

L.N. 3 of 1974

**IMMIGRATION ACT 1963**  
(1963 No. 6)

**John Lewis Woodward Kellet Prohibited Immigrant Order 1974**

*Commencement : 28th January 1974*

I, the Federal Commissioner for Internal Affairs being of opinion that the admission of JOHN LEWIS WOODWARD KELLET into Nigeria would be contrary to the interest of national security and acting under the powers conferred upon me by section 17 (1) (d) of the Immigration Act 1963 the said JOHN LEWIS WOODWARD KELLET shall be deemed to be a prohibited immigrant and shall be refused admission into Nigeria and I hereby so order accordingly.

This Order may be cited as the JOHN LEWIS WOODWARD KELLET Prohibited Immigrant Order 1974.

MADE at Lagos this 28th day of January 1974.

KAM SELEM,  
*Federal Commissioner for Internal Affairs*

L.N. 4 of 1974

**TRADE (GENERALISED SYSTEM OF PREFERENCES)**  
**DECREE 1973**

(1973 No. 8)

**Trade (Generalised System of Preferences) Regulations 1974**

*Commencement : 5th February 1974*

In exercise of the powers conferred upon it by section 4 of the Trade (Generalised System of Preferences) Decree 1973 which powers were delegated to the Board of Customs and Excise by the Trade (Generalised System of Preferences) (Delegations of Powers) Order 1973 and of all other powers enabling it in that behalf, the Board of Customs and Excise hereby makes the following regulations :—

1.—(1) Subject to paragraph (2) of this regulation, a Certificate of Origin (hereinafter referred to as "certificate") for export of goods from Nigeria for the purposes of the Trade (Generalised System of Preferences) Decree 1973 shall be issued by the Board of Customs and Excise (hereinafter referred to as "the Board") for the export of those goods to the countries set out in Schedule 1 to these Regulations.

Scheduled  
countries.

(2) The Board may by Order published in the *Gazette* add to or remove from the list countries set out in the said Schedule 1.

2.—(1) Subject to paragraph (2) of this regulation, a certificate may be issued only in respect of—

(i) goods wholly produced in Nigeria; or

(ii) goods manufactured wholly or partly from imported materials and components which have undergone a substantial transformation in Nigeria as a result of which the product obtained receives a new classification under the Brussels Tariff Nomenclature heading different from that of each of the component materials processed.

(2) For the purposes of paragraph (1) of this regulation—

(a) operations consisting of one or more of the following processes (even if such operations result in a product with a different tariff heading from the component materials processed) shall not be regarded as conferring Nigerian origin on the goods so produced, that is to say:—

(i) packing and repacking, wherever the packing material may have been produced,

(ii) splitting up into lots,

(iii) sorting, grading, washing, sub-dividing by cutting and bottling,

(iv) labelling and marking,

(v) operations intended for the preservation of goods in transit or for storage,

(vi) putting up into sets, or

(vii) mixing of products of different origins where the characteristics of the resultant products are not essentially different from those of the products which had been mixed;

(b) the following shall be deemed to have been wholly produced in Nigeria, that is to say—

(i) mineral products extracted from Nigerian soil or sea-bed,

(ii) vegetable products grown and harvested in Nigeria,

(iii) live animals born and raised in Nigeria and products obtained from such animals,

(iv) products obtained from hunting or fishing conducted in Nigeria,

(v) goods produced on board a Nigeria-owned factory ship exclusively from materials obtained by fishing conducted within Nigerian territorial waters,

(vi) waste and scrap materials from goods wholly produced in Nigeria where such materials have resulted from manufacturing operations conducted in Nigeria, and

(vii) used articles fit only for the recovery of raw materials which articles have been collected in Nigeria.

3.—(1) Application for a certificate under regulation 1 shall be in Forms A and B in Schedule 2 to these Regulations and shall be signed by—

(a) the actual exporter if an individual; or

(b) a partner in the case of a partnership; or

(c) a director or secretary in the case of a body corporate.

(2) No declaration shall be made by an agent of an exporter.

(3) The forms referred to in paragraph 3 (1) shall be accompanied by the following documents:—

(a) in respect of goods wholly produced in Nigeria, a copy of each invoice relevant to the materials used in the manufacture; and

(b) in respect of goods manufactured partly from imported materials, a duly signed declaration giving a breakdown of the costs (ex-works and f.o.b.) of such imported materials.

4. For the purposes of these Regulations, the Customs Houses specified in Schedule 3 to these Regulations are hereby designated to be the only places in Nigeria at which a certificate may be issued.

Places designated for the issue of certificates.

5.—(1) Notwithstanding the provisions of regulation 3 (1), a certifying officer may issue a certificate in respect of goods which have already been exported if within a period of four months after the date of such exportation the exporter submits an application on Forms A and B referred to in paragraph 3 (1) above to the certifying officer and then states—

Retro-spective issue of certificate.

(a) the place and date of exportation ; and

(b) full details as to the nature, quantity, type of packaging and markings of the goods showing the date and number of the export Bill of Entry ; and

(c) the fact that no certificate was issued at the time of exportation and giving reason therefor.

(2) Any certificate issued under the provisions of paragraph (1) of this regulation shall have endorsed thereon the words "Issued Retrospectively."

6. Where a certificate has been lost or damaged a certifying officer may on application being made to him issue a duplicate copy of such certificate and endorse thereon the word "DUPLICATE".

Replacement of lost or damaged certificate.

7. The following fees shall be payable—

(a) for the issue of a certificate (including a retrospective certificate) two *naira* ; and

Fees.

(b) for the issue of a duplicate certificate under the provisions of regulation 6, one *naira*

8. Where a certificate has been issued in respect of any goods and for any reason whatever such goods are not exported in one consignment no additional certificate shall be required when the goods so short-loaded are being exported if the exporter declares on the post export Bill of Entry the fact that a certificate had been issued in respect of a consignment of which the goods so sought to be exported form a part.

Short-loaded goods.

9.—(1) Notwithstanding the provisions of regulation 3 (1) above the Board may from time to time and for such periods as the Board may specify exempt any exporter from complying with the provisions of the said paragraph where such exporter is shown to export goods regularly under the Generalised System of Preferences scheme.

Exemptions.

(2) Any application for exemption made pursuant to the provisions of paragraph (1) above shall be submitted in duplicate to the Area Administrator in charge of the appropriate Custom House designated under regulation 4 above stating—

(a) the full names of the applicant including trading names ; and

(b) Brussels Tariff Nomenclature heading, and description of the product sought to be exported ; and

(c) Brussels Tariff Nomenclature heading, Tariff description and the Country of Origin of any imported materials used in the manufacture of the product sought to be exported ; and

(d) value of such imported materials expressed as a percentage of—

(i) the ex-factory price ; and

(ii) the f.o.b. price.

(3) An applicant whose application under paragraph (1) above has been approved shall on all subsequent applications for a certificate quote the Board's reference as shown in the letter of approval.

Verification  
of declara-  
tions.

10. For the purpose of verifying the declarations made on Forms A and B, by an applicant a certifying officer or any other officer authorised in that behalf by the Board, may conduct an inspection of the premises in which the goods sought to be exported are manufactured and such inspection may include an examination of the manufacturer's or exporter's books of accounts (including invoices, bills of lading and all other documents) or manufacturing processes.

Interpreta-  
tion.

No. 55 of  
1958.

11. In these Regulations, unless the context otherwise requires—

"Board" means the Board of Customs and Excise established under Section 3 of the Customs and Excise Management Act 1958;

"certifying officer" means any officer of the Board designated for the purpose of issuing a certificate of origin issuing under these Regulations;

"certificate" means a certificate of origin issued pursuant to paragraph 1 (1) of these Regulations;

"Nigeria" includes—

(a) Nigerian territorial waters, and

(b) ships on the high seas, fishing vessels and factory ships where such ships are—

(i) registered in Nigeria with the Federal Ministry of Transport; or

(ii) carrying the Nigerian flag; or

(iii) held to the extent of 64 per cent of its shares, in respect of each ship, by Nigerian nationals, company or firm;

"wholly produced" means goods produced in Nigeria which fall within a description of goods which is accepted as "wholly produced" under the rules prescribed in the country of destination concerned.

Citation.

12. These Regulations may be cited as the Trade (Generalised System of Preferences) Regulations 1974.

## SCHEDULE 1

*Regulation 1*

### SCHEDULED COUNTRIES

1. Austria;
2. Australia;
3. Any country which for the time being is a member of the European Economic Community;
4. Finland;
5. Japan;
6. Norway;
7. New Zealand;
8. Switzerland;
9. Union of Soviet Socialist Republics;
10. Bulgaria;
11. Hungary;
12. Czechoslovakia; and
13. Sweden.

## SCHEDULE 2

Regulation 3 (1)

## FORM A

(Combined Declaration and Certificate)

1. Goods consigned from (Exporter's business names, address, country)			Reference No.		
2. Goods consigned to (Consignee's name, address, country)			<p>GENERALISED SYSTEM OF PREFERENCES  <b>CERTIFICATE OF ORIGIN</b>  (Combined declaration and certificate)  FORM A</p> <p>Issued in.....  (country)  <i>See Notes overleaf</i></p>		
3. Means of transport and route (as far as known)			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages ; description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices

## SCHEDULE 2—continued

## 11. CERTIFICATION

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

.....  
*Place and date, signature and stamp of  
 certifying authority*

## 12. DECLARATION BY THE EXPORTER

The undersigned hereby declares that the above details and statements are correct; that all the goods were produced

in.....

*(country)*

and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to

.....  
*(importing country)*

.....  
*Place and date, signature of authorised  
 signatory*

TO BE SUBMITTED IN TRIPLICATE AND IN TYPE-WRITTEN FORM.

## FORM B

## APPLICATION FOR CERTIFICATE OF ORIGIN

The undersigned, being the exporter of the goods described in Form A,  
 DECLARES that these goods were produced in.....(country)

SPECIFIES as follows the grounds on which the goods are claimed to  
 comply with GSP origin requirements<sup>1</sup>

.....

.....

.....

SUBMITS the following supporting documents<sup>2</sup>

.....

.....

.....

UNDERTAKES to submit, at the request of the appropriate authorities of the exporting country, any additional supporting evidence which these authorities may require for the purpose of issuing a certificate of origin, and undertakes, if required, to agree to any inspection of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of a certificate of origin for these goods.

Place and date.....

.....  
(signature of authorized signatory)

<sup>1</sup> To be completed if materials or components originating in another country have been used in the manufacture of the goods in question. Indicate the materials or components used, their Brussels Nomenclature tariff heading, their country of origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of List B or of the special conditions laid down in List A), the goods produced and their Brussels Nomenclature tariff heading.

Where the origin criteria involve a percentage value, give information enabling this percentage to be verified—for example the value of imported materials and components and those of undermentioned origin and the ex-factory price of the exported goods, where applicable.

<sup>2</sup> For example, import documents invoices, etc. relating to the materials or components used.

To be submitted in triplicate and in type-written form.

### SCHEDULE 3

Regulation 4

#### DESIGNATED CUSTOMS HOUSES

Customs House	..	..	..	Apapa
Customs House	..	..	..	Calabar
Customs House	..	..	..	Ikeja
Customs House	..	..	..	Kano
Customs House	..	..	..	Port Harcourt
Customs House	..	..	..	Sapele
Customs House	..	..	..	Warri

MADE at Lagos by the Board of Customs and Excise this 5th day of February 1974.

H. E. DUKE,  
Chairman

#### EXPLANATORY NOTE

*(This note does not form part of the above Regulations but is intended to explain the effect)*

The Regulations prescribe among other things the forms and procedure for making an application for the issue of a Certificate of Origin under the Trade (Generalised System of Preferences) Decree 1973. They also provide for exemptions from and retrospective issue of such certificates.