a kind usually sold with the goods when the same are sold retail, and if such container is not marked or labelled as containing, or is not in the opinion of the Board commonly sold as containing or reputed to contain, a specific weight of such goods, and if the importer is not able to satisfy the Board as to the correct net weight, the duty thereon shall be calculated according to the gross weight of such container and its contents.

FIRST SCHEDULE  
PART I  
IMPORT DUTIES OF CUSTOMS

1. ALCOHOL :

(1) Brandy, gin, rum, whisky, bitters and liqueurs .. .. the gallon .. ..	£ s d 5 0 0
(2) Other distilled potable alcoholic beverages, including spirits of wine and pure alcohol but not including medicinal preparations .. .. the gallon .. ..	5 0 0
	or <i>ad valorem</i> 75 per centum, whichever is the higher.
(3) Perfumed .. .. the gallon .. ..	5 0 0
	or <i>ad valorem</i> 75 per centum, whichever is the higher.
(4) Medicinal preparations, not particularly exempted under the Second Schedule, which contain 10 per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable .. .. the gallon .. ..	5 0 0
	or <i>ad valorem</i> 75 per centum, whichever is the higher.

Sub-items (1) and (2) include only liquids which contain 2½ per cent or more by volume of ethyl alcohol, naphtha or methyl alcohol (methanol) purified so as to be potable.

Sub-item (3) includes any perfumed liquid containing alcohol of any kind.

2. ALE, BEER, CIDER, PERRY, PORTER and STOUT .. .. the gallon .. ..	0 4 0
3. APPAREL :	
(1) Shirts .. .. each .. ..	0 1 7
	or <i>ad valorem</i> 25 per centum, whichever is the higher.
(2) Footwear other than gaiters, leggings, spats and puttees .. the pair .. ..	0 1 7
	or <i>ad valorem</i> 25 per centum, whichever is the higher.
(3) Singlets, chemises, undervests and similar garments .. each .. ..	0 0 8
	or <i>ad valorem</i> 25 per centum, whichever is the higher.
(4) Pullovers, cardigans, jerseys and similar garments .. each .. ..	0 1 7
	or <i>ad valorem</i> 25 per centum, whichever is the higher.

		£	s	d
(5) Stockings and hose .. .. .	the pair .. .. .	0	0	8
	or <i>ad valorem</i> 25 per centum, whichever is the higher.			
(6) Other, not particularly exempted from duty under the Second Schedule .. .. .	<i>ad valorem</i> 25 per centum.			
4. BAGS and SACKS of textile materials .. .. .	each .. .. .	0	0	1
5. BEADS .. .. .	the pound gross .. .. .	0	0	8
	or <i>ad valorem</i> 25 per centum, whichever is the higher.			
6. BICYCLES and TRICYCLES whether imported, assembled or in parts to be assembled .. .. .	each .. .. .	1	5	0
7. BLANKETS, TOWELS, TABLE-CLOTHS, NAPRINS, BEDSPREADS, BED QUILTS, BED QUILTING, BED SHEETS, PILLOW CASES OF TEXTILE OR PLASTIC MATERIALS .. .. .	<i>ad valorem</i> 25 per centum.			
8. CAMERAS AND PROJECTORS, parts thereof, appliances used in connection therewith, not particularly exempted from duty under the Second Schedule .. .. .	<i>ad valorem</i> 33½ per centum.			
9. CEMENT, PORTLAND and similar cements for building purposes ..	the ton .. .. .	1	8	0
9A. CEMENT, CLINKER .. .. .	the ton .. .. .	1	2	3
10. CINEMATOGRAPH FILMS not in this Part of this Schedule particularly charged with some different rate of duty and not particularly exempted in the Second Schedule, containing pictures for exhibition, whether developed or not .. .. .	the hundred feet .. .. .	0	1	0
11. CLOCKS and WATCHES .. .. .	each .. .. .	0	1	3
	or <i>ad valorem</i> 20 per centum, whichever is the higher.			
12. FIREWORKS .. .. .	the pound gross .. .. .	0	1	6
13. GRAMOPHONE RECORDS, not particularly exempted from duty under the Second Schedule .. .. .	<i>ad valorem</i> 33½ per centum.			
14. GRAPE MUST .. .. .	the gallon .. .. .	2	0	0
15. GREASE, Lubricating .. .. .	the pound .. .. .	0	0	1½
16. GUNPOWDER .. .. .	the pound .. .. .	0	5	0
17. JEWELLERY, including imitation jewellery and rolled gold, enamel or gilt jewellery, precious stones and pearls and imitations thereof, not particularly exempted from duty under the Second Schedule .. .. .	<i>ad valorem</i> 33½ per centum.			
18. LIME .. .. .	the ton gross .. .. .	2	5	0
19. MATCHES :				
In boxes containing 80 matches each or less .. .. .	the gross boxes .. .. .	0	12	6
(Matches in boxes containing a greater quantity than 80 matches each to be charged in proportion).				
For the purpose of this item four "booklets" of matches shall be regarded as a box provided each "booklet" contains not more than 20 matches.				
20. MOTOR VEHICLES :				
(1) Passenger road motor vehicles and chassis, not elsewhere specified, including Jeeps, Land Rovers, kitcars, estate and station wagons and other dual-purpose vehicles, and chassis thereof, together with their appropriate initial equipment .. .. .	<i>ad valorem</i> 15 per centum.			
(2) Motor cycles, motor cycle sidecars and all types of motorised cycles, together with their appropriate initial equipment not particularly exempted from duty under the Second Schedule .. .. .	<i>ad valorem</i> 15 per centum.			
(3) Motor lorries and trucks, not elsewhere specified, motor omnibuses and charabancs, and chassis thereof, together with their appropriate initial equipment .. .. .	each .. .. .	6	5	0
(4) Trailers for vehicles chargeable with duty under sub-items (1), (2) or (3) of this item .. .. .	<i>ad valorem</i> 2 per centum.			

- (5) Parts and accessories for vehicles chargeable with duty under sub-items (1), (2), (3) or (4) of this item not particularly exempted from duty under the Second Schedule .. .. . *ad valorem 20 per centum.*

21. OILS not particularly exempted in the Second Schedule:

- (1) Gas or diesel oils suitable for use in internal combustion engines .. .. . the gallon .. .. . 0 0 2
- (2) Motor spirit and products ordinarily used as such; benzine, bensoline, naphtha (non-potable), gasoline, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosene and other refined burning oils .. .. . the gallon .. .. . 0 0 10
- (3) Illuminating, including kerosene and other refined burning oils .. .. . the gallon .. .. . 0 1 0
- (4) Lubricating .. .. . the gallon .. .. . 0 0 10
- (5) Essential (natural and synthetic) and perfumed, not for use as food or flavouring .. .. . *ad valorem 20 per centum.*
- (6) All other, including edible .. .. . the gallon .. .. . 0 1 3  
or *ad valorem 20 per centum,*  
whichever is the higher.

22. PAPER NOT EXEMPTED UNDER THE SECOND SCHEDULE:

- (1) (Cancelled).
- (2) Printing and writing paper, other than newsprint, namely, plain or composite paper in-reels of not less than 9 inches wide, or flat or folded in the original mill ream wrapper, of a size not less than 16 inches by 15 inches .. .. . *ad valorem 10 per centum.*
- (3) Paperboard (cardboard) including corrugated cardboard, but excluding building board, in uncut rectangular sheets of a size not less than 16 inches by 15 inches .. .. . *ad valorem 10 per centum.*
- (4) Other paper and paper manufactures .. .. . *ad valorem 20 per centum.*

23. PERFUMERY, COSMETICS and TOILET PREPARATIONS, not including dentifrices, medicated dusting powders accepted as such by the Comptroller, mouth washes, toilet soaps or perfumed alcohol liable to duty under item 1 (3) or oils chargeable with duty under item 21 (5) *ad valorem 75 per centum.*

24. PIECE GOODS NOT EXEMPTED UNDER THE SECOND SCHEDULE:

(1) OF COTTON OR ARTIFICIAL SILK OR MIXTURES OF COTTON AND ARTIFICIAL SILK:

- (a) Knitted fabrics .. .. . the pound .. .. . 0 1 4  
or *ad valorem 20 per centum,*  
whichever is the higher.
- (b) Velvet, plushes and other pile fabrics .. .. . the square yard .. .. . 0 1 8  
or *ad valorem 20 per centum,*  
whichever is the higher.
- (c) Fents .. .. . the pound .. .. . 0 2 0  
or *ad valorem 20 per centum,*  
whichever is the higher.
- (d) Printed, dyed in the piece and coloured .. .. . the square yard .. .. . 0 0 8  
or *ad valorem 20 per centum,*  
whichever is the higher.
- (e) Other .. .. . the square yard .. .. . 0 0 8  
or *ad valorem 20 per centum,*  
whichever is the higher.

(2) OF NATURAL SILK:

- (a) Velvets .. .. . the square yard .. .. . 0 1 8  
or *ad valorem 25 per centum,*  
whichever is the higher.
- (b) Other .. .. . the square yard .. .. . 0 0 8  
or *ad valorem 25 per centum,*  
whichever is the higher.

£ s d

(3) OF OTHER TEXTILE MATERIALS .. .. . *ad valorem 25 per centum.*

For the purpose of sub-item (1), artificial silk shall include rayon and other textile fibres prepared from natural or synthetic sources by a chemical process of solution followed by extrusion but shall not include textile fibres made of spun glass or metal.

## 25. PROVISIONS:

- (1) BUTTER, CHEESE and edible fats of all kinds not in this Schedule particularly charged with some different rate of duty and not particularly exempted under the Second Schedule .. the pound .. 0 0 4
- (2) COFFEE and CHICORY .. .. . the pound .. 0 0 8
- (2A) COCOA BEANS, COCOA POWDER, CHOCOLATE POWDER, COCOA PASTE AND COCOA BUTTER .. .. . the pound .. 0 0 4
- (3) CONFECTIONERY of all kinds, including candied and crystallised fruits, not in this Schedule particularly charged with some different rate of duty and not particularly exempted under the Second Schedule .. *ad valorem 50 per centum.*
- (3A) CHOCOLATE CONFECTIONERY IN BLOCK OR TABLET FORM, WHETHER "PLAIN" OR "MILK", CONSISTING WHOLLY OF CHOCOLATE OR WITH THE SOLE ADDITION OF FRUIT OR NUTS OR BOTH .. .. . *ad valorem 25 per centum.*
- (4) FISH, including extracts, pastes, roes and other preparations of fish not particularly exempted under the Second Schedule:
- (a) in tins, jars, bottles, cartons or similar receptacles .. the pound .. 0 0 4
- (b) other, but not including fish exempted from duty under the Second Schedule .. the pound .. 0 0 1½
- (4A) MEAT, including game, poultry, extracts, pastes, sausages, and other preparations of meat, not particularly exempted under the Second Schedule, in tins, jars, bottles, cartons or similar receptacles .. the pound .. 0 0 4
- (5) SALT .. .. . the ton .. 3 13 0
- or *ad valorem 20 per centum,*  
whichever is the higher.
- (6) TEA .. .. . the pound .. 0 0 10
26. ROOFING MATERIALS, corrugated, and ridgings:
- (a) of asbestos cement .. .. . the ton .. 1 2 6
- (b) of ferrous metal .. .. . the ton .. 3 7 6
- (c) of non-ferrous metal .. .. . the ton .. 10 0 0
27. RUBBER FABRICATED MATERIAL for tyre-retreading, namely: camelback (rubber compound strips), tread cushion and tube gums, retreading cement and gum-dipped cotton or rayon fabric .. .. . *ad valorem 10 per centum.*

## 28. TOBACCO:

- (1) Unmanufactured, imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of this Ordinance .. the pound .. 0 15 3
- (2) Other unmanufactured tobacco .. .. . the pound .. 0 12 6
- (3) Manufactured:
- (a) Cigars .. .. . the hundred .. 1 6 8
- (b) Cigarettes .. .. . the pound .. 1 17 6
- (c) Other, including snuff .. .. . the pound .. 1 0 0

## 29. UMBRELLAS AND PARASOLS .. .. . each .. 0 4 0

or *ad valorem 33½ per centum,*  
whichever is the higher.

## 30. WINE:

- (1) Sparkling .. .. . the gallon .. 3 12 6
- (2) Still .. .. . the gallon .. 1 4 0



		£	s	d
31. YARNS, other than sewing, darning, knitting, crocheting or embroidery yarns and threads:				
(1) Cotton .. .. .	the pound	0	0	4
(2) Artificial silk .. .. .	the pound	0	0	4
For the purpose of sub-item (2) artificial silk shall include rayon and other textile fibres prepared from natural or synthetic sources by a chemical process of solution followed by extrusion but shall not include textile fibres made of spun glass or metal.				
32. All articles not in this Part of this Schedule particularly charged with some different rate of duty and articles not particularly exempted in the Second Schedule.. .. .				<i>ad valorem 20 per centum.</i>

## SECOND SCHEDULE

### EXEMPTIONS FROM IMPORT DUTIES OF CUSTOMS

1. ACETIC ACID, formic acid, hydrochloric acid and ammonia liquor.
2. Advertising material to the extent permitted by and subject to the conditions prescribed by the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.
- 2A. Air conditioning plant of 2 h.p. and above, and identifiable parts and accessories therefor.
3. AIRCRAFT, their parts and components, and if the Comptroller is satisfied that the same are imported solely for direct use in the operation of aircraft or the maintenance or repair of aircraft or their parts, the following items and parts and components of the same—
  - (a) instruments;
  - (b) passenger gangways;
  - (c) freight hoists;
  - (d) inspection platforms;
  - (e) engine starting trolleys;
  - (f) fuelling plant;
  - (g) air-conditioning plant;
  - (h) catering equipment;
  - (i) tools (including machine tools) and machinery (other than vehicles);
  - (j) materials for internal or external repair, renovation, decoration or redecoration.
4. ANIMALS and BIRDS, living.
5. APPLIANCES and APPARATUS designed for the correction, support or amelioration of bodily disabilities, including invalid chairs and carriages whether self-propelled or not.
6. ARMS as defined in the Arms Ordinance, Cap. 14; sidearms, namely swords, bayonets and the like; humane killers and cartridges therefor.
7. ASPHALT, bitumen, tar and pitch.
- 7A. BANANA WRAPPING: clear polythene (diothene) endless tubing perforated both latitudinally and longitudinally having a minimum width of twenty inches and a maximum width of twenty-six inches.
8. BATTERIES, dry, made up of primary cells in units of not less than 20 volts nominal voltage for use in radio sets, including combined high tension/low tension batteries.

**9. BANK and CURRENCY NOTES, Bullion and Coin.**

For the purpose of this item bullion means unrefined gold and silver in amalgam or lumps and bars and refined gold and silver in bars.

**10. BOOKS, documents and other matter, printed, or produced by any duplicating processes other than printing, or in manuscript (including typescript), including periodicals and newspapers (other than periodicals and newspapers imported for packing purposes), atlases, globes, charts, maps, plans, catalogues and price lists, postage and revenue stamps, music and religious texts, but excluding stationery not particularly exempted elsewhere in this Schedule.**

**11. BROADCAST RECEIVERS (new) of a C.I.F. value, excluding batteries, of £15 or under, imported through normal trade channels.**

**12. CHURCH EQUIPMENT** accepted by the Comptroller as suitable and intended only for use at religious services, namely: altar bread and communion wafers, sacramental wine, church furniture, plate and ornaments of a non-consumable nature, altar frontals, altar linen and vestments, church organs and blowers therefor and harmoniums.

**12A. CIGARETTE PAPER** by the roll.

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

**14. COAL and COKE.**

**14A. Commercial samples** to the extent permitted by and subject to the conditions prescribed by the Customs (Commercial Samples and Advertising Materials) Regulations, 1956.

**15. CORDAGE, rope and twine** of whatever material made.

**16. CRUDE or RESIDUAL OILS** ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines.

**17. CUPS, MEDALS and other trophies, not being articles of general utility, proved to the satisfaction of the Comptroller to be imported for presentation—**

(a) as prizes at public examinations, exhibitions or shows, or for public competitions of skill or sport open to the public or members of recognised clubs and associations;

(b) for bravery, good conduct or humanity, for excellence in art, industry, invention, learning or science or for honourable or meritorious public services.

**18. DISINFECTANTS, germicides, insect repellants and the like.**

**19. EXPLOSIVES, not including gunpowder or fireworks, being blasting compounds, fuses and detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms.**

**20. FILMS, film strips, microfilm, slides, sound recordings, newsreels, and similar visual and auditory material, passed by the Board of Censors appointed under section 6 of the Cinematograph Ordinance, Cap. 32, as being of educational, scientific or cultural character, if (a) produced by the United Nations or any of its Specialised Agencies or (b) imported for public or private exhibition by educational, scientific or cultural bodies or societies (including broadcasting organisations) approved by the Governor.**

21. FILMS, cinematograph, blanks, unexposed, commonly known as raw film or stock.

22. FILM STRIP PROJECTORS, episcopes, epidiscopes and magic lanterns.

23. FIRE EXTINGUISHERS and fire fighting apparatus.

23A. FIRE BRICKS, fire clay, fire cement and furnace cement.

24. FISHING NETS and gear therefor.

25. FUEL, lubricants and other products, which are imported or purchased prior to clearance through the Customs for, and which the Comptroller is satisfied are necessary for and will be used solely in, the operation of—

(a) aircraft of the armed forces of a foreign power ; or

(b) civil aircraft registered in a State approved by the Governor.

25A. GOODS for TROPICAL TESTING: Goods imported for official use of the Tropical Testing Establishment for or on behalf of the Ministry of Supply in the United Kingdom.

26. GYPSUM.

27. HIDES and SKINS of cattle, sheep and goats, untanned.

28. IMPLEMENTS and TOOLS and PARTS thereof (excluding kitchen utensils):

(a) Agricultural and horticultural ;

(b) Artisans' ;

(c) Labourers'.

29. INSECTICIDES, fungicides, animal dips, vermin killers, weed killing preparations and other similar substances which the Comptroller is satisfied are imported exclusively for the prevention and cure of diseases in animals, plants and trees.

30. JUTE, raw.

31. LEAD, unwrought, and worked.

32. LIFEBELTS and other life saving appliances.

33. MACHINERY, apparatus, appliances and instruments (not including domestic or toilet machines or appliances except such as are elsewhere specifically exempted from import duties of customs) and electrical material used in connection therewith for the generation, measurement, transformation, storage, transmission, distribution of, or lighting by, electric power, and parts thereof, but not including electroliers, lamps, lamp-shades or reflectors, portable batteries or electrical appliances for use in connection with vehicles.

34. MACHINERY, namely machinery including parts and accessories thereof, apparatus, appliances (but not including material, machines mainly for domestic use, toilet machines, weighing machines or vehicles)—

(a) Agricultural ;

(b) Cranes, chain pulleys, bucket and gravity conveyors, hoists, mechanical excavators and winches ;

(c) Dairying ;

(d) Dental ;

(e) For use in connection with the preparation of, or prospecting for, any agricultural or forest product of Nigeria ;

(f) Horticultural ;

(g) Industrial and manufacturing, including machine tools ;

(h) Land surveying ;

(i) Mining and for prospecting for minerals or mineral oils ;

(j) Pumps, rams and tanks for water supply, sewerage, drainage or irrigation ;

(k) Scientific, for scientific purposes and research or for scientific education ;

(l) Specialised hospital and surgical equipment, which in the opinion of the Comptroller is imported for use only in connection with surgical and medical treatment ;

(m) X-ray films and plates.

35. MANURES and FERTILIZERS.

36. MEDICINAL PREPARATIONS, DRUGS, ANAESTHETICS and DRESSINGS included in the editions of the British Pharmacopoeia, the British Pharmaceutical Codex or the Veterinary Codex current at the time of importation (or the immediately previous edition of any such publication) and clearly labelled with the description shown therein excluding potable alcohol in the proportions specified in item 1 (4) of Part I, of this Schedule.

37. METALLIFEROUS ORES of all kinds.

38. METHYLATED and denatured spirits and other non-potable alcohols accepted as such by the Comptroller.

39. MINING MATERIALS, namely:

(a) Mineral flotation reagents certified as such by the Chief Inspector of Mines ;

(b) Cyanides licensed for importation by the Chief Inspector of Mines under item 5 of the Second Schedule to the Customs (Prohibition, Regulation and Restriction of Imports) Order in Council, 1950 ;

(c) Gauze and screening of metal or plastic for mining machinery ;

(d) Zinc dust, zinc ingots and zinc shavings ;

(e) Barytes (barium sulphate).

40. MOSQUITO NETS, mosquito-proof gauze of metal or plastic.

41. MOTOR and STEAM stone crushers, road rollers, graders and scarifiers, road sweepers and sprayers, tractors and trailers therefor and other mechanically propelled engines, machines and vehicles not elsewhere specified, ordinarily employed in the construction and maintenance of roads or the clearing of land ; motor ambulances, mobile dispensaries, power operated platform trucks ; parts and accessories therefor, but not including lamps, bulbs, batteries, magnetos, ignition coils, sparking plugs and rubber tyres and tubes imported separately.

42. NAVAL, MILITARY AND AIR FORCE STORES, GOODS IMPORTED BY CONSULAR, CIVIL AND CERTAIN OTHER OFFICERS as set out in this item (importation meaning also clearance from a bonded warehouse) namely—

(a) All goods officially imported for use of Her Majesty's forces and all goods imported for the use of persons serving on Her Majesty's ships.

(b) Accoutrements, Equipment and Uniforms, the property of officers of Her Majesty's Forces or of the Civil Service, and imported by such officers for their personal use on duty as required by the regulations of their respective services.

(c) The professional robes of judges, law officers, magistrates and all officers of the Nigeria Civil Service who are barristers-at-law or advocates.

(d) All goods imported for the official use of a CONSULAR OFFICER where the country such Consul represents grants a like privilege to British Consular Officers.

(e) All goods imported by a Consular Officer for his personal use or for the use of his family where the Government of the country he represents grants a like privilege to British Consular Officers.

For the purpose of this paragraph the expression "Consular Officer"—

(i) means a Consular Officer *de Carriere* who is recognised as a Consular Officer by the Government of the country he represents and is a national of that country; and

(ii) includes, in relation to any country which is declared by the Governor-General to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—

(a) is employed by that Government at a Consulate otherwise than on domestic duties; and

(b) is a national of that country; and

(c) is not otherwise engaged in gainful occupation in Nigeria; and

(d) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the consulate began.

The provisions of this item shall be deemed to have had effect from the date upon which any convention or agreement is entered into between Her Majesty's Government and the foreign Government concerned.

(f) Goods imported for the official use of the United Kingdom Trade Commissioner for West Africa

(g) All goods imported for the official use of the Commissioner for the Government of India in Nigeria and Ghana.

(h) All goods imported by the Commissioner for the Government of India in Nigeria and Ghana for his personal use or for the use of his family.

For the purpose of this item the term "Commissioner" means a permanent employee of the Government of India employed in the office of the Commissioner for the Government of India in Nigeria and Ghana who—

(a) is a national of India; and

(b) is not otherwise gainfully employed in Nigeria.

(i) All goods imported for the official use of the United Kingdom Information Office in Nigeria.

(j) All goods imported for the official use of the Imperial War Graves Commission.

(k) The furniture and effects (which expression shall include a motor vehicle) of any person whose name is included for the time being in the list compiled and published in the Gazette under section 3 (2) of the Diplomatic Privileges (Extension) Ordinance, 1947, as entitled to the immunities and privileges conferred under paragraph (b) of section 3 (1) of that Ordinance (as extended by Part IV of the Schedule to that Ordinance), at the time that such person first takes up his post in Nigeria.

42A. NAVIGATIONAL EQUIPMENT, namely:—

(a) Buoys (all types), buoyage equipment, anchors, mooring, chain cable, quay bollards and capstans.

(b) Specialised equipment for lighthouses and other navigational aids on land or water for ships or aircraft, including beacons, marks, flares and radar equipment.

(c) Diving gear and equipment including diving suits, helmets, boots, air pumps and decompression chambers.

42B. NEWSPRINT in reels or in the flat.



## 43. PACKING MATERIALS AND CONTAINERS, namely—

(a) Materials and containers of the following kinds, if imported for the packing of hydro-carbon oils or of goods the product of agricultural, manufacturing or industrial operations within Nigeria—

- (1) empty metal drums and tins;
- (2) paperboard, cardboard, cardboard boxes, carton, discs and labels;
- (3) bags and bagging not specified in the First Schedule;
- (4) tin plate of iron or steel not exceeding .016" in gauge;
- (5) drum steel sheet not exceeding .104" in gauge;
- (6) other articles and things not specified in the First Schedule.

(b) Containers including boxes, tins, bottles, jars and other packages in which any goods not liable to an *ad valorem* duty and on which duty is not chargeable on gross weight are packaged and imported being ordinary trade packages for the goods contained therein.

(c) Bottles, pots and jars, common, of any material, empty.

(d) Compressed gas cylinders, empty.

(e) Paper bags if imported for the packing of cement.

## 44. PASSENGERS' BAGGAGE, the property of and accompanying a passenger but not including goods for sale, barter or exchange.

For the purpose of this item "baggage" shall not include such articles as ammunition, beverages, cigars, cigarettes, tobacco, perfumed alcohols, carriages, motor vehicles, bicycles, gramophones, wireless apparatus, musical instruments, or provisions, but shall be deemed to include:—

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

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

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

## 44A. PASSENGERS' BAGGAGE, the property of and accompanying a temporary visitor to Nigeria, but not including ammunition, beverages, tobacco of any kind, perfumed alcohols, motor vehicles, provisions, goods for sale, barter or exchange, or goods intended as gifts for another person.

For the purpose of this item "temporary visitor" means any person not normally resident in Nigeria, who enters Nigeria and remains for not less than 24 hours and not more than 6 months in the course of any 12 months' period for legitimate, non-immigrant purposes, such as touring, recreation, sports, health, family reasons, study, religious pilgrimages or business.

45. PASSENGERS' BAGGAGE, as defined in items 44 and 44A landed at any Customs port within two months of the arrival of the passenger, or within such further period as the Comptroller may allow, may be exempted from duty at the discretion of the Comptroller.

46. PATTERNS and SAMPLES cut, mutilated or otherwise spoiled so as to render them unmerchandise and miscellaneous articles not imported as merchandise which the Comptroller shall decide to be of no commercial value.



47. PERSONAL EFFECTS, not being merchandise, of natives of Nigeria dying in places outside the limits of the jurisdiction of Nigeria.

48. PHENOL FORMALDEHYDE, GELATIN PEARL GLUE and extruder powder used with such substances.

49. PICTURES, DRAWINGS, ENGRAVINGS and PHOTOGRAPHS.

50. PIPES, PIPING and TUBES and fittings therefor, but not including taps or cocks capable of use for domestic purposes.

51. SEEDS for planting; bulbs, tubers and rhizomes of flowering or foliage plants; cuttings, slips, live trees and other plants.

52. PRINTERS' INK, TYPE, TYPE METAL, PRINTING MACHINES, printing appliances (other than all paper excepting spool paper); lithographic process cameras and unexposed lithographic sheet film of a speed slower than H & D 100, 16/10 DIN or 27 Scheiner.

53. PROVISIONS of the following kinds:—

(1) African foodstuffs produced in any territory adjoining Nigeria;

(2) Eggs and poultry, fresh or in cold storage;

(3) Fish including stockfish, fresh, salted, dried, cured or preserved by cold process, not further prepared;

(4) Flour;

(5) Foods specially prepared for infants;

(6) Fruit, fresh or dried or artificially dehydrated, not including candied or crystallised fruits or fruit preserved in any way;

(7) Meat and meat preparations not in tins, jars, bottles, cartons or similar receptacles;

(8) Milk or cream, whether fresh or preserved in any way;

(9) Nuts, whole, in shell or shelled, not further processed;

(10) Rice in the grain;

(11) Sugar;

(12) Vegetables, including roots and tubers, whether fresh or preserved in any way;

(13) Wheat and spelt (including meslin) unmilled.

54. RAILWAY construction and equipment requisites; locomotives and other rolling stock, rails, sleepers; fastenings for rails and sleepers, switch-boxes, signals, turntables and similar railway equipment but not including material.

55. REFRIGERATORS AND REFRIGERATING PLANT and identifiable parts and accessories therefor.

56. SANITARY TOWELS and TAMPONS.

57. SHIPS, LAUNCHES, LIGHTERS, BOATS and BARGES, imported complete or in sections; parts and accessories thereof, not including canvas in the piece or similar running stores, or batteries, magnetos or sparking plugs:

Provided that when condemned, or handed over to be broken up, duty shall be paid on the hull, parts and fittings according to the tariff that may then be in force.

57A. SOUND RECORDINGS containing spoken messages of a personal nature only.

58. SPRAYERS, SPRINKLERS and other apparatus and appliances used for the prevention or destruction of pests, or of diseases in animals, plants or trees.

59. STATIONERY, duplicators, models, gramophones, artists' paints and equipment, chemicals for use in laboratories, prize medals or badges, boxing gloves, punch balls, rope gymnasium mattresses for use in schools and educational establishments when the Comptroller is satisfied that they are imported by or on behalf of a school or educational establishment and are intended solely for educational purposes.

60. TELECOMMUNICATIONS and BROADCASTING APPARATUS and appliances, and component parts thereof (but not including material except where specially provided for and apparatus and appliances for domestic use or use on road vehicles), namely:—

Glass accumulators and storage batteries ;

Wet primary cells ;

Radio apparatus for telegraphy, telephony and broadcasting ;

Apparatus other than radio for telegraphy and telephony including that for automatic telephone and telegraph systems and mechanical transmitters and receivers for telegraphy ;

Electro-thermic apparatus for use in telecommunications and broadcasting systems ;

Apparatus for measuring and controlling electric energy ;

Electric signalling and safety apparatus, electric bells ;

Insulated cable and wire for electricity ;

Uninsulated copper wire ;

Electrical insulated conduit tubing ;

Controlling or measuring instruments, electrical, for controlling the flow, volume or depth of liquids or gases ;

Electric eye devices ;

Insulators, electric, for use in telecommunications and broadcasting equipment and fittings therefor ;

Insulating and friction repair tape ;

Permanent magnets ;

Fuse plugs, sockets, switches ;

Telegraph poles and radio masts, metal and fittings therefor ;

Aerial antennae ;

Sleeves, jointing, metal and paper for overhead and underground telegraph lines ;

Teleprinter and wheatstone paper (morse tape).

61. TOMBSTONES and memorials engraved with a commemorative inscription to a deceased person.

62. VEHICLES, not self-propelled including wagons, carts, hand-trolleys, wheelbarrows, trailers (not including trailers for vehicles chargeable with duty under item 20 (4) of Part I of this Schedule) and other vehicles not self-propelled ordinarily employed for transporting goods.

63. WATER FILTERS and parts thereof and all appliances for the filtration of water.

64. WIRELESS LOUDSPEAKER UNITS, with or without their associated cabinets, condensers, volume controls and volume control knobs imported for the sole purpose of radio programme distribution by wire.

65. WORKS OF ARTS, specimens and collectors' pieces of an educational scientific or cultural character, namely:—

(a) Original works of art, collectors' pieces and objects of art, not intended for sale, barter or exchange, imported by, or consigned to, public galleries, museums and any other public institutions approved by the Comptroller, for public exhibition;

(b) Scientific specimens imported for public exhibition, study or research;

(c) Antiques, being articles proved to the satisfaction of the Comptroller to be over 100 years old.

### THIRD SCHEDULE

#### EXPORT DUTIES OF CUSTOMS

		£	s	d
1. BANANAS—				
(a) Fresh	.. .. . the count bunch	0	1	6
(b) Dry (except dry bananas which by reason of the manner in which they have been prepared or their condition or otherwise the Comptroller is satisfied will not be used for human consumption)	.. .. . the ten pounds	0	0	2
A "count bunch" of bananas means a stalk bearing nine or more hands of bananas, each hand being a cluster of bananas growing from the stalk and originally covered by a separate bract.				
For the purpose of the computation of the duty a stalk bearing—				
9 hands or over shall be taken to be equal to .. .. 1 count bunch.				
8 hands or over but less than 9 hands shall be taken to be equal to .. .. $\frac{1}{2}$ of a count bunch.				
7 hands or over but less than 8 hands shall be taken to be equal to .. .. $\frac{1}{4}$ of a count bunch.				
Under 7 hands shall be taken to be equal to .. .. $\frac{1}{8}$ of a count bunch.				
2. CATTLE HIDES, undressed, dressed or tanned	.. .. . the ton	22	0	0
3. GOAT SKINS—				
(a) Undressed	.. .. . the ton	60	0	
(b) Dressed or tanned	.. .. . the ton	5	0	0
4. SHEA NUTS	.. .. . the ton	2	10	0
5. SHEEP SKINS—				
(a) Undressed	.. .. . the ton	35	0	0
(b) Dressed or tanned	.. .. . the ton	5	0	0
6. TIN OF TIN OIL	.. .. . the ton	0	13	6
7. COCOA BEANS	.. .. .	10 per cent <i>ad valorem</i> when the value, calculated in accordance with Regulation 103A of the Customs Regulations, does not exceed £150 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £150 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.		



20. COTTON LINT	..	..	..	..	..	10 per cent <i>ad valorem</i> when the value, calculated in accordance with Regulation 103A of the Customs Regulations, does not exceed £325 per ton, with an additional one-tenth of 1 per cent for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £325 per ton, provided that the amount of duty chargeable shall not exceed 20 per cent of the value, calculated as aforesaid.
21. RUBBER, RAW—All Grades	..	..	..	..	..	10 per cent <i>ad valorem</i> on the value calculated in accordance with Regulation 103A of the Customs Regulations: Provided that—  (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb; and  (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb calculated as aforesaid over 18d per lb.
22. (Revoked)						
23. RUBBER, Crepe	..	..	..	..	..	10 per cent <i>ad valorem</i> on the value calculated in accordance with Regulation 103A of the Customs Regulations: Provided that—  (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb; and  (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid, over 18d per lb.
24. RUBBER PASTE	..	..	..	..	..	5 per cent <i>ad valorem</i> on the value calculated in accordance with Regulation 103A of the Customs Regulations: Provided that—  (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb; and  (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid, over 18d per lb.

				s d	
25. <i>Triplochiton scleroxylon</i> (Obeche)	..	..	..	Exported in log form	0 3
26. <i>Entandrophragma</i> , all species (Sapelewood, Gedunohor, Omu)	..	..	..	Exported as sawn timber	
27. <i>Khaya</i> , all species (African mahogany, Lagos-wood, Benin-wood)	..	..	..	(but not including plywood) not exceeding 6 inches in thickness or as veneers	0 2
28. <i>Chlorophora excelsa</i> (Iroko)	..	..	..	} per cu. ft.	
29. <i>Terminalia superba</i> (Afara)	..	..	..		
30. <i>Louoa klaineana</i> (African Walnut)	..	..	..		
31. <i>Guarea</i> , all species (Guarea)	..	..	..		
32. <i>Gossweilerodendron balsamiferum</i> (Agba)	..	..	..		
33. <i>Sarcocephalus diderrichii</i> (Opepe)	..	..	..		
34. <i>Mansonia altissima</i> (Mansonia)	..	..	..		
35. All other timbers not mentioned in the above schedule, sawn (including veneers but not including plywood) or log				per cu. ft.	0 1
36. Curls	..	..	..	the curl	5 0

Provided that where goods are officially exported for the use of Her Majesty's Forces or for the use of persons serving on Her Majesty's ships, they shall be exempt from duty.

Where any of the goods specified in items 2, 3, 5, 12, 13, 16 and 17 are exported direct across the frontier between the Cameroons under United Kingdom Trusteeship other than the Southern Cameroons and the Cameroons under French Trusteeship into the latter territory, they shall be exempt from duty.

This printed impression has been carefully compared by me with the Bill which has passed the House of Representatives, and is found by me to be a true and correctly printed copy of the said Bill.

B. ADE. MANUWA,  
Clerk of the House of Representatives