

Supplement to Official Gazette Extraordinary No. 2, Vol. 53, 7th January,
1966—Part C

The following Bill, which will in due course be presented to Parliament for enactment, is published for general information.

CUSTOMS AND EXCISE MANAGEMENT (AMENDMENT) BILL 1966

EXPLANATORY MEMORANDUM

This Bill provides for the reconstitution of the Board of Customs and Excise.

It also provides for the payment of overdue customs and excise duties on demand by the Board subject to a fine, in addition to the amount of the duty, for failure to comply with the demand.

F. S. OKOTIE-EBOH,
Minister of Finance

ARRANGEMENT OF CLAUSES

Clauses

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| <ol style="list-style-type: none">1. Reconstitution of the Board.2. Amendment of section 119 (1) of principal Act. | <ol style="list-style-type: none">3. Addition of new section to principal Act.4. Short title, extent, etc. |
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A BILL

FOR

AN ACT TO MAKE PROVISION FOR THE RECONSTITUTION OF THE MEMBERSHIP OF THE BOARD OF CUSTOMS AND EXCISE, AND FOR THE PAYMENT OF OVERDUE CUSTOMS AND EXCISE DUTIES ON DEMAND BY THE BOARD SUBJECT TO A FINE, AND FOR THESE PURPOSES TO AMEND THE CUSTOMS AND EXCISE MANAGEMENT ACT 1958.

Commence-
ment.

BE IT ENACTED by the Legislature of the Federation of Nigeria in this present Parliament assembled and by the authority of the same as follows :-

1. Section 3 of the principal Act (which relates to the constitution of the Board) is hereby amended by the substitution for subsections (2) to (6) thereof of the following subsections—

Reconstitu-
tion of the
Board.

“(2) As from a day to be appointed by the Minister by an order published in the Federal Gazette for the reconstitution of the Board (hereafter in this section referred as the appointed day) the Board shall consist of a Chairman and a Deputy Chairman who shall both be chosen from amongst persons who are for the time being officers of Customs and Excise, and five other members.

(3) The following members of the Board shall be appointed by the Public Service Commission of the Federation—

- (a) the Chairman and the Deputy Chairman,
- (b) one member of the public service of the Federation holding office in the Ministry under the charge of the Minister,
- (c) one member having a recognised qualification in or having practical experience of industry and industrial economics, and
- (d) one member having a recognised qualification in or having practical experience of international trade and international economics ;

and one member of the Board shall be appointed by the Prime Minister and one member by the Minister.

(4) Every member of the Board in office immediately before the appointed day shall cease to hold office on that day, unless he is re-appointed under this section.

(5) Appointments to membership of the reconstituted Board may be made at any time after the passing of this Act.

(6) The Minister may pay to a member who ceases to hold office under subsection (4) above and is not re-appointed such compensation (if any) as the Minister may determine.

2. In section 119 (1) (which relates to the power of the Board to distrain for unpaid excise duties) there shall be substituted for the words “the time within which the same is payable” the words “being demanded under section 141A of this Act.”

Amendment
of section
119 (1) of
principal
Act.

Addition of
new section
to principal
Act.

3. The principal Act is hereby amended by the insertion therein immediately before section 142 under the heading "GENERAL OFFENCES" of the following new section—

"Failure to
pay duty on
demand.

141A.—If any customs duty or excise duty is not paid at the time when it becomes payable under any enactment it shall be paid by any person from whom it is due on receipt by him of a demand made to him personally by the Board or delivered in writing to his abode or place of business, and if it is not paid by him on such demand he, unless he can show that the demand was not so made or delivered, shall, in addition to the amount of the customs duty or excise duty (as the case may be) be liable to a fine equal to twice the amount thereof or three hundred pounds whichever is the greater."

Short title,
extent, etc.

4.—(1) This Act may be cited as the Customs and Excise Management (Amendment) Act 1966 and shall apply throughout the Federation.

1958 No. 55.

(2) In this Act "the principal Act" means the Customs and Excise Management Act 1958.