

CUSTOMS PORTS (DESIGNATION) ORDER

ARRANGEMENT OF SECTIONS

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CUSTOMS PORTS (DESIGNATION) ORDER

[L.N. 49 of 1967.]

under section 12 (1)

[Commencement: 27th May, 1967]

1. Re-designation of customs ports

(1) The several areas named in the First Schedule to this Order together with the approved wharves adjacent thereto are designated places of arrival or departure in Nigeria of ships by sea for customs purposes; and the description of those areas in the Customs Ports Order (as amended) shall continue in force and be read and construed herewith.

[L.N. 82 of 1959. L.N. 18 of 1967. First Schedule.]

(2) Accordingly, the Order mentioned in the Second Schedule of this Order shall be amended to the extent necessary to give effect to this Order.

[Second Schedule.]

2. Short title

(1) This Order may be cited as the Customs Ports (Designation) Order.

SCHEDULES

FIRST SCHEDULE

[Section 1 (1).]

Customs ports

Lagos including Apapa
Burutu
Koko
Sapele
Warri

CUSTOMS PORTS ORDER

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CUSTOMS PORTS ORDER

[L.N. 82 of 1959.]

under section 12

[Commencement: 1st April, 1959]

1. Short title

This Order may be cited as the Customs Ports Order.

2. Customs ports

The several areas named and specified in the Schedule to this Order together with the approved wharves adjacent thereto are designated places of arrival or departure of ships by sea for customs purposes.

SCHEDULE

[Paragraph 2.]

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 Badagry Creek) on a line bearing 312° to a point on the southern foreshore of an island known as Tin Can 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 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.

[L.N. 18 of 1967.]

(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°46'01" North Longitude 6°59'18" East 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°43'33" North Longitude 7°00'55" East; 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°44'05" North Longitude 7°00'44" East; thence in a northerly direction along the East bank of Dockyard Creek (excluding tributary streams) till the longitude of 7°01'14" East 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° 44'06" North Longitude 7°00'40" East; 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°46'01" North Longitude 6°59'18" East.

(Admiralty Chart No. 3288.)

Burutu

Within a line of bearing drawn 075° from a position at West Point in Latitude 5°21'12" North, Longitude 5°27'00" East to Boma Head; thence along the foreshore to a position in Latitude 5°21'54" North, Longitude 5°30'40" East; thence along a line of bearing 070° for a distance of .80 miles; thence along a line of bearing 180° for a distance of .70 miles to a point at the western side of the mouth of Kuka Creek; thence along the foreshore to a position at Clough Point in Latitude 5°20'47" North, Longitude 5°27'47" East and thence to the starting point at West Point.

(Admiralty Charts Nos. 461 and 3115.)

Sapele

From a point on the south bank of the Benin River in Latitude 5°54'40" North Longitude 5°40'00" East 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°54'46" North Longitude 5°40'00" East; 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°54'34" North Longitude 5°40'41" East; thence on a line 090° across Munro Creek to a point on the northern bank in Latitude 5°54'34" North Longitude 5°40'44.5" East; 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°54'14" North Longitude 5°41'41" East; thence on a line 180° across the Jamieson River to a point on the southern bank in Latitude 5°54'08" North Longitude 5°41'41" East; thence following the eastern bank of the Ethiopie River in a southerly direction to a point on this bank in Latitude 5°53'28" North Longitude 5°41'52" East; thence on a line 180° to the western bank of the Ethiopie River in Latitude 5°53'25" North Longitude 5°41'52" East; thence in a northerly direction following the western bank of the Ethiopie River to Millers Point; thence round Millers Point following the southern bank of the Benin River in a westerly direction to the starting point.

[L.N. 18 of 1967.]

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

Warri

That part of the main stream of the Warri River bounded to the eastward by a line of bearing 360° drawn across the main river from a position at Ogbe Sobo, in Latitude 5°30'00" North Longitude 5°45'14" East; and to the westward, by a line of bearing 180° drawn across the main river from a position at the south point of Wall Creek in Latitude 5°31'20" North, Longitude 5°43'07" East.

(Admiralty Chart No. 461 and Marine Department Plan No. 44 Warri River dated June, 1927.)

Degema

That part of the main stream of the Sombreiro River bounded to the northward by a line drawn 270° from the centre of the inshore end of the Government wharf at Degema across the Sombreiro River.

To the eastward by a line bearing 108° from the southernmost point of Degema in Latitude 4°44'17.20" North, Longitude 6°45'43.80" East to the foreshore at Abonema.

To the southward by a line drawn from a point in Latitude 4°43'29.55" North, Longitude 6°45'49.75" East bearing 270° across the Sombreiro River.

(Marine Department Plan no. 127A, New Calabar and Sombreiro Rivers Sheet III, dated July, 1926.)

Calabar

That part of the main stream of the Calabar River bounded to the north by the parallel of latitude 5°1'20" North and to the southward by a line drawn 316° from a point at the mouth of Henshaw Creek in Latitude 4°56'52" Longitude 8°18'09" East across the river.

(Admiralty Chart No. 3423.)

Koko

Those waters lying within a circle having a radius of eight and a half cables, with the Custom House at Koko as the Centre.

[L.N. 146 of 1959.]

Bonny

That part of the main stream of the Bonny River bounded to the north by a line drawn 90° from a position at Peter Fortis Point with Commander Pullen's Observation Stone at Bonny bearing 166½°; to the south by a line drawn from a position with Field Point Beacon bearing 294°4 cables in a 254° direction to a position with Bonny lighthouse bearing 046°2.7 miles.

[L.N. 58 of 1961.]

(Admiralty Chart No. 622.)

GENERAL EXCISE REGULATIONS

ARRANGEMENT OF REGULATIONS

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GENERAL EXCISE REGULATIONS

[L.N. 50 of 1965.]

under section 120

[Commencement: 1st April, 1965]

1. Short title

These Regulations may be cited as the General Excise Regulations.

2. Scope

These Regulations shall apply to all excisable goods other than spirits, beer and tobacco:

Provided that where there are specific excise regulations in respect of any particular kind of goods and their manufacture and control by the Board, such regulations shall prevail in case of conflict.

3. Interpretation

In these Regulations—

“excisable goods” means goods other than spirits, beer and tobacco of such kinds and descriptions as may, from time to time, be specified in the Schedules to the Customs, Excise Tariff, etc. (Consolidation) Act;

[L.F.N. 2004 Cap. C49.]

“manufacturer” means any person who shall by any means make, produce or cause to be made or produced any excisable goods in a factory and **“manufacture”** shall have a corresponding meaning;

“materials” includes any article or substance used as an ingredient in the manufacture or in the packing, labelling or marking of excisable goods;

“materials store”, in relation to a factory, means a place in the factory approved by the Board for the separate storage of materials including those used in the packing, marking and securing of excisable goods;

“products store”, in relation to a factory, means a place in the factory approved by the Board for the separate storage of excisable goods manufactured in such factory.

4. Approval of permits

No person shall carry on a business as manufacturer of excisable goods except in premises approved in writing by the Board for that purpose.

5. Entry of premises

No manufacturer shall begin to manufacture or store excisable goods until he has received the written approval of the Board and has made a cash deposit of, or entered into a bond in, such sum as the Board may decide in each particular case, to secure the payment of excise duty, and has made the entry in accordance with the Act of all premises, rooms, places, plants, machinery, equipment, vessels and pipes intended to be used by him for the purpose of manufacture, storage and other process associated therewith.

6. Factory to bear name

Every factory shall bear conspicuously outside to the satisfaction of the Board the name, or if that name is different from the business name, the business name of the manufacturer, and also a statement that the manufacturer is the holder of an excise licence to produce the goods in question.

7. Installation of plant, etc.

All plant, machinery, equipment, vessels and pipes in a factory shall be so installed, positioned and arranged as to admit at all times of the working or of the contents being accurately and conveniently checked, gauged, or measured, weighed or counted by the proper officer, and shall not be altered in shape, position or capacity without the prior approval of the Board.

8. Material register

Every manufacturer shall keep in such manner as the Board may direct, a materials register showing the quantity received and utilised, and the balance in stock of each kind of material at the close of each working day:

Provided that the Board may in its discretion vary or waive this requirement in particular cases.

9. Materials to be accompanied by invoice and entered in materials register

Except with the written authority of the Board—

- (a) all materials received shall be accompanied by full suppliers' invoices and be immediately deposited in the materials store;
- (b) no goods other than materials may be deposited or stored in the materials store.

10. Permission to use particular materials, name, label, etc.

No manufacturer shall use any particular kind of material, formula, composition, specification, brand, name, label, packing or container without the prior permission of the Board and shall not thereafter alter or vary any of them without the further prior permission of the Board:

Provided that the grant of such permission shall be in the discretion of the Board and subject to such conditions as it may deem fit to impose.

11. Written notice of intention to manufacture

Every manufacturer shall give in such form or manner as the Board may direct a written notice of his intention to manufacture on any particular day giving full details of the materials he intends to use and of the excisable goods he intends to produce:

Provided that the Board may in its discretion vary or waive this requirement in any particular case.

12. Excess in stock of materials

If at any time when an account is taken by the proper officer and a balance struck of the stock of materials any excess is found or goods not authorised for use as materials are discovered in the stock, such excess or goods shall be liable to forfeiture.

13. Deficiency in stock of materials

If at any time when an account is taken by the proper officer and a balance struck of the stock of materials any deficiency is found which cannot be accounted for to the satisfaction of the Board, the quantity or value of materials representing such deficiency shall be deemed to have been used in manufacture and subject to the Board's discretion in any particular case, duty shall be charged on the quantity or value of excisable goods reckoned to have been capable of being produced with such quantity or value of materials.

14. Excisable goods to be stored in the products store

(1) Except with the written permission of the Board—

- (a) all excisable goods shall be removed into the products store immediately on manufacture;

- (b) no goods other than excisable goods manufactured in the factory together with the necessary packing shall be stored in the products store;
 - (c) goods removed from the products store may not be returned thereto.
- (2) Goods in the products store shall be stored and marked in such manner as the Board may direct to facilitate the taking of a full account thereof.

15. Products register

(1) Every manufacturer shall provide a products register in a form approved by the Board, and shall—

- (a) enter therein, as directed by the Board, particulars of all excisable goods manufactured;
- (b) enter therein at the time of delivery, particulars of all excisable goods delivered.

(2) Every manufacturer shall also keep the products register in such part of the entered premises as the Board may decide and shall at all times make it available for inspection and permit an officer at any time to inspect it and make extracts therefrom.

16. Operation of register

Every manufacturer shall maintain up to date and in such form and manner as the Board may prescribe an operations register to correlate materials recorded in the materials register as in stock and used with excisable goods produced therefrom and entered in the products register:

Provided that the Board may in its discretion vary or waive this requirement in any particular case.

17. Excise duty

(1) The excise duty in respect of excisable goods shall be charged, secured and paid in accordance with the following provisions—

- (a) goods shall become liable to excise duty immediately on their manufacture, at the rate or rates in operation at the time of their manufacture;
- (b) the duty shall become due and payable immediately on manufacture, provided that the Board may, in its discretion, direct that in particular cases duty may be deemed to become due and payable at a stage not later than the delivery of the goods from the products store;
- (c) the duty shall be calculated at the rate or rates prescribed on the quantity or value of goods manufactured, but if in the opinion of the Board a larger quantity or value of goods should have been produced having regard to the quantity or value of material used, duty shall be calculated on such larger quantity or value;
- (d) where the Board so requires, a manufacturer shall make a cash deposit or enter into a bond in such sum as the Board may decide, for the payment of duty when due, and for his compliance with the excise laws generally, before commencement of manufacture.

(2) The Board may impose on a manufacturer such conditions including securities to be furnished, returns to be rendered, and dates on which payment of duty is to be made, as it may consider appropriate.

18. Duty free delivery from entered premises

The Board may, subject to such conditions as it may deem fit to impose, allow excisable goods to be delivered for the entered premises of a licensed manufacturer from exportation, loading as aircraft or ship's stores, deposit in a bonded warehouse or delivery to a person or organisation entitled under the Diplomatic Immunities and Privileges Act, or any other law, for use in Nigeria, or otherwise in accordance with the customs and excise laws without payment of the excise duty chargeable thereon.

[L.F.N. 2004 Cap. D9.]

IMPORTATION AND EXPORTATION BY LAND AND INLAND WATERWAYS REGULATIONS

1987 No. 10

Enacted by the Federal Parliament of Nigeria

Enacted by the Federal Parliament of Nigeria

1. Short title

These Regulations may be cited as the Importation and Exportation by Land and Inland Waterways Regulations.

2. Interpretation and application

(1) In these Regulations, unless the context otherwise requires, the following definitions shall apply:—

(a) "goods" means any movable property, whether tangible or intangible, and whether or not it is attached to, or forming part of, any real property;

(b) "land" means any land, whether or not it is attached to, or forming part of, any real property;

(c) "inland waterway" means any waterway, whether or not it is attached to, or forming part of, any real property, which is not a navigable waterway.

3. General duties and entry of goods

(1) Every person who imports or exports goods by land or inland waterway shall be liable to pay the duties and taxes payable on such goods.

IMPORTATION AND EXPORTATION BY LAND AND INLAND WATERS REGULATIONS

ARRANGEMENT OF REGULATIONS

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IMPORTATION AND EXPORTATION BY LAND AND INLAND WATERS REGULATIONS

[L.N. 20 of 1967.]

under sections 18 (1), 26 (4), 36 (1) and 57 (1)

[Commencement: 7th December, 1966]

1. Short title

These Regulations may be cited as the Importation and Exportation by Land and Inland Waters Regulations.

2. Importation and exportation by land and inland waters

(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.

(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.

3. Examination and entry of goods

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.

[Schedule, Parts I and II.]

4. Procedure on entering by land or inland waters

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

- (a) forthwith bring the vehicle or ship from the border to the customs;
- (b) stop at the customs station and there make report of the vehicle or ship to the proper officer;
- (c) 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.

5. Procedure on departing by land or inland waters

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

- (a) bring the vehicle or ship to the customs station;
- (b) not permit the vehicle or ship to leave the customs station without the authority of the proper officer;
- (c) 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;
- (d) not, after the vehicle or ship has left the customs station, take on board or permit to be taken on board any goods whatsoever.

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

(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.

7. Person to supply information

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.

8. Power of Board

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.

SCHEDULE [Regulation 3. L.N. 4 of 1976.]

Approved routes

PART I

Land routes

Approved Route

Customs Station

1. Western Border

The direct road from the border entering Nigeria through:

- | | |
|-----------------------|-------------|
| (1) Alari | Alari |
| (2) Yekeme | Yekeme |
| (3) Ijofin | Ijofin |
| (4) Idiroko | Idiroko |
| (5) Ifonyintedo | Ifonyintedo |
| (6) Idopetu | Idopetu |
| (7) Ohumbe | Ohumbe |
| (8) Ijoun | Ijoun |
| (9) Meko | Meko |
| (10) Ijio | Ijio |
| (11) Okuta | Okuta |
| (12) Chikanda | Chikanda |

2. North-Western Border

The direct road from the border entering Nigeria through:

- | | |
|--------------------|----------|
| (1) Babana | Babana |
| (2) Kamba | Kamba |
| (3) Kaingiwa | Kaingiwa |

3. Northern Border

- | | |
|---|--------|
| (1) The direct road from Niger Republic entering Nigeria through Illela, Sokoto State | Illela |
|---|--------|

PART I—continued

Approved Route

Customs Station

- | | |
|--|--------------|
| (2) The direct road from Niger Republic entering Nigeria through Sabo Birini | Sabo Birni |
| (3) The direct road from Niger Republic entering Nigeria through Jibiya, Katsina State | Jibiya |
| (4) The direct road from Niger Republic entering Nigeria through Kongolam, Katsina State | Kongolam |
| (5) The direct road from Niger Republic entering Nigeria through Zango, North-Central State | Zango |
| (6) The direct road from Niger Republic entering Nigeria through Babban Mutum, Katsina State | Babban Mutum |
| (7) The direct road from Niger Republic entering Nigeria through Maigatari | Maigatari |
| (8) The direct road from Niger Republic entering Nigeria through Nguru, Yobe State | Nguru |
| (9) The direct road from Niger Republic entering Nigeria through Geidam, Yobe State | Geidam |

4. North-Eastern Border

- | | |
|---|------------|
| (1) The direct road from Niger Republic entering Nigeria through Yo/Abadan/Damasak, Borno State | Yo/Abadan |
| (2) The direct road from Niger Republic entering Nigeria through Baga, Borno State | Baga |
| (3) The direct road entering Nigeria through Gamboru, Borno State ... | Gamboru |
| (4) The direct road entering Nigeria through Dar Jarmal, Borno State | Dar Jarmal |
| (5) The direct road entering Nigeria through Mubi or Sahuda, Adamawa State | Sahuda |
| (6) The direct road from Cameroun Republic entering Nigeria through Belel, Adamawa State | Belel |
| (7) The direct road from Cameroun Republic entering Nigeria through Ganye, Adamawa State | Ganye |
| (8) The direct road from Cameroun Republic entering Nigeria through Bissaula, Benue State | Bissaula |

5. South-Eastern Border

The direct road from the border entering Nigeria through:

- | | |
|------------------|--------|
| (1) Utanga | Utanga |
| (2) Obokun | Obokun |
| (3) Mfum | Mfum |
| (4) Ekang | Ekang |
| (5) Ikang | Ikang |

PART II

Inland waters

Approved Route

Customs Station

1. North-Eastern 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 and South-Eastern Border

Across the rivers or creeks opposite and entering Nigeria through:

(1) Ikang Ikang

(2) Mfum Mfum

(3) Onitsha Onitsha

SMALL CRAFT (CUSTOMS LICENSING) REGULATIONS

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SMALL CRAFT (CUSTOMS LICENSING) REGULATIONS

[L.N. 147 of 1959.]

under section 76 (1)

[Commencement: 1st April, 1959]

1. Short title

These Regulations may be cited as the Small Craft (Customs Licensing) Regulations.

2. Definition

For the purpose of these Regulations, “boat” includes lighters and barges irrespective of their size and all canoes and other floating craft of any description not exceeding 100 tons burden, but shall not include any boat owned by any of the Governments in the Federation of Nigeria or by any foreign government or by the Nigerian Ports Authority when used in the service of such Government or Authority.

3. Limit of approach

No boat shall go or remain alongside or approach within fifty yards of any aircraft or ship except in pursuance of a licence issued by the Board and subject to such conditions and limitations as may be expressed therein.

VALUATION (EXPORT DUTIES) REGULATIONS

ARRANGEMENT OF REGULATIONS

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2. Determination of value of exported produce other than rubber	CES – 77

VALUATION (EXPORT DUTIES) REGULATIONS

[L.N. 78 of 1959.]

under section 62

[Commencement: 1st April, 1959]

1. Short title

These Regulations may be cited as the Valuation (Export Duties) Regulations.

2. Determination of value of exported produce other than rubber

For the purpose of assessing duty *ad valorem* on exported produce other than rubber, the value per unit of weight of such produce shall—

- (a) in the case of produce exported by the appropriate Commodity Board for which an f.o.b. price per unit of weight is notified by the London branch of the Commodity Board to the Ministry of Commerce and Tourism, within six months of the date of exportation of the produce, be deemed to be that f.o.b. price per unit of weight; and
- (b) in all other cases, be deemed to be the f.o.b. selling price per unit of weight of similar produce on the day of exportation as ascertained by the Board:

Provided that the price per ton of groundnut oil and of groundnut cake shall be deemed respectively to be ₦8.64k and ₦12.38k less than the price per ton arrived at under paragraph (a) or (b) of this regulation as the case may be.

3. For the purpose of assessing duty *ad valorem* on rubber exported, the value per unit of weight shall be deemed to be the mean of the two months forward c.i.f. basis port buyer's closing prices of no. 1 RSS Rubber on the London Rubber Exchange for the month before the month before that in which the rubber was entered for export.