

L.N. 18 of 1967

CUSTOMS AND EXCISE MANAGEMENT ACT 1958 (1958 No. 55)

Customs Ports (Amendment) Order 1967

Commencement : 7th December 1966

In exercise of the powers conferred by section 12 of the Customs and Excise Management Act 1958 as modified by the Constitution (Suspension and Modification) Decrees (Nos. 1 to 10) and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following order—

1. This Order may be cited as the Customs Ports (Amendment) Order 1967 and shall be deemed to have come into force on 7th December 1966.

Citation and commencement.

2. In the Schedule of the Customs Ports Order 1959—

Amendment of L.N. 82 of 1959.

(a) for the entries relating to the areas of the ports of Lagos, Port Harcourt, Calabar and Sapele set out in the said Schedule there shall be substituted respectively the new entries set out in the Schedule of this Order; and

(b) the entries relating to Victoria (Bota) and Tiko shall be omitted.

SCHEDULE

LAGOS INCLUDING APAPA

Within a line drawn from a point 180° and distant 3 miles from the lighthouse, to the lighthouse; thence proceeding along the foreshore to a beacon marked P.B.L.3518 on Meridian point; thence to a beacon at Badagri Point marked P.B.L.3517; thence along the foreshore to a beacon marked P.B.L.3519 at Aimorunfide Mosafejo Village which is situated on an island, approximately four cables west of Okobabalawo; thence along the foreshore to a point on the bearing 312° and distant 800 feet from a beacon marked P.B.L.6509; thence across Porto Novo Creek (now called Badagri Creek) on a line bearing 312° to a point on the southern foreshore of an island known as Tin Kan Island distant 5 cables; thence along the southern foreshore of this island in an easterly direction and in a westerly direction along the northern foreshore reaching a point bearing 132° distant 480 feet from a beacon marked P.B.L.6506 on the Apapa mainland; thence from this point on a bearing 312° to P.B.L.6506; thence along the southern foreshore of Apapa mainland round Apapa Point (now taken to include the Apapa Quay extensions) to a beacon marked P.B.L.352 on the north side of Oke Wata Village near the right bank at the mouth of Agboyi Creek; thence following a line bearing 150° to the land at Kurama Island; thence following the southern foreshore of Five Cowrie Creek and the eastern foreshore of the main lagoon until the position of the old signal mast at Grestle Point is bearing 090° and distant 5 cables from the old signal mast; thence following a line bearing 180° for a distance of 3.68 miles and thence to the starting point.

(Admiralty Chart No. 2812)

PORT HARCOURT

Within a line drawn 180° from a point at the mouth of the Omo Ema Creek in Latitude $4^{\circ} 46' 01''$ N Longitude $6^{\circ} 59' 18''$ N across the Bonny River to the western bank; thence following this bank in an easterly and southerly direction and excluding all tributary streams to a point bearing 270° from the mouth of Okubiakri Creek in Latitude $4^{\circ} 43' 33''$ N Longitude $7^{\circ} 00' 55''$ E; thence east across the river to the mouth of Okubiakri Creek; thence in a northerly direction along the east bank of the main stream of the Bonny River to a point at the mouth of Dockyard Creek in Latitude $4^{\circ} 44' 05''$ N Longitude $7^{\circ} 00' 44''$ E; thence in a northerly direction along the East bank of Dockyard Creek (excluding tributary streams) till the Longitude of $7^{\circ} 01' 14''$ E is reached; thence on a line 360° across Dockyard Creek to the western bank; thence following this bank in a southerly direction till the main stream of the Bonny River is reached in Latitude $4^{\circ} 44' 06''$ N Longitude $7^{\circ} 00' 40''$ E; thence in a northerly direction following the eastern bank of the Bonny River (excluding tributary streams) to the starting point at the mouth of Omo Ema Creek in Latitude $4^{\circ} 46' 01''$ N Longitude $6^{\circ} 59' 18''$ E.

(Admiralty Chart No. 3288)

CALABAR

That part of the main stream of the Calabar River bounded to the north by the parallel of Latitude $5^{\circ} 1' 20''$ N and to the southward by a line drawn 316° from a point at the mouth of Henshaw Creek in Latitude $4^{\circ} 56' 52''$ Longitude $8^{\circ} 18' 09''$ E across the river.

(Admiralty Chart No. 3423)

SAPELE

From a point on the south bank of the Benin River in Latitude $5^{\circ} 54' 40''$ N Longitude $5^{\circ} 40' 00''$ E of Greenwich on a line bearing 360° across the Benin River to a point on the south shore of Munro Island being in Latitude $5^{\circ} 54' 46''$ N Longitude $5^{\circ} 40' 00''$ E; thence along the shore of Munro Island rounding the south eastern tip of the island to a point on the north shore in Latitude $5^{\circ} 54' 34''$ N Longitude $5^{\circ} 40' 41''$ E; thence on a line 090° across Munro Creek to a point on the northern bank in Latitude $5^{\circ} 54' 34''$ N Longitude $5^{\circ} 40' 44.5''$ E; thence in an easterly direction along the northern shore of the Munro Creek, the Benin River and the Jamieson River to a point on the northern bank of the Jamieson River in Latitude $5^{\circ} 54' 14''$ N Longitude $5^{\circ} 41' 41''$ E; thence on a line 180° across the Jamieson River to a point on the southern bank in Latitude $5^{\circ} 54' 08''$ N Longitude $5^{\circ} 41' 41''$ E; thence following the eastern bank of the Ethiope River in a southerly direction to a point on this bank in Latitude $5^{\circ} 53' 28''$ N Longitude $5^{\circ} 41' 52''$ E; thence on a line 180° to the western bank of the Ethiope River in Latitude $5^{\circ} 53' 25''$ N Longitude $5^{\circ} 41' 52''$ E; thence in a northerly direction following the western bank of the Ethiope River to Millers Point; thence round Millers Point following the southern bank of the Benin River in a westerly direction to the starting point.

(Charts of Reference : N.P.A. Port of Sapele and Benin River Sheet III.)

MADE at Lagos this 9th day of February 1967.

H. A. EJUEYITCHIE,
Acting Secretary to the
Federal Military Government

L.N. 19 of 1967

CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(No. 55 OF 1958)

Imports Prohibition (Amendment) Order 1967

Commencement : 24th November 1966

In exercise of the powers conferred by section 22 of the Customs and Excise Management Act 1958 as modified by the Constitution (Suspension and Modification) Decrees (Nos. 1 to 10) and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order—

1.—(1) This Order may be cited as the Imports Prohibition (Amendment) Order 1967 and shall apply throughout the Federation.

(2) This Order shall be deemed to have come into operation on 24th November 1966.

2. The Second Schedule of the Imports Prohibition Order 1959 (which relates to goods prohibited from being imported into Nigeria except as provided for in the Schedule) shall be amended by the insertion of the following new entry after entry number (3)—

Column I—Article

Column II—Exceptions

(3A) Blank Invoices

Except under a licence from the Board.

MADE at Lagos this 9th day of February 1967.

H. A. EJUEYITCHIE,
*Acting Secretary to the Federal
Military Government*

Citation,
application
and
commence-
ment.

Amendment
of
L.N. 81 of
1959.

L.N. 20 of 1967

CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(No. 55 OF 1958)

Importation and Exportation by Land and Inland Waters Regulations 1967

Commencement : 7th December, 1966

In exercise of the powers conferred by sections 16 (1), 24 (4), 34 (1) and 53 (1) of the Customs and Excise Management Act 1958 as modified by the Constitution (Suspension and Modification) Decrees (Nos. 1 to 10), and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Regulations :—

1. These Regulations may be cited as the Importation and Exportation by Land and Inland Waters Regulations 1967 and shall be deemed to have come into effect on 7th December 1966.

2.—(1) Except as is otherwise provided in these Regulations no person shall import or export goods into or from Nigeria by land or inland waters—

(a) by a route other than one of the approved routes specified in the first column of Parts I and II of the Schedule to these Regulations ;

(b) between the hours of 7 p.m. and 6 a.m.

Citation and
commence-
ment.

Importation
and exporta-
tion by land
and inland
waters.

(2) In these Regulations "goods" means goods as defined in section 2 of the Act and includes vehicles and ships, whether or not in use for the conveyance of goods.

Examination and entry of goods.

3. Except as is otherwise provided in these Regulations the place for the examination and entry of goods imported or for exportation by land or inland waters and for payment of any duty chargeable thereon shall be the customs station shown against the approved route and specified in the second column of Parts I and II of the Schedule to these Regulations.

Procedure on entering by land or inland waters.

4. The person in charge of every vehicle entering Nigeria by land and the master of every ship entering Nigeria by inland waters—

(1) shall forthwith bring the vehicle or ship from the border to the customs station ;

(2) shall stop at the customs station and there make report of the vehicle or ship to the proper officer ;

(3) shall not remove or permit the removal of any goods from the vehicle or ship or cause or permit the vehicle or ship to leave the customs station without the authority of the proper officer.

Procedure on departing by land or inland waters.

5. The person in charge of every vehicle departing from Nigeria by land and the master of every ship departing from Nigeria by inland waters—

(1) shall bring the vehicle or ship to the customs station ;

(2) shall not permit the vehicle or ship to leave the customs station without the authority of the proper officer ;

(3) shall, after the proper officer has authorised the vehicle or ship to leave the customs station, forthwith proceed with all goods for exportation therein across the border by the approved route ;

(4) shall not, after the vehicle or ship has left the customs station, take on board or permit to be taken on board any goods whatsoever.

Importation and exportation of goods by land otherwise than in a vehicle.

6.—(1) Any person importing goods by land otherwise than in a vehicle shall bring them by the most direct route from the border to the customs station nearest to the point on the border at which the goods were imported and report the goods to the proper officer at the customs station.

(2) Any person having goods for exportation by land otherwise than in a vehicle shall bring them to the customs station nearest to the point on the border at which the goods are to be exported and there produce them to the proper officer.

(3) The place for the examination and entry of goods imported or for exportation by land otherwise than in a vehicle and for payment of any duty chargeable thereon shall be the customs station nearest to the point on the border at which such goods were imported or are to be exported.

Person to supply information.

7. Any person conveying goods into or from Nigeria by land or inland waters shall on request by an officer at the customs station or any other place furnish to such officer such information and produce such documents in his possession relating to his journey or to the goods being conveyed by him as that officer may require.

Power of Board.

8. In so far as it may be necessary to meet the circumstances of any particular case or classes of cases, the Board may permit goods to be imported or exported by land or inland waters by routes other than those specified in these Regulations, and in any such case all persons conveying goods into or out of Nigeria by land or inland waters shall comply with such conditions as the Board may impose.

9. The Importation and Exportation by Land and Inland Waters Regulations 1959, published as L.N. 75 of 1959, and the following Legal Notices are hereby revoked :—

- (a) L.N. 135 of 1960 ;
- (b) L.N. 167 of 1960 ; and
- (c) L.N. 38 of 1966.

Revocation
of L.N. 75
of 1959, L.N.
135, 167 of
1960 and
L.N. 38 of
1966.

SCHEDULE

APPROVED ROUTES

PART I.—LAND ROUTES

<i>Approved Route</i>	<i>Customs Station</i>
1. NORTHERN BORDER	
(1) The direct road entering Nigeria through Babban Mutum, Katsina Province	Babban Mutum
(2) The direct road entering Nigeria through Gamboru, Bornu Province	Gamboru
(3) The direct road entering Nigeria through Illela, Sokoto Province.	Illela
(4) The direct road entering Nigeria through Jibiya, Katsina Province	Jibiya
(5) The direct road from the border entering Nigeria through Kamba, Sokoto Province	Kamba
(6) The direct road from the border entering Nigeria through Kongolam, Katsina Province	Kongolam
(7) The direct road entering Nigeria through Dar-el-Jemeil, Bornu Province	Maiduguri
(8) The direct road entering Nigeria through Mubi, Sardauna Province	Mubi
(9) The direct road from the border entering Nigeria through Zango, Katsina Province	Zango
2. WESTERN BORDER	
The direct road from the border entering Nigeria through—	
(1) Chikanda	Chikanda
(2) Idiroko	Idiroko
(3) Ifonyintedo	Ifonyintedo
(4) Ijoun	Ijoun
(5) Meko	Meko
(6) Ohumbe	Ohumbe
3. EASTERN BORDER	
The direct road from the border entering Nigeria through—	
(1) Eakang	Eakang
(2) Mfum	Mfum

PART II.—INLAND WATERS

<i>Approved Route</i>	<i>Customs Station</i>
1. NORTHERN BORDER	
Through the Benue River	Yola
2. WESTERN BORDER	
(1) Through Porto Novo Creek	Hulk Sentinel in Porto Novo Creek
(2) Across the creek opposite Ijoffin entering Nigeria through Ijoffin	Ijoffin
3. EASTERN BORDER	
Across the rivers or creeks opposite and entering Nigeria through—	
(1) Ikang	Ikang
(2) Mfum	Mfum

MADE at Lagos this 9th day of February 1967.

H. A. EJUEYITCHIE,
*Acting Secretary to the Federal
Military Government*

L.N. 21 of 1967

CUSTOMS AND EXCISE MANAGEMENT ACT 1958

(No. 55 OF 1958)

Customs and Excise (Warehousing of Goods) Notice 1967

Commencement : 1st August 1966

In exercise of the powers conferred by section 73 of the Customs and Excise Management Act 1958 as modified by the Constitution (Suspension and Modification) Decrees (Nos. 1 to 10) and of all other powers enabling it in that behalf, the Federal Executive Council hereby gives the following Notice—

1. This Notice may be cited as the Customs and Excise (Warehousing of Goods) Notice 1967 and shall have effect from 1st August 1966.

2. All goods which are liable to an import duty of customs or a duty of excise, with the exception of such goods as are under any provision of law required to be stored in some other specific place, may be warehoused without payment of the duty thereon.

3. The Customs (Warehousing of Goods) Notice 1959 is hereby cancelled.

MADE at Lagos this 8th day of February 1967.

H. A. EJUEYITCHIE,
*Acting Secretary to the Federal
Military Government*

EXPLANATORY NOTE

This Notice specifies those goods which may now be warehoused in a warehouse licensed under section 74 of the Customs and Excise Management Act 1958. (No. 55 of 1958).

Citation and
commence-
ment.

Goods
eligible for
warehousing.

Revocation
of L.N. 85
of 1959.

L.N. 22 of 1967

**LOCAL LOANS (REGISTERED STOCK AND SECURITIES) ACT
(CAP. 111)**

**Local Loan (Federal Republic of Nigeria Fourth Development
Loan 1992) (Amendment) Directions 1967**

Commencement : See paragraph 1 (2)

In exercise of the powers conferred by section 5 (1) of the Local Loans (Registered Stock and Securities) Act, as modified by the Constitution (Suspension and Modification Decrees) (Nos. 1 to 10) and of all other powers enabling it in that behalf, the Federal Executive Council hereby gives the following directions :—

1.—(1) In paragraph 5 of the Local Loan (Federal Republic of Nigeria Fourth Development Loan 1992) Directions 1967 (hereafter referred to as the "principal Directions") the words "2nd May 1992" shall be *deleted* and there shall be *substituted* the words "27th March 1992."

Amendment
of para-
graph 5 of
the principal
Directions,
citation, etc.

(2) This substitution shall have effect from 16th January 1967, being the date of the giving of the principal Directions.

(3) These directions may be cited as the Local Loan (Federal Republic of Nigeria Fourth Development Loan 1992) (Amendment) Directions 1967 and shall apply throughout Nigeria.

GIVEN at Lagos this 21st day of February 1967.

A. A. ATTA,
*Permanent Secretary,
Federal Ministry of Finance*